



## Alpena County Youth & Recreation Millage

### Grant Application for 2017 Funding

Alpena County welcomes relevant 501(c) 3 organizations to apply for funds which are awarded on a calendar-year basis. This grant application is **due no later than 4 PM on May 2, 2016** with grant funds released for programs and projects after January 1, 2017.

Hand-deliver or mail grants to: Alpena County Youth & Recreation Committee  
c/o Alpena County Board of Commissioners  
720 W. Chisholm St., Suite 7  
Alpena, MI 40707

#### To be considered, grantees must:

- Be recognized as a 501 (c) 3 non-profit charitable organization. Schools & government entities are also eligible. First time applicants must provide copies of by-laws, operating procedures and operating board structure, including a primary contact person and board treasurer;
- **Abide by the County of Alpena's accountability standards** (attached) for nonprofit organizations;
- Submit a fully completed application, including budget and budget narrative;
- Present your program/project proposal (after May 2) to the Youth & Recreation Committee;
- A copy of Liability Insurance will be required by the County if application is approved;
- Attend a mandatory Y&R Meeting in December 2016 to fulfill your funding contract in order to obtain funding. Non-attendance will result in forfeiture of grant funds.
- Complete a Funding Report (including photos) at the culmination of your project/program.

#### To be considered, grants must:

- Provide recreational benefits to citizens of Alpena County;
- Be typed on this application form and three-hole punched;
- Contain the original 3-hole punched application and ten (10) additional 3-hole punched copies;
- Provide at least two (2) estimates, quotes or other pertinent information regarding your grant;
- Be submitted on or before the deadline. **Please do not submit grants that are drilled, spiral-bound or contain staples.** Use of temporary clips, such as paper or binder clips, are permitted when submitting your application and its 10 copies. Most applications are submitted in large manila envelopes.

#### Additional information for applicants:

All millage monies are to be for Alpena County recreation activities and any recreational service or site development/improvement must be open and available to all Alpena County residents. Use of local vendors and Michigan-made products/services are encouraged.

**Your organization's Contact** Person listed on the grant will be responsible throughout the grant year for all questions & requests from the County for photos, funding reports, etc. Projects purchasing or contracting budget items over \$500 should submit at least two (2) quotes/bids with the application. Some application areas may be limited in space. If additional explanation is needed, please attach additional sheets for full explanation.

**NEW this year!** All applicants are invited to attend a **Pre-Deadline Workshop** on Wednesday, April 13, 2016 at 6PM in the Howard Male Conference Room at the County Annex. This is your opportunity to have committee members look over your grant and give suggestions toward fully completed applications. Your grant need not be complete, and this is a great chance to gain valuable input on your application, budget and/or budget narratives.

**If you have any questions, please contact Chairman Tony Suszek at [tonysuszek@gmail.com](mailto:tonysuszek@gmail.com) or via phone at (989) 356-4434.**

## 2017 Alpena County Youth & Recreation Grant Application

Name of your Program/Project: (Please type in <b>BOLD</b> )	
<b>-Organization Information-</b>	
Name of Organization:	Amount Requested:
Mailing Address:	
Name of Primary Contact Person:	Primary Contact Person Phone #:
Primary Contact Email:	
Name/Title of Executive Director or President:	
<b>Your Organization's Mission Statement:</b>	
Description of service(s) provided by your organization:	
Does your organization file an annual form 990 with the IRS? <span style="float: right;">If yes, please attach most recent.</span>	
Does your organization prepare an annual audit? <span style="float: right;">If yes, please attach most recent.</span>	
If your organization does not file an annual 990 or prepare an audit, please explain how the organization files with the IRS (attach any documentation that would be pertinent.)	
<b>-Program/Project Information-</b>	
Describe the community need addressed by this program/project.	
How did you determine that this need exists? Please cite statistics, if possible.	
How will this program/project address this need?	

## 2017 Alpena County Youth & Recreation Grant Application

Who will benefit?

How many citizens of Alpena will be served?

List other agencies that will work with you on this program/project:

Anticipated program/project start date\*:

Anticipated program/project end date\*:

*\*Funding for approved program/project is based on the calendar year of Alpena County, January 1 – December 31.*

How many participants did this program/project serve in Alpena County during the last calendar year?  
Calendar year being January 1 – December 31.

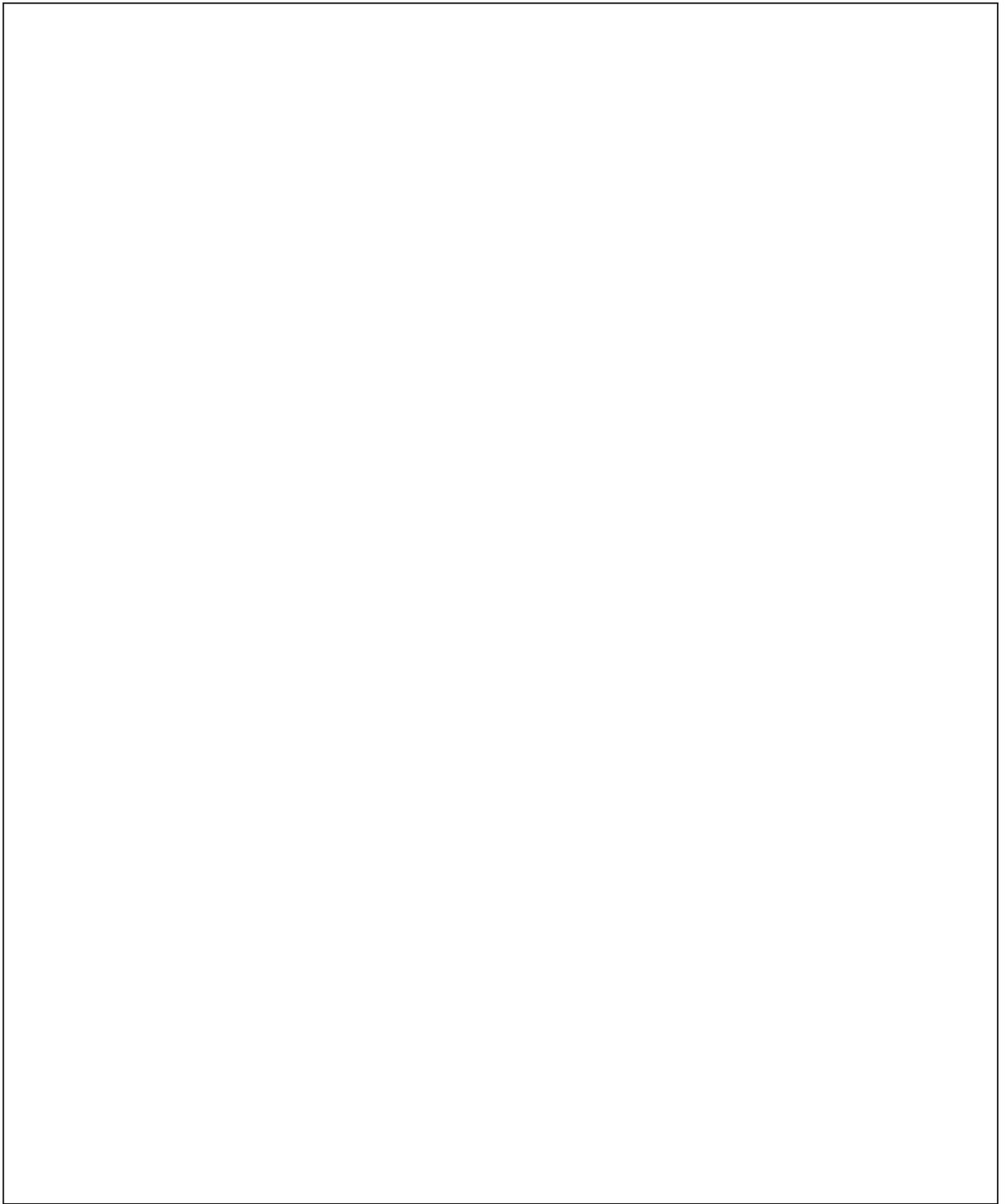
(If new, write NEW.)

How many program/project participants do you expect to serve in the next calendar year?  
Calendar year being January 1 – December 31.

As this funding is due to the passing of a millage, if this funding is defeated by the voters in future years, how will you replace the funding in subsequent years?

Is your agency monitored or reviewed by a licensing, accrediting or reviewing agency/organization?  
(Yes or No.)

If Yes, please provide the name of the reviewing agency/organization and date of last review.



<b>Program/Project Budget</b>		
Name of Program/Project:		
Name of Organization:		
Support & Revenue		AMOUNT
1	Contributions	
2	Registration Fees	
3	Special Events (Fundraising Income)	
4	Federal	
5	Contributions	
6	Youth & Recreation Millage	
7	Program/Project & Material Sales Income	
8	Investment Income	
9	Legacies & Bequests (Unrestricted)	
10	Cash Match (Please indicate source in Budget Narrative)	
11	In-Kind Income (Please indicate source in Budget Narrative)	
12	Other (Please indicate source in Budget Narrative)	
13	<b>TOTAL REVENUE</b>	
Expense		
14	Salaries	
15	Employee Benefits	
16	Taxes (Payroll)	
17	Supplies	
18	Professional/Legal Fees	
19	Communications (Phone, fax, cell, etc.)	
20	Postage/Shipping	
21	Occupancy	
22	Rental/Maintenance/Purchase of Equipment (Office)	
23	Printing/Publication	
24	Purchase of Equipment for Program/Project	
25	Travel/Transportation	
26	Membership Dues	
27	Fundraising Expense	
28	Technology Expense	
29	Other (Please break down in Budget Narrative)	
30	<b>TOTAL EXPENSE</b>	
<b>Please note: Lines #13 and 30 should match.</b>		
<b>Round all figures to the nearest dollar.</b>		
The Y&R Committee may ask for further information, including agency/entity budget.		
Attach a Budget Narrative that describes support & revenue and expenses for each line item.		
This budget completed and certified by:		
Name/Title		
Signature		Date
Disclaimer:		
Falsification of the information in this application will cause immediate termination of funding and could cause legal action.		

## NON-PROFIT ACCOUNTABILITY STANDARDS

- I. **PURPOSE:** For funding services provided by not-for-profit agencies on behalf of the County (i.e. older persons, fairgrounds, etc).
  
- II. **POLICY:** The County Board of Commissioners will decide if a not-for-profit agency is qualified to receive funding of local tax dollars to provide certain services to the public.
  1. That each agency will submit a written proposal with details on the service to be provided, its cost, what is efficient about that service and what will be the results of the service offered.
  
  2. The agency shall demonstrate they follow proper practices as outlined in the Accountability Standards for Nonprofit Organizations and acknowledge by submitting a signed copy of same. (Please see attachment) Any deviation from the practices outlined must be disclosed and be attached to and made part of any agreement.
  
  3. When the agency has meetings concerning financial issues, budget updates, discussion on service and service improvements, along with any approval, the agency shall have published in the local media the time, date and location of these open meetings of their board so that the public and users can be present and be allowed to provide input about the services or new services needed.
  
  4. Annually, the agency will submit the number of employees, their positions, the positions pay scale, a summary of employee benefits and the names of organization board members.
  
  5. Annually the agency will provide a list of persons who have authority to speak for the Board of that agency. This list shall include their phone numbers; fax numbers and e-mail addresses.
  
  6. Annually the agency shall submit their annual budget request for funding in the format provided by the county.
  
  7. Fiscal bench marking will be established for each service provided by any agency and these benchmarks will be reported to the County at least four times a year. This will provide a cost/benefit ratio of the service and its performance to the community.

8. There will be a written agreement for service for a period not to exceed one year, covering the services being contracted for, its cost, the monthly payment date, performance results, fiscal reporting requirements and other terms.
9. Unrestricted Fund Balances of an agency that are in excess of 75 days of cash flow, will subject that agency to less local public funding.
10. The County will not make donations of any fund to any not-for-profit agency and will only contract for services provided to the County.

**III. PROCEDURE:**

All agencies that Alpena County has agreements with must sign the attached Accountability Standards for Nonprofit Organizations.

## COUNTY OF ALPENA , MICHIGAN

# Accountability Standards for Nonprofit Organizations

The County of Alpena (County) occasionally may find that it is in the public's interest that certain non-profit groups be retained to perform or carry out activities that might, otherwise, need to be performed by the County. In order to maintain accountability for use of the County's funds and promote ethical practices by these philanthropic organizations, the County has adopted certain accountability standards that should be met by nonprofit organizations, that are retained by the County, as a condition to obtain or retain funding from the County.

The County does not endorse or disapprove of any organization, and failure to meet standards is not a charge of unethical, inept, or otherwise improper conduct. It may reflect a simple difference of opinion, or the organization's failure to supply the County with the information the County needs in order to assess whether a particular standard has been met. In the County's opinion, the standards represent reasonable measures of accountability.

The County reserves the right to change, apply, or amend these standards, solely at its discretion. For organizations less than three years old or with annual budgets of less than \$75,000, greater flexibility in applying some of the standards may be appropriate.

## GOVERNANCE AND OVERSIGHT

The governing board has the ultimate authority for any nonprofit organization. This section of the standards seeks to ensure that the volunteer board is active, independent, and free of self-dealing.

*The board is responsible for policy setting, fiscal guidance, and ongoing governance, and should review the organization's policies, programs, and operations.*

*Fiscal guidance includes responsibility for investment management decisions, for internal controls, and for short and long-term budgeting decisions.*

The board should have:

- **An independent, volunteer membership.** *The ability of individual board members to make independent decisions on behalf of the organization is critical. Existence of relationships that could interfere with this independence compromises the board.*
- **An individual attendance policy.** *Board membership should be more than honorary, and should involve active participation in board meetings.*
- **Specific terms of office for its officers and members.**
- **A risk management policy.** *To protect its assets against loss, and staff and volunteers against liability, adequate insurance should be secured. Individuals with access to significant organizational cash or investments should be bonded.*

**To meet these standards, the organization shall have:**

- 1) **A board of directors with a minimum of five voting members.** If the board has an executive committee, the committee also shall have a minimum of five voting members.
- 2) **A minimum of three evenly spaced meetings per year of the full governing body with a majority in attendance, in-person.** An in-person meeting of the board's executive committee or a conference call of the full board can substitute for one of the three meetings of the governing body. For all meetings, alternative modes of participation are acceptable for those with physical disabilities.
- 3) **Not more than one directly compensated (e.g., a paid staff member) or indirectly compensated (e.g., spouse or family relation of paid staff member) person serving as a voting member of the board. Compensated members shall not serve as the board's chair or treasurer.** Nonprofit board members' voluntary service is a deeply rooted tradition in the nonprofit sector. Most donors and nonprofit organizations expect that board members serve without compensation. Reimbursement may be made for costs incurred as a result of board participation, such as travel expenses.
- 4) **No transaction(s) in which any board or staff members have material conflicting interests with the nonprofit resulting from any relationship or business affiliation.** Factors that will be considered when concluding whether or not a related party transaction constitutes a conflict of interest

and if such a conflict is material, include, but are not limited to: any arm's length procedures established by the nonprofit; size of the transaction relative to like expenses of the charity whether the interested party participated in the board vote on the transaction; if competitive bids were sought and whether the transaction is one-time, recurring or ongoing.

- 5) **A board of directors that provides adequate oversight of the nonprofit's operations and its staff.** Indication of adequate oversight includes, but is not limited to, regularly scheduled appraisals of the CEO's performance, evidence of disbursement controls such as board approval and monitoring of the budget and fund raising practices, and establishment of accounting procedures sufficient to safeguard nonprofit finances.

## MEASURING EFFECTIVENESS

*An organization should regularly assess its effectiveness in achieving its mission. This section seeks to ensure that an organization has a defined process in place to evaluate the success and impact of its program(s) in fulfilling the goals of the organization and that also identifies ways to address any deficiencies. To meet these standards, a charitable organization shall:*

- 6) Have a board policy of assessing, no less than every two years, the organization's **performance and of determining future actions required to achieve its mission.**
- 7) Submit to the organization's **governing body, for its approval, a written report that outlines the results of the aforementioned effectiveness assessment and recommendations for future actions.**

## FINANCES

*This section of the standards seeks ensure that the nonprofit spends its funds honestly, prudently, and in accordance with statements made in fund raising appeals. To meet these standards, the nonprofit organization shall:*

- 8) **Spend funds in accordance with donor intentions.** To meet this standard a nonprofit should be able to substantiate, on request, that the timing and nature of its expenditures are in accordance with donor restrictions, designations and expectations.

- 9) **Spend at least 70% of its total expenses on program activities.**
- 10) **Spend no more than 30% of related contributions on administration and fund raising.**
- 11) **Avoid accumulating funds that could be used for current program activities. To meet this standard, the nonprofit's unrestricted net assets (excluding fixed assets) available for use should not exceed the total expenses budgeted for the current year.** While the County believes that organizations should maintain a reasonable level of cash to safeguard against unexpected financial challenges, maintaining excess reserves indicates the organization is not maximizing the use of its nonprofit mission. In such cases, it may not be appropriate to continue soliciting from the public.
- 12) The organization does not have persistent or increasing operating deficits. The nonprofit should use its resources prudently and should maintain a healthy financial picture. When making a contribution, donors want to know that the organization has the financial strength to pursue its mission on a long-term basis.

An organization that does not meet Standards 9, 10, 11, and/or 12 may provide evidence to demonstrate that its use of funds is reasonable. The higher fund raising and administrative costs of a newly created organization, donor restrictions on the use of funds, exceptional bequests, a stigma associated with a cause, and environmental or political events beyond an organization's control are among factors which may result in expenditures that are reasonable although they do not meet the financial measures cited in those standards.

- 13) **Make available to all, on request, complete annual financial statements prepared in accordance with generally accepted accounting principles.** When total annual gross income exceeds \$250,000, these statements should be audited in accordance with generally accepted auditing standards. For nonprofits whose annual gross income is less than \$250,000, a review by a certified public accountant is sufficient to meet this standard. For nonprofits whose annual gross income is less than \$100,000, an internally produced, complete financial statement is sufficient to meet this standard.

Any organization that is in receipt of funds from the County agrees to allow the County or its representative/agent to examine the records and books of the organization for the fiscal year(s)

in which the organization received funds from the County. Any organization in receipt of \$100,000 or more in funds from the County during a calendar year shall be audited by an independent certified public accounting firm and shall provide the County a copy of its audited financial statements within six months after the end of its fiscal year end.

- 14) **Include in the financial statements a breakdown of expenses (e.g., salaries, travel, postage, etc.) that shows what portion of these expenses was allocated to program, fund raising, and administrative activities.** If the nonprofit has more than one major program category, the schedule should provide a breakdown for each category.
- 15) **Accurately report the nonprofit's expenses in its financial statements.** For example, audited or unaudited financial statements which inaccurately claim zero fund raising expenses or otherwise understate the amount a nonprofit spends on fund raising, and/or overstate the amount it spends on programs will not meet this standard. In determining if a nonprofit meets this standard, the County may check the accuracy of any joint cost allocations.
- 16) Provide to all, on request, a board-approved annual budget for its current fiscal year, outlining projected expenses for major program activities, fund raising, and administration.

## **PUBLIC DISCLOSURE**

*To uphold the public's trust in the nonprofit sector, a nonprofit should at a minimum carry out its actions in accordance with Michigan and federal charity law.*

- 17) For the year under review and the preceding two years, the organization has not violated any applicable provisions of Michigan or federal law relating to the organization's tax exempt status, fund raising practices, or registration with and reporting to governmental agencies and the public.
- 18) Program names, activities and financial information listed in the annual report, audited financial statement and IRS Form 990 are consistent.

## **FUND RAISING AND INFORMATIONAL MATERIALS**

*A fund raising appeal is often the only direct contact a donor has with a nonprofit and may be the sole impetus for giving. This section of the standards seeks to ensure that a nonprofit's representations to the public are accurate, complete, and respectful. To meet those standards, the nonprofit organization shall:*

- 19) **Have solicitations and informational materials, distributed by any means, that are accurate, truthful, and not misleading, both in whole or in part.** Appeals that omit a clear description of program(s) for which contributions are sought will not meet this standard.

- 20) Include on any nonprofit websites that solicit contributions, the same information that is recommended for annual reports, as well as the mailing address of the nonprofit and electronic access to its most recent IRS Form 990.
- 21) Address privacy concerns of donors, if the organization shares personal information about its donors outside the organization, by providing a clear privacy policy that tells its donors:
  - 1) what information, if any, is being collected about them by the nonprofit and how this information will be used;
  - 2) how to contact the nonprofit to review personal information collected and request corrections, and
  - 3) how to inform the nonprofit (e.g., a check-off box) that the visitor does not wish his/her personal information shared outside the organization.
- 22) Donors are entitled to know who is soliciting their gift and what portion of their gift will be received by the nonprofit. Solicitors who are not employees or volunteers of the nonprofit identify themselves in each solicitation as professional fundraisers and, upon request, provide the name and address of their employer or contracting party. Upon request, persons authorized by the nonprofit to utilize the nonprofit's name in connection with sale or marketing of goods or services provide accurate information about the percentage of gross revenue that is paid to the nonprofit.
- 23). Respond promptly to and act on complaints brought to its attention by donors, the public, or regulatory agencies about fund raising practices and privacy policy violations and/or other issues.

\_\_\_\_\_  
Director/Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson, Board of Directors

\_\_\_\_\_  
Date