

Requested Documents

Grant Request

Accompanying video available at:
caring4denver.org/grants/resources#documentsvideo

Requested Documents

- Project/Program Documents
- Organization Documents
- Fiscal Sponsor Documents

Project/Program Documents

- Line-Item Budget Form
- Budget Narrative



Line-Item Budget Form

(must use our template)

Caring for Denver Foundation - Line-Item Budget Form

Organization Name:

Project Title:

Instructions:

- Please enter amounts only for year(s) for which you are requesting funding.
- If you are not requesting any funding in a budget category, leave that line blank or enter 0.00 in the budget table for that line.
- The total for Project/Program Revenue in the first (green) table should be the same amount as the total for Project/Program Expenses in the second (orange) table.
- The total for Caring for Denver Foundation Request in the first (green) table should be the same amount as the total for Request to Caring for Denver Foundation in the third (purple) table.
- Note that we prefer to not be the sole funder or source of funding for any project/program.
- We are only accepting requests for program/project support (not general operating or capital support) at this time.
- If you have questions about this form, contact Director of Grants Leah Spielberg at leah@caring4denver.org or 720.647.6375. Email is the quickest option!

Project/Program Revenue Total Project Budget for the Year(s) Requesting Funding				
	Year 1	Year 2	Year 3	Total
Caring for Denver Foundation Request				\$ -
Other Foundation Grants				\$ -
Government Grants				\$ -
Federal, State or City Contracts or Reimbursements (including Medicaid, Medicare)				\$ -
Earned Income (including events, fees, contract revenue)				\$ -
Private Donations				\$ -
In-Kind Donations				\$ -
TOTAL PROJECT/PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -

Project/Program Expenses Total Project Budget for the Year(s) Requesting Funding Include expenses funded by all revenue sources listed in the first (green) table.				
	Year 1	Year 2	Year 3	Total
Direct Costs - Project/Program				
Personnel /FTE - Salaries				\$ -
Personnel /FTE - Benefits and Fringe				\$ -
Program Supplies and/or Equipment				\$ -
Meeting Costs				\$ -
Travel Costs				\$ -
Other Program Costs				\$ -
				\$ -
				\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ -
Other Costs				
Contractors and/or Consultants				\$ -
Fiscal Sponsor's Fee (if applicable)				\$ -
Indirect Costs				\$ -
Total Other Costs	\$ -	\$ -	\$ -	\$ -
TOTAL PROJECT/PROGRAM EXPENSES	\$ -	\$ -	\$ -	\$ -

Project/Program Expenses For the Year(s) Requesting Funding Request to Caring for Denver Foundation Only				
	Year 1	Year 2	Year 3	Total
Direct Costs - Project/Program				
Personnel /FTE - Salaries				\$ -
Benefits and/or Fringe				\$ -
Program Supplies and/or Equipment				\$ -
Meeting Costs				\$ -
Travel Costs				\$ -
Other Program Costs				\$ -
				\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ -
Other Costs				
Contractors and/or Consultants				\$ -
Fiscal Sponsor's Fee (if applicable)				\$ -
Indirect Costs - max 10% (only on Direct Costs, not Other Costs. If using a fiscal sponsor the total of the fiscal sponsor fee and this line cannot exceed 10%)				\$ -
Total Other Costs	\$ -	\$ -	\$ -	\$ -
PROJECT/PROGRAM EXPENSES				
TOTAL REQUEST TO CARING FOR DENVER FOUNDATION	\$ -	\$ -	\$ -	\$ -

Project/Program Revenue
Total Project Budget for the Year(s) Requesting Funding

	Year 1	Year 2	Year 3	Total
Caring for Denver Foundation Request				\$ -
Other Foundation Grants				\$ -
Government Grants				\$ -
Federal, State or City Contracts or Reimbursements (including Medicaid, Medicare)				\$ -
Earned Income (including events, fees, contract revenue)				\$ -
Private Donations				\$ -
In-Kind Donations				\$ -
TOTAL PROJECT/PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -

Project/Program Expenses

Total Project Budget for the Year(s) Requesting Funding

Include expenses funded by all revenue sources listed in the first (green) table.

	Year 1	Year 2	Year 3	Total
Direct Costs - Project/Program				
Personnel /FTE - Salaries				\$ -
Personnel /FTE - Benefits and Fringe				\$ -
Program Supplies and/or Equipment				\$ -
Meeting Costs				\$ -
Travel Costs				\$ -
Other Program Costs				\$ -
				\$ -
				\$ -
				\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ -
Other Costs				
Contractors and/or Consultants				\$ -
Fiscal Sponsor's Fee (if applicable)				\$ -
Indirect Costs				\$ -
Total Other Costs	\$ -	\$ -	\$ -	\$ -
TOTAL PROJECT/PROGRAM EXPENSES	\$ -	\$ -	\$ -	\$ -

**Project/Program Expenses For the Year(s) Requesting Funding
Request to Caring for Denver Foundation Only**

	Year 1	Year 2	Year 3	Total
Direct Costs - Project/Program				
Personnel /FTE - Salaries				\$ -
Benefits and/ or Fringe				\$ -
Program Supplies and/or Equipment				\$ -
Meeting Costs				\$ -
Travel Costs				\$ -
Other Program Costs				\$ -
				\$ -
				\$ -
				\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ -
Other Costs				
Contractors and/or Consultants				\$ -
Fiscal Sponsor's Fee (if applicable)				\$ -
Indirect Costs - max 10% (only on Direct Costs, not Other Costs. If using a fiscal sponsor the total of the fiscal sponsor fee and this line cannot exceed 10%)				\$ -
Total Other Costs	\$ -	\$ -	\$ -	\$ -
PROJECT/PROGRAM EXPENSES				
TOTAL REQUEST TO CARING FOR DENVER FOUNDATION	\$ -	\$ -	\$ -	\$ -

Budget Narrative

Budget Narrative - SAMPLE

Caring for Denver Foundation does not require a particular format, simply that you provide the information we request in the budget narrative instructions. The budget narrative is where you can break down and briefly describe what went into each line item in your budget. If you are not requesting funds in a budget category, you do not need to provide narrative for that category. All the numbers and budget items below are examples and the numbers and descriptions in your narrative should reflect what you are asking for. If you have a question about whether or not an item may be an allowable expense, email Director of Grants Leah Spielberg at leah@carinq4denver.org.

Organization Name
Program Name
Budget Narrative

DIRECT COSTS

Personnel

Key Staff Salaries

Two (2) 1.0 FTE Bilingual Case Managers to provide intensive case management and wraparound services to women in the program @ \$56,000/year x 2 staff = \$112,000. Positions to be filled.

Two (2) 1.0 FTE Bilingual Clinical Staff (LPC or LCSW level) to provide behavioral health therapy, wellness support groups, EMDR treatments and all clinical interventions to women in the program @ \$62,000/year x 2 staff = \$124,000. Positions to be filled.

One (1) .20 FTE Program Director (current staff member, LCSW) – to oversee the project and provide supervision to staff. (Funded by other revenue sources.)

Total Key Staff Salaries Request to Caring for Denver Foundation = \$236,000

Other Personnel Costs

Benefits and fringe for four full-time staff is figured at 25% of total salary request and includes costs for medical insurance, workers compensation, FICA and taxes = \$59,000.

Total Other Personnel Costs Request to Caring for Denver Foundation = \$59,000

Program Supplies and/or Equipment

Re-entry stabilization incentives (gift cards, toiletries, clothing, etc.) as listed in the proposal. 20 participants @ \$450/participant = \$9,000

General office supplies and printing @ \$250/person/year x 4 staff = \$1,000

Laptops @ \$800 x 4 new staff = \$3,200

Total Program Supplies Request to Caring for Denver Foundation = \$13,200

Meeting Costs

Refreshments for quarterly staff roundtable to discuss case load, client needs, etc. @ \$10/person x 5 participants x 4 times/year = \$200

AV equipment rental for end-of-year report-outs @ \$60/meeting x 1 meeting = \$60

Total Meeting Costs Request to Caring For Denver Foundation = \$260

Travel Costs

Anticipate an average of 50 miles/month x 12 months x 2 Bilingual Case Managers @ reimbursement rate of \$0.575/mile = \$690

Total Travel Costs Request to Caring For Denver Foundation = \$690

Other Program Costs

Rent for program participants, including utilities and maintenance @ \$1,400/month x 20 residents x 12 months = \$336,000

Staff development (relevant webinars, certification, trainings, etc.) @ \$500/year x 4 staff = \$2,000

Annual software license fee to add two staff to organization's clinical tracking system @ \$260 x 2 staff = \$520

Total Other Program Costs Request to Caring For Denver Foundation = \$338,520

OTHER COSTS

Contractors and/or Consultants

Contractor Name – Annual contract to provide peer support services to women in the project dealing with substance abuse issues = \$3,000

80 hours of clinical supervision for the two clinical staff, to be provided by an LCSW @ \$75/hour x 80 hours = \$6,000

Total Contractors and/or Consultants Request to Caring For Denver Foundation = \$9,000

TOTAL REQUEST TO CARING FOR DENVER FOUNDATION = \$656,670

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TOTAL REQUEST TO CARING FOR DENVER FOUNDATION = \$656,670

Organization Documents

- Current Annual Operating Budget
- Income and Expense Statement
- Balance Sheet
- Audited Financials, Financial Review, or Un-Audited Year-End Financial Statements



Current Annual Operating Budget



ORGANIZATION NAME

SLOGAN HERE

Organization Name
Budget
January 1 - December 31, 2020

Expenses	
Payroll & Benefits	\$195,000
Professional Fees -- Accounting, Auditor, Attorneys	22,000
Printing and Reproduction	8,000
Travel/Mileage Reimbursement	7,500
Rent	7,000
Insurance (liability, directors & officers)	4,700
Supplies (office & field)	3,500
Advertising & Marketing	3,000
Bank Fees & Payroll Processing Fees	3,000
Postage	2,500
Equipment and Software	5,000
Website Design	2,000
Professional Development	2,000
Dues, Fees, & Memberships	1,800
Meals and Lodging	1,000
Total Expenses	\$268,000
Revenue	
Individual Contributions (memberships, annual appeal, memorial gifts)	\$92,000
Corporate Contributions	12,500
Foundation Grants	90,000
Government Grants	30,000
Investment Income	28,000
Contracted Services	7,500
Events	10,000
Merchandise Sales	2,000
Total Revenue	\$272,000

Income and Expense Statement

Also called:

- Statement of Activities
- Statement of Financial Performance
- Income Statement
- Profit and Loss Statement

TREEHOUSE					
STATEMENT OF ACTIVITIES					
For the Year Ended September 30, 2015 (With Comparative Totals for 2014)					
	2015				2014
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
Revenue					
Contributions and grants	\$ 5,616,195	\$ 1,868,265	\$ -	\$ 7,484,460	\$ 6,337,712
In-kind contributions	1,879,833			1,879,833	1,315,232
Contract revenue	1,261,618			1,261,618	1,368,092
Other					7,767
Net assets released from restrictions	1,396,194	(1,246,597)	(149,597)		
Total revenue	10,153,840	621,668	(149,597)	10,625,911	9,028,803
Expenses					
Program services	7,447,627			7,447,627	6,560,098
Management and general	495,941			495,941	391,208
Fundraising	1,438,030			1,438,030	1,239,095
Total expenses	9,381,598			9,381,598	8,190,401
Changes in net assets before investment income and loss on pledge receivable	772,242	621,668	(149,597)	1,244,313	838,402
Investment income (loss)	(66,235)	(19,767)	(89,754)	(175,756)	477,175
Loss on pledge receivable		(10,900)		(10,900)	(225,065)
Change in net assets	706,007	591,001	(239,351)	1,057,657	1,090,512
Net assets, beginning of year	4,549,404	2,855,900	3,683,988	11,089,292	9,998,780
Net assets, end of year	\$ 5,255,411	\$ 3,446,901	\$ 3,444,637	\$ 12,146,949	\$ 11,089,292

Source:

<https://press.rebus.community/financialstrategy/chapter/accounting-and-financial-reporting>

Balance Sheet

Also called:
Statement of Financial Position

TREEHOUSE		
STATEMENT OF FINANCIAL POSITION		
September 30, 2015		
(With Comparative Totals for 2014)		
ASSETS	2015	2014
Current Assets		
Cash and cash equivalents	\$ 2,713,337	\$ 3,053,277
Investments	1,324,922	980,248
Current pledges receivable, net	2,056,445	1,349,314
Contribution receivable for rent	193,357	45,369
Contracts receivable	252,784	99,030
Inventories	239,615	296,017
Unemployment trust deposits	86,007	46,725
Prepaid expenses	131,529	32,589
Total current assets	6,997,996	5,902,569
Long-Term Assets		
Long-term portion of receivables, less current portion		
Pledges receivable, net	1,061,300	1,410,876
Contribution receivable for rent, net	240,946	
Furniture and equipment, net	468,397	53,867
Endowment investments	3,444,637	3,683,988
Other investments	401,134	423,764
Total long-term assets	5,616,414	5,572,495
Total assets	\$ 12,614,410	\$ 11,475,064
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 48,975	\$ 37,053
Accrued salaries and related costs	418,486	348,719
Total current liabilities	467,461	385,772
Net Assets		
Unrestricted	5,255,411	4,549,404
Temporarily restricted	3,446,901	2,855,900
Permanently restricted	3,444,637	3,683,988
Total net assets	12,146,949	11,089,292
Total liabilities and net assets	\$ 12,614,410	\$ 11,475,064

Source:
<https://press.rebus.community/financialstrategy/chapter/accounting-and-financial-reporting>

Audited Financials

Or, depending on organization's operating budget and practices:

- Financial Review
- Un-Audited Year-End Financial Statement



Source:
<https://www.councilofnonprofits.org/sites/default/files/documents/final-audited-financial-statements-fy2017.PDF>

Audited Financial Statements
NATIONAL COUNCIL OF NONPROFITS
December 31, 2017

National Council of Nonprofits

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A Professional Corporation

*Certified Public
Accountants
and Consultants*

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Independent Auditor's Report

To the Board of Directors
National Council of Nonprofits

We have audited the accompanying financial statements of the National Council of Nonprofits (the Council), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 involves 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 the National Council of Nonprofits as of December 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Tate & Tryon

Washington, DC
July 18, 2018

National Council of Nonprofits

Statements of Financial Position

<i>December 31,</i>	2017	2016
Assets		
Cash and cash equivalents	\$ 279,503	\$ 438,423
Investments	700,267	669,842
Accounts receivable	9,175	2,200
Contributions receivable	425,000	50,000
Prepaid expenses	25,237	24,382
Security deposit asset	54,567	54,567
Property and equipment, net	267,963	306,513
Total assets	\$ 1,761,712	\$ 1,545,927
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 84,814	\$ 97,248
Deferred revenue	375	13,900
Deferred rent and lease incentive	450,017	475,966
Total liabilities	535,206	587,114
Net assets (deficit)		
Unrestricted - undesignated	(179,231)	81,318
Unrestricted - designated	568,257	568,257
Temporarily restricted	837,480	309,238
Total net assets	1,226,506	958,813
Total liabilities and net assets	\$ 1,761,712	\$ 1,545,927

See notes to financial statements.

National Council of Nonprofits

Statements of Activities

	2017			2016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue and support						
Contributions	\$ 236,508	\$ 1,265,000	\$ 1,501,508	\$ 270,560	\$ 47,500	\$ 318,060
Membership dues	265,641	-	265,641	243,462	-	243,462
Fees for service	92,019	-	92,019	125,370	-	125,370
Other	46,510	-	46,510	30,561	-	30,561
Sponsorship	41,525	-	41,525	24,500	-	24,500
Investment earnings	34,152	-	34,152	21,978	-	21,978
Contributed goods and services	-	-	-	1,000	-	1,000
Net assets released from restriction	736,758	(736,758)	-	678,262	(678,262)	-
Total revenue and support	1,453,113	528,242	1,981,355	1,395,693	(630,762)	764,931
Expenses						
Program services						
Public policy/advocacy	642,431	-	642,431	615,903	-	615,903
Network support	525,671	-	525,671	427,708	-	427,708
Communications	190,453	-	190,453	180,204	-	180,204
Lobbying activities	110,543	-	110,543	2,130	-	2,130
Total program services	1,469,098	-	1,469,098	1,225,945	-	1,225,945
Supporting services						
General and administrative	157,254	-	157,254	242,214	-	242,214
Fundraising	87,310	-	87,310	58,557	-	58,557
Total supporting services	244,564	-	244,564	300,771	-	300,771
Total expenses	1,713,662	-	1,713,662	1,526,716	-	1,526,716
Change in net assets	(260,549)	528,242	267,693	(131,023)	(630,762)	(761,785)
Net assets, beginning of year	649,575	309,238	958,813	780,598	940,000	1,720,598
Net assets, end of year	\$ 389,026	\$ 837,480	\$ 1,226,506	\$ 649,575	\$ 309,238	\$ 958,813

See notes to financial statements.

National Council of Nonprofits

Statement of Functional Expenses Year Ended December 31, 2017

	Program Services					Supporting Services			Total
	Public Policy/Advocacy	Network Support	Communications	Lobbying	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	
Expenses									
Salaries and benefits	\$ 501,027	\$ 339,360	\$ 110,532	\$ 71,705	\$ 1,022,624	\$ 92,971	\$ 61,124	\$ 154,095	\$ 1,176,719
Occupancy	74,983	67,905	21,734	14,188	178,790	16,546	12,844	29,390	208,180
Professional fees	7,583	4,841	30,734	13,282	56,440	33,431	1,006	34,437	90,877
Conventions and meetings	224	72,036	-	-	72,260	2,948	-	2,948	75,208
Depreciation and amortization	15,089	14,995	4,676	2,999	37,759	3,313	2,615	5,928	43,687
Outside computer service	8,003	5,157	11,581	1,251	25,992	1,285	1,031	2,316	28,308
Telephone	13,147	8,489	2,114	1,378	25,128	1,503	1,612	3,115	28,243
Travel	10,046	8,421	57	44	18,568	50	3,902	3,952	22,520
Books and publications	6,120	343	7,400	3	13,866	277	1,414	1,691	15,557
Equipment rental/maintenance	1,875	1,738	584	339	4,516	2,370	290	2,660	7,176
Advertising and marketing	-	-	-	5,000	5,000	-	-	-	5,000
Insurance	1,709	1,572	501	327	4,109	353	285	648	4,757
Supplies	159	669	53	27	908	821	210	1,031	1,939
Postage and shipping	588	86	7	-	681	79	967	1,046	1,727
Staff development	1,040	59	-	-	1,099	519	-	519	1,618
Printing and duplicating	299	-	-	-	299	648	-	648	947
Membership dues	559	-	-	-	559	140	-	140	699
Bad debt	-	-	500	-	500	-	-	-	500
Total Expenses	\$ 642,431	\$ 525,671	\$ 190,453	\$ 110,543	\$ 1,469,098	\$ 157,254	\$ 87,310	\$ 244,564	\$ 1,713,662

See notes to financial statements.

National Council of Nonprofits

Statement of Functional Expenses Year Ended December 31, 2016

	Program Services					Supporting Services				Total								
	Network	Public	Communications	Lobbying	Total	General and	Fundraising	Total										
	Support	Policy/Advocacy			Program Services			Administrative	Supporting Services									
Expenses																		
Salaries and benefits	\$	284,816	\$	463,999	\$	119,666	\$	-	\$	868,481	\$	148,677	\$	43,375	\$	192,052	\$	1,060,533
Occupancy		57,215		89,010		23,959		-		170,184		23,165		8,590		31,755		201,939
Professional fees		9,782		14,743		15,891		-		40,416		19,958		787		20,745		61,161
Conventions and meetings		52,030		188		-		-		52,218		3,898		-		3,898		56,116
Depreciation and amortization		6,475		10,020		2,708		-		19,203		30,426		963		31,389		50,592
Outside computer service		2,389		6,544		11,734		-		20,677		1,230		372		1,602		22,279
Telephone		5,606		9,167		2,310		-		17,083		2,951		930		3,881		20,964
Travel		5,524		7,333		-		-		12,857		4,776		2,930		7,706		20,563
Books and publications		529		6,572		2,141		2,130		11,372		978		141		1,119		12,491
Staff development		104		2,160		525		-		2,789		3,110		55		3,165		5,954
Insurance		1,297		2,012		539		-		3,848		877		194		1,071		4,919
Equipment rental/maintenance		1,082		1,654		444		-		3,160		534		155		689		3,849
Supplies		765		676		147		-		1,588		1,192		53		1,245		2,833
Membership dues		-		1,400		140		-		1,540		-		-		-		1,540
Postage and shipping		104		97		-		-		201		150		12		162		363
Printing and duplicating		-		328		-		-		328		-		-		-		328
Other		-		-		-		-		-		292		-		292		292
Total Expenses	\$	427,708	\$	615,903	\$	180,204	\$	2,130	\$	1,225,945	\$	242,214	\$	58,557	\$	300,771	\$	1,526,716

National Council of Nonprofits

Statements of Cash Flows

<i>Year Ended December 31,</i>	2017	2016
Cash flows from operating activities		
Change in net assets	\$ 267,693	\$ (761,785)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	43,687	50,592
Net unrealized gain on investments	(33,680)	(8,182)
Changes in assets and liabilities:		
Accounts receivable	(6,975)	10,432
Contributions receivable	(375,000)	215,000
Prepaid expenses	(855)	(2,026)
Accounts payable and accrued expenses	(12,434)	(18,690)
Deferred revenue	(13,525)	(9,420)
Deferred rent and lease incentive	(25,949)	52,324
Total adjustments	(424,731)	290,030
Net cash used in operating activities	(157,038)	(471,755)
Cash flows from investing activities		
Purchases of property and equipment	(5,137)	-
Proceeds from sale of investments	425,416	466,719
Purchases of investments	(422,161)	(625,752)
Net cash used in investing activities	(1,882)	(159,033)
Net decrease in cash and cash equivalents	(158,920)	(630,788)
Cash and cash equivalents, beginning of year	438,423	1,069,211
Cash and cash equivalents, end of year	\$ 279,503	\$ 438,423

See notes to financial statements.

National Council of Nonprofits

Notes to Financial Statements

A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: National Council of Nonprofits (the Council), was founded in 1990 as a 501(c)(3) nonprofit corporation, in the District of Columbia. The primary purpose of the Council is to advance the vital role, capacity, and voice of charitable nonprofit organizations through its state and national networks.

The Council is supported primarily through contributions from private foundations and individuals and from membership dues received.

Basis of accounting: The accompanying financial statements have been prepared using the accrual basis of accounting. Consequently, revenue, other than contributions, is recognized when earned and expense when the obligation is incurred.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Net assets: Net assets are classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of donor-imposed restrictions. A description of each net asset group is as follows:

Unrestricted, undesignated: Net assets whose use is not restricted by donors or internally designated for other uses.

Unrestricted, designated: Unrestricted, designated net assets consist of an operating reserve established by the Board of Directors and increased or decreased each year based on the Board's discretion. The Board's goal is to maintain at least six months' worth of operating expenses in the fund.

Temporarily restricted: Represents resources restricted by donors as to purpose or by the passage of time. Purpose-restricted resources relate to research and advocacy to improve policies and practices affecting nonprofit organizations.

Cash and cash equivalents: For financial statement purposes, the Council includes cash accounts and short-term investments held outside of investment portfolios to be cash and cash equivalents. At December 31, 2017 and 2016, cash and cash equivalents were comprised of bank deposits and money market funds.

Investments: Investments in marketable securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the changes in net assets. Gains and losses are considered unrestricted or temporarily restricted depending on whether external restrictions were imposed on the gains and losses at the time of the initial investment.

National Council of Nonprofits

Notes to Financial Statements

A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Contributions: Contributions are recorded as unrestricted or temporarily restricted support depending upon the existence and/or nature of donor restrictions. Support that is restricted by donors is reported as an increase in temporarily restricted net assets and then reclassified to unrestricted net assets when the restriction expires. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at estimated fair value. Contributions to be received after one year are discounted at a rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue and used in accordance with donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is made based on management's judgment, based on factors such as prior collection history, the type of contribution and other relevant factors.

Contributions receivable consisted of the following at December 31,:

	2017	2016
Amounts due in less than one year	\$ 175,000	\$ 50,000
Amounts due in one to five years	250,000	-
	<u>\$ 425,000</u>	<u>\$ 50,000</u>

As of December 31, 2017 and 2016, these receivables are deemed fully collectible. Based on management's evaluation of collectability of contributions receivable, no allowance for doubtful contributions receivable was recorded at December 31, 2017 and 2016.

The majority of the Council's contribution revenue is received from a few major foundation sources.

Accounts receivable: Accounts receivable consists primarily of amounts due from members and amounts due to the Council in conjunction with performing the organization's mission. Accounts receivable are reported at their outstanding balances, reduced by an allowance for doubtful accounts. Management periodically evaluates the status of all accounts receivable balances for collectability. Each receivable balance is assessed based on management's knowledge of the customer, the Council's relationship with the customer, and the age of the receivable balance. An allowance is recorded for customer receivables deemed to be uncollectible. As of December 31, 2017, the accounts receivable balance is deemed fully collectible and management has not recorded an allowance for bad debt.

Membership dues: Membership dues are recognized as revenue over the period of membership which is on a calendar year basis.

National Council of Nonprofits

Notes to Financial Statements

A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Contributed goods and services: The Council recognizes contributed services at fair value if the services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and (c) would typically need to be purchased if not provided by donation. The amounts reflected in the accompanying financial statements as contributed services are offset by like amounts included in expenses. For the year ended December 31, 2016, contributed services consisted of \$1,000.

Various members of the Board of Directors have made significant contributions of their time to develop the Council and its programs. No amounts have been recognized in the accompanying statements of activities and changes in net assets because the criteria for recognition of such efforts under U.S. generally accepted accounting principles (GAAP) have not been satisfied.

Functional allocation of expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The Council's programs are identified below:

Public policy/advocacy: Identifies and monitors public policy proposals that could impact the nonprofit sector and helps to build the advocacy capacity of state associations and charitable nonprofits.

Network support: Builds the capacity of state associations and nonprofit organizations to serve their communities.

Communications: Enhances visibility and understanding of the impact of charitable nonprofits.

Lobbying activities: Advocates through direct lobbying and grassroots lobbying, per the definitions under the Internal Revenue Code. The Council has filed the 501(h) election, as provided by the Internal Revenue Code.

Income taxes: The Council is exempt from the payment of federal and local income taxes on income other than net unrelated business income under Section 501(c)(3) of the Internal Revenue Code and has been classified by the Internal Revenue Service as other than a private foundation. For the years ended December 31, 2017 and 2016, the Council's sole source of unrelated business income was newsletter advertising.

Subsequent events: Material subsequent events have been considered for disclosure and recognition in these financial statements through July 18, 2018, the date the financial statements were available to be issued.

National Council of Nonprofits

Notes to Financial Statements

B. CONCENTRATIONS

Credit risk: The Council maintains demand deposits, money market funds, and certificates of deposit with financial institutions. At times, certain balances held within these accounts may not be fully guaranteed or insured by the U.S. federal government. The uninsured portions of cash and money market accounts are backed solely by the assets of the underlying institution. As such, the failure of an underlying institution could result in financial loss to the Council.

Market value risk: The Council also invests funds in a professionally managed portfolio that contains various securities detailed in Note C. Such investments are exposed to various risks, such as fluctuations in market value and credit risk. The investment balances reported in the accompanying financial statements may not be reflective of the portfolio's value during subsequent periods.

C. INVESTMENTS

In accordance with generally accepted accounting principles, the Council uses the following prioritized input levels to measure fair value. The input levels used for valuing investments are not necessarily an indication of risk.

Level 1 – Observable inputs that reflect quoted prices for identical assets or liabilities in active markets such as stock quotes;

Level 2 – Includes inputs other than level 1 inputs that are directly or indirectly observable in the marketplace such as yield curves or other market data;

Level 3 – Unobservable inputs which reflect the reporting entity's assessment of the assumptions that market participants would use in pricing the asset or liability including assumptions about risk such as bid/ask spreads and liquidity discounts.

Investments are reported at fair value and consist of the following at December 31,:

2017	Total	Level 1	Level 2	Level 3
Mutual funds - fixed income	\$ 204,938	\$ 204,938	\$ -	\$ -
Mutual funds - equities	94,940	94,940	-	-
Mutual funds - alternatives	25,105	25,105	-	-
Exchange-traded funds	18,100	18,100	-	-
Investments carried at fair value	343,083	343,083	\$ -	\$ -
Certificates of deposit*	250,495			
Money market funds*	106,689			
Total investments	\$ 700,267			

National Council of Nonprofits

Notes to Financial Statements

C. INVESTMENTS - CONTINUED

<u>2016</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds - fixed income	\$ 171,518	\$ 171,518	\$ -	\$ -
Mutual funds - equities	95,008	95,008	-	-
Mutual funds - alternatives	47,470	47,470	-	-
Investments carried at fair value	313,996	\$ 313,996	\$ -	\$ -
Certificates of deposit*	351,715			
Money market funds*	4,131			
Total investments	\$ 669,842			

* Money market funds and certificates of deposit included in the investment portfolio are not subject to provisions of fair value measurements as they are recorded at cost.

The following is a summary of the earnings from investments for the years ended December 31,:

	<u>2017</u>	<u>2016</u>
Net unrealized gain	\$ 33,680	\$ 8,182
Investment income	472	13,796
	\$ 34,152	\$ 21,978

D. PROPERTY AND EQUIPMENT

The Council capitalizes the cost of furniture and equipment, capitalized website costs, and leasehold improvements that cost \$500 or more and that have useful lives of more than one year. Furniture, equipment, and website costs are depreciated or amortized over estimated useful lives of three to five years using the straight-line method. Leasehold improvements are amortized over the life of the lease.

Property and equipment consists of the following at December 31,:

	<u>2017</u>	<u>2016</u>
Furniture and equipment	\$ 122,056	\$ 116,919
Leasehold improvements	284,981	284,981
Capitalized website costs	31,838	31,838
	438,875	433,738
Less accumulated depreciation and amortization	(170,912)	(127,225)
Property and equipment, net	\$ 267,963	\$ 306,513

National Council of Nonprofits

Notes to Financial Statements

E. NET ASSETS

Temporarily restricted net assets and related activity consist of the following in 2017:

	January 1, 2017	Support and Revenue	Net Assets Released From Restrictions	December 31, 2017
Time restricted	\$ 297,500	\$ 1,015,000	\$ (587,500)	\$ 725,000
Purpose restricted	11,738	250,000	(149,258)	112,480
	<u>\$ 309,238</u>	<u>\$ 1,265,000</u>	<u>\$ (736,758)</u>	<u>\$ 837,480</u>

Temporarily restricted net assets and related activity consist of the following in 2016:

	January 1, 2016	Support and Revenue	Net Assets Released From Restrictions	December 31, 2016
Time restricted	\$ 940,000	\$ 22,500	\$ (665,000)	\$ 297,500
Purpose restricted	-	25,000	(13,262)	11,738
	<u>\$ 940,000</u>	<u>\$ 47,500</u>	<u>\$ (678,262)</u>	<u>\$ 309,238</u>

F. COMMITMENTS AND CONTINGENCIES

Office lease: The Council leases office space with an expiration date of April 30, 2026. The lease includes a tenant improvement allowance of approximately \$320,000 and a rental abatement of 10 months. The lease provides for fixed increases in the annual base rent and also increases in operating expenses and real estate taxes. Under accounting principles generally accepted in the United States of America all rental payments, including fixed rent increases, are recognized on a straight-line basis over the term of the lease. Lease incentives are amortized over the life of the lease on a straight-line basis as an offset to rent expense. The difference between the straight-line rent expense and the required lease payments is reflected as a deferred rent and lease incentive liability in the accompanying statements of financial position.

National Council of Nonprofits

Notes to Financial Statements

F. COMMITMENTS AND CONTINGENCIES – CONTINUED

Total rent expense for the years ended December 31, 2017 and 2016 was \$208,180 and \$201,939, respectively.

Future minimum lease payments for the office lease are as follows:

Year Ending December 31,	
2018	\$ 232,177
2019	237,972
2020	243,912
2021	250,020
2022	256,284
Thereafter	<u>901,022</u>
	<u>\$ 2,121,387</u>

G. RETIREMENT PLANS

The Council provides a retirement program for eligible full-time employees who are 21 years of age or older. The Council contributes to the employee's retirement plan after the employee completes one year of service. Eligible employees may contribute to the retirement plan at the beginning of employment. For the years ended December 31, 2017 and 2016, the Council contributed \$43,490 and \$40,540 to the Plan, respectively.

Fiscal Sponsor Documents

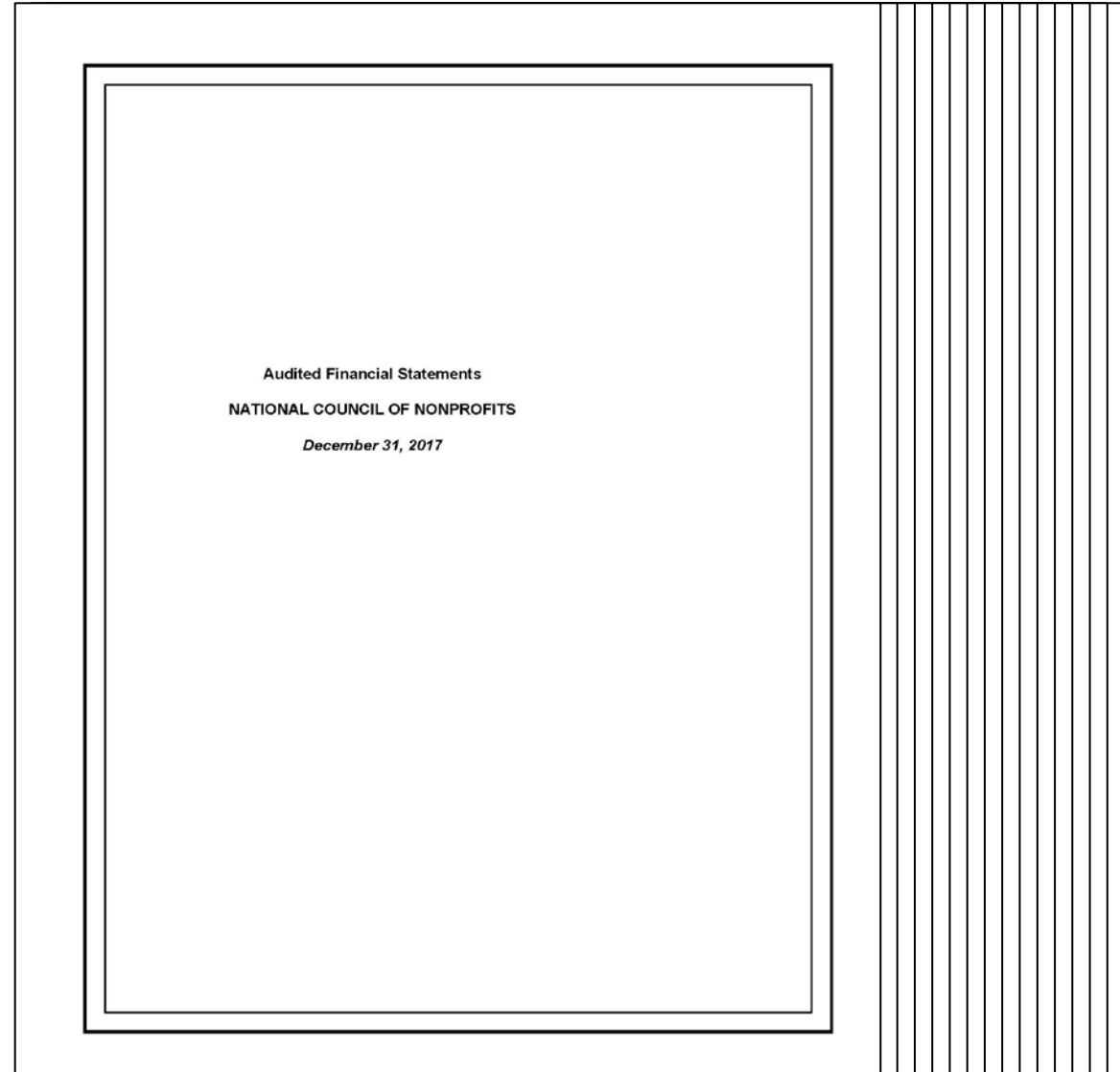
- Fiscal Sponsor's Audited Statements, Financial Review, or Un-Audited Year-End Financial Statements
- Executed Fiscal Sponsor Agreement



Fiscal Sponsor's Audited Financials

Or, depending on fiscal sponsor's operating budget:

- Financial Review
- Un-Audited Year-End Financial Statement



Source:

<https://www.councilofnonprofits.org/sites/default/files/documents/final-audited-financial-statements-fy2017.PDF>

Executed Fiscal Sponsor Agreement



ORGANIZATION NAME

SLOGAN HERE

Sample Fiscal Sponsor Agreement

The Fiscal Sponsor has determined that sponsorship of the Project would be consistent with its goals, and wishes to make arrangements with the Sponsored Organization for the implementation and operation of the Project.

1. The Fiscal Sponsor hereby agrees to sponsor the Project and to assume administrative, programmatic, financial, and legal responsibility for purposes of the requirements of funding organizations. The Sponsored Organization agrees to implement and operate the Project, in accordance with the terms of this agreement and with any requirements imposed by funding organizations.
2. The Project shall be operated in a manner consistent with the Fiscal Sponsor's tax-exempt status and as described in this agreement. No material changes in the purposes or activities of the Project shall be made without prior written permission of the Fiscal Sponsor and in accordance with any requirements imposed by funding organizations, nor shall the Sponsored Organization carry on activities or use funds in any way that jeopardizes the Fiscal Sponsor's tax-exempt status.
3. The Sponsored Organization shall not, and shall not permit the Project to, attempt to influence legislation or participate or intervene in any political campaign on behalf (or in opposition to) any candidate for public office or otherwise engage in the carrying on of propaganda (within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986).
4. The Sponsored Organization will provide the Fiscal Sponsor with reports describing programs and services of the Project in accordance with the following schedule:
[add here]
5. The Sponsored Organization will provide all information and prepare all reports, including interim and final reports, required by funding organizations, with the Fiscal Sponsor's assistance and final approval.
6. On behalf of the Sponsored Organization, the Fiscal Sponsor will establish and operate for the use of the Project a designated account ("Account") segregated on the Fiscal Sponsor's books. All amounts deposited into a Project's Account will be used in its support, less administrative charges, if any, and subject to the conditions set forth below.
7. The Fiscal Sponsor will disburse funds from the Account in the following manner:
[add here. For example, as instructed in writing on properly filled-out Fiscal Sponsor vouchers accompanied by required documentation and only as authorized by this agreement.]

Disbursements will be restricted to the support and implementation of the Project only.

8. The Sponsored Organization designates _____ (name) to act as authorizing official. The authorizing official shall act as principal coordinator of the Project's daily business with the Fiscal Sponsor, and shall have authority to sign disbursement requests [add additional authority, at no time should a person approve their own disbursement].
9. The Fiscal Sponsor and Sponsored Organization will maintain all financial records relating to the Project according to generally accepted accounting principles, retain records as long as required by law, and make records available to auditors as required by law.
10. The Fiscal Sponsor and the Sponsored Organization will reflect the activities of the Project, to the extent required, on their state and federal government tax returns and financial reports. All disbursements from an Account shall be treated as payments made to or on behalf of the Sponsored Organization to accomplish the purposes of the Project. The Sponsored Organization will provide the Fiscal Sponsor with proper documentation to accomplish this, including furnishing the Fiscal Sponsor with the Sponsored Organization's Federal Employer Identification Number.
11. [**[optional]** In consideration of the Fiscal Sponsor's agreement to sponsor the Project, and to cover the Fiscal Sponsor's expenses in connection with the Project as outlined above, the Project will pay the following fees, charges, and expenses:

(add here)
12. This agreement will be subject to review [set forth time period, e.g. annual], and will terminate if any of the following events occur:

[set add here. For example:
 - a. The Fiscal Sponsor requests the Sponsored Organization to cease activities that it deems might jeopardize its tax-exempt status and the Project fails to comply within a period of ten (10) days;
 - b. The Sponsored Organization fails to perform or observe any other covenant of this agreement, and this failure remains unremedied fifteen (15) days after notice in writing;
 - c. Upon expiration of four weeks after either the Sponsored Organization or the Fiscal Sponsor has given written notice of its intent to terminate the agreement.]
13. In the event this Agreement is terminated, the Fiscal Sponsor and Sponsored Organization will comply with any termination conditions imposed by funding organizations.

In witness whereof, the parties hereto have executed this Agreement on the day and year first written above.

Accepted for the Fiscal Sponsor:

For the Sponsored Organization:

Authorized signer

Authorized signer

Date

Date



ORGANIZATION NAME

SLOGAN HERE

Sample Fiscal Sponsor Agreement

The Fiscal Sponsor has determined that sponsorship of the Project would be consistent with its goals, and wishes to make arrangements with the Sponsored Organization for the implementation and operation of the Project.

1. The Fiscal Sponsor hereby agrees to sponsor the Project and to assume administrative, programmatic, financial, and legal responsibility for purposes of the requirements of funding organizations. The Sponsored Organization agrees to implement and operate the Project, in accordance with the terms of this agreement and with any requirements imposed by funding organizations.
2. The Project shall be operated in a manner consistent with the Fiscal Sponsor's tax-exempt status and as described in this agreement. No material changes in the purposes or activities of the Project shall be made without prior written permission of the Fiscal Sponsor and in accordance with any requirements imposed by funding organizations, nor shall the Sponsored Organization carry on activities or use funds in any way that jeopardizes the Fiscal Sponsor's tax-exempt status.
3. The Sponsored Organization shall not, and shall not permit the Project to, attempt to influence legislation or participate or intervene in any political campaign on behalf (or in opposition to) any candidate for public office or otherwise engage in the carrying on of propaganda (within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986).
4. The Sponsored Organization will provide the Fiscal Sponsor with reports describing programs and services of the Project in accordance with the following schedule:

[add here]
5. The Sponsored Organization will provide all information and prepare all reports, including interim and final reports, required by funding organizations, with the Fiscal Sponsor's assistance and final approval.
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[add here. For example, as instructed in writing on properly filled-out Fiscal Sponsor vouchers accompanied by required documentation and only as authorized by this agreement.]

Disbursements will be restricted to the support and implementation of the Project only.

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9. The Fiscal Sponsor and Sponsored Organization will maintain all financial records relating to the Project according to generally accepted accounting principles, retain records as long as required by law, and make records available to auditors as required by law.
10. The Fiscal Sponsor and the Sponsored Organization will reflect the activities of the Project, to the extent required, on their state and federal government tax returns and financial reports. All disbursements from an Account shall be treated as payments made to or on behalf of the Sponsored Organization to accomplish the purposes of the Project. The Sponsored Organization will provide the Fiscal Sponsor with proper documentation to accomplish this, including furnishing the Fiscal Sponsor with the Sponsored Organization's Federal Employer Identification Number.
11. [**[optional]** In consideration of the Fiscal Sponsor's agreement to sponsor the Project, and to cover the Fiscal Sponsor's expenses in connection with the Project as outlined above, the Project will pay the following fees, charges, and expenses:
- (add here)
12. This agreement will be subject to review [set forth time period, e.g. annual], and will terminate if any of the following events occur:
- [set add here. For example:
- a. The Fiscal Sponsor requests the Sponsored Organization to cease activities that it deems might jeopardize its tax-exempt status and the Project fails to comply within a period of ten (10) days;
 - b. The Sponsored Organization fails to perform or observe any other covenant of this agreement, and this failure remains unremedied fifteen (15) days after notice in writing;
 - c. Upon expiration of four weeks after either the Sponsored Organization or the Fiscal Sponsor has given written notice of its intent to terminate the agreement.]
13. In the event this Agreement is terminated, the Fiscal Sponsor and Sponsored Organization will comply with any termination conditions imposed by funding organizations.

In witness whereof, the parties hereto have executed this Agreement on the day and year first written above.

Accepted for the Fiscal Sponsor:

For the Sponsored Organization:

Authorized signer

Authorized signer

Date

Date



Thank You!

Leah Spielberg
Director of Grants

leah@caring4denver.org

www.caring4denver.org/grants



/caring4denver

