

AGENCY REVIEW

Volunteer Orientation – Financial ZoomGrants & Galaxy Navigation



Welcome

Introduction/Overview



THANK YOU!







Tempe Community Council

What Volunteers Say

"I was impressed by the extensive network of service providers and by how thoughtful and well-designed their programs seem to be."

"Each time I have participated, I have learned more about Tempe and the people who live here."

"I was honored to be part of this important work."

"Great experience and made me feel like I was directly contributing to my community."

"I learned so much about our fragile populations and am reminded of what is so good in our community.

Tempe truly is a place with a big heart."

"Actively participate in community, learn firsthand of needs and services, and work with great people — phenomenal!"







Tempe Community Council









Agency Review Reviewers

Volunteer Requirement

- Live/Work in Tempe
- Attend Orientation/Training
- Confidentiality/Conflict of Interest Contract

Read/Score/Interview (as needed)

Initial Recommendations

- Written Proposal
- **Financial Review**
- Interview (only as needed)
- Allocation Discussion and Consensus







Volunteer Involvement

☑ Estimated activity/time commitment: 20 hours is average

Activity	Timeframe
Attend Orientation/Training	2-3 hours (Jan 17, 18)
Read/Score Agency Applications Assigned	4 hours 2-1/2 weeks (by Feb 12)
Participate in Agency Interviews (as needed)	1 half or full day - You Choose & Optional for some programs
Attend Allocation Meeting	8 hours (March 23)
Monitoring Activities (i.e., Site Visits)	Ongoing – You Choose
Participate in Community of Practice Sessions	Ongoing – You Choose







Agenda

- Timeline
- Process
- Volunteer Involvement & Opportunities
- About ZoomGrants (Grants Management Database)
- Agency Conflict of Interest & Matching
- Galaxy (Volunteer System)
- Next Steps
- Questions
- Program and Technical Assistance







Agency Review HIGH LEVEL TIMELINE

Jan 2024 Volunteer Training Complete Mar 4-8 20-24

Agency Interviews Conducted **Jun 27**

COT Final Budget Approved Feb-Jun 2024

Agency Site Visits











Apr 3

TCC Board

Review









Feb 12 Questions & Scoring Due

March 25 Volunteer Recommendations

May 23 TCC/AR Recommendations to Tempe City Council

Jul 1 Agencies Notified of City Allocations

Scoring and Interview Questions DUE Thursday, February 12 **Before Noon**







Timeline VOLUNTEER

FY 2024/25 Agency Review Process

DATE	TIME	TASK
Thu, November 9, 2023	9:30-11:30 AM	Pre-Application Grant & Technical Training for Agencies via ZoomZOOM Organizations interested in applying for funds should attend.
Mon, November 13, 2023	12:00 PM/Noon	COT Human Services Funding Application Opens in ZoomGrants
Fri, December 8, 2023	Before 4:00 PM - AZ Time	COT Human Service Application/Proposals Due in ZoomGrants
Wed, January 17, 2024	9:00-11:30 AM ALL_Volunteers	Programmatic Volunteer Orientation & Training held In-Person and via ZOOM* Training will prepare volunteers for the online application system. Attend only one session.
Thu, January 18, 2024	9:00-11:00 AM	Financial Volunteer Orientation & Training held In-Person and on ZOOM* Training will prepare volunteers for the online application system. ONLY financial Volunteers need attend
Thu, January 18, 2024	2:00-4:30 PM ALL Volunteers	Programmatic Volunteer Orientation & Training In-Person and on ZOOM* Training will prepare volunteers for the online application system. Attend only one session.
Mon, January 22, 2024	12:00 PM/Noon	Applications Open for Scoring
Mon, February 12, 2024	BEFORE NOON	Volunteer Interview questions and scoring due in ZoomGrants before Noon
Wed, February 21, 2024	9:00-11:00 AM	Preliminary Allocation Meeting – Review Scores and Allocation Options via ZOOM*
Mon, March 4- Fri, March 8, 2024 (as needed, agency-specific dates to be determined)	TBD	Agency Interviews (as needed) via ZOOM Determine significant questions and answers.
Mon, March 25, 2024	9:00 AM until Consensus (anticipated 12:00 PM)	Final Review & Recommendations Meeting Location TBD Agency Review Committee meets and determines final recommendations by reviewing composite evaluations. Community Impact volunteers only.
Wed, April 3, 2024 (TBD)	4:30 PM	Review and accept recommendations at TCC Board Meeting
Week of April 15, 2024 (tentative)		City of Tempe Budget Review begins. City Departments make presentations to Council.
Thu, May 23, 2024 (tentative)	4:00 PM	AR Recommendations presented to City Council
Thu, June 27, 2024 (tentative)	6:00 PM	City of Tempe Final Budget Approval
Mon, July 1, 2024		Agencies are officially notified of City allocations
July 2024-June 2025 (exact dates to be determined)		Annual Agency Site Visits Each year 10-15 agencies are visited by AR volunteers (optional)
MORE INFO: Kim Van Nimwegen, Community Impact Mana	ger 480.858.2303 <u>kim vannin</u>	nwegen@tempe.gov







Read, Score and Prepare Questions

Proposal Review, Scores and Questions must be submitted online by

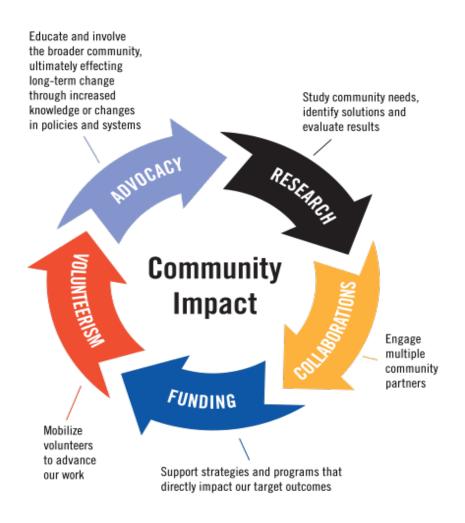
Monday, February 12 before 12:00 Noon

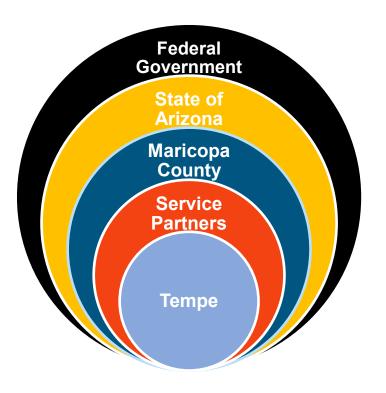






Human Services COLLABORATING FOR POSITIVE OUTCOMES











Partnership TCC & CITY OF TEMPE



Agency Review

Don Carlos

Youth & Families – Threadz, Teen Triple P Parenting, Open Horizons

Tempe Coalition

Tempe Community Foundation

Tempe VITA Tax Site

Community Resources/Non-profit Partners



CARE 7

Community Supervision

Family & Community Support

Family Justice Commission

Homeless Solutions

Housing Services

Veterans/Military Resources







Agency Review COMMUNITY IMPACT



Tempe City Council Strategic Priority 3.10

Ensure that agencies who receive human service grants from the City, achieve their performance goals related to homeless, youth, domestic violence, working poor, seniors, and individuals with disabilities.











Process Details

Funding Sources

- City of Tempe General Fund
- Together Tempe City of Tempe (water bill donations)
- Together Tempe Tempe Community Council (individual donations)

Citizens

- Agency Review Volunteers
- TCC Board and Committees
- Community of Practice Groups
- Community Needs Assessment



Gather Lessons Learned – continually identify how to improve!







Funding Sources

City of Tempe General Funds
Together Tempe - Voluntary Donations via Utility Payment
Together Tempe - Tempe Community Council

Approximately \$1,100,000













Giving to Help Even More







TogetherTempe.org

Two ways to give:

- Add \$1 (or more) to your City of Tempe utility bill payment
- Give one time or recurring donation through TCC







Minimum Agency Requirements









Target Populations

2021 Human Services Needs Assessment

Homeless Individuals and **Families**

Working Poor

Children and Youth

Sexual and Domestic Violence Survivors

Individuals with **Disabilities**

Older Adults



















Categories









Application & Process Change

- Applications will be split into two categories
 - 1) Renewal/Multiyear
 - 2) New/Yearly

These two groups have different application questions and different scoring criteria.

- All applications will have a financial review completed by a separate group of volunteers.
- Interviews with agencies will be scheduled only as needed.









Why Renewal/Multiyear Process?

Institute a renewal process for trusted and proven agencies

AND

Allow for new partnerships to grow

CRITERIA

- Continuously funded for 5 or more years
- Consistent (same) program
- Trusted by the community
- Strong track record of delivering outcomes
- Clear mission to align with
- Fiscally sound
- Collaborative







Benefits of a Renewal Process



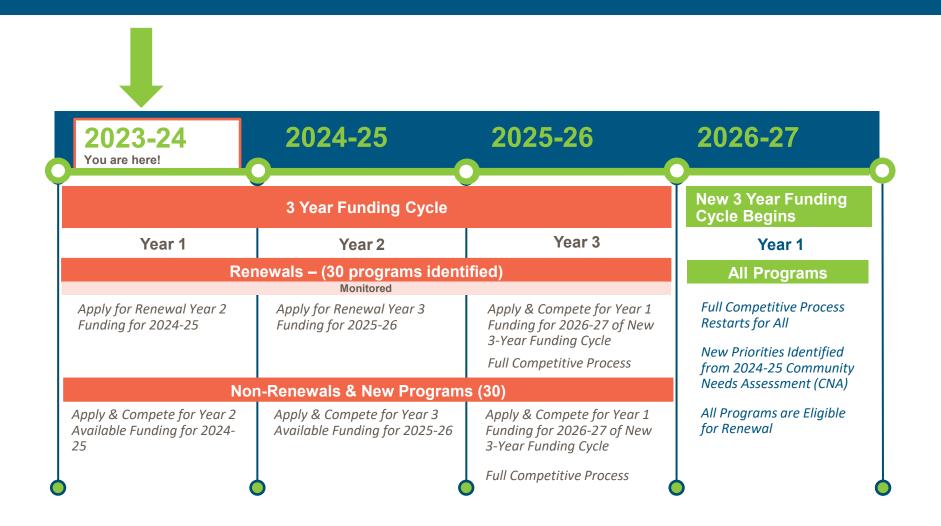
- Allows for priority programs to be funded
- Allows consistently high performers to be rewarded
- Allows agencies to build capacity and assists agencies with budget forecasting
- Provides more efficient and less paperwork for the agency
- Provides less administration and inefficiency for the grant process
- Allows time for more meaningful collaboration and partner building
- Allows for increased monitoring and accountability efforts







Proposed 3-Year Funding Cycle

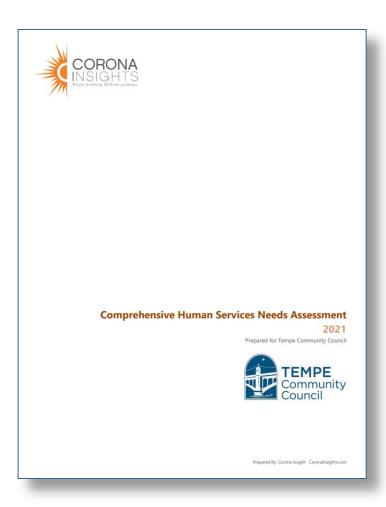


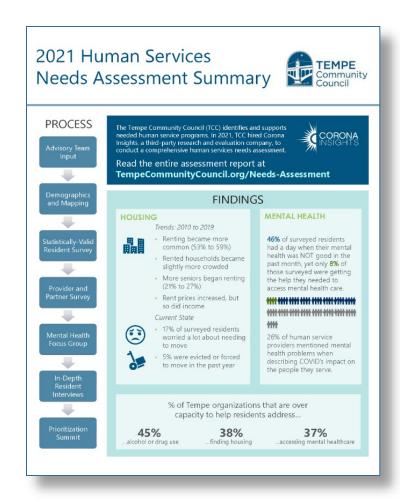






Community Needs Assessment 2024











Community Needs Assessment Focus

What's highlighted again in 2024?



Mental health and wellness for all populations

Ongoing







Application Summary



60 Applications 52 Agencies

15 new agencies or programs not funded in 2023

17 agencies funded last year but did not meet criteria for renewal/multiyear option

28 agencies eligible for renewal/ multiyear



Requested Amount

Total New/Renewal Requests

\$1,997,721

Renewals Requests \$890,891

New/Non-Renewable Funding Available Approx \$250,000









Process and Scoring

- Volunteers Read/Score/Interview (as needed)
- Overall scoring:

Scoring		% of Total Score
Agency Application (50 points possible) Financial Review (10 points possible) Mental Health Questions (10 points possible)		100% (70 pts. Max)
Agency Interviews (Support the application)		
	TOTAL	100%

- Initial recommendations:
 - Written proposal
 - Financial Review
 - Interview (if needed)
- Final recommendations to City Council
- TCC Community Impact Committee reviews/refines process each year
- Staff and volunteers conduct agency evaluations each year
- Staff monitors City's investment year-round
- Volunteers are invited to attend Communities of Practice and site visits





Interviews as Needed

WHY?

- Create less subjectivity in the process
- Level the playing ground
- Create room for other opportunities to get to know the agencies like the **Community of Practice**
- Efficiency in getting questions answered







Reporting Requirements

CONSIDERED IN SCORING

- **Quarterly Reports**
- **Site Visits**
- **Past Performance**
- Collaboration
- **Participation** (Care Fair, Community of Practice, Community Needs Assessment)



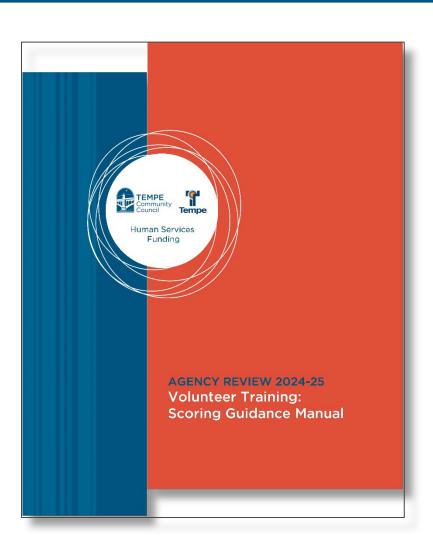








Scoring Guidance Manual



Training Manual Available Online

https://www.tempecommu nitycouncil.org/agencyreview/volunteer/





AGENCY REVIEW Financial Reviewer Training



Agency Financial Information

Reviewers will be assigned to evaluate:

- **1. Agency Overall Budget** for those requesting \$10,000 or more
- 2. Program-Specific Budget
- 3. Agency IRS Form 990:
 - Required for tax-exempt organizations with gross receipts of \$200k+ or assets worth at least \$500k.
 - · Agencies required to file annually
 - Describes:
 - Mission/significant activities
 - Revenues
 - Expenses
 - Assets
 - Liabilities
 - Types of activities engaged in over past year
 - Governance
 - Support documents (may be required)









Agency Overall Budget

Sample Questions:

What is the overall size of the budget?

 Do the individual components seem reasonable for the size and scope of the agency?

Are Revenues greater than Expenses?

 If not, is there a reasonable explanation provided in the budget or other documents?

Is there a big change in current year vs. prior year?

- Is a reasonable explanation provided for any large differences?
- Is prior year actual provided?
 How does it compare to budget?



BUDGET SUMMARY

FISCAL YEAR 2020 - 2021

	TCC	Carryover	Total TCC	сот	Total	FY19-20	Mod. Cash Basis FY19-20
	Budget	Funds	Budget	In-kind	Budget	Budget	Proj. Act.
REVENUE			_		_		
Contributions & Grants	95,360	62,955	158,315	- 6	158,315	129,000	178,444
Government Funding	230,972	10,065	241,037	66 60	906,706	474,361	201,465
Special Events	31,500		31,500		31,500	76,000	53,510
Project & Other Income	500	14,300	14,800	~ 0.0	14,800	9,000	36,091
Total Revenue	358,332	87,320	445 2	6 5,669	1,111,321	688,361	469,510
EXPENSES			1607				
	000 004			440.074	000 055	005 700	464.000
Personnel & Contract Labor Professional Fees	220,381		220,381	448,874	669,255	,	-
i i o o o o o o o o o o o o o o o o o o	54,996		54,996		54,996	93,843	
Program Service Expenses	170,380		170,380		170,380	,	
Office Expenses	17,265		17,265	216,795	234,060	95,696	27,138
Insurance	7,800		7,800		7,800	7,800	9,890
Travel/Meetings/Conferences	48,750		48,750		48,750	39,990	26,142
Memberships & Subscriptions	7,164		7,164		7,164	3,854	4,684
Event Expense	32,860		32,860		32,860	46,000	35,048
Depreciation & Amortization	630		630		630	240	630
Total Expenses	560,226	0	560,226	665,669	1,225,895	783,584	530,785
-					0		
Net Surplus/ (Deficit)	(201,894)	87,320	(114,574)	0	(114,574)	(95,223)	(61,275)







Program Specific Budget

FOUND IN AGENCY APPLICATION

Sample Questions:

Are Total Income and Total **Expenses different?**

- If so, is a reasonable explanation provided?

How do Current Budget and **Proposed Budget vary?**

- Are significant increases/decreases adequately explained?
- Does Proposed Income seem realistic compared to current?

How many sources of income are noted?

Does the overall budget and narrative indicate a healthy financial position?

Tempe Community Council VITA Program Tempe Community Council VITA Program 2021-2022

Budget top

Program Budget	Current Program Budget	Proposed Program Budget
. Gov. Funding - Tempe	USD\$ 27,000.00	USD\$ 30,000.00
Bov. Funding - City		
Gov. Funding - County		
Gov. Funding State		
ov. Funding - Federal	USD\$ 23,483.00	USD\$ 23,483.00
ontributions/Donations		
Special Events/Fundraising		
Foundation Support	USD\$ 4,000.00	USD\$ 4,000.00
oundation Support Other (Income, Program Service Fees) In-Kind tal		
). In-Kind		USD\$ 9,650.00
EXEILING	555, 51, 5555	USD\$ 67,133.00
penses	Current Budget	Proposed Program Budget
Employee Benefits and Taxes Employee Education and Training		USD\$ 0.00
Professional Fees and Contracts	USD\$ 32,000.00	USD\$ 35,000.00
. Specific Assistance for Individuals		
Communications (phone, fax, modem, postage)		
Supplies/Equipment Rental and maintenance	USD\$ 12,483.00	USD\$ 14,483.00
. Occupancy (rent,utilities, building & grounds)		
8 Advertising/Printing and Publications	USD\$ 2,000,00	USD\$ 2,000,00

16. Supplies/Equipment Rental and maintenance	USD\$ 12,483.00	USD\$ 14,483.00
17. Occupancy (rent,utilities, building & grounds)		
18. Advertising/Printing and Publications	USD\$ 2,000.00	USD\$ 2,000.00
19. Travel/ Meetings/Conferences		
20. Membership Dues/ Support		
21. Evaluation		
22. Non-Payroll Insurance		
23. In-Kind Expense		USD\$ 9,650.00

24. Other Expenses USD\$ 2,000.00 USD\$ 6,000.00 25. Salaries Total USD\$ 48,483.00 USD\$ 67,133.00

Budget Narrative

INCOME -

Line 1 - City of Tempe Grant

Line 5 - Wildfire (receives IRS VITA Grant) sub grant funds

Line 8 - Comerica Foundation Grant

Line 10 - TCC In-Kind for Executive Director and Administrative Support (\$9,000) and Gracie's Village In-Kind for Interne Access (\$100 X 4 months) and waiver of Room Deposit (\$250)

Line13 - Professional Fees and Contractors, Contracted compensation for eight consultants including the Program Coordinator, Training and Site Coordinator, Co-Site Coordinator, four Asset Educators/Volunteer Coordinator and one





Other Documents

BALANCE SHEET

Are Total Assets greater than or equal to Total Liabilities?

If not, is there a reasonable explanation?

	Tempe Commu	inity Council	
	BALANCE S	SHEET	
	As of August	31, 2020	
	-		
SSETS		LIABILITIES AND EQUITY	
Current Assets		Liabilities	
Bank Accounts		Current Liabilities	
1000 Cash		Accounts Payable	
1001 Chase General Checking	46,703.18	2000 Accounts Payable	26,247.
1003 Chase Savings	674.03	Total Accounts Payable	\$26,247.
1004 Chase CIS	74,902.27	Credit Cards	
1005 Petty Cash	249.30	2100 Credit Card Payable	474.
1010 Comerica Savings -1 MMKT	130,050.31	Total Credit Cards	\$474.
1011 Comerica Savings -2 CD	79,923.86	Other Current Liabilities	
1012 Comerica - TFSI	786.61	2200 Health Benefits Payable	42,303.
1020 Landings Credit Union	42,268.21	2301 Accrued Vacation Payable	1,879.
Total 1000 Cash	375,557.77	2306 Accrued Medical Leave Payable	366.
1800 RGNA Neighborhood - Comerica4238	10,919.25	2400 Refundable Deposits	2,290.
Total Bank Accounts	\$386,477.02	2500 Refundable Advances-Homeless	51,168.
Accounts Receivable		2501 Refundable Advances-Unity Gran	12,950.
1200 Accounts Receivable	38,100.33	2503 Refundable-RGNA Neighborhood	10,915.
Total Accounts Receivable	\$38,100.33	2504 Unearned revenue - Coalition	27,451.
Other Current Assets		2505 Deferred revenue - VITA	2,250.
1110 Asset Mark	1,692,008.34	Total Other Current Liabilities	\$151,575.
1910 Prepaid Expenses	19,118.30	Total Current Liabilities	\$178,297.
Undeposited Funds	5,000.00	Total Liabilities	\$178,297.
Total Other Current Assets	\$1,716,126.64	Equity	
Total Current Assets	\$2,140,703.99	3900 Net Assets wo Restrictions	858,632.
Fixed Assets		3901 Net assets - Board designated	1,050,393.
1500 Furniture & Fixtures	130,670.52	3902 Net Assets - Board Designated - Triple P	24,498.
1510 Equipment	7,817.58	Total 3901 Net assets - Board designated	1,074,892.
1700 Accumulated Depreciation	-136,975.39	3905 Net Assets-With Restriction	0.
Total Fixed Assets	\$1,512.71	3905.1 Restricted NA - Together Tempe	24,050.
DTAL ASSETS	\$2,142,216.70	3905.2 Restricted NA - Fiesta Events	19,131.
	***************************************	3905.3 Restricted NA - Threadz	5,267.
		3905.7 Restricted NA - Coalition	8,379.
		3905.8 Restricted NA - Don Carlos	9,200.
		Total 3905 Net Assets-With Restriction	66,028.
		Net Income	-35,634.
		Total Equity	\$1,963,919.
		TOTAL LIABILITIES AND EQUITY	\$2,142,216.







Other Documents

AUDIT



Audit, Tax, Management Advisory, Forensic and Internal Control Consulting

February 5, 2020

To the Board of Directors and Finance Committee of Tempe Community Council, Inc.:

I have audited the financial statements of Tempe Community Council, Inc. (TCC) for the year ended June 30, 2019, and have issued my report thereon dated February 5, 2020. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you and TCC management dated May 23, 2019. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tempe Community Council, Inc. are described in Note 1 to the financial statements. During 2019, the Organization adopted Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Other than the adoption of ASU 2016-14, the application of existing policies was not changed during 2019. I noted no transactions entered into by Tempe Community Council, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Some agencies with low net assets may not provide an audit. Additionally, a qualified/modified audit report is a report issued by an auditor that reports certain discrepancies in the financial statements prepared by the entity. Such report, therefore, issues a qualified/modified opinion on the true and fair view of the financial position as reported in the financial statements.





Other Documents

TABLE FOR 990 QUESTIONS

Summary to Aid in Financial Review Evaluation Questions

Verify all information is accurate based on other documents provided!

Table for 990 Questions

line	question	tip	formula
	990 Specifi	c Questions	
11	Section A: Date of 990, Year Ended	Page 1 of 990	6/30/2018
12	Line 12: Input Total Revenue for Current Year		490,253
13	Line 18: Input Total Expenses for Current Year		346,297
15	Line 12: Input Total Revenue for Prior Year		592,322
16	Line 18: Input Total Expenses for Prior Year		538,452
18	Line 22: Net assets Prior Year	First column of data	1,899,149
19	Line 22: Net Assets Current Year	Second column of data	2,039,313
23	Section VII: Compensation - Employee 1 - Column D, Reportable W-2		0
24	Section VII: Compensation - Employee 2 - Column D, Reportable W-2		0

25 Part IX: Statement of Functional Expenses								
26	A: Total Expenses	Input from Section A, row 25	346,297					
27	B: Program Service Expenses	Input from Section B, row 25	253,064					
28	C: Mgmt. /General Expenses	Input from Section C, row 25	83,664					
29	D: Fundraising Expenses	Input from Section D, row 25	9,569					

Audit Specific Questions						
38	Date of most recent audit	FY 2017/2018				
41	Review footnotes and look for any major changes from prior year	No changes				







Application **BUDGET**

- Program Budget for all
- Agency Budget for those requesting more than \$10,000
- Budget Narrative







Application **COMPLIANCE DOCUMENTS**

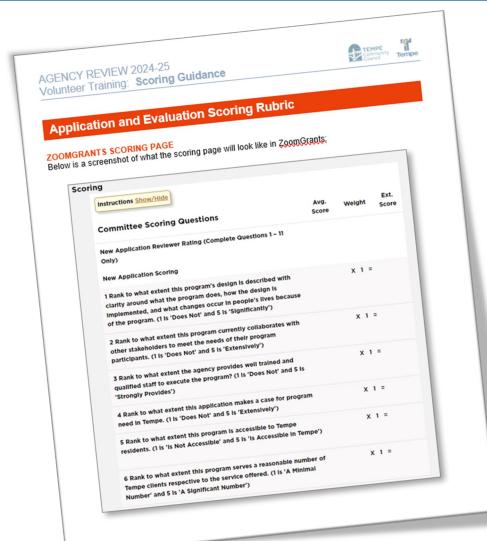
- Human Services Agency Review Policy and Procedures
- Board of Directors Roster
- 501(c)3
- 990
- Audit
- Management Letter/Auditor Recommendation
- **Balance Sheet**
- Financial Review Worksheet
- List of Assurances
- Certification Form
- Photo of Services







Scoring



APPLICATION EVALUATION Scoring Rubric





ZoomGrants

Question 12: Relative to the agency's current financial operating status, were revenues greater than expenses?

Significantly less than expenses – 0 points; At or break-even – 1 point; Greater than expenses – 2 points

Look at Agency 990 form:

- Total Revenue: Part 1 Line 12 (Current Year)
- Total Expenses: Part 1 Line 18 (Current Year)
- Revenue Less Expenses: Part 1 Line 19 (Current Year)





ZoomGrants

Question 13: Was there a significant change year-over-year in the agency's net assets?

Yes, less than prior year without reasonable explanation— 0 points; About the same, or reasonable explanation provided – 1 point; Yes, greater than prior year - 2 points

Look at Agency 990 form:

 Net Assets: Part 1 Line 22 (Beginning of Current Year and End of Year)





ZoomGrants

Question 14: By reviewing the Statement of Functional Expenses (Part IX of 990 form), what is the ratio of management and fundraising expenses to total expenses?

(Formula: Management & General, divided by Total Expenses = %)

Greater than 25% - 0 points; 16-24% - 1 point; Less than 16% - 2 points

Look at Agency 990 form:

- Total Functional Expenses: Part IX Line 25
- Total Fund-Raising Expenses: Part IX, Column D, Line 25
- Total Management Expenses: Part IX, Column C, Lines 5, 6, and 11a



ZoomGrants

Question 15: Relative to the agency's risk profile and the diversity of funding sources, review Part VIII of the 990 (as well as other available documentation) to try and ascertain various sources of revenue.

2 sources or fewer – 0 points; 3-4 sources – 1 point; 5+ sources – 2 points







ZoomGrants

Question 16: Relative to the agency's internal controls and financial oversight, including providing audited financial statements, does the agency demonstrate appropriate oversight?

No, or qualified audit provided – 0 points; Moderate controls – no audit, but demonstrated oversight- 1 point, Yes, unqualified audit and/or multiple sources of oversight provided– 2 points

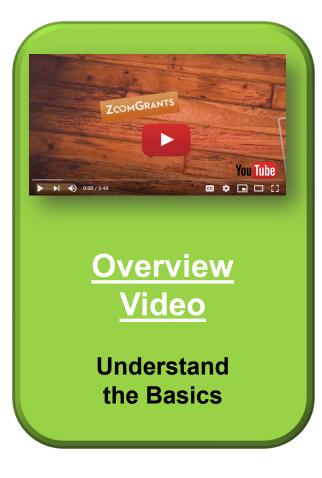






About ZoomGrants

https://www.zoomgrants.com/gprop.asp?donorid=2311&limited=4731













Program Dashboard QUICK TOUR ON ZOOMGRANTS

1. QUICK ACCESS TABS

These tabs provide quick access to Application lists, the Scoring, Financial, and Reporting Reports, and the Data page.

2. MY DECISIONS*

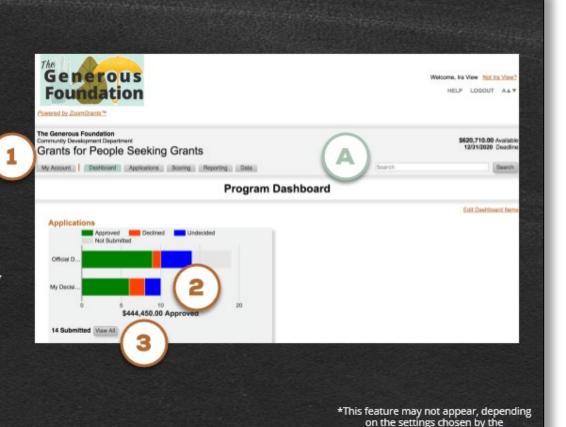
Depending on the settings chosen by the Administrator, you may be assigned to review all or some specific Applications, or you may have access to all of the Submitted Applications.

Click the color-coded bars in the My Decisions section to view lists of Applications with the selected vote. The screenshot to the right, for example, indicates that this Committee Member has voted to Approve several Applications, Decline several, and is still Undecided about one.

To view a list of all of the Applications that you've been asked to read, click the View All button (3) at the bottom of the Applications section.

A. SEARCH

The Search field is here, too, but this time it will just search for Applications within this Program.





Want to learn more? GAdministrator zoom





Your Account

- Volunteer Reviewers must have a ZoomGrants account
- Kim will set-up your account using your email and assign a default password.
- You will be required to change and customize your password after you first log in.

You may need to check your spam or junk folder and add "Notices@ZoomGrants.com" to your whitelist to ensure you receive ZoomGrants emails.









Your Role as a Volunteer

Support the agencies in creating well-written outcomes by giving them feedback and opportunity to learn and improve



- 1. Make note of outcomes that do not include all required elements or are written as services or outputs.
- 2. Add a question for clarification under Committee Discussion in ZoomGrants. All comments left here should be in the form of a question. Do not hold a discussion with other reviewers in this area.



What to look for on Nonprofit Form 990

Tempe Community Council Agency Review

IRS Circular 230 Disclosure

To ensure compliance with requirements imposed by the IRS, any U.S. federal tax advice contained in this document is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any transaction or matter that is contained in this document.





ORGANIZATION INFO

Identity and Tax Info

Form	99	90	Return of Organization Exempt From Inc			OMB No. 15	
			Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (exce		ndations)		
		of the Treasury nue Service	Do not enter social security numbers on this form as it may be Go to www.irs.gov/Form990 for instructions and the latest in			Open to Inspec	Public tion
A	For the	2022 calend	far year, or tax year beginning 07/01, 2022, and ending	3	06/30	, 20 23	
В	Check If	applicable:	C Name of organization Tempe Community Council Inc		D Employer	r Identification	n number
	Address	change	Doing business as			51-0189790	
	Name d	hange	Number and street (or P.O. box if mail is not delivered to street address)	oom/sulte	E Telephone	number	
	initial re	turn	34 E 7th St		(4	80)858-2300	0
	Final ret	um/terminated	City or town, state or province, country, and ZIP or foreign postal code		l		
	Amende	d return	Tempe, AZ, 85281		G Gross rec		844,637
	Applicat	ion pending	F Name and address of principal officer: Julie Armstrong			bordinates? 🔲 Y	
			34 E 7th St Tempe AZ 85281	 • • •		ncluded? 1	_
		mpt status:	X 501(c)(3)			See Instruction	15.
_	Website		npecommunitycouncil.org		xemption nun		
K	Form of	organization: 🛚	Corporation Trust Association Other L Year of format	ton: 1976	M State of le	egal domicile:	Arizona
\neg				Prior	Year	Curre	ent Year
	8	Contributio	ons and grants (Part VIII, line 1h)		601,341		775,669
Revenue	9		ervice revenue (Part VIII, line 2g)		0		21,000
8	10	_	income (Part VIII, column (A), lines 3, 4, and 7d)		-11,730		19,497
œ	11		nue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-17,878		-7,761
	12		ue-add lines 8 through 11 (must equal Part VIII, column (A), line 12)		571,733		808,405
\neg	13		similar amounts paid (Part IX, column (A), lines 1-3)		71,937		211,269
	14		aid to or for members (Part IX, column (A), line 4)		0		0
	15		her compensation, employee benefits (Part IX, column (A), lines 5-10)		95,873		136,040
38	16a		al fundraising fees (Part IX, column (A), line 11e)		33,000		0
Expenses	b		aising expenses (Part IX, column (D), line 25) 47,876				
ũ	17		nses (Part IX, column (A), lines 11a-11d, 11f-24e)		511,365		500,145
	18		nses. Add lines 13–17 (must equal Part IX, column (A), line 25)		712,175		847,454
	19		ss expenses. Subtract line 18 from line 12		-140,442		-39,049
× 2				Beginning of	Current Year	End	of Year
• × 1	00	Total asset	s (Part X, line 16)		1,866,347		1,945,441
land a	20	i otal acce					
Net Assets or Fund Balances	21		ties (Part X, line 26)		136,972		150,126







What to Look for on Nonprofit IRS 990 INCOME

How much income did they receive and from what sources?

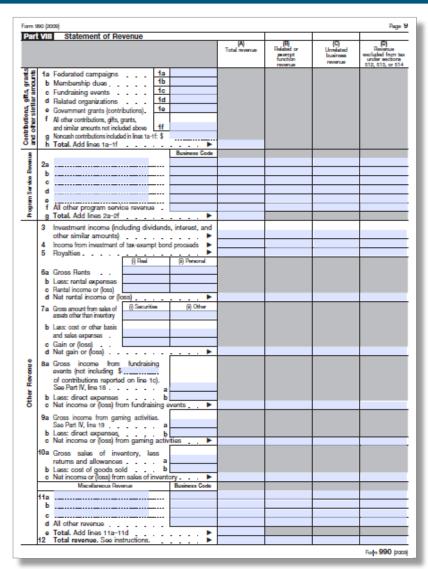
l	1	Briefly describe the organization's mission or most significant activities:			
	2	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25%	of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)		3	
	4	Number of independent voting members of the governing body (Part VI, line 1b	4		
	5	Total number of employees (Part V, line 2a)		5	
		Total number of volunteers (estimate if necessary)		6	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12		7a	
	b	Net unrelated business taxable income from Form 990-T, line 34		7b	
			Prior Year		Current Year
	8	Contributions and grants (Part VIII, line 1h)			
	9	Program service revenue (Part VIII, line 2g)			
•		Investment income (Part VIII, column (A), lines 3, 4, and 7d)			
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			





INCOME

How much income did they receive and from what sources?







EXPENSES - FUNDRAISING

How did the organization's total expenses break down among program, management, and fundraising expenses?



EXPENSES – PROGRAM

How did the organization's total expenses break down among program, management, and fundraising expenses?

Pa	rt IX Statement of Functional Expense	s			
	Section 501(c)(3) and 50				(C) (D)
_	All other organizations must complete col			(C)	
	o not include amounts reported on lines 6b, n, 8b, 9b, and 10b of Part VIII.	Total expenses	(B) Program service experses	(C) Management and general expenses	Fundaming expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the				
4	U.S. See Part IV, lines 15 and 16 Benefits paid to or for members				
	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(E)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
й	Payroll taxes Fees for services (non-employees):				
	Management				
0	Legal				
	Lobbying				
f	Professional fundraising services. See Part IV, line 17 Investment management fees				
	Other				
3	Advertising and promotion Office expenses				
4	Information technology				
5	Royalties				
6 7	Occupancy				
8	Payments of travel or entertainment expenses for any federal, state, or local public officials				
9	Conferences, conventions, and meetings				
0	Interest				
2	Payments to affiliates Depreciation, depletion, and amortization				
3	Insurance				
4	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a b					
0					
d					
۰	All of the second				
5	All other expenses Total functional expenses. Add lines 1 through 24f				
96	Joint costs. Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation				Form 990 (200





EXPENSES – FIGURING PERCENTAGES

How did the organization's total expenses break down among program, management, and fundraising expenses?

	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,100,000	1,200,000
Se Se	 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 	175,000	200,000
ens	16a Professional fundraising fees (Part IX, column (A), line 11e)	550,000	600,000
Ĕ	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25).	1,825,000	2,000,000

How to determine percentage of expenses has been spent on a particular function:

Divide figure of a functional expense area (i.e, program services) by Total Expenses amount. Below are examples using sample data above:

"Grants and similar amounts paid" (line 13) make up 60% of total expenses \$1,200,000 / \$2,000,000 = 60%

Management expenses (Line 15 – Salaries ..) make up 10% of total expenses (\$200,000/\$2,000,000 = 10%)

"Fundraising expenses" (Liine 16a) make up 30% of total expenses (\$600,000/\$2,000,000 = 30%)





NET ASSETS

What can you tell from Net Assets?

500		Total assets (Part X, line 16)	Beginning of Current Year	End of Year
sets	20	Total assets (Part X. line 16)	1,080,000	1,200,000
~ <u>_</u>	24	Total liabilities (Part V. line 26)	150.000	150,000
Ne E	22	Net assets or fund balances. Subtract line 21 from line 20	930,000	1,050,000
Z	22	Net assets or fund balances. Subtract line 21 from line 20	930,000	1,050

Net Assets provide some indication of the level of resources the organization has to help support its activities in the future.

- Small Amount of Net Assets at End of Year Very generally, it might be expected organization would be quite dependent on a reliable and timely receipt of income in the ensuing period to be able to continue activities.
- Large Amount of Net Assets at End of Year Likewise, in a very general sense, it might be expected organization, relative to its expenditures for the year being reported on, would begin the next period in a strong financial position and be able to endure a time of income shortfalls and still continue its activities.





NET ASSETS

What can you tell from Net Assets?

	Organizations that follow SFAS 117, check here ► X and complete lines			
	27 through 29 and lines 33 and 34.			
27	Unrestricted net assets	1,093,795.	27	1,256,403
28	Temporarily restricted net assets	125,131.	28	78,531.
29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ▶ and complete			
	lines 30 through 34.			
30	Capital stock or trust principal, or current funds.		30	# # 44 # 45 A 44 A 45 A 45 A 45 A 45 A 4
31	Paid-in or capital surplus, or land, building, and equipment fund		31	
32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances.	1,218,926.	33	1,334,934.
34	Total liabilities and net assets/fund balances	1,903,783.	34	1,888,120.

This is a very general approach.

Some assets may consist of restricted endowments or other restricted assets.

Net assets need to be analyzed to determine what portion of such assets are practically available to help the organization meet its future needs.



PROGRAMS

What kinds of programs do the organization run and how much does it spend on them?

art ni	ticular organization. How	the public perceives a ase make sure the retu	or some people, serves as the primary or sole source of info n organization in such cases may be determined by the inform in is complete and accurate and fully describes, in Part III, the	nation presented
lo	lients served, publications	e their exempt purpose s issued, etc. Discuss ac	e? ▶ achievements in a clear and concise manner. State the number shievements that are not measurable. (Section 501(c)(3) and (4) ts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) ar (4) orgs., and 4947(a)(1) trusts; but optional for others.)
١.				
•				
į	(Grants and allocations	\$) If this amount includes foreign grants, check here 🕨 🗌	
, '				
-	(Grants and allocations	\$) If this amount includes foreign grants, check here ▶ ☐	
١.				
1	(Grants and allocations	\$) If this amount includes foreign grants, check here 🕨 🗌	
١.				
		,		
	(Grants and allocations	\$) If this amount includes foreign grants, check here 🕨 🗌	
	Other program services			
- ((Grants and allocations	\$) If this amount includes foreign grants, check here 🕨 🔲	







BOARD MEMBERSHIP & TOP COMPENSATION

Who are the organization's board members and how much does its top staff get paid?

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - · List all of the organization's current key employees. See instructions for definition of "key employee."
- List the organization's five current highest compen Who are the Organization's Bo..., director, trustee, or key employee) who received reportable compensation (Box 5 of Form vv-z arrovor box 7 or room rose-wis-C) of more than \$100,000 from the organization and any related organizations.
- . List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if the organization did not co	mpensate	any o	curre	ent	offic	cer, d	irec	tor, or trustee.						
(A)	(B)	(B) (C)							(E)	(F)				
Name and Title	Average	Position (check all that apply)						Reportable	Reportable	Estimated				
	hours per week	Institutional trustee Individual trustee or director		Officer Institutional trustee Individual trustee		Former Highest compensate employee		Former Highest compensate employee		Highest compensated employee Key employee		compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations





COMPENSATION & HIGHEST PAID CONTRACTORS

Did the organization engage in any self-dealing transactions during the year?

2	Total number of individuals (including but not limited to those listed above) w reportable compensation from the organization ▶	vho received more than \$10	0,000 in				
				Yes	No		
3	3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual						
4							
	individual		4				
5	Did any person listed on line 1a receive or accrue compensation from any	v unrelated organization for					
	services rendered to the organization? If "Yes," complete Schedule J for such	h person	5				
Se	ction B. Independent Contractors	•					
1	Complete this table for your five highest compensated independent contractor compensation from the organization.	ors that received more than	\$100,00	0 of			
	(A)	(B)	(0	C)			
	Name and business address	Description of services	Compensation				
-							
2	Total number of independent contractors (including but not limited to those list more than \$100,000 in compensation from the organization ▶	ted above) who received					
			Form	. 000	(2000)		





LOBBYING ACTIVITY

Does the organization lobby?

1				No
1			Yes	140
	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
ô	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		
3	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		
)	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			
	complete Schedule D, Part IV	9		
0	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.	10		
1	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI,			





OTHER DISCLOSURES

Review other disclosures for additional insight:

12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		
	Schedule D, Parts XI, XII, and XIII.	12	
I2A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional		
		13	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	$\overline{}$	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any		
	organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance		
	to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services		
	on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on		
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?		
	If "Yes," complete Schedule G, Part III	19	
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	







Additional Documentation

Required agency documents for all volunteers to review:

For Review

Agency Review Policy and Procedures

Official Decision Undecided **Documents**

Templates to be Downloaded, Completed and Uploaded

- List of Assurances
- Certification Form (make sure to check appropriate boxes within the document)
- **Board Information Form**
- Financial Review Worksheet (IRS 990)

Additional Documents for All Agencies to Upload

- 501(c)(3) Letter or Letter of Exempt Status
- Management Letter/Auditor Recommendations (upload most recent)
- IRS Form 990 (upload most recent)
- **Balance Sheet**
- Photo of Services a photo that represents your agency serving their primary population or service

Applicants Requesting More Than \$10,000

Agency Budget (REQUIRED) (This is an addition to the Program Budget located in the BUDGET tab of the application)







Volunteer Forms

- Required to be completed before being assigned agency applications to review.
- Volunteer Release & Waiver of Liability are completed and stored in Galaxy volunteer management system (may have completed if prior volunteer, new volunteers may need to complete if not done during registration).
- Conflict of Interest and Confidentiality Agreement document was emailed for signature prior to training.



COMPLETE:

- Agency Conflict of Interest & Policy Statement **AR 2024 and Confidentiality Agreement**
- □ Volunteer Release (includes media) & Waiver of **Liability (for new volunteers)**







Confidentiality



- All information must remain confidential including sensitive information about management issues, board conditions, staff assignments, specific client information, and/or financial information.
- All discussions are to remain within the panel regarding applicant agencies and evaluation/allocation processes. Information shared outside of the panel may be misinterpreted and out of context of the entire discussion.
- Panel members who violate confidentiality of the evaluation/allocation process may be dismissed from the panel or may not be allowed to serve on future panels.
- Read, sign and return Confidentiality Statement sent via email prior to training with Conflict of Interest form.

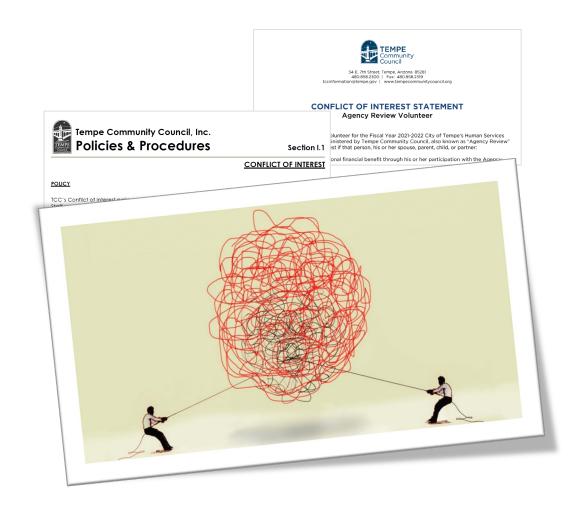






Conflict of Interest

- Read, sign and return emailed form to tccinformation@tempe.gov
- Declare any agency conflicts via email to kim_vannimwegen@tempe.gov
- Conflicts include range of past TWO years.



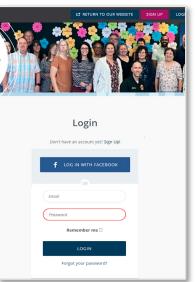






How to Sign Up for AR Opportunities in Galaxy

- Login to Galaxy volunteer portal: tempecommunitycouncil.galaxydigital.com
- 2. View Agency Review volunteer **Opportunities** and click on **Respond** to sign up for:
 - Review and Scoring Applications
 - Preliminary Allocation Meeting (optional)
 - Final Review & Recommendations Meeting (optional)
- 3. Qualifications needed for any forms or question may be prompted (generally for new volunteers). After submitting qualifications, click "Respond" again to complete the sign-up
- 4. Green box will appear at top of screen to confirm submission and an email confirmation will be sent Your Qualifications have been submitted.
- 5. Any problems signing up contact Danielle (480.858.2300), Kim (480.858.2303) or Cindy (480.858.2310)





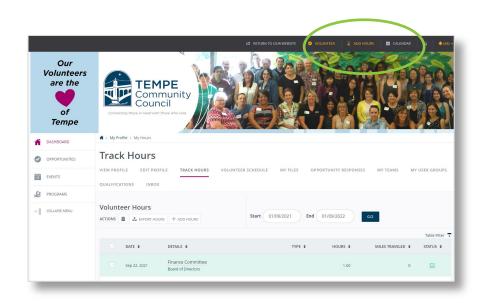




Log Your Volunteer Time

REMEMBER TO LOG YOUR VOLUNTEER HOURS IN GALAXY

(includes review and scoring time)



HOW TO LOG YOUR VOLUNTEER HOURS

- Login to the Galaxy Digital portal.
- From your Galaxy dashboard, click on ADD HOURS from top black menu bar.
- Under HOUR TYPE area find the opportunity for which you want to log hours from the dropdown menu "Select an Opportunity."
- Complete the fields required.
- 5. At bottom of page click **Submit Hour Entry.**

Note: You can log hours multiple times for the same opportunity – such as "Review and Score Applications" opportunity. To ensure it is not a duplicate log, put some detailed information in the "description" box if needed and utilize the Date Worked box.







Galaxy Digital Tips & Help

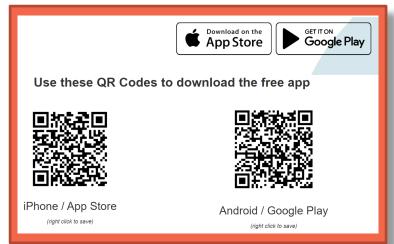
HOW TO DOWNLOAD THE GALAXY CAUSE CONNECT APP FOR YOUR PHONE/TABLET/IPAD

- Visit the Galaxy Digital App webpage: <u>https://www.galaxydigital.com/for-volunteers-your-new-get-connected-volunteer-mobile-app</u>
- Select the platform link your phone uses (Google Play or Apple App Store) to download the CAUSE CONNECT app.
- 3. This app makes logging your hours VERY EASY!

DETAILED GALAXY HELP GUIDE

For a detailed step-by-step guide for using our volunteer management system – Galaxy Digital

visit: https://www.tempecommunitycouncil.org/galaxy-help-manual







Next Steps

ZoomGrants Login

Will receive login once matching assignments are completed

CHECK YOUR EMAIL SPAM/JUNK **FOLDER**

Review & Score

Deadline to complete:

Monday Feb 12 BEFORE Noon





Questions?



Assistance

Technical Questions

Questions@ZoomGrants.com

ZoomGrants Navigation/Technical Issues

1.866.323.5404 Ext 2

Program Questions

Tempe Community Council Kim Van Nimwegen, Community Impact Manager 480.858.2303 | kim_vannimwegen@tempe.gov



Financial Review Questions

Kevin Brown 602.859.0085 | kevpro@gmail.com

Nick Tomashot 480.772.5082 | ntomashot@yahoo.com

Galaxy Questions

Daniele Palka, 480.858.2300 | danielle_palka@tempe.gov Cindy Kominska, 480.858.2310 | cindy_kominska@tempe.gov



Thank you!

We value the time and care you put into this process.





34 E. 7th Street, Tempe, AZ 85281 480.858.2300 www.tempecommunitycouncil.org





