

ATTACHMENT A

CHECKLIST FOR ESTABLISHING A NONPROFIT ORGANIZATION

- Identify Your Incorporators and Directors
- Conduct a Board Meeting
- Establish the Formation Committee
- Choose a Name for Your Nonprofit
- Develop the Mission of the Organization
- Write the Articles of Incorporation
- Write the Bylaws
- Secure a Federal Employer Identification Number (FEIN)
- Incorporate with the State or Territory
- Prepare the Internal Revenue Service Form 1023
- Apply for Federal Tax Exemption
- Apply for State or Territory Corporate Tax-Exemption, if applicable
- Register with the Department of Charitable Solicitations, if applicable
- Apply for Sales Tax Exemption
- Develop the Organization's Personnel Policies
- Develop the Organization's Financial Procedures
- Develop the Organization's Strategic Plan
- Prepare the Organization's First Year Budget
- Establish the Organization's Accounting System
- Develop Projects Identified in the Strategic Plan
- Secure Funding for the Projects

**Attachment B:
SAMPLE ARTICLES OF INCORPORATION**

Article 1: Name/Registered Office

The name of this corporation shall be: [INSERT NAME ACCURATELY]. The corporation's registered office is located at: [INSERT STREET ADDRESS].

Article 2: Purpose

This corporation is organized exclusively for charitable purposes

[you may, alternatively, replace "charitable", or augment with one or more of the following permitted purposes: EDUCATIONAL, SCIENTIFIC, RELIGIOUS, LITERARY, PROMOTING AMATEUR ATHLETICS, OR EDUCATIONAL]

within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, including, for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations. To this end, the corporation shall [...here is where the organization can state specific purposes and activities.] All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to said purposes.

Article 3: Limitations

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

No part of the net earnings of the corporation shall inure to any member of the corporation not qualifying as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, nor to any Director or officer of the corporation, nor to any other private persons, excepting solely such reasonable compensation that the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation;

No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office; and

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended.

The corporation shall not lend any of its assets to any officer or director of this corporation or guarantee to any person the payment of a loan by an officer or director of this corporation.

Article 4: Directors/Members

The corporation shall have no voting members. The management and affairs of the corporation shall be at all times under the direction of a board of directors, whose operations in governing the corporation shall be defined by statute and by the corporation's bylaws. No director shall have any right, title, or interest in or to any property of the corporation.

[OPTIONAL: The corporation's first board of directors shall be comprised of the following natural persons: s: [List Directors' Names, and optionally, Addresses]

Article 5: Debt Obligations and Personal Liability

No member, officer or director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of the members, officers or directors be subject to the payment of the debts or obligations of this corporation.

Article 6: Dissolution

Upon the time of dissolution of the corporation, assets shall be distributed by the board of directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Article 7: Incorporator

The incorporator(s) of this corporation is (are):

[insert name(s) and address(es) of individual(s) incorporating entity -- you only need one, but you may have more]

The undersigned incorporator(s) hereby declare under penalty of perjury that the statements made in the foregoing articles of incorporation are true.

Dated: _____

Signature: _____

Address: _____

Attachment C Sample Bylaw Form

Bylaws Of [Insert Name of Corporation]

Article 1: Offices

The principal office of the corporation is located at: [Insert street address, city, state/territory, zip code]

Article 2: Directors

1. The corporation shall have [number] directors and collectively they shall be known as the board of directors.
2. Subject to the provisions of the laws of this state and any limitations of the articles of incorporation and these bylaws relating to action required or permitted to be taken or approved by the members, if any, of this corporation, the activities and affairs of this corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the board of directors.
3. It shall be the duties of the directors to:
 - a. Perform any and all duties imposed on them collectively or individually by law, by the articles of incorporation, or by these bylaws;
 - b. Appoint and remove, employ and discharge, and, except as otherwise provided in these bylaws, prescribe the duties and fix the compensation, if any, of all officers, agent and employees of the corporation;
 - c. Supervise all officers, agents, and employees of the corporation to assure that their duties are performed properly;
 - d. Meet at such time and places as required by these bylaws;
 - e. Register their addresses with the secretary of the corporation, and notices of meetings mailed or telegraphed to them at such addresses shall be valid notices thereof.
4. Each director shall hold office for a period of [Insert period of term] and until his/her successor is elected.
5. Vacancies shall be filled by the board, with the recommendation of the executive director.
6. Board members with [number] of absences shall be dismissed from the board.
7. Regular meetings of directors shall be held on [date] at [address]. Special meetings of the board of directors may be called by the chairperson, the vice chairperson, the secretary, or any two directors.

8. No notice will be provided for regular meetings of the board of directors. At least one week prior notice shall be given by the secretary of the corporation to each director of each special meeting of the board. Such notice shall be written and shall state the place, date, and time of the meeting and the matters proposed to be acted upon at the meeting.
9. The directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.
10. The directors and officers of the corporation shall be indemnified by the corporation to the fullest extent permissible under the laws of the state/territory.

Article 3: Officers

1. The officers of the board shall consist of a chair, vice-chair, secretary, and treasurer nominated by the board.
 11. Elected officers will serve a term of [insert term length] year(s).
 12. (a)The chair shall preside at all board meetings, appoint committee members, and perform other duties as associated with the office. (b)The vice-chair shall assume the duties of the chair in case of the chair's absence. (c)The secretary shall be responsible for the minutes of the board, keep all approved minutes in a minute book, and send out copies of minutes to all. (d) The treasurer shall keep record of the organization's budget and prepare financial reports as needed.

Article 4: Committees

The Board may appoint standing and ad hoc committees as needed.

Article 5: Voting

A majority of board members constitutes a quorum. (b) In absence of a quorum, no formal action shall be taken except to adjourn the meeting to a subsequent date. Passage of a motion requires a simple majority (i.e., one more than half the members present). [Or whatever your board's decision-making process is].

Article 6 Conflict of Interest

Any member of the board who has a financial, personal, or official interest in, or conflict (or appearance of a conflict) with any matter pending before the board, of such nature that it prevents or may prevent that member from acting on the matter in an impartial manner, will offer to the board to voluntarily excuse him/herself and will vacate his seat and refrain from discussion and voting on said item.

Article 7 Fiscal Policies

The fiscal year of the board shall be [start date to end date]

Article 8

Conflict of Interest and Compensation Approval Policies

Conflict of Interest Policy: The purpose of this conflict of interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the corporation or any "disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations and which might result in a possible "excess benefit transaction" as defined in Section 4958(c)(1)(A) of the Internal Revenue Code and as amplified by Section 53.4958 of the IRS Regulations. This policy is intended to supplement but not replace any applicable local and federal laws governing conflict of interest applicable to non profit and charitable organization.

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees when governing board delegated powers considering the proposed transaction or arrangement.

After disclosure of the financial interest and all materials, facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

The minutes of the meetings of the governing board and all committees with board delegated powers shall contain:

- b. The names of the persons who disclosed or otherwise were found to have financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- c. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Compensation Approval Policies: A voting member of the governing board who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

When approving compensation for employees, contractors, and any other compensation contract or arrangement, in addition to complying with the conflict of interest requirements and policies contained in the preceding and following sections of this article as well as the preceding paragraphs of this section of this article, the board or a duly constituted compensation committee of the board shall also comply with the following additional requirements as procedures.

- a. The terms of compensation shall be approved by the board or compensation committee prior to the first payment of compensation;
- b. All members of the board or compensation committee who approve compensation arrangements must not have a conflict of interest with respect to the compensation

arrangement as specified in IRS Regulation Section 53.4958-6(c)(iii), which generally requires that each board member or committee member approving a compensation arrangement between this organization and a “disqualified person” (as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS regulations)

- c. The board or compensation committee shall obtain and rely upon appropriate data as to comparability prior to approving the terms of compensation. Appropriate data may include the following:
 - 1. Compensation levels paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparable positions. “Similarly situated” organizations are those of a similar size, purpose, and with similar resources;
 - 2. The availability of similar services in the geographic area of this organization’
 - 3. Current compensation surveys compiled by independent firms;
- d. The terms of compensation and the basis for approving them shall be recorded in written minutes of the meeting of the board or compensation committee that approved the compensation.

Amendments

These bylaws may be amended by a two-third vote of board members present at any meeting, provided a quorum is present and provided a copy of the proposed amendment(s) are provided to each board member at least one week prior to said meeting.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested				
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name			
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)			
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)			
	6 County and state where principal business is located				
	7a Name of responsible party	7b SSN, ITIN, or EIN			
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶				
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.					
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Group Exemption Number (GEN) if any ▶ _____					
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country			
10 Reason for applying (check only one box)					
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____					
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year				
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>				
<table style="width:100%; border:none;"> <tr> <td style="width:33%; text-align:center;">Agricultural</td> <td style="width:33%; text-align:center;">Household</td> <td style="width:33%; text-align:center;">Other</td> </tr> </table>			Agricultural	Household	Other
Agricultural	Household	Other			
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶					
16 Check one box that best describes the principal activity of your business.					
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)					
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.					
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶					
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.				
	Designee's name	Designee's telephone number (include area code) ()			
	Address and ZIP code	Designee's fax number (include area code) ()			
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()			
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()			
Signature ▶		Date ▶			

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

ATTACHMENT E: DUTIES OF BOARD OFFICERS

Duties of Chairperson

The chairperson shall be the chief executive officer of the corporation and shall, subject to the control of the board of directors, supervise and control the affairs of the corporation and the activities of the officers. He or she shall perform all duties incident to his or her office and such other duties as may be required by law, by the articles of incorporation, or by the bylaws, or which may be prescribed from time to time by the board of directors. Unless another person is specifically appointed as chairperson of the board of directors, the chairperson shall preside at all meetings of the board of directors and, if this corporation has members, at all meetings of the members. Except as otherwise expressly provided by law, by the articles of incorporation, or by the bylaws, he or she shall, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments which may from time to time be authorized by the board of directors.

Duties of Vice-Chairperson

In the absence of the chairperson, or in the event of his or her inability or refusal to act, the vice-chairperson shall perform all the duties of the chairperson, and when so acting shall have all the powers of, and be subject to all the restrictions on, the chairperson. The vice-chairperson, shall have other powers and perform such other duties as may be prescribed by law, by the articles of incorporation, or by the bylaws, or as may be prescribed by the board of directors.

Duties of Secretary

The secretary shall:

Certify and keep at the principal office of the corporation the original, or a copy, of the bylaws as amended or otherwise altered to date.

Keep at the principal office of the corporation or at such other place as the board may determine, a book of minutes of all meetings of the directors, and if applicable, meetings of committees and directors and of members, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof.

Ensure that the minute of the meetings of the corporation, any written consents approving action taken without a meeting, and any supporting documents pertaining to meetings, minutes, and consents shall be contemporaneously recorded in the corporate records of this corporation.

“Contemporaneously” in this context means that the minutes, consents, and supporting documents shall be recorded in the records of this corporation by the later of 1) the next meeting of the board, committee, membership, or other body for which the minutes, consents, or supporting documents are being records, or 2) sixty (60) days after the date of the meeting or written consent.

See that all notices are duly given in accordance with the provision of the bylaws as required by law.

Be custodian of the records and of the seal of the corporation and affix the seal, as authorized by law or the provisions of the bylaws, to duly executive documents of the corporation.

Keep at the principal office of the corporation a membership book containing the name and address of each and any members, and, in the case where any membership has been terminated, he or she shall record such fact in the membership book together with the date on which such membership ceased.

Exhibit at all reasonable times to any director of the corporation, or to his or her agent or attorney, on request therefor, the bylaws, the membership book, and the minutes of the proceedings of the directors of the corporation.

In general, perform all duties incident to the office of secretary and such other duties as may be required by law, by the articles of incorporation, or by the bylaws, or which may be assigned to him or her from time to time by the board of directors.

Duties of Treasurer

The treasurer shall:

Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies, or other depositories as shall be selected by the board of directors.

Receive, and give receipt for, monies due and payable to the corporation from any source whatsoever.

Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the board of directors, taking proper vouchers for such disbursements.

Keep and maintain adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains, and losses.

Exhibit at all reasonable times the book of account and financial records to any director of the corporation, or to his or her agent or attorney, on request therefor.

Render to the president and directors, whenever requested, an account of any or all of his or her transactions as treasurer and of the financial condition of the corporation.

Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.

In general, perform all duties incident to the office of treasurer and such other duties as may be required by law, by the articles of incorporation of the corporation, or by the bylaws, or which may be assigned to him or her from time to time by the board of directors.

ATTACHMENT F: SAMPLE OF BOARD MEETING MINUTES

[NAME OF ORGANIZATION]

Board Meeting Minutes

[Month, Day, Year]

[Time and Location]

Board Members

Present: Bhata Bhattacharia, Jon White Bear, Douglas Carver, Elizabeth Drucker, Pat Kyumoto, Jack Porter, Mary Rifkin and Leslie Zevon

Absent: Melissa Johnson

Quorum present? Yes

Others Present

Exec. Director: Sheila Swanson

Other: Susan Johns, Consulting Accountant

Proceedings

- Meeting called to order at 7:00 p.m. by Chair, Elizabeth Drucker
- (Last month's) meeting minutes were amended and approved

Chief Executive's Report

- Recommend that if we are not able to find a new facility by the end of this month, the organization should stay in the current location over the winter. After brief discussion, Board agreed.
- Staff member, Jackson Browne, and Swanson attended the National Practitioner's Network meeting in Atlanta last month and gave a brief extemporaneous presentation. Both are invited back next year to give a longer presentation about our organization. After brief discussion, Board congratulated Swanson and asked her to pass on their congratulations to Browne as well.
- Drucker asserts that our organization must ensure its name is associated with whatever materials are distributed at that practitioner's meeting next year. The organization should generate revenues where possible from the materials, too.
- Swanson mentioned that staff member, Sheila Anderson's husband is ill and in the hospital. MOTION to send a gift to Anderson's husband, expressing the organization's sympathy and support; seconded and passes.

Finance Committee Report:

Report provided by Chair, Elizabeth Drucker

- Drucker explained that consultant, Susan Johns, reviewed the organization's bookkeeping procedures and found them to be satisfactory, in preparation for the upcoming yearly financial audit. It is recommended that our company ensure the auditor provides a management letter along with the audit financial report.

- Drucker reviewed highlights, trends and issues from the balance sheet, income statement and cash flow statement. Issues include that high accounts receivables require Finance Committee attention to policies and procedures to ensure our organization receives more payments on time. After brief discussion of the issues and suggestions about how to ensure receiving payments on time, MOTION to accept financial statements; seconded and passed

Board Development Committee’s Report:

Provided by Chair, Douglas Carver

- Carver reminded the Board of the scheduled retreat coming up in three months, and provided a drafted retreat schedule for board review. MOTION to accept the retreat agenda; seconded and passed.
- Carver presented members with a draft of the reworded By-laws paragraph that would allow members to conduct actions over electronic mail. Carver suggested review and a resolution to change the By-laws accordingly. Kyumoto suggested that Swanson first seek legal counsel to verify if the proposed change is consistent with state statute. Swanson agreed to accept this action and notify members of the outcome in the next Board meeting.

Other Business

- Porter noted that he was working with staff member, Jacob Smith, to help develop an information management system plan, and that two weeks ago he (Porter) had mailed members three resumes from consultants to help with the plan. In the mailing, Porter asked members for their opinions to help select a consultant. Porter asked members for their opinions. (NOTE: Zevon noted that she was also a computer consultant and was concerned about conflict of interest in her Board role regarding this selection, and asked to be ABSTRAINED from this selection. Members agreed.) The majority of members agreed on Lease-or-Buy Consultants. MOTION to use Lease-or-Buy Consultants, seconded and passed.
- Swanson announced that she had recently hired a new secretary, Karla Writewell.

Assessment of the Meeting

- Kyumoto noted that the past three meetings have run over the intended two-hour time slot by half an hour. He asked members to be more mindful and focused during discussions, and suggested that the Board Development Chair take an action to identify solutions to this issue. Chair, Carver, agreed.

Close of the Meeting

Meeting adjourned at 9:30 p.m.

Minutes submitted by Secretary, Bhata Bhataria

Signature, Board Secretary: _____

Date: _____

Signature, Board Chairperson: _____

Date: _____

Attachment G: Sample Resolution

ORGANIZATION'S NAME

Organization's Address

Organization's Telephone Number

Resolution #:

WHEREAS, The Board of Directors is the duly elected governing body of Pa'a Taotao Tano' of Hagatna, Guam as approved July 4, 1990 by the Government of Guam; and

WHEREAS, promoting the health, safety, welfare, education, economic and employment opportunities and preservation of cultural and natural resources are primary goals of the Pa'a Taotao Tano', and

WHEREAS, the Pa'a Economic Project is to build a local economy that provides long-term living wage employment for the Chamorro people and revenues for Chamorro programs. This will be accomplished by creating a Community Development Corporation (CDC);

NOW THEREFORE BE IT RESOLVED, that the ANA Social and Economic Development Strategies application to establish a Community Development Corporation (CDC) and the Pa'a Taotao Tano' Board of Directors supports the establishment of a CDC and agrees to the separation of the CDC from Board of Directors control and hereby commits that this application be approved for submission.

NOW THEREFORE IT RESOLVED, that the Pa'a Taotao Tano' Board of Directors does here by authorize the submission of a two year ANA grant application entitled "Pa'a Economic Project in the amount of \$222,980 from ANA and \$55,625 in matching funds for a total of \$278,605.

BE IT FURTHER RESOLVED, the Executive Director is hereby authorized and directed to execute this resolution and any documents connected to this grant application.

NOW THEREFORE BE IT RESOLVED that the Pa'a Taotao Tano's certifies that it will provide the 20% cost match in support of this application for the entire two year project period covering September 30, 2010 through September 29, 2012.

CERTIFICATION

I hereby certify that the above resolution was presented at a regular meeting of the Pa'a Taotao Tano' Board of Directors held on March 2, 2010 at which time a quorum was present and approved by a vote of:

7 For, 0 Against, 0 Abstentions

Linda Calvo, Chairman: _____

Nicole Reyes, Secretary: _____

Sustainability Strategic Plan -Template-

Mission and Vision Statements

Element	Description
Mission	
Vision	

Table 1: Complete Mission and Vision Statements

Core Values

Value Number	Description
1	
2	
3	
4	
5	

Table 2: List Core Values

Organizational History

History

Table 3: Complete an Organizational History

Environmental Analysis

Environmental Element	Description
Internal Environment:	
Strengths	
Weaknesses	
External Environment	
Opportunities	
Threats	

Table 4: Complete an Environmental Analysis

Goals of the Plan

Plan Goals

Table 5: Complete Plan Goals

Long Term Objectives

Objective Number	Description
1	
2	
3	
4	

Table 6: Complete Long Term Objectives

Short Term Objectives

Objective Number	Description
1	
2	
3	
4	

Table 7: Complete Short Term Objectives

Objective 1

Define Objective 1	
--------------------	--

Table 8: Objective 1

Strategy Guide

Strategic Component	Description
Strategy 1.1	
Tactics	
Measurements	
Step by Step Procedures	

Table 9: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 1.2	
Tactics	
Measurements	
Step by Step Procedures	

Table 10: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 1.3	
Tactics	
Measurements	
Step by Step Procedures	

Table 11: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 1.4	
Tactics	
Measurements	
Step by Step Procedures	

Table 12: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 1.5	
Tactics	
Measurements	
Step by Step Procedures	

Table 13: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 1.6	
Tactics	
Measurements	
Step by Step Procedures	

Table 14: Strategy Guide

Objective 2

Define Objective 2	
--------------------	--

Table 15: Objective 1

Strategy Guide

Strategic Component	Description
Strategy 2.1	
Tactics	
Measurements	
Step by Step Procedures	

Table 16: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 2.2	
Tactics	
Measurements	
Step by Step Procedures	

Table 17: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 2.3	
Tactics	
Measurements	
Step by Step Procedures	

Table 18: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 2.4	
Tactics	
Measurements	
Step by Step Procedures	

Table 19: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 2.5	
Tactics	
Measurements	
Step by Step Procedures	

Table 20: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 2.6	
Tactics	
Measurements	
Step by Step Procedures	

Table 21: Strategy Guide

Objective 3

Define Objective 4	
--------------------	--

Table 22: Objective 1

Strategy Guide

Strategic Component	Description
Strategy 3.1	
Tactics	
Measurements	
Step by Step Procedures	

Table 23: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 3.2	
Tactics	
Measurements	
Step by Step Procedures	

Table 24: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 3.3	
Tactics	
Measurements	
Step by Step Procedures	

Table 25: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 3.4	
Tactics	
Measurements	
Step by Step Procedures	

Table 26: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 3.5	
Tactics	
Measurements	
Step by Step Procedures	

Table 27: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 3.6	
Tactics	
Measurements	
Step by Step Procedures	

Table 28: Strategy Guide

Objective 4

Define Objective 4	
--------------------	--

Table 29: Objective 1

Strategy Guide

Strategic Component	Description
Strategy 4.1	
Tactics	
Measurements	
Step by Step Procedures	

Table 30: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 4.2	
Tactics	
Measurements	
Step by Step Procedures	

Table 31: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 4.3	
Tactics	
Measurements	
Step by Step Procedures	

Table 32: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 4.4	
Tactics	
Measurements	
Step by Step Procedures	

Table 33: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 4.5	
Tactics	
Measurements	
Step by Step Procedures	

Table 34: Strategy Guide

Strategy Guide

Strategic Component	Description
Strategy 4.6	
Tactics	
Measurements	
Step by Step Procedures	

Table 35: Strategy Guide

Recommendations and Next Steps

<p>The top recommendations for upcoming year would include:</p>	
--	--

Table 36: Recommendations and Next Steps

Case Study(s)

List and describe successful organizations that resemble your organization, operate in a similar environment, or are accomplishing goals similar to yours. Include organization title, current projects, baselines and benchmarks, success rates, and any other relevant information. Analyze one or several as needed.

Table 37: Peer Study Analysis

Case Studies (Continued)

List and describe successful organizations that resemble your organization, operate in a similar environment, or are accomplishing goals similar to yours. Include organization title, current projects, baselines and benchmarks, success rates, and any other relevant information. Analyze one or several as needed.

Balance Sheet
 Non Profit Organization
 August 31, 2010

ATTACHMENT I: SAMPLE BALANCE SHEET

ASSETS	ENTRY	TOTALS
Current Assets		
Regular Checking Account	35,659.00	
Savings Account	42,500.00	
Accounts Receivable	61,500.00	
Total Current Assets		139,659.00
Property and Equipment	68,000.00	
Total Property and Equipment		68,000.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	207,659.00

LIABILITIES AND CAPITAL	ENTRY	TOTALS
Current Liabilities		
Accounts Payable	\$ 4,946.38	
Payroll Taxes Payable	4,677.28	
Total Current Liabilities		9,623.66
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		9,623.66
Capital		
Fund Balance	170,494.34	
Net Income	27,541.00	
Total Capital		198,035.34
Total Liabilities & Capital	\$	207,659.00

Income Statement
Non Profit Organization
August 31, 2010

ATTACHMENT I: SAMPLE INCOME STATEMENT

Revenues	Current Month	Year to Date
Grant #1	\$ 10,000.00	\$ 90,000.00
Grant #2	18,500.00	166,500.00
Grant #3	5,970.00	53,755.72
Fee for Service	2,000.00	18,000.00
Private Donations	500.00	12,750.00
Interest Income	426.24	3,836.16
Total Revenues	37,396.24	344,841.88

Cost of Sales	Current Month	Year to Date
Total Cost of Sales	0.00	0.00
Gross Profit	37,396.24	344,841.88

Expenses	Current Month	Year to Date
Accounting Fees	0.00	4,800.00
Conferences Expense	0.00	3,000.00
Contract Labor	46.12	46.17
Dues and Fees	964.94	2,239.89
Employee Benefit Programs Exp	1,001.52	12,405.74
Legal Fees	41.45	2,676.39
Local Mileage	27.00	382.50
Occupancy Expense	1,100.00	9,900.00
Payroll Tax Expense	1,617.80	13,485.58
Postage and Shipping Expense	763.31	2,188.37
Printing Expense	607.82	12,163.69
Professional Services-Counselir	3,954.20	49,663.17
Supplies Expense	2,813.73	9,994.52
Telephone Expense	894.91	4,866.48
Travel Expense	2,432.75	20,305.98
Wages Expense	21,147.80	169,182.40
Total Expenses	37,413.35	317,300.88

Net Income	(\$ 17.12) \$	27,541.00
-------------------	----------------------	------------------

End of Worksheet

ATTACHMENT J: BUDGET BY LINE ITEM (TEMPLATE)

PERSONNEL

Number	Position	Rate/Hour	# Hours	Total
1	<i>Insert Position Title</i>	\$0.00	0	\$0.00
2	<i>Insert Position Title</i>	\$0.00	0	\$0.00
3	<i>Insert Position Title</i>	\$0.00	0	\$0.00
4	<i>Insert Position Title</i>	\$0.00	0	\$0.00
4	<i>Insert Position Title</i>	\$0.00	0	\$0.00
6	<i>Insert Position Title</i>	\$0.00	0	\$0.00
TOTAL PERSONNEL				\$0.00

FRINGE BENEFITS	Rate	Base	Total
FICA	7.65%	\$0.00	\$0.00
Unemployment	0.00%	\$0.00	\$0.00
Workers Comp	0.00%	\$0.00	\$0.00
Retirement	0.00%	\$0.00	\$0.00
Health and Life Insurance			\$0.00
TOTAL FRINGE BENEFITS			\$0.00

TRAVEL

Number	Destination/Purpose	Airfare	Ground	Lodging	M&IE	Total
1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TRAVEL						\$0.00

EQUIPMENT	TOTAL
<i>Insert Description</i>	\$0.00
<i>Insert Description</i>	\$0.00
TOTAL EQUIPMENT	\$0.00

NUMBER	SUPPLIES	DESCRIPTION	TOTAL
1	<i>Item</i>	<i>Insert Description</i>	\$0.00
2	<i>Item</i>	<i>Insert Description</i>	\$0.00
3	<i>Item</i>	<i>Insert Description</i>	\$0.00
TOTAL SUPPLIES			\$0.00

CONTRACTUAL	TOTAL
<i>Insert Description</i>	\$0.00

FACILITIES / CONSTRUCTION	TOTAL
	\$0.00

OTHER DIRECT COSTS	DESCRIPTION	TOTAL
Accounting Services	<i>Insert Description</i>	\$0.00
Fees	<i>Insert Description</i>	\$0.00
Local Mileage	<i>Insert Description</i>	\$0.00
Office Rental	<i>Insert Description</i>	\$0.00
Postage	<i>Insert Description</i>	\$0.00
Professional Services	<i>Insert Description</i>	\$0.00
Telephone	<i>Insert Description</i>	\$0.00
Xerox/Printing	<i>Insert Description</i>	\$0.00
Other:	<i>Insert Description</i>	\$0.00
Other:	<i>Insert Description</i>	\$0.00
Other:	<i>Insert Description</i>	\$0.00
TOTAL OTHER DIRECT COSTS		\$0.00

TOTAL DIRECT COSTS	TOTAL
	\$0.00

INDIRECT COST

Rate	Base	TOTAL
0.00%	\$0.00	\$0.00

TOTAL DIRECT COSTS	TOTAL
	\$0.00

END OF WORKSHEET

ATTACHMENT K

IDENTIFYING POTENTIAL PARTNERS

Partnerships are established between an organization and other organizations, businesses, government agencies, and individuals. Prior to entering into partnerships it is important to target potential partners that will provide resources to the organization. Below is a worksheet to assist in identifying potential partners.

Organization Need	Need 1, Partner A	Need 1, Partner B	Need 2, Partner A	Need 2, Partner B
Potential Partners				
Resource the partner will bring to the project				
Benefits to the partner				
Appropriate protocol to follow in establishing the partnership				
Partnership Document				
Planned Communication				
Reporting				

Table 1: Partner Identification Worksheet

ATTACHMENT L: Partnership Agreement

Partnership Agreement Between:

[Insert Organization's Name]
[Insert Organization's Address]

and

[Insert Partner's Name]
[Insert Partner's Address]

Effective Date of Agreement: [Enter Date]

WHEREAS, the [Insert Organization's Name] and the [Insert Partner's Name] are both committed to providing services to the community; and

WHEREAS, the [Insert Organization's Name] has been given the responsibility to work with community organizations, businesses, and individuals that support the mission of the organization; and

WHEREAS, the [Insert Partner's Name] have extensive experience in [List Partner's Experience]

THEREFORE, this Partnership Agreement is entered into by and between [Insert Organization's Name] and [Insert Partner's Name]. It is not the intention of the parties that this Partnership Agreement should create any legally enforceable rights or obligations and it is expressly declared that this is not a contract, agreement, or any other legally binding document. The parties desire to state in written form what areas of interest the two parties have in common so that the parties may be better able to support each other in fulfilling the mission of the respective organizations. This Partnership Agreement consists of the following parts:

- Part I: Scope of Partnership
- Part II: *Insert Organization's Name* Responsibilities
- Part III: *Insert Partner's Name* Responsibilities

[Insert Organization's Name]

BY:

TYPED NAME: _____

TITLE: _____

DATE: _____

[Insert Partner's Name]

BY: _____

TYPED NAME: _____

TITLE: _____

Date: _____

Attachment M

IDENTIFY THE VISION

Activity 1.1: Community Goals & Project Ideas

The community's vision is the foundation for all projects. This exercise will help you define your community's long-term goals and narrow down your project idea.

Based on the case study:

1. Describe your community's vision: _____

2. Where can your vision be found? (E.g. Tribal strategic plan, etc.)

3. Describe the people of the community that developed this vision statement: _____

4. What are the highest priority project ideas your tribe or organization would like to implement in the next two to three years?
 1. _____
 2. _____
 3. _____
 4. _____
5. How does each of these project ideas address your vision statement?
 1. _____
 2. _____
 3. _____
 4. _____
6. How does each project idea address a need in your community?
 1. _____
 2. _____

3. _____

4. _____

7. What members and/or representatives of your community (e.g. tribal council, elders, tribal colleges, tribal departments, governing board) support each project idea?

1. _____

2. _____

3. _____

4. _____

8. Does your tribe/organization currently have the expertise to undertake each project? If new staff is necessary, can the tribe/organization manage the new additions?

Project Number	Project Idea	Current Expertise to Implement Project?	Capacity for New Staff?
1.			
2.			
3.			
4.			

9. Is there anyone else in and around the community implementing or planning similar projects? Can a partnerships or collaboration be formed that will benefit all involved?

Project Number	Project Idea	Tribe/Organization with Similar Project	Possible Partner
1.			
2.			
3.			
4.			

Attachment N: CONDUCT A NEEDS ASSESSMENT TO IDENTIFY THE PROBLEM(S)

Activity 2.1: Community Problems Questionnaire

This exercise will help you clearly define the community need(s) your project will be addressing. (When completing this activity for your own project, the information should be based on a previously conducted needs assessment in your community.) Based on the case study complete the table below:¹

Table 1: Who? Where?

Needs Dimension	Your Answer
Who/What is in need?	<i>Complete this field.</i>
Where?	<i>Complete this field.</i>

Table 2: What? Why?

Needs Dimension	Your Answer
What is the need?	<i>Complete this field.</i>
Why does the need occur?	<i>Complete this field.</i>

Table 3: Evidence of the Problem

Needs Dimension	Your Answer
What evidence do you have to support your claim?	<i>Complete this field.</i>

Table 4: Impact if Problem is Resolved

Needs Dimension	Your Answer
What are the consequences of meeting the need?	<i>Complete this field.</i>
How is the need linked to your Tribe/organization?	<i>Complete this field.</i>

¹ Mim Carlson, *Winning Grants Step by Step* (San Francisco, CA: Jossey-Bass) 22-23.

Activity 2.2: Problem List

Based on the case study, list all of the problems identified by the community that are currently preventing the community from achieving its vision.

1.

2.

3.

4.

5.

6.

7.

8.

Attachment O

ASSESS AVAILABLE RESOURCES

Activity 3.1: Community Resource Identification

Based on the case study:

1. Table 1: List resources available in the community.

Resource Type	Resource Description	Benefit to Potential Project
Human	_____ _____ _____	_____ _____ _____
Programs	_____ _____ _____	_____ _____ _____
Facility/Equipment	_____ _____ _____	_____ _____ _____
Other	_____ _____ _____	_____ _____ _____

Table 2: List resources available outside the community.

Resource Type	Resource Description	Benefit to Potential Project
Human	_____ _____ _____	_____ _____ _____
Programs	_____ _____ _____	_____ _____ _____
Facility/Equipment	_____ _____ _____	_____ _____ _____
Other	_____ _____ _____	_____ _____ _____

Attachment P

DETERMINE THE PROJECT GOAL

Activity 4.1: Goal Questionnaire

Based on the case study:

1. Write your project idea:

2. Write your intended target population:

3. Write the primary problem(s) the project will address (refer to the problem tree):

4. Enter the problem statement you developed in Activity 2.3:

5. Write how the project fits within and addresses one or more of the community's long-range goals:

6. Considering the five previous responses, write a project goal statement:

Attachment Q

SELECT A PROJECT APPROACH/STRATEGY

Activity 5.1: Narrow Down Your Approach

Based on the case study:

1. Identify three approaches that could solve the problem identified above:

1. _____

2. _____

3. _____

2. Describe the community support and ownership for each of the alternatives:

1. _____

2. _____

3. _____

3. Based on the answers above, select the preferred alternative and develop a set of bullets that provide an outline for carrying out the preferred alternative:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

Attachment R

DEVELOP PROJECT OBJECTIVES AND ACTIVITIES

Activity 6.1: Goal, Objective, or Activity?

It can sometimes be difficult to distinguish between the project goal, objectives, and activities. The following exercises will help you develop clear, concise, and S.M.A.R.T. project objectives to accompany your goal and activities.

Indicate whether each of the following is a Goal, Objective, or Activity for the following three projects (there is at least one of each for every project):

Project 1: Language

- By the 12th month, project staff will increase teacher effectiveness by providing 520 hours of teacher training in 12 specific areas.
- Increase the tribal members' proficiency of the Cree Language
- Increase the teaching materials required for summer language camps by developing 24 workbooks by the end of year one.
- Meet with elder consultants and elder's resource council to identify 20 key terms and 4 phrases.

Project 2: Economic Development

- Set up six 33-hour business development courses.
- Train a minimum of 100 new American Indian entrepreneurs.
- Expand the national Indian Business Development Fund's (NIBDF) service area outside of Phoenix into a five-state area to implement a culturally appropriate training model of business development services.
- By the end of the 12th month, stabilize and expand at least 25 existing American Indian business in new areas.

Project 3: Environment

- Develop the organizational capacity of the Tribe to effectively and efficiently meet the environmental and biological monitoring and reporting requirements of the Shady Forest Act to ensure economically viable and environmentally responsible management of the Shady Forest.
- Develop a site placement plan and data collection rotation schedule for all necessary site sites in the Shady Forest.
- By the end of project year one, develop and deploy a community outreach program targeting community members, other forest landowners, and partners.
- Train staff on how to update the website with articles, graphics, and information.

Activity 6.2: S.M.A.R.T. Objectives?

Which of the following are measurable objectives for an ANA project? (Check those that apply.)

- Two teachers will have been trained.
- During the 12 month project period the Native American Center will train individuals to become data input operators through our new computer training center with 15 being certified each quarter for a total of 60 for the project year, with a minimum of 30 being hired at local data centers in our region.
- By the 6th month our language planning project, curriculum materials for K-3 will be developed in the areas of Reading and Math in the Ojibwe language as measured by the development of 20 new curriculum items in each category.
- By the end of the project a Health Marriage Program will have been developed.
- During the first project year, the Ojibwe Tribe will have trained a total of six elders on the proper classroom procedure requirements for state teaching certification with a minimum of four receiving certification and being placed in Tribal classrooms.
- A training workshop will be held for 50 people.

Activity 6.3: Establish Project Objectives and Activities

1. Based on the case study, draft some project objectives for your project (bear in mind for an ANA project you are restricted to a maximum of three objectives):

- a. _____

- b. _____

- c. _____

2. Answer the following questions:

Question	Yes	No
Is the objective Specific?		
Is the objective Measurable?		
Is the objective Achievable?		
Is the objective Relevant and Results Oriented?		
Is the objective Time-bound?		

- 3. If you answered “no” in any part of question 2, revise your objective accordingly.
- 4. Insert your objectives into the Objective Work Plan (OWP) form included in your training materials.
- 5. Develop activities to accompany your objectives. Sequence each objective’s activities in the order in which they will be initiated by placing a number in front of each activity – 1, 2, 3, etc.
- 6. Assign a timeframe for each activity. Be sure to allow enough time for each. It is better to overestimate than underestimate!
- 7. Estimate the number of non-salary personnel hours for appropriate activities. For an explanation of non-salary personnel, refer to the definition in the glossary of your manual.
- 8. Insert the activities, timeframes, and hours in the appropriate columns in your OWP.

ANA Objective Work Plan

OMB Control Number 0980-0204

Expires 12/31/2009

Project: _____

Year: _____

ANA Goal: _____

Objective: _____

Results or Benefits Expected: _____

Personnel Activities

Activities	Position Responsible	Time Period Begin	Time Period End	Non-Salary Personnel Hours

Criteria for Evaluating Results or Benefits Expected: _____

Expires 12/31/2009

Objective: _____

Results or Benefits Expected: _____

Personnel Activities

Activities	Position Responsible	Time Period Begin	Time Period End	Non-Salary Personnel Hours

Criteria for Evaluating Results or Benefits Expected: _____

Expires 12/31/2009

Objective: _____

Results or Benefits Expected: _____

Personnel Activities

Activities	Position Responsible	Time Period Begin	Time Period End	Non-Salary Personnel Hours

Criteria for Evaluating Results or Benefits Expected: _____

The Paperwork Reduction Act of 1995: Public reporting burden for this collection of information is estimated to average 3 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB number.

Attachment S

IDENTIFY POTENTIAL CHALLENGES AND DEVELOP A CONTINGENCY PLAN

Activity 7.1: Assumptions

Listed below are examples of assumptions that could be made in an application. If the assumption is incorrect or if conditions change, what strategy would you utilize to keep the project on track?

1. Your grant application states that a person with all the requisite qualifications to be the project director has, dependent on funding, accepted the job. After the project is funded, the person listed is unable to take this position. What contingency would you have in place to ensure that the project proceeds as written? _____

2. Your grant application contains a letter of commitment from an organization that promises to assist with the non-federal share of your project by providing space and personnel to assist you in completing the project. After notification of award, the organization finds out it cannot provide this space. What contingency plan would you have in place to ensure that the project proceeds as written? _____

Based on the case study, list three other assumptions or critical issues you can think of that could result in project delay or in not achieving planned results and how you would overcome them.

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

Attachment T

DEVELOP A PROJECT EVALUATION PLAN

Activity 8.1: Indicators, Results, and Benefits

1. Based on the case study, identify impact indicators to monitor progress made towards the project's goal (choose indicators in addition to ANA's two standard indicators):

1. _____
2. _____
3. _____
4. _____

2. Based on the case study, identify results and benefits to monitor progress made towards the project's objectives:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____

Activity 8.2: Monitoring and Evaluation Matrix

Based on your identified indicators and results and benefits complete the matrix below. ANA only requires one project-specific impact indicator; however it could benefit your project to have additional indicators.

Project Monitoring and Evaluation Performance Data Plan¹

Performance/Result & Benefit	What records/data to collect	Who collects data	How often/when is the data collected	How will the data be used	Who uses the data	Value/importance of data (what decisions can be made from the results?)
(e.g., # partnerships formed)						
(e.g., #resources leveraged)						
(e.g., Project-specific Indicator)						

¹ CEDPA, Project Design for Program Managers (Washington, DC: CEDPA) 58.

Attachment U

DEVELOP A SUSTAINABILITY STRATEGY

Activity 9.1: Gathering Ideas

1. Based on the case study, brainstorm a list of possible efforts for continuing the project and/or its benefits after its completion. Some examples could include maintaining staff, cross training, or fee for service.

2. Place your ideas from Question 1 in the appropriate column of the table below:

Programmatic Sustainability	Financial Sustainability
<i>Complete this field.</i>	<i>Complete this field.</i>

Activity 9.2: Develop a General Strategy

Using the ideas you developed above, discuss the following questions with your group and complete the table below:¹

Future Planning

Future Planning and Sustainability Strategy Questions (project & project benefits)	Your Answer
Do you intend to continue the project activities?	
Do you intend to continue the project's benefits to the community?	
For how long?	
What resources are needed?	
How will these resources be available after the project's end?	

Future Financial Resources

Sources of Future Financial Resources Questions	Your Answer
What sources can you use?	

Internal Requirements

Internal Requirements Questions	Your Answer
How can you tribe/organization contribute to the project's sustainability?	

¹ Mim Carlson, *Winning Grants Step by Step* (San Francisco, CA: Jossey-Bass) 50.

Attachment V

PREPARE THE BUDGET AND BUDGET JUSTIFICATION

Activity 10.1 Applicant Matching Formula

Using the following formula and examples, calculate the 20% applicant match requirement for the ANA grant amounts shown in the table below:

Formula:

Federal Request = 80% of total project costs.

Applicant Match = 20% of total project costs.

The examples below refer to a project with a federal request of \$100,000:

Example One:

1. Divide the federal request by 4 (or multiply by 0.25) to determine the applicant match.
2. Add the federal request to the applicant match to determine the total project cost.

Federal Request of \$100,000

Applicant Match = \$100,000 divided by 4 (i.e., $100,000 / 4 = \$25,000$ or $100,000 \times .25 = \$25,000$)

$\$100,000$ (Federal Request) + $\$25,000$ (Applicant match) = $\$125,000$ (Total Project costs)

Example Two:

1. Divide the federal request by 0.80 to determine the total project cost.
2. Then multiply the total cost by 0.20 to determine the applicant match.

Federal Request of \$100,000 = 80% of?

$100,000 / 0.80 = \$125,000$

Applicant Match = 20% of \$125,000

$.20 \times \$125,000 = \$25,000$

Exercise:

Determine the applicant match for the following federal request amounts:

Applicant Match

Federal Request	20% Applicant Match	Total Project Cost
\$157,000		
\$75,000		
\$386,000		

Activity 10.2 Identify the Financial Needs

Based on the case study, list all resources required for the project. Identify which resources you have and what resources you do not have.

Resource Cost

Type of Need:	Estimated Cost	Estimated Cost of Current Resources Available
Personnel:		
Fringe Benefits:		
Travel:		
Equipment:		
Supplies:		
Contractual:		
Other (list):		
Indirect:		

Funding Required

Funding Category	Estimated Funding Required (Estimated Cost Less Current Resources Available)
Personnel:	\$
Fringe Benefits:	\$
Travel:	\$
Equipment:	\$
Supplies:	\$
Contractual:	\$
Other (list):	\$
Indirect:	\$
Total Project Cost:	\$

Activity 10.3 Budget Exercise

Based on the information from **Activity 10.2**, please complete the following budget template. (Note: Make sure that the applicant match totals the required 20% of Total Project Costs).

Budget Template

Category	Federal Share	Applicant Match	Total
PERSONNEL			
TOTAL PERSONNEL			
FRINGE BENEFITS			
TOTAL FRINGE BENEFITS			
TRAVEL			
TOTAL TRAVEL			
EQUIPMENT			
TOTAL EQUIPMENT			
SUPPLIES			
TOTAL SUPPLIES			
CONTRACTUAL			
TOTAL CONTRACTUAL			
OTHER			
TOTAL OTHER			
TOTAL DIRECT COSTS			
TOTAL INDIRECT CHARGES			
TOTAL PROJECT COSTS			

Activity 10.4 Budget Justification

Based on the case study and the budget you developed in **Activity 10.3**, write a draft budget justification for your project:

Personnel: _____

Fringe Benefits: _____

Travel: _____

Equipment: _____

Supplies: _____

Contractual: _____

Other (List): _____

Indirect Costs (List): _____

Attachment W
WRITE THE PROJECT SUMMARY/ABSTRACT

Activity 11.1: Create an Abstract

1. Write two sentences about your community and the population to be served by the project:

2. Write two or three sentences about the need for the project, identifying the problem(s) in the community that the project addresses, and including the problem statement:

3. Write the project goal:

4. Write the project objectives:

5. Write the project indicators:

6. Define the number of people to be served by the project:

ATTACHMENT X

IBGCA, Inc. SAMPLE FINANCIAL PROCEDURES MANUAL

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I. INTRODUCTION

IBGCA, Inc. is a private non-profit agency incorporated in the State of Colorado. The IBGCA was established to provide a united effort to engage in activities that promote Indian self-reliance through involvement in the process of public policy development. IBGCA functions to provide an autonomous Indian capacity to obtain, analyze, and disseminate information vital to Indian community self-development.

The staff of IBGCA organizes and conducts seminars, workshops, conferences, and public hearings to facilitate participation of tribal leaders in the formulation of public policy at all levels. IBGCA staff also provides on-going technical assistance and training to tribal governments in program planning and development, resource development, management, and evaluation.

The unique aspect of IBGCA is that its members are the highest elected tribal officials: the tribal chairmen, tribal presidents, and tribal governors. These representatives are in the best position to have a comprehensive view of the conditions and needs of the Indian communities they represent. As a group, the tribal leaders represent governments that have a shared historical experience and consequently, have a common governmental status and relations with federal and state governments.

The primary objective of the Financial Management System is to ensure the accurate recording of all transactions, both cash and accrued, which will facilitate the need for compliance with general accounting principles. Included in this objective is the assurance that all program funds are expended and accounted for in a manner consistent with all contract and grant agreements.

The purpose of this manual is to delineate the specific procedures for each accounting transaction.

II. SYSTEMS OVERVIEW

A. BUDGETS

The budget is the proposed plan of expenditures projected from the expected sources of revenues. Included in the budget process is the necessary planning that occurs in order to develop the means to meet the needs, goals, and objectives of the organization. The budget is developed upon sound planning which allows the evaluation to measure the cost/benefits received.

1. Budget Preparation Procedures:
 1. The Program Directors will work with the Finance Officer to develop a budget to submit to central administration based upon expected requirements for the year.
 2. Administration, Finance, and the Program Director will jointly review the budget incorporating the funding source requirements and the organizational goals.
 3. Administration will transmit the approved budget to the funding sources for review and approval.
 4. The Finance Department will combine the program requests into a complete budget document identifying the sources of revenue and planned use of the revenue.
2. Monitoring the Budget:
 5. The Accounting Department will prepare monthly expenditure reports for submission to the Administration and each Program Director by the 15th day of each month.
 6. Monitoring of the budget is the responsibility of Finance and each Program Director. Each will compare monthly the actual expenditures of the program to the planned expenditures. The budget document is the source data for determining account classifications. Information will be shared with administration.
 7. All deviations from planned expenditures will be justified by the Program Director or Administration or, if necessary, corrective action will be implemented immediately.

B. ACCOUNTING

IBGCA uses a double entry bookkeeping system composed of a general ledger and journals of original entry. A double entry bookkeeping system is a self-balancing set of accounts, where at least two accounts are affected by each transaction, and in which the debits must equal the credits.

IBGCA operates on a Program Fund Accounting practice. A program fund is an independent accounting record having separate asset, liability, revenue, expenditure, and fund balance accounts for each grant or contract. All monies received or expended by IBGCA must be classified and defined in accordance with any special regulations, restrictions, or limitations as specified by the grant or contract.

IBGCA revenues and expenditures are maintained on a modified accrual basis. Only at the end of the fiscal year are accrued items posted to the accounting records. The corporate fiscal year is October 1 through September 30.

All ledgers will be maintained in a manner which will facilitate the preparation of internal and external reports.

C. INTERNAL CONTROLS

IBGCA internal controls have been designed to safeguard assets, verify the accuracy of accounting records, promote operational efficiency, and adhere to prescribed management policies and procedures.

All internal reports are designed to provide comprehensive information to facilitate the planning needs of central administration and the Board of Directors.

THE BASIC ELEMENTS OF THE INTERNAL CONTROLS INCLUDE

3. A clear establishment of each employee's responsibilities and lines of responsibility.
4. Separation of accounting functions from authorization and disbursement of final payment of expenditures.
5. A proper system of authorization for transactions.

III. ACCOUNTING PROCEDURES

A. CASH RECEIPTS

Purpose: The purpose of the cash receipts procedure is to ensure that all revenues are safeguarded, deposited in tact, and recorded to the proper revenue account.

PROCEDURES

1. Receptionist/Secretary

- 1.1. Receives and logs all incoming checks and cash receipts and routes all checks and cash to the Fiscal Officer.
- 1.2. Logs the date of all cash received.
- 1.3. Records if the monies are received in the form of a check or cash.
- 1.4. Records the check number when applicable.
- 1.5. Enters the amount of monies received.
- 1.6. Records that the money was received from.

2. Bookkeeper

- 2.1. Receives and reviews all incoming checks and determines the purpose of each.
- 2.2. Records the cash receipts in the Cash Receipts Journal on a daily basis.
- 2.3. Turns the funds over to the employee authorized to make the deposits for IBGCA on a daily basis.

3. Authorized Employee

- 3.1. Stamps all checks "FOR DEPOSIT ONLY".
- 3.2. Prepares bank deposit in duplicate for monies received from Accounting.
- 3.3. Deposits all cash receipts on a daily basis.
- 3.4. Submits bank deposit slip to Bookkeeper immediately after deposit is made.

4. Finance Officer

- 4.1. Reviews the Cash Receipts Log and Cash Receipts Journal on a monthly basis to ensure accuracy of fund deposits.

ADDITIONAL INFORMATION

1. All cash receipts, regardless of their form (currency, check, etc.) must be retained in a secured location until deposited into an authorized bank account.
2. The daily cash receipts should be deposited into the bank during the same day, if possible, under all circumstances must be deposited within 24 hours after their receipt.
3. Deposit books will be purchased in a duplicate format. Only one book per entity is used at any one time with the remaining books being in control of IBGCA Board or designee.

FORM

1. Cash Receipts Log

B. PURCHASE ORDER

Purpose: To ensure that all purchases are allowable under grant/contract agreements and the expenditure is necessary to accomplish project objectives.

PROCEDURES

- 1. Employee**
 - 1.1. Requests Purchase Order from Bookkeeper.
- 2. Bookkeeper**
 - 2.1. Reviews the Federal, State, County, and local guidelines and grants and/or contracts to ascertain if these are approved expenditures and authorizes.
 - 2.2. Prepare a Purchase Order for goods or services.
- 3. Employee**
 - 3.1. Submits to Program Director for approval.
- 4. Program Director**
 - 4.1. Reviews purchase request to insure that item/service is needed for program operations.
- 5. Employee**
 - 5.1. Submits to Administration for approval.
- 6. Administration**
 - 6.1. Approves or disapproves Purchase Order.
- 7. Employee**
 - 7.1. Submits approved Purchase Order to vendor.
 - 7.2. Receives and signs for all supplies.
 - 7.3. Receives and accepts all services provided.
 - 7.4. Submits receiving copy and invoices to Finance Office for processing.
- 8. Bookkeeper**
 - 8.1. Receives the Purchase Order and invoices, checks the invoices against the receiving report and submits these to the Secretary to have a check prepared.

ADDITIONAL INFORMATION

1. This system strengthens the internal control by:
 - a. Showing the need for the expenditure with the purchase order.
 - b. Approving the purchase before it is made with the issuance of a purchase order.
 - c. Checking in and approving the goods/services.
2. The only individuals authorized to sign for administration are the Executive Director or the Assistant Director.

FORM

1. Purchase Order

C. PAYROLL

Purpose: To ensure that all personnel costs are authorized and payment is made at approved salary levels.

PROCEDURES

1. Employee

- 1.1. Records time on a daily basis, by grant/contract.
- 1.2. Completes the Request for Leave five days in advance of the date of absence.
- 1.3. Records sick leave on time sheet. Sick leave over three consecutive days requires doctor's approval.
- 1.4. Submits to the Department/Head Supervisor for approval.

2. Department Head/Program Supervisor

- 2.1. Approves all leave.
- 2.2. Reviews time sheets with the employee, should discrepancies be identified.
- 2.3. Approves the time sheets and submits the time sheets and leave slips to Accounting on the last day of the pay period.

3. Bookkeeper

- 3.1. Reviews the time sheets for accuracy of time reported.
- 3.2. Prepares the payroll schedules to include employee deductions as appropriate.
- 3.3. Submits the payroll schedule and time sheets for preparation of the payroll checks.
- 3.4. Reviews the checks for accuracy.
- 3.5. Obtains the required signatures for payroll checks.

4. Authorized Employee

- 4.1. Distributes the payroll checks to the employees.
- 4.2. Records leave on the Employees Cumulative Leave Record.
- 4.3. Files the time sheets, leave slips and overtime slips in the proper files.

ADDITIONAL INFORMATION

1. Employees who do not submit time sheets on time will not receive pay checks.
2. Payroll checks will not be issued prior to pay day.
3. All overtime must be approved by the Executive Director or the Assistant Director prior to overtime work being performed.

FORMS

1. Employee Time Sheet
2. Employee Leave Slips
3. Overtime Authorization

D. PETTY CASH

Purpose: To ensure internal control on the payment and recording of out-of-pocket cash payments to small to be paid by check.

PROCEDURES

1. Director

- 1.1. Secure written approval from the Board of Directors to establish petty cash fund.
- 1.2. Identify Petty Cash Custodian.
- 1.3. Authorize funding of petty cash.

2. Bookkeeper

- 2.1. Prepare petty cash check in name of "Petty Cash Custodian".
- 2.2. Submit for signature from authorized check signer.
- 2.3. Distribute to "Petty Cash Custodian"

3. Petty Cash Custodian

- 3.1. Cash petty cash check.
- 3.2. Maintain cash in locked box
- 3.3. Receive requests for petty cash
- 3.4. Review receipts prior to disbursement of cash.
- 3.5. Secure signature of individual receiving cash.
- 3.6. Maintain log of disbursements.
- 3.7. Submit request for reimbursement of petty cash monthly to bookkeeper.

4. Bookkeeper

- 4.1. Receive receipts (source documentation) for petty cash disbursements.
- 4.2. Reconcile receipts with cash disburse.
- 4.3. Allocate expenditures in the accounting records
- 4.4. Prepare petty cash check in the name of "Petty Cash Custodian" for the amount of funds disbursed.
- 4.5. Submit for signature from authorized check signer.
- 4.6. Distribute to "Petty Cash Custodian.

ADDITIONAL INFORMATION

1. The petty cash fund shall be two hundred dollars.
2. Payments from petty cash shall not exceed twenty five dollars.

FORMS

1. Petty cash monthly log.

E. POSTAGE

Purpose: To accurately document the postage costs by program and cost center.

PROCEDURES

1. Employee

- 1.1. Submits outgoing mail to Clerical Staff with identification of program/cost center to charge the cost to.

2. Clerical Staff

- 2.1. Attaches the amount of postage necessary to each envelope and package.
- 2.2. Records postage, date, amount, and project to charge.
- 2.3. Recaps the expense of each department by funding source and records on a monthly basis.
- 2.4. Submits to the Finance Officer by the third working day of each month.

3. Bookkeeper

- 3.1. Prepares general journal entry monthly to charge each program and/or cost center for monthly postage charges.

ADDITIONAL INFORMATION

1. Employees will not use the IBGCA postage meter for personal mail.

F. TELEPHONE LOG

Purpose: To accurately document the telephone costs by program and cost center.

PROCEDURES

1. Bookkeeper

- 1.1. Assign each staff person an identifier.
- 1.2. Assign each project and/or cost center an identifier.

2. Employee

- 2.1. Code in correct identifiers for each call made.
- 2.2. Personal long-distance calls will be identified separately.

3. Secretary

- 3.1. Record all incoming collect calls by program and submit to Accounting monthly.

4. Bookkeeper

- 4.1. Reviews the telephone invoices received from company billing.
- 4.2. Identify personal calls, advise the employees of the amounts due for personal long-distance calls, and prepare appropriate payroll deduction.
- 4.3. Checks with employees on long-distance calls that are coded incorrectly.
- 4.4. Advise the telephone company of any changes that are not applicable to IBGCA.
- 4.5. Process telephone bills for payment in accordance with established procedures.

ADDITIONAL INFORMATION

1. All personal calls will be automatic payroll deductions from the first payroll following receipt of the telephone company invoices.

FORM

1. Incoming Collect Calls

G. TRAVEL AUTHORIZATION REQUEST AND EXPENSE STATEMENT

Purpose: To ensure that all travel is a necessary activity of project and the proper documentation is maintained.

PROCEDURES

1. Employee/Traveler

- 1.1. Completes an IBGCA staff Travel Authorization and Travel Plan Request form in duplicate for items listed below:
- 1.2. Name, date, project, and point of origin.
- 1.3. Destination
- 1.4. Location in case of emergency
- 1.5. Date and time of departure and return
- 1.6. Mode of transportation and accommodations
- 1.7. Request for Travel Advance
- 1.8. Date requested and employee's signature and submit to supervisor for recommendation

2. Supervisor

- 2.1. Reviews and approve or deny the travel authorization.
- 2.2. Submits to Finance Officer for processing five working days prior to travel.

3. Bookkeeper

- 3.1. Approves travel advance requests, assigns travel number, and submits for processing.
- 3.2. Prepares a check for advance.
- 3.3. Secures signature of authorized check signer.
- 3.4. Distributes the check and approved copy of the Travel Authorization and Travel Plan to the employee.
- 3.5. Maintains the original copy.
- 3.6. Bookkeeper will record the travel advance and retain the original Travel Authorization and Travel Plan in control file until the receipt of the Travel Expense Report.

4. Employee/Traveler

- 4.1. All Travel Expense claims must be completed and submitted to IBGCA Administration immediately after return from trip.
- 4.2. Attach receipts for all expenses listed. (The only exception is meal receipts).
- 4.3. Submit to Supervisor for approval.

5. Traveler's Supervisor

- 5.1. Review and approve the Travel Expense Report.
- 5.2. Submits approved Travel Expense Report to Accounting.

6. Bookkeeper/Accounts Payable

- 6.1. Review accounting information and receipts for accuracy.
- 6.2. Complete Accounting Distribution and Expense Recap.
- 6.3. Have a check prepared if any monies are due to employee/traveler for IBGCA check signature.
- 6.4. Clear advance and charge to the proper expense accounts.
- 6.5. Submit check to employee/traveler if applicable.
- 6.6. Receive money if owed IBGCA and follow cash receipts procedure.
- 6.7. Secretary
- 6.8. File Travel Advance and Travel Expense Report.

ADDITIONAL INFORMATION

1. All travel advances not liquidated during the month of the travel will be an automatic payroll deduction on the second pay period of the following month. All other prepaid travel expenses not supported by a trip report and receipts will be deducted after 30 days.
2. The appropriate travel expense claim will be determined by individual traveling and type of travel.
3. To be eligible for per diem staff must be on travel status more than 10 hours and performing work a minimum of 50 miles from the IBGCA office.
4. Personal auto usage will be reimbursed at 31 cents per mile.

FORMS

1. Staff Travel Authorization and Travel Claim
2. Staff Travel Expense Claim - Private Vehicles and Public Transportation

H. VOUCHER PAYMENT

Purpose: To establish a procedure to facilitate the easy processing of reoccurring expenditures.

PROCEDURES

1. Finance Officer

- 1.1. Establishes master control list of all payments to be processed through voucher payment.
- 1.2. Reviews each expense and prepare a schedule for which programs are to be charged for the expenditure on the voucher.

2. Bookkeeper

- 2.1. Prepares checks from invoice and/or voucher schedule received.
- 2.2. Returns check, voucher, and schedule to the Fiscal Officer.
- 2.3. Obtains the signature on all checks.
- 2.4. Records in the proper accounts.

3. Secretary

- 3.1. Mail signed checks to appropriate vendor.

I. XEROX LOG

Purpose: To accurately document the Xerox costs by program and cost center.

PROCEDURES

1. Employee

1.1. Code all personal copies made.

2. Bookkeeper/Designee

2.1. Secure a read-out of Xerox copies by program and/or cost center.

2.2. Figure cost of copies for each department or funding source and prepare general journal entry.

2.3. Record general journal entry monthly.

ADDITIONAL INFORMATION

1. Personal copies will be charged at the cost of \$.05 per copy. Personal copies will be an automatic payroll deduction.

J. IN-KIND GOODS AND SERVICES

Purpose: To accurately document all in-kind goods and services received by IBGCA.

PROCEDURES

1. Donator

- 1.1. Identifies all in-kind goods and services that are being given to the Program.
- 1.2. Reviews all in-kind goods and services forms for accuracy.
- 1.3. Submits the in-kind goods and services form to IBGCA on the appropriate form.

2. FOR AREA AGENCY SUBCONTRACTORS ONLY

- 2.1. Records the total value of the in-kind goods and services on the monthly AG-053.

3. Volunteer

- 3.1. Records the following information for in-kind services:
- 3.2. Date service provided.
- 3.3. A description of the service provided.
- 3.4. The time the volunteer began donating time.
- 3.5. The time the volunteer finished donating time.
- 3.6. The per hour value of the service provided.
- 3.7. The total value of the donated time.
- 3.8. Initial each day that time was donated to the program.
- 3.9. Signs the in-kind services form.
- 3.10. Submits the completed form to the Program Coordinator.

4. Program Coordinator

- 4.1. Records the following information for in-kind goods:
- 4.2. Date item donated to the Program.
- 4.3. A description of the item donated.
- 4.4. The fair market value of the item donated.
- 4.5. Secures the signature of the individual donating the time.
- 4.6. Submits to the Tribe on a monthly basis.

5. IBGCA Program Director

- 5.1. Reviews the services and foods donations submitted by the Tribe.
- 5.2. Submits to the IBGCA Assistant Director, on a monthly basis, the donated goods and services receipts.
- 5.3. Tracks the dollar value of in-kind goods and services to ensure that contract requirements are met.

6. IBGCA Assistant Director

- 6.1. Reviews all donated goods and services and submits to the IBGCA Accounting for processing.

7. Bookkeeper

- 7.1. Enters the dollar value of the in-kind goods and services receipts into the appropriate accounting records.

ADDITIONAL INFORMATION

1. All in-kind goods and services must come from a source that is not supported with federal dollars unless specifically allowable under the funding source legislation.
2. The allowable in-kind goods and services that can be used to meet a required match must fall within the allowable budget line items for the Program receiving the goods and services.

FORMS

1. IBGCA In-Kind Goods
2. IBGCA In-Kind Services

K. PROGRAM INCOME

Purpose: To detail the specific requirements for the receipt and expenditure of program income.

PROCEDURE

1. Bookkeeper

- 1.1. Review IBGCA monthly cash receipts to identify revenue generated as a result of a grant/contract funded activity.
- 1.2. Prepare a cash receipts journal entry crediting the grant/contract which generated the income.
- 1.3. Post to the general ledger.

2. IBGCA Finance Officer

- 2.1. Review program income generated on a monthly basis.
- 2.2. Review the requirements of the funding source to insure proper treatment of the revenue.
- 2.3. Report program income to the funding source as required by grant/contract agreement.

ADDITIONAL INFORMATION

1. The three methods for treatment of program income are:
 - a. Additive - net or gross
 - b. Deductive
 - c. Cost Sharing
2. The default method for treatment of program income is default.
3. Subcontractors/subgrantees will be required to follow the regulations detailed in OMB A-102 or OMB A-110 regarding program income.
4. Subcontractors/subgrantees must report program income to IBGCA as it is generated.
5. Program income funds are to be spent, prior to requesting funds from the government funding source.

IV. CONSULTING AND CONTRACTOR SERVICE AGREEMENT

Purpose: It is the intent of this section, where possible, to systematize the formal contractor service agreements to conform to existing state and federal regulations while meeting the needs of IBGCA.

Please refer to Procurement Section for Procurement of Services.

No contract negotiations should occur prior to discussing the need with the Executive Director. Only those employees authorized by the Executive Director may initiate contracts. The Finance Officer will be the Contract Officer. All contractor service agreements must be executed by the Executive Director. Prior to executing a contract, the Executive Director will ensure that the agreement has been reviewed by the Finance Officer and Project Director.

Accounting certifies that sufficient funds are available prior to any contract being executed. The Project Director is responsible for submitting the required information to the Executive Director, monitoring the contractor's activities, verifying and approving the Contractor's Invoices, and receiving the final reports.

PREPARATION

All contracts will be prepared with a minimum of three copies. After all parties have executed the contract, the original copy will be maintained by Accounting with the remaining copies being retained by Central Filing and the contractor. All contracts will include at least the following items and conditions:

- A. An identity clause which describes the parties to the contract. The date of the agreement will be included in this clause. This date should agree with the effective date of the contract, which cannot precede the date the contract is executed.
- B. A scope of service clause.
- C. A compensation clause which describes the amount and method of payment. This clause should always include the maximum amount that can be earned along with any limitations as to the term of the agreement. Payments shall not exceed an amount beyond which the work has progressed. Advances are not permissible. Usually, the payment should not occur more often than once a month, and only after the receipt of an invoice. Specific payment dates should be avoided. No fringe benefits and state or federal withholdings are permitted for contractors. These allowances are reserved for employees only.
- D. A cancellation clause which protects the rights of the parties for termination of the contract prior to the expiration date, if any, and making the contract subject to available government funding.
- E. A hold harmless and property rights clause may be optional, however desirable. These clauses would establish the rights of the parties in the event of damages suffered, and would limit the use and distribution of any materials, supplies, or reports furnished by the contractor.
- F. The social security number of the contractor.

FORM

1. Consulting Agreement and Invoice

V. PROPERTY

Purpose: This section provides applicable policies and procedures for the utilization and disposition of property furnished or acquired in whole or in part under projects supported by federal program grant funds.

Please refer to the Procurement Section for Acquisition of Property.

A. UNEXPENDABLE PERSONAL PROPERTY

1. Title
 - a. Title to non-expendable personal property acquired by IBGCA shall be vested with the IBGCA, except that the federal government may require IBGCA to transfer title to the property of federal government or a third party named by them if the project is financed solely by federal funds, the property has an acquisition cost of \$5,000 or more, and the property is unique or difficult and costly to replace.
2. Use and Disposition
 - a. IBGCA shall use property acquired under a project supported by the federal government program grant as long as there is a need for the property to accomplish the purpose of the project whether or not the project continues to be supported by federal program grant funds. When there is no longer a need for the property to accomplish the purpose of the project, IBGCA shall use the property in connection with projects supported by grants of other federal agencies.
 - b. When IBGCA no longer needs the property in any of its grant supported projects, the property may be used for its own official activities in accordance with the following standards:
 - i) IBGCA may use the property for its own official activities without reimbursement to the federal government if it has a fair market value less than \$5,000.
 - ii) IBGCA will retain all other non-expendable property for its own use once disposition has been received from the awarding agency and they have been fairly compensated for their share of the property.
 - c. If IBGCA has no need for the property, disposition of the property shall be made as follows:
 - i) Property with a fair market value less than \$5,000 may be sold and the entire proceeds retained by IBGCA.
 - ii) IBGCA shall request disposition instructions from the awarding agency for non-expendable property with a fair market value of over \$5,000. The awarding agency shall issue such instructions to IBGCA within 120 days.
 - iii) Federally Owned Property--Title to federally owned property (property to which the federal government retains title) remains vested by law with the federal government. Upon termination of the grant or need for the property, such property shall be reported to federal government for appropriate disposition instructions.

B. PROPERTY MANAGEMENT STANDARDS

IBGCA property management standards for non-expendable personal property shall include the following:

1. A policy which requires prudence in the acquisition of equipment. A review will take place to assure that equipment is needed and that the need cannot be met with equipment already in the possession of IBGCA.
2. Property records shall be maintained accurately and provided for: a description of the property; manufacturer's serial number or other identification number; acquisition date and cost; percent of federal participation; source of the property; and ultimate disposition date including sales price or the method used to determine current fair market value.
3. A physical inventory of property will be done and reconciled with the property records at the end of each corporate year to verify the existence, current utilization, and continued need for the property.
4. A control system will be maintained to ensure adequate safeguards to prevent loss, damage, or theft to the property. Any loss, damage, or theft of non-expendable property shall be investigated and fully documented.
5. Adequate maintenance procedures to keep the property in good condition.

C. EQUIPMENT USE AND DISPOSITION

1. If the program which purchased the equipment has no further use for the equipment it will be transferred to an IBGCA government funded program which needs the equipment. A
2. If there is no use for the equipment IBGCA will survey the member Tribes to determine if there is a need within a tribal program for the equipment. A deletion of equipment form will be completed and approved by Administration.
3. If there is no need for the equipment, fair market value will be established and the equipment sold for no less than fair market value. A deletion of equipment form will be completed and approved by Administration.
4. If there is no value to the equipment, the equipment will be given to a non-profit organization or an individual at no cost. A deletion of equipment form will be completed and approved by Administration.

VI. PROCUREMENT PROCEDURES

A. DETERMINATION OF PROCUREMENT METHODS

Purpose: The purpose is to establish the appropriate procurement method to be used for the goods or services to be purchased. The methods allowable comply with agency, state and federal regulation requirements.

PROCEDURES

1. Program Director

1.1. Establish cost estimate for the purchase in the aggregate and submit to Contract Officer.

2. Finance Officer

2.1. Select the appropriate method for the procurement.

2.2. \$5,000 in the aggregate and lower will follow small purchase procedures.

2.3. \$5,000 in the aggregate, and over follow Steps C-H.

2.4. Submit description and cost estimate for approval.

3. Administration

3.1. Authorize purchases over \$5,000 and Program Director will authorize purchases under \$5,000.

ADDITIONAL INFORMATION

1. In the aggregate is the total amount through single or multiple purchases of the item(s) for the program period, i.e. training books - 12 purchases per year @ \$500 per purchase is an aggregate amount of \$6,000.
2. The Finance Officer will serve as Contracts Officer.
3. Allowable methods of large procurement.
 - a. Sealed Bids
 - i) Advertisement of IFB
 - ii) Conditions
 - iii) See regulations for etc.
 - iv) Award must be made to lowest bidder
 - b. Competitive Proposals
 - i) Advertisement of RFP
 - ii) Conditions
 - iii) Award of Contract based on multiple criteria.
4. Noncompetitive proposals are those where only one bid is received or only one source is solicited.
5. Noncompetitive proposals may be used only when it is infeasible under small purchase procedures, sealed bids, or competitive proposals and one of the following applies:
 - a. Only available from a single source.
 - b. Emergency exists.
 - c. Awarding agency authorizes noncompetitive proposal.

FORM

1. Cost Estimate and Description

B. SMALL PURCHASE PROCEDURES

Purpose: To provide guidance to Program Directors making small purchases. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$5,000 in the aggregate.

PROCEDURES

1. Program Director

- 1.1. For purchase under \$100 in the aggregate:
 - 1.1.1. At the Program Director's discretion, observe agency internal controls governing Purchase Orders and payment of invoices.
- 1.2. For purchases from \$100 to \$1,000:
 - 1.2.1. List description of item to be purchased on quote sheet.
 - 1.2.2. Obtain a minimum of three telephone or written (includes catalogs) cost quotes for the purchase. The quotation must meet the description.
 - 1.2.3. Make recommendation based on price or provide justification for not accepting low cost.
 - 1.2.4. Obtain approval of Administration designee and Finance Officer.
 - 1.2.5. Make purchase.
- 1.3. For purchases over \$1,000, but under \$5,000:
 - 1.3.1. Develop description of item(s) to be purchased on specifications sheet.
 - 1.3.2. Determine whether bids should be advertised or solicited. (If there are relatively few vendors it may save time and money to solicit bids). If it is determined that advertised bids will be obtained follow procedures C-H. Local advertisement for bids may be made when you may not have identified all possible vendors.

2. Administration

- 2.1. Sign-off approval.

FORM

1. Cost Quotation

C. BID/PROPOSAL PACKAGE

Purpose: To establish the process for development of a standard bid package for goods and services.

PROCEDURES

1. Program Director

- 1.1. Prepare the scope of work statement and/or specifications of materials/services to be solicited.

2. Contracts Officer

- 2.1. Establish the solicitation time frame which includes:
 - 2.1.1. Date and time period for advertisement.
 - 2.1.2. Closing date for receipt of bids/proposals.
 - 2.1.3. Opening date of bids/proposals.

3. Program Director

- 3.1. Establish minimum requirements.
- 3.2. Establish evaluation criteria, if applicable.

4. Contracts Officer

- 4.1. Prepare the bid package which includes:
 - 4.1.1. Cover sheet (closing and opening date)
 - 4.1.2. Statement of work specifications or materials to be purchased.
 - 4.1.3. Minimum requirements
 - 4.1.4. Evaluation criteria
 - 4.1.5. Work quality standards
 - 4.1.6. Proposal format
 - 4.1.7. Sample contract
 - 4.1.8. Date of bidder's conference
 - 4.1.9. Right of the agency to accept or reject all bids
 - 4.1.10. Period of contract

ADDITIONAL INFORMATION

1. Minimum requirements must include:
 - a. Certification regarding debarment and suspension.
 - b. Lobbying
 - c. Drug Free Workplace
2. Affirmative Action Steps must include:
 - a. Giving preference to each of the following:
 - i) Minority Firms
 - ii) Women Business Enterprises
 - iii) Labor Surplus Area Firms
 - iv) Small Business (defined as any business whose gross revenue \$2,000,000 or less per year)
3. IBGCA shall make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of proper procurement. Consideration must be given to such matters as contractor integrity, compliance with public policy, record of past performance and financial and technical resources.
4. Minimum requirements cannot be unreasonable or excessive.

FORMS

1. Certification Regarding Debarment and Suspension
2. Certification Regarding Lobbying
3. Drug Free Workplace Certification

D. SOLICITATION OF BIDS/PROPOSALS

Purpose: To establish a standard method of advertising procurement activities to assure maximum open and free competition.

PROCEDURES

1. Program Director

- 1.1. Prepare the advertisement for newspaper.
- 1.2. Prepare notice to be posted.
- 1.3. Submit to Contracts.

2. Contracts Officer

- 2.1. Submit advertisement to newspaper and post advertisement.
- 2.2. Secure documentation of advertisement, i.e. newspaper - tearsheet, posting signed statement from the office where it was posted.
- 2.3. Notify all individuals on the bidder's list of solicitation, if applicable.

3. Secretary

- 3.1. Record the name of the individuals or firms requesting bid packages, the date the request was received, and the date the bid package was sent.

4. Program Director

- 4.1. Prepare technical information for bidder's conference.
- 4.2. Facilitate bidder's conference.

5. Secretary

- 5.1. Provide sign-in sheet for bidder's conference and ensure all individuals sign.
- 5.2. Record minutes of bidder's conference.

ADDITIONAL INFORMATION

1. No verbal information about the solicitation will be provided to anyone.
2. Pre-qualified bidders list is the names and addresses of firms/individuals who have submitted all information necessary to certify that they meet requirements to be responsible bidder. All firms/individuals on the list will be sent bid packages automatically.

E. RECEIPT OF BIDS/PROPOSALS

Purpose: To establish procedures that will be followed to assure equal treatment to all perspective bidders.

PROCEDURES

1. Receptionist/Secretary

1.1. All sealed bids/proposals will be logged into the bid/proposal control sheet.

1.2. Each bid will be stamped, dated, time of bid received, initiated by person receiving bid.

2. Administration

2.1. Bids/proposals will be maintained in a secured location until time of opening.

2.2. Return all bids received/submitted after closing date, unopened to bidder including letter of explanation as to the reason it was returned.

F. EVALUATION OF BIDS/PROPOSALS AND CONTRACT AWARDS

Purpose: To evaluate the bids/proposals submitted, select the contractor and award the contract.

PROCEDURES

1. Administration

- 1.1. Conduct bid opening (public or private).
- 1.2. For public bid openings (IFB's) the bid amounts will be announced at the opening.

2. Contracts Office

- 2.1. Schedule meeting of evaluation panel.

3. Evaluation Panel

- 3.1. Evaluate bids/proposals for compliance with all requirements.
- 3.2. Evaluate the responsive bids/proposals based on cost of criteria established in the bid package.
- 3.3. Prepare summary of points/costs for all of the responsive bidders.
- 3.4. Submit the name, the bid amount and justification for selection of the individual/firm selected for contract award to administration for approval.

4. Contracts Officer

- 4.1. Send the notice to contract to selected contractor and secure the following information:
 - 4.1.1. Certificate of insurance, if applicable.
 - 4.1.2. Review and approve suppliers list, if applicable.
 - 4.1.3. Secure a copy of all required licenses, if applicable.
 - 4.1.4. Certification regarding suspension and debarment from suppliers and subcontractors.
- 4.2. Verify that the insurance meets requirements, if applicable.
- 4.3. Secure fully executed contract.
- 4.4. Provide written notification to unsuccessful bidders.
- 4.5. Schedule debriefing conference for bidders based on individual requests.

ADDITIONAL INFORMATION

1. The Personnel Policies provide standards of conduct for employees/officers or agents to avoid conflict of interest.
2. Responsive bidder is a bidder who meets all requirements identified in the bid package.
3. The contract is not awarded at the time of the public bid opening.
4. A sample format for a debriefing conference is as follows (debriefing is only held at the request of the bidder):
 - a. Schedule date and time of debriefing conferences with unsuccessful contractor.
 - b. Inform unsuccessful contractor of the following:
 - i) Points for each criterion of unsuccessful contractors bid.
 - ii) Dollar amount of successful contractor.

G. PROTEST PROCEDURES

Purpose: To provide specific actions which will be taken should a protest be filed by an unsuccessful bidder.

PROCEDURES

1. **Protester**
 - 1.1. File a written complaint using the agency specified format within ten (10) working days after notice of rejection.
2. **Contracts Officer**
 - 2.1. Notify contractor that a complaint of protest has been filed.
3. **Administration**
 - 3.1. Schedule the meeting of protest committee to review complaint.
4. **Protest Committee**
 - 4.1. Conduct meeting to evaluate protest within ten (10) working days of the filing of the receipt of protest.
 - 4.2. Record minutes of evaluation of protest committee meeting.
 - 4.3. Issue a decision to agency administration within five (5) working days of the meeting of the protest committee.
 - 4.4. Notify protester of the decision of the protest committee.

ADDITIONAL INFORMATION

1. Protest format will contain the following:
 - a. Notice of protest and specific reasons for filing the protest.
 - b. Statement stating this is a protest letter.
 - c. A detailed statement of the grounds for protest.
 - d. A specific request for a ruling by the protest committee and a statement of the relief requested.

***If this information is not furnished, IBGCA may refuse to consider the protest.**
2. Protests must always be provided in writing.
3. The individuals who sit on the protest committee must be identified in writing prior to commencement of all procurement activities.
4. The contracting officer and program director should not be involved in the protest procedures other than to provide technical support to the protest committee.

H. RECORDS MANAGEMENT

Purpose: To detail the required information that must be maintained in the bid process, contract, and protest (if applicable) to ensure proper documentation.

PROCEDURES

1. Contracts Officer

- 1.1. Establish and maintain the bid file(s) which includes:
 - 1.1.1. Cost estimate and approval to proceed with the procurement.
 - 1.1.2. Documentation of advertisement.
 - 1.1.3. Bid/proposal package.
 - 1.1.4. List of individuals attending the bidders conference (sign-in sheet).
 - 1.1.5. Minutes of the bidders conference.
 - 1.1.6. List of evaluation panel members.
 - 1.1.7. Bids received.
 - 1.1.8. Summary sheet and work papers.
 - 1.1.9. Rejection letters.
- 1.2. Establish and maintain contractor files that include the following information:
 - 1.2.1. Bid/Proposal
 - 1.2.2. Notice to Contract
 - 1.2.3. Certificate of Insurance
 - 1.2.4. Licenses, if applicable
 - 1.2.5. Payment Requests
 - 1.2.6. Performance Evaluations
 - 1.2.7. Change Order, if applicable
 - 1.2.8. Contract
 - 1.2.9. Certifications
 - 1.2.9.1. Suspension and Debarment
 - 1.2.9.2. Lobbying
 - 1.2.9.3. Drug Free Workplace

2. Administration

- 2.1. Protest File
 - 2.1.1. List of protest committee members.
 - 2.1.2. Copy of the protest committee correspondence, meeting minutes, and work papers.

VII. INTERNAL FUND STATUS REPORT

Purpose: The report is to provide the Board of Directors, Administration, and Program Directors with the information to effectively monitor program expenditures.

PROCEDURES

- 1. Finance Officer**
 - 1.1. Prepare a report for each funding source that includes planned budget, actual expenditures for the month, cumulative expenditures, and unobligated balance.
 - 1.2. Present reports to administration and appropriate Project Directors by the 15th day of each month.
- 2. Administration/Project Directors**
 - 2.1. Reviews reports and requests corrections when errors are identified.
- 3. Finance Officer**
 - 3.1. Research identified errors and make corrections, as appropriate.

ADDITIONAL INFORMATION

None at this time

VIII. CASH MANAGEMENT

A. CASH ANALYSIS

Purpose: The procedure is established to insure that the IBGCA is minimizing the time elapsing between the receipt and disbursement of government funds.

PROCEDURES

1. Finance Officer

- 1.1. Establish a cash flow projection for each grant and contract operated by IBGCA that receives advances.
- 1.2. Submit the cash flow projection to the Assistant Director for review and approval.

2. Assistant Director

- 2.1. Review the cash flow projection and make modifications as determined necessary and approve.

3. Finance Officer

- 3.1. Request cash from funding sources based on the analysis and projection of cash needs.
- 3.2. Reconcile the cash received with the actual disbursement on a monthly basis.
- 3.3. Revise cash requests based on monthly reconciliations.

ADDITIONAL INFORMATION

1. Federal Financial Management Regulations limit cash advances to three day cash on hand.

FORM

1. IBGCA Cash Flow Analysis

ATTACHMENT Y : CASH FLOW PROJECTION

Year	2012
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Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Beginning Cash Available	\$57,684	\$59,434	\$60,684	\$61,934	\$63,684	\$65,434	\$67,184	\$68,934	\$70,684	\$72,434	\$74,184	\$75,934

Revenue:	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Grant Revenue	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Enterprise	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
Other	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
Total Cash Available	\$26,950											

Cash Disbursements	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Direct Labor	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500
Contractual	\$1,500	\$2,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Travel	\$500	\$500	\$1,000	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Other Direct Costs	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700
Total Cash Disbursements	\$25,200	\$25,700	\$25,700	\$25,200								

Balance	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Ending Cash Balance	\$59,434	\$60,684	\$61,934	\$63,684	\$65,434	\$67,184	\$68,934	\$70,684	\$72,434	\$74,184	\$75,934	\$77,684