

990s: A Grant Writer's Secret Weapon

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Learning Objectives

- What is the difference between a 990 and a 990PF?
- What do funders learn from my 990?
- How do savvy grant writers use 990PFs?



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But First! Tips from the Federal Grant Review Process

- Single voice throughout proposal
 - Consistent project specifics
 - Coordinate edits (fonts, capitalization, 10 vs. ten)
 - NO TYPOS!
 - Errors are distraaacting and erode confidence
- Language
 - Clear, concise
 - Answer questions directly; don't make the reader work for the answer



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More Tips: Think Big Picture

- A successful project must:
 - fit into long-term strategic plan
 - further mission
 - define target audience
- Demonstrate broad support
 - Financial support
 - Partnership support
 - Diverse, extensive community input
- Don't force partnerships. Make sure commercial partners don't appear to be benefiting financially?



Even More Tips

- Evaluation Methods
 - Are they an after-thought?
 - Do they really measure impact?
 - Is more than one person evaluating?
- Budget
 - Keep costs in line with public perceptions
 - Use narratives to your advantage



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Back to the 990!



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What are 990s and Why Should I Stop Ignoring Them?

- Since nonprofits don't file tax returns, 990s are used by the IRS to understand an organization's finances and governance.
- 990s (and 990EZs) are filed by charitable, educational, religious organizations that raise and spend money to further their missions.
- 990PFs are filed by public foundations that give away money.



Your 990 says a lot about you

- Funders look at nonprofits' 990s when evaluating grant proposals.
- 990s tell a funder:
 - Was there a budget deficit or surplus?
 - Is the organization too dependent on one source of income?
 - What is the program expense ratio?
 - Does the organization pay too much for fundraising?



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Form **990**



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2009

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the **2009** calendar year, or tax year beginning **07-01-2009** and ending **06-30-2010**

- B** Check if applicable
- Address change
 - Name change
 - Initial return
 - Terminated
 - Amended return
 - Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
CHRYSLER MUSEUM OF ART

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
245 WEST OLNEY ROAD

City or town, state or country, and ZIP + 4
NORFOLK, VA 23510

D Employer identification number
51-0243196

E Telephone number
(757) 664-6200

G Gross receipts \$ 11,968,141

F Name and address of principal officer
WILLIAM HENNESSEY
245 WEST OLNEY ROAD
NORFOLK, VA 23510

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ WWW.CHRYSLER.ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1939 **M** State of legal domicile VA



990, page 1 continued

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	8,747,742	6,552,133
	9 Program service revenue (Part VIII, line 2g)	506,838	564,808
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,579,423	1,378,675
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,558	246,092
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,872,561	8,741,708
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,555,285	3,410,789
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>856,993</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	4,439,392	3,875,263
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	7,994,677	7,286,052
19 Revenue less expenses Subtract line 18 from line 12	3,877,884	1,455,656	



Part VIII: Detailed Revenue

Part VIII Statement of Revenue

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b	889,676			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	2,962,320			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,700,137			
	g	Noncash contributions included in lines 1a-1f \$ 326,726					
	h	Total. Add lines 1a-1f ▶			6,552,133		
Program Service Revenue			Business Code				
	2a	MUSEUM ADMISSIONS	900,099	68,790	68,790		
	b	MUSEUM GIFT SHOP	453,220	266,195	266,195		
	c	EDUCATIONAL PROGRAMS	900,099	193,133	193,133		
	d	CATERING AND CAFE	900,099	35,474	35,474		
	e	OTHER PROGRAM SERVICE REVENUE		1,216	1,216		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶			564,808		



PART IX: Expense Ratios

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	0			
2	0			
3	0			
4	0			
5	214,622	118,042	42,924	53,656
6	0			
7	2,570,912	1,959,639	339,241	272,032
8	91,215	67,868	12,218	11,129
9	341,184	253,599	45,834	41,751
10	192,856	140,793	32,052	20,011
11				
a	0			
b	0			
c	0			
d	0			
e	0			
f	0			
g	0			
12	75,053	33,191		41,862
13	0			
14	0			
15	0			
16	0			
17	0			
18	0			
19	0			
20	0			
21	0			
22	110,393	77,130	17,961	15,302
23	106,476	103,603	1,542	1,331
24				
a	865,896	865,896		
b	421,841	421,841		
c	437,731	424,909	6,882	5,940
d	273,430	204,335	7,000	62,095
e	319,940	312,497	3,995	3,448
f	1,097,503	837,295	98,772	51,436
25	7,286,052	5,820,638	608,421	856,993

- Program Service Expense
 - Column B / Column A
 - Chrysler's is 79.8%
 - Funders want to see a higher percentage
- Fundraising Expenses
 - Column D / Column A
 - Chrysler's is 11.7%
 - Could be lower



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**How can a 990PF help you uncover
clues about foundations?**



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990PFs

- Filed by private and corporate charitable foundations
- 990PFs are particularly helpful to understand smaller foundations

eFile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93491207001020
Form 990-PF Department of the Treasury Internal Revenue Service	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0052 2009	
For calendar year 2009, or tax year beginning 01-01-2009, and ending 12-31-2009			
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change			
Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE JOANINA FOUNDATION	A Employer identification number 57-0314444	
	Number and street (or P O box number if mail is not delivered to street address) Room/suite PO BOX 308	B Telephone number (see page 10 of the instructions) (843) 792-0868	
	City or town, state, and ZIP code SULLIVANS ISLAND, SC 294820308	C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 3,616,104		J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	



Grant Giving Levels (Page 1)

Part I		Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))</i>			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc		36,804	5,521		31,283	
	14	Other employee salaries and wages						
	15	Pension plans, employee benefits		2,815	422		2,393	
	16a	Legal fees (attach schedule)						
	b	Accounting fees (attach schedule)	☒	7,000	7,000			
	c	Other professional fees (attach schedule)	☒	15,846	15,846			
	17	Interest						
	18	Taxes (attach schedule) (see page 14 of the instructions)	☒	1,951	1,951			
	19	Depreciation (attach schedule) and depletion	☒	367				
	20	Occupancy						
	21	Travel, conferences, and meetings		1,329	199		1,130	
	22	Printing and publications						
	23	Other expenses (attach schedule)	☒	4,503	676		3,827	
	24	Total operating and administrative expenses.						
	Add lines 13 through 23		70,615	31,615		38,633		
25	Contributions, gifts, grants paid		115,000			115,000		
26	Total expenses and disbursements. Add lines 24 and 25		185,615	31,615		153,633		



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Officers and Trustees (Page 6 or Attachment)

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARGARET P SCHACHTE 1768 ATLANTIC AVENUE SULLIVANS ISLAND, SC 29482	EXEC VP 8 00	36,804	0	0
WALTER C REGNERY 1765 ATLANTIC AVENUE SULLIVANS ISLAND, SC 29482	PRESIDENT 0 50	0	0	0
CHARLES E MENELEE JR 6119 BEARS BLUFF ROAD WADMALAW ISLAND, SC 29487	SEC /TREAS 0 50	0	0	0
EUGENIE F REGNERY 2714 CAST NET ROAD JOHNS ISLAND, SC 29455	TRUSTEE 0 50	0	0	0
PATRICIA L REGNERY 1514 VILLAGE SQUARE MOUNT PLEASANT, SC 29464	TRUSTEE 0 50	0	0	0
YONGE R JONES 108 ROPER MEADOW DRIVE SIMPSONVILLE, SC 29681	TRUSTEE 0 50	0	0	0
MARY BETH GREENSLADE 7198 SC HIGHWAY 219 NEWBERRY, SC 29108	TRUSTEE 0 50	0	0	0
EUGENIE J PARKER 4246 TIMBERLANE DRIVE COLUMBIA, SC 29205	TRUSTEE 0 50	0	0	0



Application Specifics (Page 10)

(7) Gross investment income

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

 - b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest
-

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a** The name, address, and telephone number of the person to whom applications should be addressed
MARGARET P SCHACHTE
PO BOX 308
SULLIVANS ISLAND, SC 29482
(843) 792-0868

 - b** The form in which applications should be submitted and information and materials they should include
IN LETTER FORM INCLUDING APPLICABLE FINANCIAL NEEDS DATA

 - c** Any submission deadlines
JANUARY 10, MAY 10 SEPTEMBER 10

 - d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
SOUTH CAROLINA COUNTIES OF BERKELEY, CHARLESTON, DORCHESTER, LAURENS & NEWBERRY
-



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Grant Recipients (Attachment)

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
CHILDREN'S MUSEUM OF THE LOWCOUNTRY25 ANN STREET CHARLESTON, SC 29403	NONE	NONE	GENERAL SUPPORT	1,000
CITY OF CHALESTON CULTERA L AFFAIRS OFFICE180 MEETING STREET SUITE 200 CHARLESTON, SC 29401	NONE	NONE	PICCOLO SPOLETO GENERAL SUPPORT	1,000
CONCERNED CITIZENS OF SOL LEGARE FOUNDATION1894-B SOL LEGARE ROAD CHARLESTON, SC 29412	NONE	NONE	GENERAL SUPPORT	2,500
SWEET GRASS CULTURAL ARTS FESTIVAL ASSOCIATIONPO BOX 2225 MOUNT PLEASANT, SC 29465	NONE	NONE	GENERAL SUPPORT	2,000



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Handy References

- *Foundation Center's 990 Finder*
- *Guidestar*
- *Charity Navigator*
- *For More information on understanding the 990 form:*
 - <http://www.npccny.org/new990/new990.htm>



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Look for more fundraising resources on our new website:
www.WinklerGroup.com



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