



A NEW WAY FORWARD: REIMAGINING THE NONPROFIT WORKPLACE TOOLKIT

CMF Council of
Michigan
Foundations
Growing the impact of Michigan philanthropy

co.act
DETROIT

Accelerating collaborative action in Southeast
Michigan's nonprofit community

m.n.a. 
¹
Michigan Nonprofit Association


**MICHIGAN
COMMUNITY
RESOURCES**

Dear Colleagues, Friends, and Donors:

COVID-19 is taking a tremendous economic toll on Michigan nonprofits and we know the virus will remain a threat for months to come, if not years. As Michigan nonprofits scramble to implement new operating plans, and to meet the increasing demand for services-- the need for accessible, trusted resources is greater now more than ever.

In this unprecedented time, it is important to stay informed and we encourage you to take advantage of the resources we have available on our [COVID-19 response and resources for nonprofits](#). The resource center features a wide array of relevant nonprofit information including operational guidance, relief funds, legal and personnel support, public policy updates, and links to our virtual COVID-19 webinar series. The series allows nonprofit leadership to share their experiences and provide feedback.

As we collectively navigate the implications of the unfolding public health crisis, our COVID-19 response and resources toolkit will be updated regularly with crucial data and information to help your organization cope and adjust.

We thank you for your support and we are proud to stand by you as we work together to meet the needs of nonprofits across our great state.

Best regards,



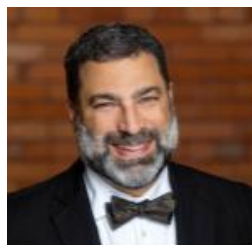
Donna Murray-Brown
President & CEO
Michigan Nonprofit Association



Allandra Butler
Executive Director
Co.Act Detroit



Kyle Caldwell
President & CEO
Council of Michigan Foundations



Shamyle Dobbs
Chief Executive Officer
Michigan Community Resources



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A New Way Forward: Reimagining the Nonprofit Workplace

Kickoff June 19, 2020

Introduction

The kickoff session of the webinar series featured Michigan Governor Gretchen Whitmer, who dialed in live to speak on re-entry and efforts to control the virus. The session also included a conversation with each CEO of the partner organizations, encompassing transitions in the nonprofit workplace, engaging the community, reaching members and beyond. As many organizations work to return to in-office work, legal guidance centered on developing a re-entry plan is included.

Top Takeaways

- ✚ Check local and state jurisdiction for executive orders to follow for re-entry requirements.
- ✚ Telework is promoted/required where possible.
- ✚ Use the COVID-19 Preparedness and Response Plan to create policies and guidelines for in-office work that correspond with the Centers for Disease Control and Prevention (CDC) and Occupational Safety and Health Administration (OSHA).

Reopening Businesses & Operations and State Executive Orders

- Telework is required where possible.
- Nonprofits should check with local jurisdiction for re-entry requirements:
 - Executive Order No. 2020-110 (reopening order)
 - Executive Order No. 2020-114 (workplace safety order)
 - Executive Order No. 2020-36 (worker protection order)
 - CDC/OSHA guidance
- Safety Requirements for In-Person Activity
 - Develop COVID-19 Preparedness and Response Plan (see Appendix for templates)- a consistent document following COVID-19 guidelines from OSHA, risk level classification of employees, implementation of recommended actions.
 - Provide specific training to employees on standards and policies *i.e. wearing a mask, social distance guidelines.*
 - Conduct daily screening protocol for employees and others entering the workplace.
 - Provide non-medical face coverings and require them for employees and others entering.
 - Alert local healthy department, co-workers, contacts, customers of any confirmed cases with in 24 hours.



Appendix

[A Leader's Toolkit for Reopening](#)

Center for Disease Control and Prevention [CDC Guidance for Businesses](#)

[CMF A Checklist of Common Organizational Activities](#)

COVID-19 Preparedness and Response Plan [here](#)

[Michigan Coronavirus Homepage](#)

[Michigan Department of Labor and Economic Opportunity](#)

[Michigan Executive Orders](#)

Occupational Safety and Health Administration [OSHA Guidance on Preparing the Workplace](#)

Occupational Safety and Health Administration [OSHA Guidance on Returning to Work](#)

[Reopening Checklist](#)

Lessons Learned and New Legal Guidance for Safely Returning to the Workplace *June 26, 2020*

Introduction

This session reviewed requirements on safely returning to in-office work by complying with executive orders, Occupational Safety and Health Administration, Center for Disease Control and Prevention recommendations, and reasonable accommodations for employees. Additionally, Eastern Market was featured and shared how they are adapting to reach their community and customers.

Top Takeaways

- ✚ Check industry specific requirements in state executive orders for return to in-person work.
- ✚ Be prepared to adapt and monitor in requirements.
- ✚ If returning to in-person work have employees wear masks, social distance, and create sanitizing stations.
- ✚ Consider allowing employees to work from home if they can do their essential job duties at home, but conduct a case by case analysis.
- ✚ Organizations can still reach their communities and customers by implementing signage and adapting their services.

Re-Opening Requirements

1. Businesses must provide training on workplace infection control practices, reporting hazardous working conditions, PPE use, and notification of illness.
2. Businesses must have cleaning and disinfecting protocols implemented if an employee or contractor tests positive.
3. Employers must make cleaning supplies available to employees upon entry and provide enough time for employees to properly wash their hands or use hand sanitizer.
4. Employers are required to contact the local health department, coworkers, contractors, or suppliers that may have encountered an infected employee.
5. All employees or contractors entering a workplace must go through daily self-screening of current health conditions and suspected or confirmed exposure.
 - a. Employers are required to keep records of daily health screenings.
6. Non-medical grade masks must be provided to all employees.
7. Employers must encourage employees to wear gloves, masks, hand sanitizer when using public transportation to get to work.
8. Employees must be 6 feet apart when possible; when this is not possible face masks are required.
 - a. If employees must be within 3 feet of each other employer should consider providing face shields.
9. Businesses must promote remote work and restrict business related travel to essential only.
10. Employers cannot fire, discipline, or otherwise retaliate against employees who stay home or leave work when they are at a risk of infecting others.

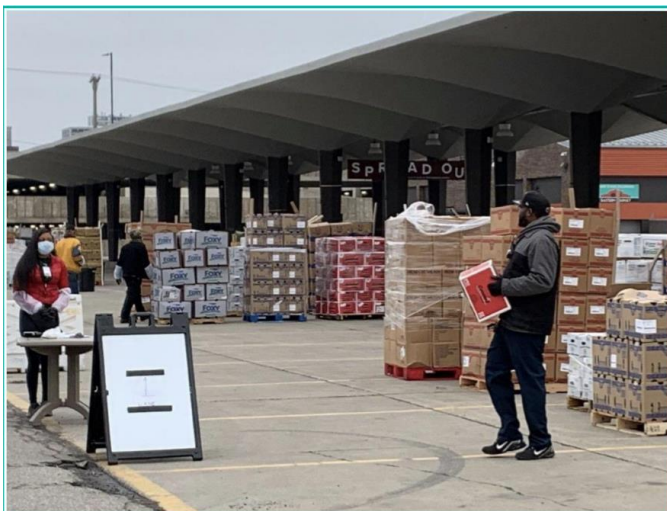
Creating a Safe Workplace

- Reorganize the office to create adequate space in between employees.
- Stagger shifts and breaks.
- Install plexiglass barriers.
- Limit in person meetings to less than 10.
- Increase ventilations indoors.
- Make hand sanitizer and cleaning supplies available.
- If conducting temperature tests use a contactless thermometer, wear PPE, have a temperature threshold.
 - Do not make individual assessments.
 - Let an employee back in without disclosure/notice.
- Remember, not all positive COVID-19 cases have a fever. Do not use it as a determining factor for entry or employee work.
- Employers may choose to administer COVID-19 tests to employees before they enter, tests must be accurate and reliable.
- Antibody tests should not be used to make decisions about returning to work or opening up.

Reasonable Accommodations

- Allow employees to work from home.
- Be flexible for not all employees have the same situation, conduct a case by case analysis.
- Have extended leave/delay return to work.
 - Michigan Paid Sick Leave Act.
- Provide PPE.

Eastern Market in Detroit has been able to reach their community by changing their day to day operations and creating a safe environment!



Appendix

Center for Disease Control and Prevention [CDC Business Response Guidance](#)
Center for Disease Control and Prevention [CDC Guidelines for Antibody Testing](#)
Center for Disease Control and Prevention [CDC Recommended Cleaning Supplies](#)
Equal Employment Opportunity Commission [EEOC-What to Know about ADA, Rehabilitation Act and Other EEO Laws](#)
Equal Employment Opportunity Commission EEOC- [Pandemic Preparedness in the Workplace & ADA](#)
Equal Employment Opportunity Commission EEOC- [Issues on Antibody Testing](#)
[OSHA- Occupational Safety and Health Administration](#)
[Reopening a business in Michigan](#)

COVID-19 Health and Safety Checklist for In-Office

- Make sure all employees are wearing PPE (*Cloth mask, surgical*)
- Are there enough hand washing and sanitization stations?
- Have socially distanced (*6ft or more*) desks and cubicles
- Consider using physical barriers like plexiglass
- Close common shared spaces
- Discourage employees from sharing equipment, if not feasible, be sure equipment is properly disinfected
- Have signage around the office to remind employees and customers of proper hygiene, PPE, and physical distancing
- If employees can work from home let them
- Stop all non-essential work travel
- Employees should do health screenings before they enter the workplace
- In case an employee gets sick have a designated contact tracer
- Complete the Michigan COVID-19 Preparedness and Response Plan

Healthy Habits to Prevent COVID-19

-  **Avoid** close contact
-  **Cover** your nose and mouth
-  **Stay home** when you are sick
-  **Clean** your hands
-  **Avoid touching** your eyes, nose or mouth
-  **Practice** other good health habits
-  Follow CDC's recommendation **for using a facemask**

Face Covering Do's and Don'ts:

DO:

- ✓ Make sure you can breathe through it
- ✓ Wear it whenever going out in public
- ✓ Make sure it covers your nose and mouth
- ✓ Wash after using

DON'T:

- ✗ Use if under two years old
- ✗ Use surgical masks or other PPE intended for healthcare workers

 [cdc.gov/coronavirus](https://www.cdc.gov/coronavirus)

SYMPTOMS OF CORONAVIRUS DISEASE 2019

Patients with COVID-19 have experienced mild to severe respiratory illness.

Symptoms* can include

FEVER

COUGH

*Symptoms may appear 2-14 days after exposure.

SHORTNESS OF BREATH

Seek medical advice if you develop symptoms, and have been in close contact with a person known to have COVID-19 or if you live in or have recently been in an area with ongoing spread of COVID-19.

Creative Design Solutions for the Workplace July 9, 2020

Introduction

The session focused on creative solutions in the workplace, finding ways to communicate with your community, - and keeping morale up.

Top Takeaways

- ✚ Talk with employees to find out what they are comfortable with for physical workspaces.
- ✚ Use barriers and partitions for separation, try to space out employees or let them work in individual offices.
- ✚ Offer other methods like staggered shifts, maintain low office density.
- ✚ Have meaningful conversations with community members via phone call, video chat, email, or use flyers.
- ✚ Keep morale up by being mindful of employees' situations: children and family members at home while working full time.
- ✚ Do regular check-ins with employees about work.
- ✚ Consider having a flex day so employees can catch up on work and connect with others.

Start with Reconfiguring Physical Work- space

- Stagger shifts.
- Add protective barriers, return to “old cubicle” style.
- Keep density of office low, ideally 20%, 50% or more it gets difficult to control and trace the virus.
- Create rooms with partitions if members from the community are entering, clean the hard surfaces frequently.
- Outdoor shared space like open lots, parks, sidewalks are great for spaced out office/community meetings.
- Talk to your employees and community to find out what they are comfortable with in regard to meeting in person.
- Implement signage with messages of mask wearing, physical distancing, and hygiene.

Find New and Better Ways to Communicate with Your Community

- Think about the community's access to internet.
- Have meaningful conversations via phone call if members do not have internet or video call access.
- Think about your human capital capacity to reach the community: Do you have enough people to reach out? What supplies do you need? How time consuming is the contact?

Keeping Morale Up

- Do check-ins regularly for work and non-work: virtual happy hour, Netflix watch party, Zoom parties.
- Have a flexible day for employees- one day a week to catch up on work, things at home, engage with customers/community members.

- Understand a lot of employees are juggling home and work life in the same area.
- Remember to be flexible as some employees have children and are home schooling, taking care of other family members.
- Provide what you can to employees to make the work from home environment better: keyboards, headsets, mouse, additional monitor.

Appendix

[Design Core Detroit-Design trends and tips for reopening](#)

[Michigan Community Resources](#)

[Michigan Nonprofit Association](#)

[Rightsize-Reshaping your workplace resources](#)

[Reshaping your workplace for wellness, safety, and productivity](#)

[Support organizations with design needs](#)

[Wyzendale](#)

Creative Workplace Solutions Checklist

- Obtain physical barriers like plexiglass to install in the workplace
- Consider outdoor work areas for group meetings or general workspaces
- Stagger shifts and keep office density low (30-50% capacity) if possible
- Put up signage about mask wearing, social distancing, and handwashing in common areas
- Check in with employees to see how they are managing work and life at home (be flexible)
- To increase morale, host fun virtual events like Netflix watch party, virtual happy hour



HR Policies, Procedures & Practices for Workspace Re-Entry

July 16, 2020

Introduction

This session discussed HR policies and procedures developed and implemented by nonprofit organizations which enabled the nonprofits to serve their community while creating a safe work environment. This includes screening staff and understanding their privacy, supporting at-risk employees, and exploring the new Families First Coronavirus Response Act.

Top Takeaways

- ✚ Consider working from home as an extension, if employees can do essential job duties from home, telework is highly recommended.
- ✚ Have an open conversation about employee needs and worries, - especially about refusal to return to work. Are there underlying conditions, family trouble, employees making more from unemployment?
- ✚ Organizations can still have a strategic business plan during COVID-19. Make sure all employees have common goals they can work toward.
- ✚ Rely on data and guidance from experts but be flexible and adaptable, understand things are constantly changing as the pandemic progresses and more information is learned.

Essential Considerations for Returning to Work

- When looking to re-entry consider your state and local regulations.
- Remember to consider suggestions from federal institutions like the CDC, OSHA, EEOC.
- Consider industry specific safety requirements.
- Have a written and specific plan employees, customers and other contacts can reference.

Handling Refusals to Return to Work

- What reasons does the employee give: fear, PPE, need for accommodation, monetary.
- Have an open conversation with employees if they are afraid or have other reasons on refusing to return to work.
 - Assess case by case.
- Consider teleworking (work from home) as an extension: Can employees perform essential job duties from home?
- See how teleworking has been successful for the organization overall, if it has been it should be continued for the safety of employees and customers.
- If employees need an accommodation comply with the Americans with Disabilities Act (ADA) and Equal Employment Opportunity Commission (EEOC).
- Families First Coronavirus Response Act
 - 80 hours of paid sick leave at regular rate due to: quarantine, experience of COVID-19 symptoms and awaiting diagnosis.
 - 80 hours of paid sick leave at 2/3 regular rate due to: bona fide need to care for an individual or child subject to quarantine.

- Up to additional 10 weeks of paid FMLA at 2/3 regular rate for employees who have been employed 30 calendar days where childcare provider is not available due to COVID-19 reasons

Business Strategies during COVID-19

- Have a common goal all employees can work towards.
- Make employees, managers, executives, and customers accountable for their actions.
- Prioritize employee safety and well being.
 - Conversations with executives.
 - Access to technology.
 - EAP and wellness programs.
- Rely on data and expert guidance.
- Remain flexible and adaptable.
- Get feedback from employees on COVID-19 through survey or interviews.

Appendix

[Americans with Disabilities Act](#)

[Employee Assistance Program](#)

[EEOC](#)

[Families First Coronavirus Response Act](#)

[Managing Employee Assistance Programs](#)

HR Policies and Practices Checklist

- Consider industry specific safety requirements and suggestions from the CDC, OSHA, EEOC, local/state government
- Fill out the Michigan COVID-19 Preparedness and Response Plan to use as a reference for employees, customers, and other contacts
- Extend working from home is possible
- Refer to the ADA and EEOC if certain employees need accommodations
- Understand how the Families First Coronavirus Response Act- see Appendix
- Have some common goals and missions all employees can work together on
- Get feedback on your organization’s COVID-19 response by conducting employee and customer surveys



EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

▶ PAID LEAVE ENTITLEMENTS

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee’s two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- ⅔ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at ⅓ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

▶ ELIGIBLE EMPLOYEES

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). *Employees who have been employed for at least 30 days prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.*

▶ QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to telework, because the employee:

<ol style="list-style-type: none"> 1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19; 2. has been advised by a health care provider to self-quarantine related to COVID-19; 3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis; 4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2); 	<ol style="list-style-type: none"> 5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or 6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services.
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▶ ENFORCEMENT

The U.S. Department of Labor’s Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

For additional information
or to file a complaint:
1-866-487-9243
TTY: 1-877-889-5627
dol.gov/agencies/whd



WH1422 REV 03/20

Leveraging Technology and Tips for Taking the Workplace Virtual

August 13, 2020

Introduction

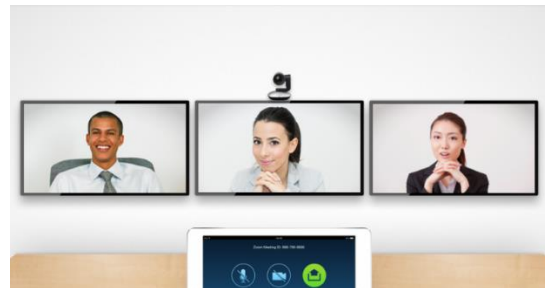
Since the pandemic, many employees are now working remotely at home to comply with “Stay at Home” orders in Michigan. This session showcased how some organizations have been using technology to meet members’ needs. Additionally, there was legal guidance on a virtual workplace and suggestions on assisting employees with technology.

Top Takeaways

- ✚ Help employees get access to better technology and equipment- send them equipment, or let them borrow from the office, provide a technology stipend.
- ✚ Be flexible in the time employees are working, even though they work from home they shouldn’t be available 24/7.
- ✚ Use platforms for shared data, documents, and collaboration.
- ✚ Hold training for technology security and data breaches.

Employees and Technology

- Remember each employee will have different access to technology and equipment e.g. laptop/desktop, headset, camera, internet access.
- If your organization can send employees hardware or a technology stipend, do it!
- Understand while employees are working from home, they shouldn’t be “plugged in” 24/7, don’t expect them to be available all the time either.
- Organizations can make files accessible by putting them in different suites, for example Office 365 or Google Suites.
- There are many platforms employees and customers can use to stay connected during this virtual time (See the Appendix for a full list).
 - Zoom
 - Microsoft Teams
 - Google Meet
 - Slack
 - Stormboard



Remote Work Security Information

- Know that typical home WiFi connections have lower security than in office IT Managers, hackers will be able to access network traffic more.
- Some employees may be working in other public spaces, remind them to watch out for theft, confidentiality, and destruction of devices.
- Remind employees of technology safety at home and conduct training to prevent accidents.
- Do regular password managing and updating.
- Be strategic in cloud access and permission

Appendix

[Adobe Pro](#)
[Asana](#)
[Basecamp](#)
[Blue Jeans](#)
[DocuSign](#)
[eFax](#)
[Google Hangout/Meet](#)
[Google Voice](#)
[Hopin](#)
[Kaltura](#)
[Limnu](#)
[Microsoft Lens](#)
[Microsoft Teams](#)
[Microsoft Voice](#)

[MobileCause](#)
[Office 365](#)
[Ring Central](#)
[Run the World](#)
[Sketchboard](#)
[Slack](#)
[Stormboard](#)
[TechImpact](#)
[TechSoup](#)
[Trello](#)
[Whova](#)
[Zoom](#)
[8x8](#)

Making the Workplace Virtual Checklist

- Send employees the equipment they need to WFH or let them borrow it from the office
- Consider giving employees a monthly technology stipend if your organization can afford
- Upload files and documents into a shared drive employee(s) can access
- Select various platforms to stay connected like Zoom, GoogleMeet, Microsoft Teams
- Give employees technology and data safety training
- Routinely update and passwords and security firmware

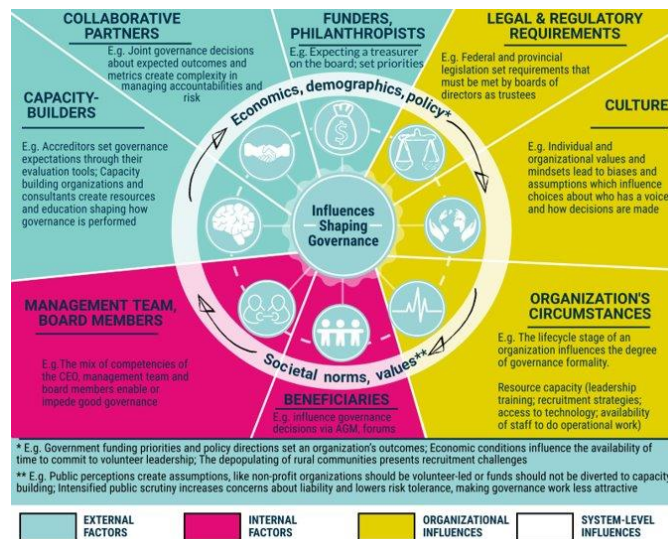


Strategic, Supportive and Equity Centered: Board Best Practices We Need Today August 20, 2020

Introduction

This session involved a discussion around how board members can lead from the front for the long-term effects of COVID-19. Nonprofit executives also discussed how governance can promote equity and racial justice.

Top Takeaways



- ✚ Board members impact the entire organization and surrounding community.
- ✚ Members must think about the bigger picture when making decisions.

Know What Your Board Members Can Do for the Organization

- Board members should lead from the front in changing the structure of large social issues like inequality, racial injustice and poverty.
- Ask board members what 'WE' are doing about those issues.
- Challenge members and ask them tough questions, do not be afraid of the answers.
- Your organization's success and mission should be defined, after that board members can make decisions to help the organization succeed.
- Be careful of giving a board too much power, which can block actions the nonprofit can take.
- Boards must think critically about inclusion and recruitment- both how their organization conducts these activities and the outcomes.

Board and Membership Requirements During a Pandemic

- Michigan laws are flexible in letting boards meet and act, but it depends on the type of entity and members.

- The Michigan Nonprofit Corporation Act allows for conference phone calls and remote communication and video calls if all members are able to communicate with each other.
- Emails and proxies are not a meaningful discussion even when making quick and intelligent decisions.
- Consent without meeting is only allowed if the decisions are unanimous.
- Open Meetings Act requires in person meetings but only temporary suspended for 30 days, this is for public bodies elected, appointed, public schools.
- Update governing documents so they comply with Michigan Laws- process changes, quorum, election of officer and director terms.

Appendix

[A Triage Tool for Nonprofits and their Boards](#)

[Blue Avocado](#)

[BoardEffect](#) (*management software, but also whitepapers on key issues*)

[BoardSource](#) (*documents, forms*)

[Butzel Long](#)

[Independent Sector](#)

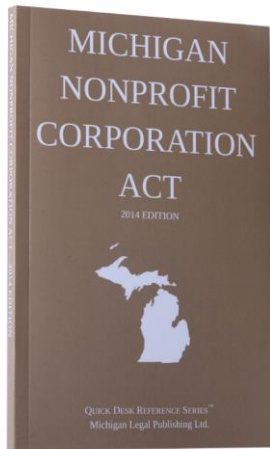
[Internal Revenue Service](#)

[Nonprofit Enterprise at Work](#)

[Michigan Nonprofit Corporation Act](#)

Board Best Practices Checklist

- Clearly define the organization’s goal and missions, make it known to board members, employees, customers, and surrounding community
- Ask board members what the entire organization is doing about large social issues like poverty, racial injustice, inequality
- Reassess how much power your organization’s board has, identify exactly what they have control over
- Refer to the Michigan Nonprofit Corporation Act (see Appendix) to review how board members can meet remotely



Planning for your Nonprofit's Financial Health *August 27, 2020*

Introduction

The pandemic has created many hardships for nonprofits, especially financial and operational challenges. In this session speakers discussed current financial layouts and legal guidance that impacts a nonprofit's financial success.

Top Takeaways

- ✚ Know the details of your financial situation and make sure board members are aware.
- ✚ If you received grants, gifts, or other federal aid know they could be subjected to single audits depending on the amount, keep all documentation.
- ✚ Find different streams of revenue by checking services and programs the organization provides to the community. Measure the effectiveness and cost.

Financial Statements, Audits, Federal Grants

- Financial statements are important because they provide a historical listing of the organization's financial situation.
- Know your revenue! Where you are getting it and how it is being allocated- if you can build up reserve for emergencies (*like a pandemic*) do it.
- Use benchmarking and assess the impact outcome of certain services to see which will give the highest yield.
- Make sure your program design is efficient in delivery (*utilize technology, modify service level*).
- Consolidate where you can in shared services (*specializations, financial, HR*).
- Collaborate with organizations with a similar mission for fundraising events, explore new areas of revenue.
- Review new standards of revenue recognition with auditors especially for gifts and grants.
- Virtual audits are being conducted, with the use of screen sharing and video calls.
- Single audits are applicable to entities that expend \$750K or more in federal funds.

TYPES OF FEDERAL AWARDS

Grants, cost reimbursement contracts, cooperative agreements, & direct appropriations	Donated property, including donated surplus property
Amounts passed through to subrecipients	Food commodities
Loans & loan guarantees	Interest subsidies
Program income	Insurance

COVID-19 Grants Subject to Single Audits

Program title	CFDA
Coronavirus Emergency Supplemental Funding Program	16.034
Coronavirus Relief Fund (CRF)	21.019
Disaster Assistance Loans (EIDL)	59.008
Educational Stabilization Fund	84.425
Uninsured COVID Testing and Treatment	93.461
Provider Relief Fund	93.498*
Grants for New and Expanded Services under the Health Center Program	93.527
Emergency Grants to address Mental and Substance use Disorders During COVID 19 Pandemic	93.665
Rural Health Clinic Testing	93.697

COVID-19 Grants Not Subject to Single Audits

Program title	CFDA
Coronavirus Food Assistance Program	10.130
Coronavirus Relief – Pandemic Relief for Aviation Workers	21.018
COVID-19 Telehealth Program	32.006
OED Resource Partners Training Portal	59.074
Economic Injury Disaster Loan Emergency Advance *	59.072
Payroll Protection Program Loans	59.073

Appendix

- [Apparatus Cares Initiative](#)
- [Detroit Means Business](#)
- [Miller Canfield-Covid -19 Resource Center](#)
- [Plante Moran](#)

Financial Health Checklist

- Make a list of events, resources, programs, etc. that generate revenue
- Review how your organization's revenue is allocated, do you have a positive or negative ROI?
- Set aside an emergency fund to cover certain costs
- Reassess which services are making the biggest impact and returning the highest yield
- Review the types of COVID-19 grants your organization acquired, specific ones are subject to an audit



Considerations in Contemplating Your Nonprofit's Future

September 3, 2020

Introduction

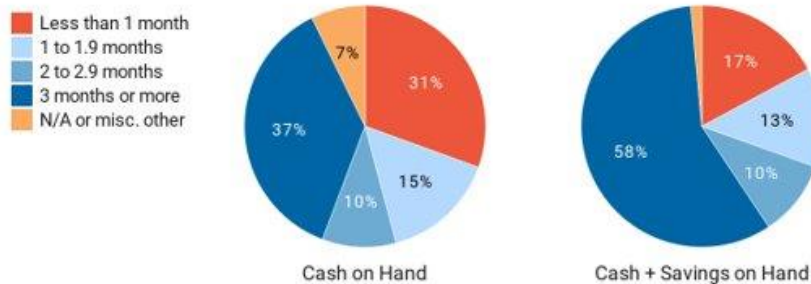
During this unprecedented time presented in 2020, much future planning has been put on hold or completely upended. This session will feature options and solutions for nonprofits and their future revolving around mergers, joint ventures and dissolutions.

Top Takeaways

- ✚ Check your organization's balance sheet to get an understanding of what to do next.
- ✚ Think about meaningful ways for send-off, goodbyes, and celebrations.
- ✚ Decide if you are trying to preserve the mission or the organization.
- ✚ There are other informal collaborations, alliances, fundraising assistance, and social enterprises you can implement.

Michigan Nonprofit's Cash on Hand 2017 Complete Tax Year Filings ¹

Cash vs. Cash + Savings



Created with Datawrapper

Deciding Your Options

- Remember nonprofits have multiple options when planning for the future of the organization.
 - Merger/Acquisition
 - Joint venture
 - Dissolution
 - Collaborations
 - Bankruptcy

¹ Johnson Center at Grand Valley State University- Cash on hand for Michigan Nonprofits from 2017 complete tax filings

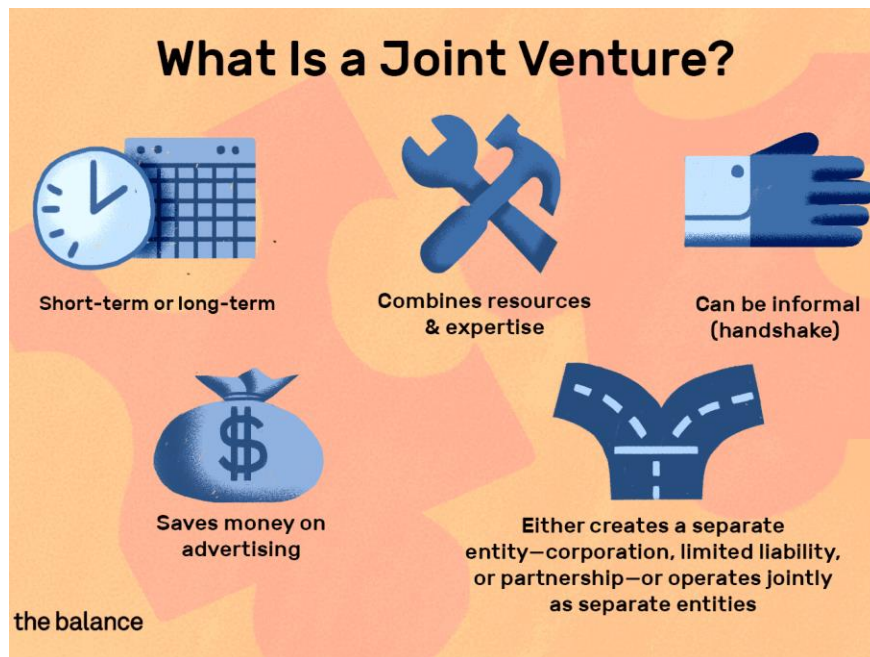
- Joint Venture is a business arrangement where 2 or more people agree to combine their resources to achieve a common goal.
 - Can be contractual but usually a new entity is formed.
 - Scrutinized by the IRS because of charities which should have control over their assets.
- Merger is a statutory combination of 2 entities into one; they take time before, during, and in the end.
 - Surviving entity gains all assets and liabilities from the merger.
- Steps of a Merger
 - Conduct a thorough examination of assets, liabilities, contracts, and gifts
 - Get the approval of board members
 - Enter a merger agreement
 - Obtain approval of the Michigan Attorney General
 - File a Certificate of Merger with the Michigan Department of Licensing and Regulatory Affairs (LARA)
 - Notify the IRS
- Consolidation is a when 2 or more entities combine into a single new entity.
- Dissolution is a halt on corporate existence.
- Steps of a Dissolution
 - Board and membership approval
 - Pay or provisions for outstanding debts and liabilities
 - Distribute remaining assets to other charities
 - Get approval from the Michigan Attorney General
 - File certificate of dissolution with LARA
 - Send and publish notice to claimants
 - Apply for tax clearance with Michigan Department of Treasury
 - Notify IRS

Appendix

Blue Avocado- [Closing Down the Right Way](#)
 Department of Licensing and Regulatory Affairs- [Dissolution Questionnaire](#)
[Johnson Center for Philanthropy](#)
[Michigan Department of Licensing and Regulatory Affairs](#)
 National Council of Nonprofits- [Dissolving a Nonprofit Corporation](#)
[Nio Summit](#)
[Nonprofit Hub- Microphilanthropy Explained](#)
 Nonprofit Quarterly- [What to Do When Closing the Doors](#)
 Nonprofit Quarterly- [Navigating a Nonprofit Corporation through Bankruptcy](#)
[Sage Intact](#)
[Scenarios for the Social Sector- Deloitte](#)

A Nonprofit's Future Checklist

- Review your balance sheet then identify which option is best for your organization: merger/acquisition, joint venture, dissolution, or collaboration
- Obtain certificates with the Michigan Department of Licensing and Regulatory Affairs if merging with another organization or going to a state of dissolution
- Notify the IRS on the status of the organization
- Celebrate, reflect, and hold a send-off for employees



Advocacy, Civic Engagement and Supporting Social Movements as 501(c)3 Organizations *September 10, 2020*

Introduction

There are many ways nonprofits can support their surrounding community when fighting for social justice. This session focused on engaging with communities on housing discrimination, social issues, lobbying, and the impacts of discrimination.

Top Takeaways



- ✚ Looking at and facing a local issue e.g. housing discrimination can help organizations understand what resources their community needs and how to reach them.
- ✚ Activities such as voting and filling out the census gives power to the people, the data collected shows areas that need reform.
- ✚ As a 501© (3) be careful to not extend lobbying activities, if your organization wishes to lobby have a 501(h) election.

Discrimination and Inequality in the Community

- There are many discrepancies in local and nationwide communities, one of those is housing discrimination.
- Many people do not know where or what to report for their own or someone else’s housing discrimination or do not report at all.
- Recognize what the opposition is out there and what kind of biases are impacting the organization and community; look at the culture of the area.
- Organizations must adapt how they operate from the inside to get rid of biases.
 - Think about what technology communities have.
 - The time of meetings and strategic planning (Can customers meet, or do they have other responsibilities going on?).
- Admit that some issues are uncomfortable whether they are in the sector or a reality of the community’s situation.
- Make a connection and support grassroots leaders- build trust and make them part of the decision- making process.
- The Housing Equity Ordinance from the Kalamazoo Community Foundation is a plan to expand protections, but it can be used as a model for other issues that need protections and advancements.

THE HOUSING EQUITY ORDINANCE WILL PUT IN EFFECT THE FOLLOWING:

- Expand housing protections to:

				
EDUCATIONAL AFFILIATION	SOURCE OF INCOME	STATUS AS A VICTIM OF DOMESTIC VIOLENCE	PERSONAL IDENTIFICATION METHOD	PRIOR ARRESTS OR CONVICTION RECORD

- Create a Civil Rights Board
- Protect against predatory application fees
- Strengthens enforcement for gender identity and sexual orientation

Civic Engagement

- Work in the community depends on good government, a fair representation and look to nonprofits for a voice.
- A functional democracy is imperative for nonprofits to function and fulfill their missions.
- Remember there are systemic policies and practices that silence the voices and actions to help those that are at a disadvantage.
- One way to be empowered is to do what you can as a citizen like taking the yearly census; - the census provides data on public services funding to name a few like.
 - Schools
 - Traffic Lights
 - Fire and Police Departments
- Another way to impact public policy and representation is to vote in all elections not just presidential.

Lobbying and Advocacy

- Lobbying is the attempt to influence legislation by contacting members or employees or having the public contact them to propose, support, or oppose certain legislation.
 - 501(c)(3) is allowed to lobby under limited extent.
 - Having a 501(h) election allows nonprofits to opt out of substantial activity and lobby somewhat without overstepping IRS limitations.
- There are two types of lobbying: Direct and Grassroots
 - Direct means a communication referring to specific legislation and reflecting a view on it.
 - Grassroots is encouraging the recipient of the communication to act on the legislation along with referring to a specific legislation and reflecting a view on it.
- Section 501(c)(3) lobbying definition requires that a communication address “legislation” while the 501(h) definition speaks about “specific legislation”.
 - Legislation includes any action by Congress, any state legislature or any local council.
 - Specific Legislation includes both legislation that has already been introduced in a legislative body and a specific legislative proposal that the organization either supports or opposes.
- 501(h) Expenditure Limit on Lobbying

Exempt Purpose Expenditures	Total Lobbying Nontaxable Amount	Grassroots Nontaxable Amount
Up to \$500,000	20% of exempt purpose expenditures	25% of total lobbying nontaxable amount
Over \$500,000 to \$1 million	\$100,000 + 15% of excess over \$500,000	\$25,000 + 3.75% of excess over \$500,000
Over \$1 million to \$1.5 million	\$175,000 + 10% of excess over \$1 million	\$43,750 + 2.5% of excess over \$1 million
Over \$1.5 million to \$17 million	\$225,000 + 5% of excess over \$1.5 million	\$56,250 + 1.25% of excess over \$1.5 million
Over \$17 million	\$1 million	\$250,000

- There are consequences for exceeding expenditure limits
 - 25% excise tax on excess amount
 - More than 50% averaged over 4 years → excise tax + possibility of losing 501(c)(3) status
- Some actions do not qualify as lobbying
 - Analysis and research
 - Nonpartisan studies
 - Communication with members
 - Examination of broad, social, and economic problems
- Non-legislative bodies can help with reform like protests and people in positions of power
 - Prosecutors
 - Police Commissioners
 - Elected Officials

Appendix

[Bridgespan- Guiding a Giving Response to Anti-Black Justice](#)

[Census](#)

[Leap of Reason- The Big Reset](#)

[National Voter Registration](#)

[Stanford Social Innovation Review-Navigating Race and New Leadership in a Time of Upheaval](#)

[Racial Equity, Diversity, & Inclusion at the W.K. Kellogg Foundation](#)

[Redistricting Michigan](#)

Supporting Social Movements as a 501c(3) Checklist

- Identify inequalities and discrimination in the community your organization supports
- Review your organization's operations to eliminate biases
- Connect with grassroots leaders and offer support and resources they may need
- Have awareness for activities like voting and filling out the census to impact future public policies
- Identify actions of the organization and determine if they are lobbying

BE COUNTED MICHIGAN 2020

YOU MIGHT BE ASKING...

WHAT IS CIVIC ENGAGEMENT?



The Opportunities and Imperatives in Defining Michigan's New Normal

September 24, 2020

Introduction

In the concluding session of the virtual webinar series, the CEOs of the hosting organizations came together for reflection and closing remarks.

Top Takeaways

- ✚ Engage with your communities by asking them what they need and address actual issues in the area even if they are uncomfortable and challenging topics
- ✚ Leverage your resources like employees, donations, communication efforts, data, and research to find areas that need improvement
- ✚ In the “new normal” it is important we stay connected but take time for ourselves, beware of information overload
- ✚ Thank you to all attendees, speakers, moderators, and those behind the scenes for participating in this series!



Thank You to all the Speakers and Moderators that shared their experience and guidance during this series!



Celeste Arduino
Bodman PLC



Doshia Barton
Eastern Market
Partnership



Brian Berryman
Huntington Insurance



Allandra Bulger
Co.act Detroit



Kyle Caldwell
Council of Michigan
Foundations



Jack Carver
Bodman Attorneys &
Counselors



Paula Cunningham
AARP Michigan



Lara Das
W.K. Kellogg Foundation



Alexis Davis
Michigan Community
Resources



Kathy Dickens
Four County
Community Foundation



Chris Dilley
People Food Co-op



Shamyle Dobbs
Michigan Community
Resources



Janai Gilmore
Michigan Community
Resources



Leo Goddayne
Miller Canfield



Jonathan Hul
The Kresge Foundation



Yodit Mesfin Johnson
NEW



Courtney Kissell
Dykema Gossett PLLC



Sholanna Lewis
Kalamazoo Community
Foundation



Mark Lezotte
Butzel Long



Thomas Linn
Miller Canfield



Randy Maiers
Community Foundation of St.
Clair County



Felix V. Martinez
Wyzendale



Melanie Meyer
Tech Impact



Joe Morrison
Bodman Attorneys &
Counselors



Donna Murray-Brown
Michigan Nonprofit
Association



Felicia S. O'Connor
Foley & Lardner LLP



Ceara O'Leary
Detroit Collaborative
Design Center



Jamii Tata
Michigan Community
Resources



Katie Thornton
Plante Moran



Paul Trulik
Apparatus Solutions



Nellie Tsai
Michigan Nonprofit
Association



Nick Weise
Rightsize Facility



Jeff Williams
The Johnson Center for
Philanthropy at Grand
Valley State University



Leon Wilson
Cleveland Foundation



Eric Wimbley
Pretty Lake Camp

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Kelley Kuhn
Michigan Nonprofit Association



Beckie Hawes-Baggett
Michigan Nonprofit Association



Erica SooJin Song
Michigan Nonprofit Association



Elizabeth Chiaravalli
Michigan Nonprofit Association



Bridget McGuiggan
Council of Michigan Foundations



Tammie TenBroeke
Council of Michigan Foundations



Kyla Carlsen
Co.Act Detroit



Maureen Krasner
Michigan Community Resources