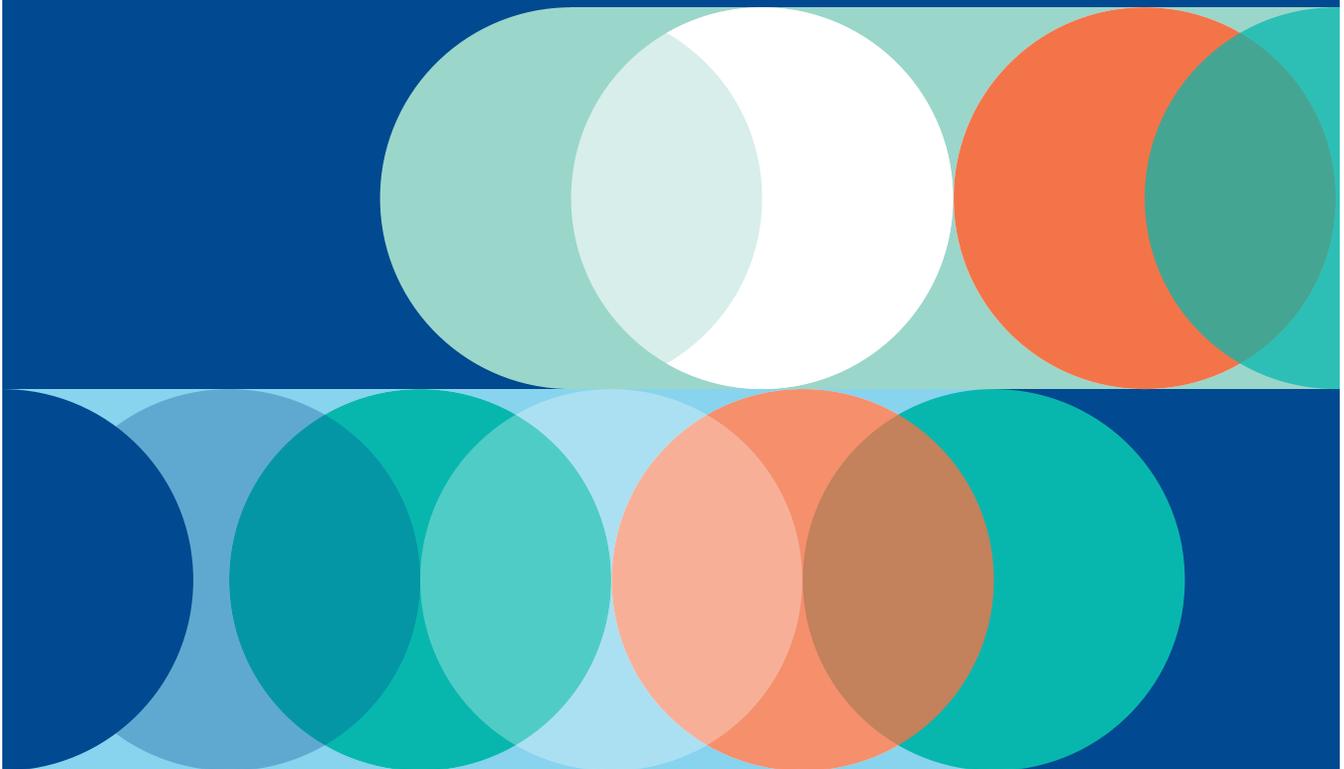


COMMUNITY FOUNDATION DATABOOK

PUBLISHED IN 2023



CMF Council of
Michigan
Foundations



WELCOME

As conveners, collaborators and changemakers – you, our Michigan community foundations – are leaning in to support and engage nonprofits, donors, residents and all those you serve in innovative ways. We see you developing creative approaches and bold solutions to complex challenges and deepening connections with partners and policymakers. We see you leading with tenacity and empathy, and working to move the needle on equity. We see you continuing to adapt to new ways of working and supporting emerging leaders across our field.

The leadership of Michigan’s community foundations is truly exceptional. We celebrate you and we thank you for all the ways you serve communities, strengthen the field and support one another.

In this year’s Community Foundation Databook – CMF’s longest-standing publication and the most comprehensive statewide look at community foundations – we unpack the questions that are bubbling up in your staff and board conversations, highlighting key trends ranging from acceptance policies around gifts to donor advised fund policies and activities, from scholarship displacement to wage increases, and so much more. The data that follows is critically important to providing visibility to overall trends and norms in community foundation giving.

This publication is developed collaboratively within CMF, with multiple departments coming together to ensure we provide the best possible resource to meet your needs. We hope the databook is a high-quality benchmarking tool relevant to your everyday work, informative and helpful in your strategy development and goal setting as you plan for the future.

With gratitude,



Andrea Judd-Shurmur
Director of Learning Services
CMF

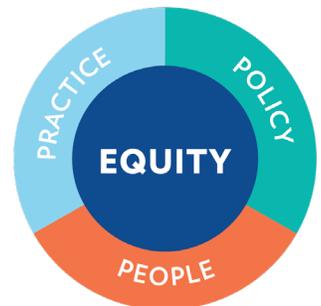


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METHODOLOGY AND DATA

The CMF Community Foundation Databook represents the most complete picture of community foundations in our state, with 47 of 57 Michigan community foundations responding to this year's survey.

The Community Foundation Databook data is gathered through an online survey. Each community foundation receives a unique login and password to their respective survey. The survey can be saved and does not need to be completed at one time. Often, the survey is completed by more than one individual in a community foundation, as the data spans departments and functional areas. The survey is voluntary and all questions are optional. Each data point in this publication notes the number of responses received.

The data represented in this publication was collected during the months of June-July 2023. Where applicable, a year-over-year comparison is noted, however, the respondents vary from year to year, so this is not an exact comparison and should not be taken as such.

Prior to finalizing the databook, each community foundation received back their raw data set as it was submitted and was given the opportunity to review the data and make any updates to account for any potential data entry errors.

There are limitations to this data. They include but may not be limited to human error in data entry, different interpretations of the questions being asked, different definitions across organizations and incomplete data to work from on the community foundation side.

Fiscal Year End Date for Reporting

Community foundations were asked to submit data based on their latest year-end, which in most cases was December 31, 2022.

National Standards for Community Foundations

Together with the Community Foundation Committee, CMF wants to ensure all Michigan community foundations are well supported through the National Standards for U.S. Community Foundations accreditation process with resources and shared learning opportunities, and highlight the availability of endowment funds for applicable foundations to offset their related accreditation fees. Of the 47 community foundations that responded to a question in the databook asking whether they are accredited, 41 confirmed they are accredited and 6 are not.

Select data sets traditionally included in the CMF Community Foundation Databook are now being captured on a three-year cycle – with a return set for 2025. We invite you to explore the CMF Knowledge Center to access publications from 2021 or earlier if you are looking for information on spending policies, fees on funds, facility ownership or other area.



SECTION I

ASSETS, GIFTS & GRANTS

SECTION I: ASSETS, GIFTS & GRANTS

DATA SUMMARY BY ASSETS

Community Foundation Data Summary

By Assets as of Last Fiscal Year End

Responses: 48

| Community Foundation | Assets | Gifts Received | Grants Made |
|---|-----------------|----------------|---------------|
| Community Foundation for Southeast Michigan | \$1,163,170,743 | \$67,055,372 | \$103,493,093 |
| Kalamazoo Community Foundation | \$579,666,271 | \$10,137,167 | \$19,927,797 |
| Grand Rapids Community Foundation | \$385,135,007 | \$25,446,149 | \$15,981,899 |
| Community Foundation of Greater Flint | \$284,485,272 | \$35,356,365 | \$9,956,531 |
| Fremont Area Community Foundation | \$259,175,848 | \$1,342,555 | \$9,344,039 |
| Community Foundation for Muskegon County | \$232,858,287 | \$8,343,605 | \$7,169,172 |
| Ann Arbor Area Community Foundation | \$186,101,503 | \$4,260,327 | \$9,211,795 |
| Grand Haven Area Community Foundation | \$158,184,774 | \$11,838,034 | \$9,750,603 |
| Capital Region Community Foundation | \$128,610,003 | \$6,668,572 | \$5,386,720 |
| Battle Creek Community Foundation | \$128,000,000 | \$6,500,000 | \$4,300,000 |
| Midland Area Community Foundation | \$114,895,702 | \$9,915,544 | \$4,832,401 |
| Community Foundation of the Holland/Zeeland Area | \$112,804,837 | \$17,774,638 | \$10,959,937 |
| Community Foundation of St. Clair County | \$90,569,760 | \$2,960,432 | \$4,366,370 |
| Grand Traverse Regional Community Foundation | \$86,232,237 | \$1,603,495 | \$3,440,998 |
| Saginaw Community Foundation | \$84,066,801 | \$3,935,483 | \$3,291,316 |
| Community Foundation for Northeast Michigan | \$55,641,226 | \$6,364,721 | \$3,400,839 |
| Petoskey-Harbor Springs Area Community Foundation | \$55,398,628 | \$4,782,383 | \$5,730,268 |
| Charlevoix County Community Foundation | \$52,092,909 | \$2,832,527 | \$2,655,776 |
| Bay Area Community Foundation | \$49,162,419 | \$4,245,937 | \$2,551,796 |
| Barry Community Foundation | \$49,017,625 | \$4,287,378 | \$1,386,778 |
| Jackson Community Foundation | \$41,653,682 | \$3,696,240 | \$2,046,087 |
| Greenville Area Community Foundation | \$40,588,391 | \$742,922 | \$2,382,593 |
| Manistee County Community Foundation | \$31,326,838 | \$229,827 | \$1,360,367 |
| Lenawee Community Foundation | \$30,931,910 | \$2,873,625 | \$3,205,988 |
| Sturgis Area Community Foundation | \$29,895,680 | \$744,044 | \$862,089 |
| Mt. Pleasant Area Community Foundation | \$26,233,887 | \$1,504,051 | \$1,058,592 |
| Community Foundation of Marquette County | \$22,486,504 | \$2,289,575 | \$1,029,839 |

Continued on Next Page

DATA SUMMARY BY ASSETS

Community Foundation Data Summary (continued)

| Community Foundation | Assets | Gifts Received | Grants Made |
|---|------------------------|----------------------|----------------------|
| Hillsdale County Community Foundation | \$20,966,012 | \$1,290,707 | \$1,015,661 |
| Allegan County Community Foundation | \$20,544,157 | \$343,698 | \$769,476 |
| Four County Community Foundation | \$20,074,664 | \$647,664 | \$679,814 |
| Marshall Community Foundation | \$17,090,125 | \$707,795 | \$225,462 |
| Community Foundation for Oceana County | \$16,683,768 | \$2,500,575 | \$976,213 |
| Gratiot County Community Foundation | \$15,134,170 | \$522,773 | \$696,565 |
| Mackinac Island Community Foundation | \$14,809,526 | \$761,510 | \$610,400 |
| Tuscola County Community Foundation | \$14,459,849 | \$513,155 | \$578,528 |
| Community Foundation of Greater Rochester | \$13,602,702 | \$3,361,459 | \$609,012 |
| Community Foundation of Monroe County | \$13,176,205 | \$1,190,845 | \$381,415 |
| Lapeer County Community Foundation | \$12,419,124 | \$892,437 | \$386,229 |
| M&M Area Community Foundation | \$12,317,925 | \$1,676,983 | \$643,829 |
| Roscommon County Community Foundation | \$10,414,983 | \$1,673,686 | \$370,179 |
| Shiawassee Community Foundation | \$9,353,557 | \$114,464 | NR |
| Sanilac County Community Foundation | \$8,785,706 | \$409,051 | \$439,126 |
| Otsego Community Foundation | \$8,268,977 | \$2,861,304 | \$1,229,778 |
| Branch County Community Foundation | \$7,631,261 | \$457,897 | \$385,438 |
| Leelanau Community Foundation | \$6,686,189 | \$223,398 | \$263,491 |
| Chippewa County Community Foundation | \$5,582,757 | \$348,964 | \$314,191 |
| Albion Community Foundation | \$5,571,881 | \$795,902 | \$136,239 |
| Canton Community Foundation, Inc. | \$5,174,364 | \$911,391 | \$425,055 |
| 2023 Survey Totals | \$4,737,134,646 | \$269,936,624 | \$260,219,784 |
| Change from 2022 Totals | -19% | -40% | -3% |

Includes supporting organizations and affiliates.

SECTION I: ASSETS, GIFTS & GRANTS

DATA SUMMARY BY ASSETS

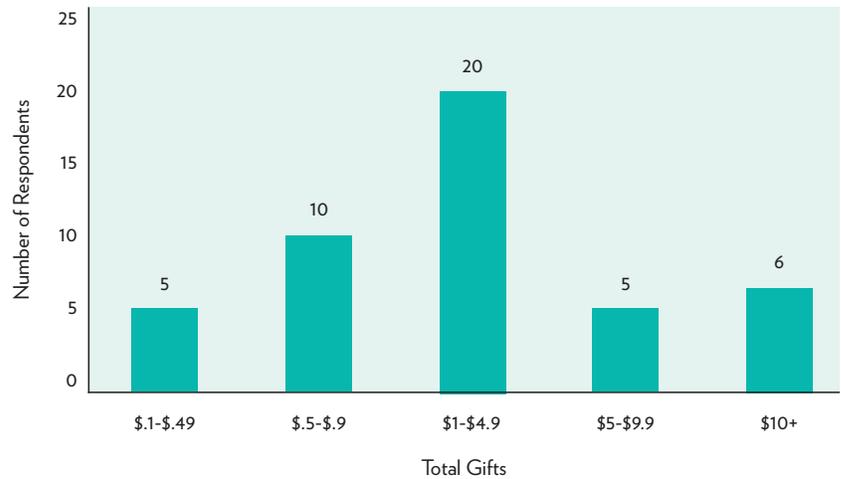
Number of Community Foundations by **Asset Size**

Assets shown in millions
Responses: 47



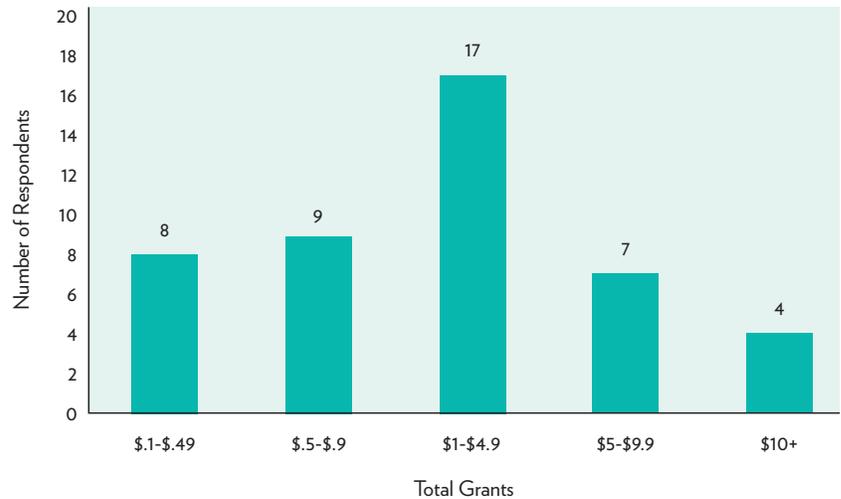
Number of Community Foundations by **Gifts Received**

Gifts shown in millions
Responses: 46



Number of Community Foundations by **Grants Made**

Grants shown in millions
Responses: 45

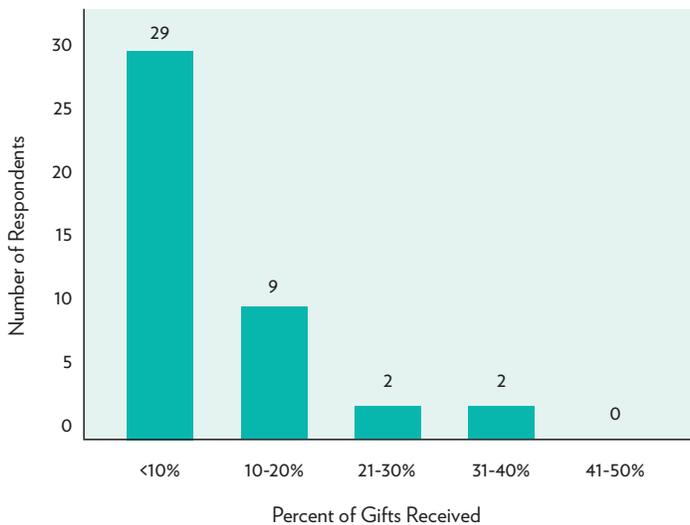


SECTION I: ASSETS, GIFTS & GRANTS

DATA SUMMARY BY ASSETS

Number of Community Foundations That Received Gifts by Percent from Online Giving

Responses: 42



Number of Community Foundations That Declined Gifts by Reason Given

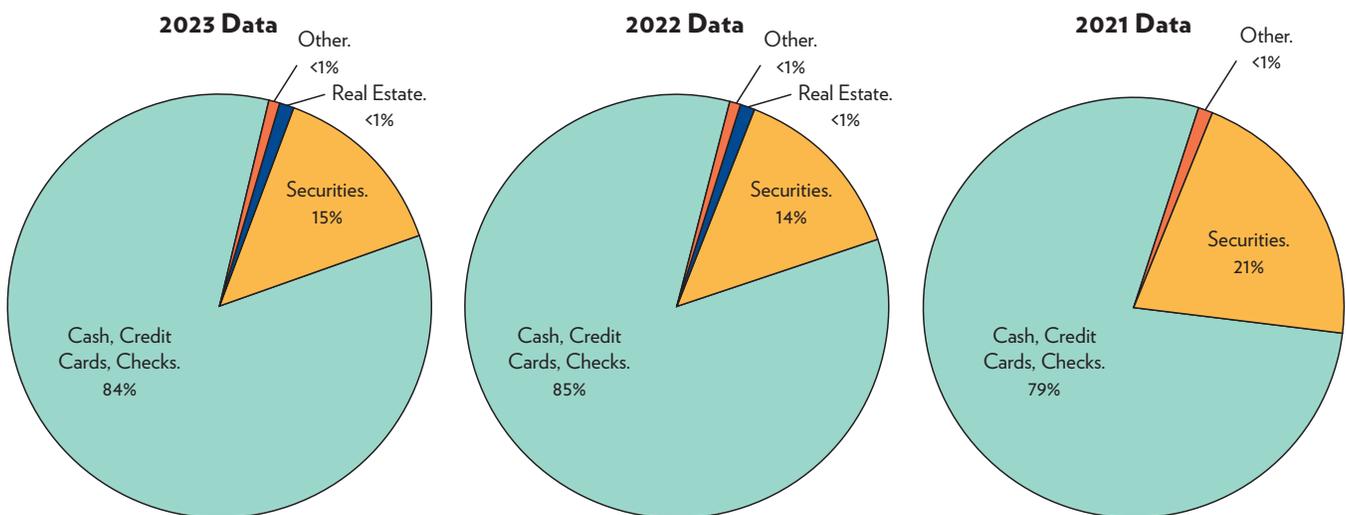
Responses: 42 (Respondents were invited to select all options that applied.)

- 39 No, We Have Not Declined Any Gifts This Year.
- 0 Yes, We Declined a Gift Due To Its Complicated Nature.
- 3 Yes, We Declined a Gift Due to the Nature of the Funds.
- 0 Other (Write-In).

Gift Type Breakdown

Among Gifts Received by Community Foundations

Responses: 43



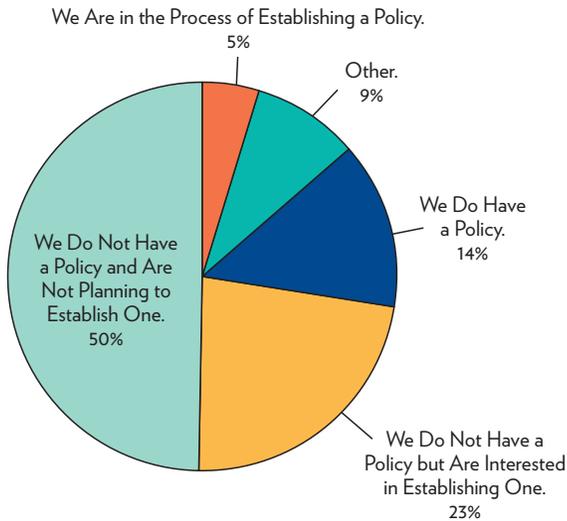
An example of an “Other” response in 2022 and 2023 is artwork. In 2021, real estate was included in “Other” and not broken out as its own area, as it was for 2022 and 2023.

SECTION I: ASSETS, GIFTS & GRANTS

DATA SUMMARY BY ASSETS

Percent of Community Foundations Establishing Gift Acceptance Policies on Cryptocurrency

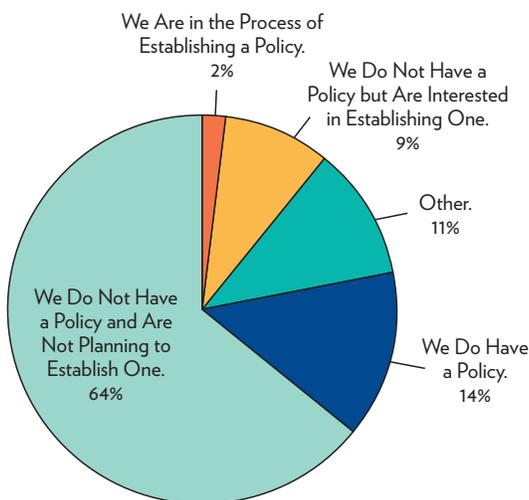
Responses: 44



"Other" comments included note from a community foundation they have a policy requiring that staff review and committee approval are required for gifts "outside ordinary purposes, bylaws and procedures." One community foundation noted that they are unsure because their board has not discussed or taken a position on the issue.

Percent of Community Foundations Establishing Gift Acceptance Policies on Marijuana Funds

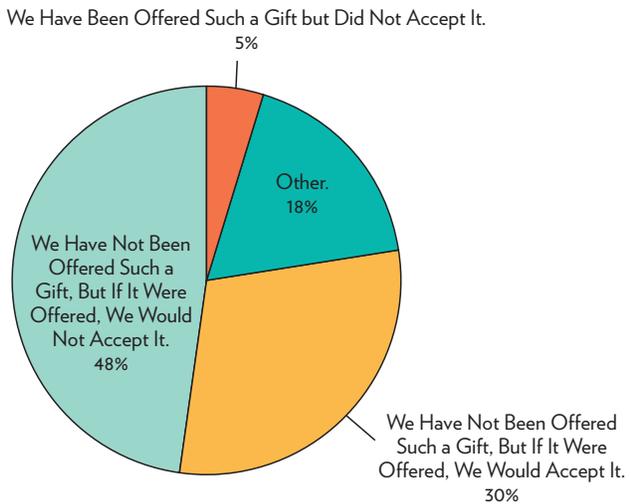
Responses: 44



"Other" comments included clarification from some foundations that they do not have such a policy because of legal restrictions at the federal level. One community foundation noted that while they are not considering accepting such gifts, their policy does include flexibility to consider gifts that fall outside standard procedures/policy on a case by case basis.

Percent of Community Foundations Accepting Gifts of Cryptocurrency

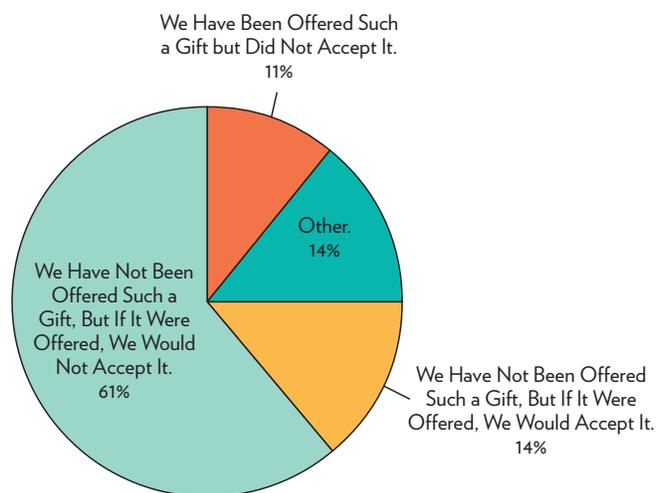
Responses: 44



"Other" comments included clarification from one community foundation that such gifts are accepted but go through a third party processor. Multiple community foundations noted they may accept such gifts in the future if they see increased interest, or would consider accepting such a gift depending on the situation. One community foundation indicated they would immediately sell the crypto and convert it to cash.

Percent of Community Foundations Accepting Gifts of Marijuana Funds

Responses: 44



"Other" comments included note from one community foundation their board has confirmed they will not accept such a gift until law clearly allows it. One community foundation noted that, given the reputational risk of accepting such a gift, they would bring the matter to their board for discussion before proceeding, while another community foundation indicated they would engage their legal team in review.

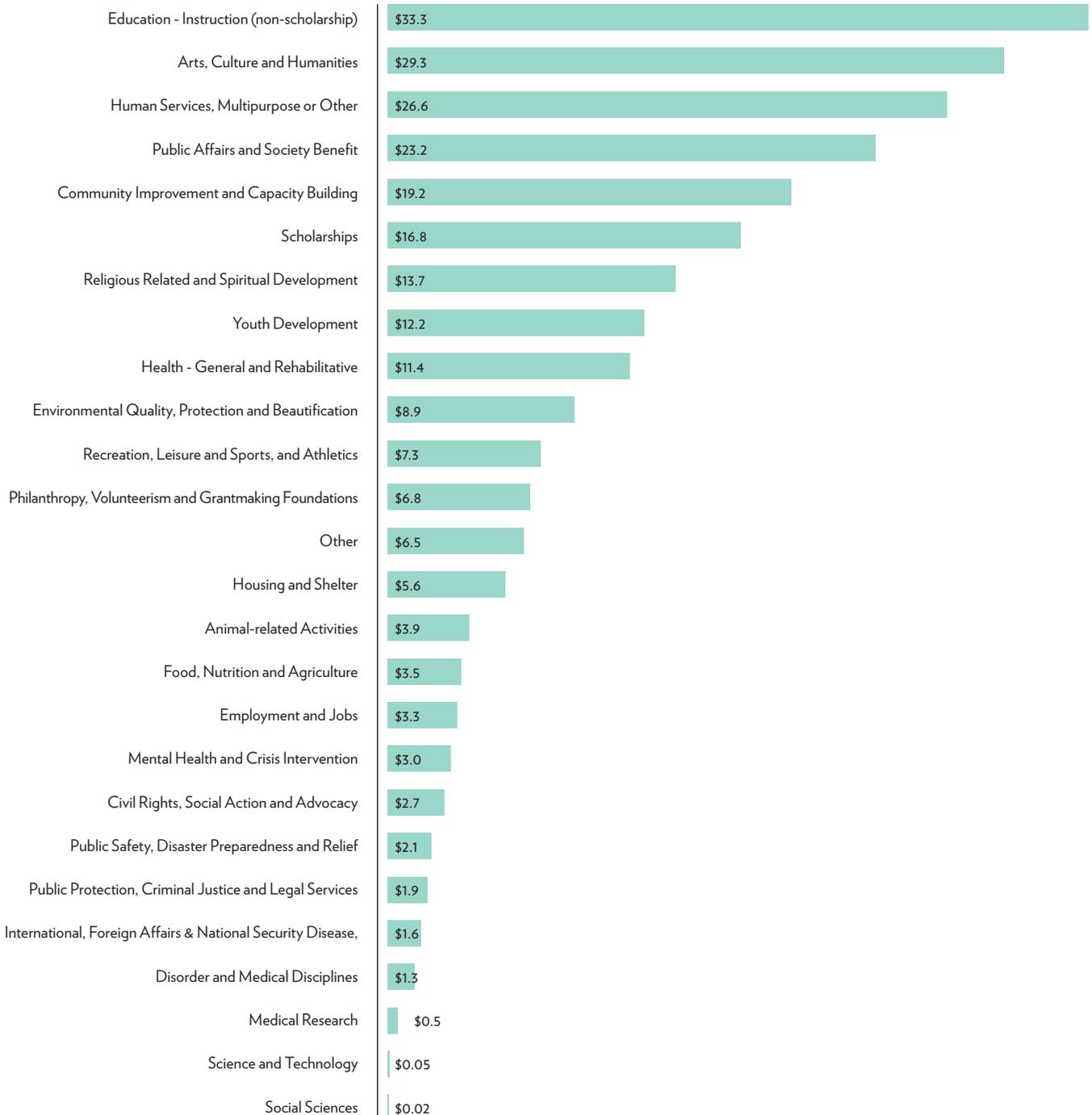
SECTION I: ASSETS, GIFTS & GRANTS

DATA SUMMARY BY ASSETS

Total Annual Grants Made By Field of Interest

Values shown in millions

Responses: 46



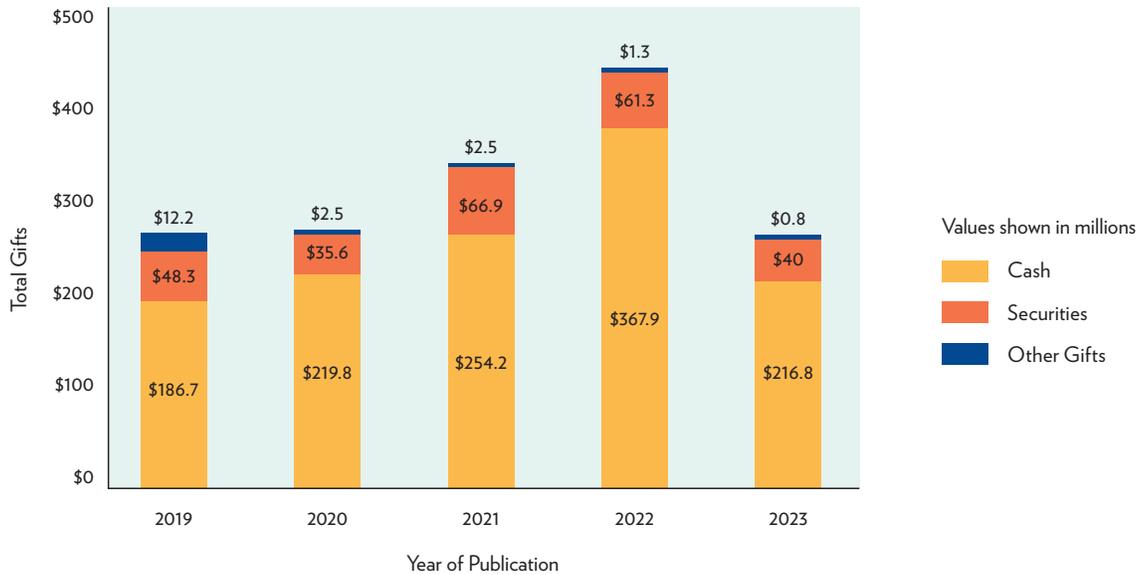
SECTION I: ASSETS, GIFTS & GRANTS

FIVE-YEAR ANALYSIS

The number of Community Foundation Databook Survey respondents varies year to year, and the specific community foundations that respond varies as well, therefore the five-year analysis is not an exact comparison and should not be taken as such.

Gift Type Breakdown

Over the Past Five Years (2019 - 2023). Year shown refers to year of publication.

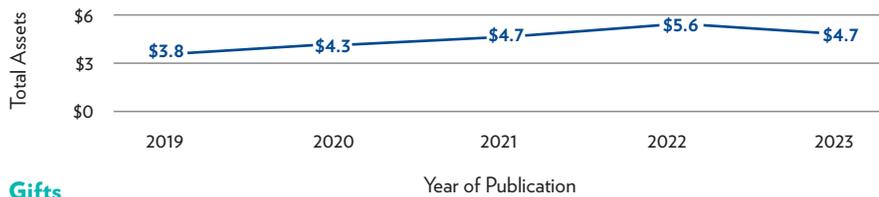


Assets, Gifts and Grants

Over the Last Five Years (2019 - 2023). Year shown refers to year of publication.

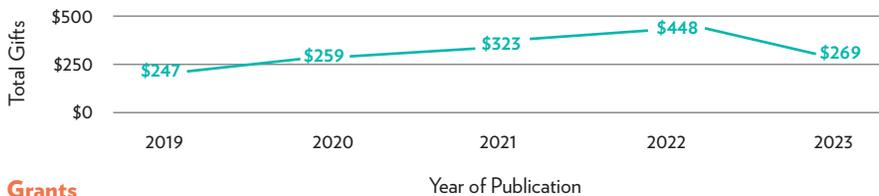
Assets

Values shown in billions



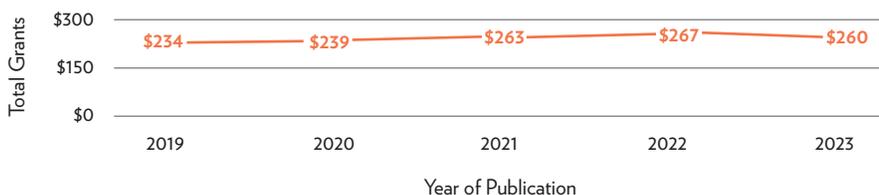
Gifts

Values shown in millions



Grants

Values shown in millions



These trend charts reveal significant changes in assets, grants and gifts across community foundation respondents from 2019-2023. These data may be the result of many factors, including market volatility, incoming and outgoing COVID-19 response gifts and variance in response groups per survey year. Additionally, at least one foundation reported receiving a major pass-through gift in 2022. No one factor can explain multi-year changes, and conclusions should not be drawn from these data without further research.

SECTION I: ASSETS, GIFTS & GRANTS

FIVE-YEAR ANALYSIS

The number of Community Foundation Databook Survey respondents varies year to year, and the specific community foundations that respond varies as well, therefore the five-year analysis is not an exact comparison and should not be taken as such.

Grant Totals by Field of Interest

Over the Past Five Years (2019 - 2023). Year shown refers to year of publication.

| Field of Interest | 2019 | 2020 | 2021 | 2022 | 2023 | Change from 2022 |
|--|--------|--------|--------|--------|--------|------------------|
| Education - Instruction (non-scholarship) | \$41.3 | \$33.5 | \$31.7 | \$38.4 | \$33.3 | -15% |
| Arts, Culture & Humanities | \$25.5 | \$25.2 | \$28.8 | \$25.1 | \$29.3 | 14% |
| Human Services, Multipurpose, Other | \$21.7 | \$22.3 | \$34.1 | \$24.7 | \$26.6 | 7% |
| Public Affairs & Society Benefit | \$22.3 | \$23.1 | \$18.6 | \$22.6 | \$23.2 | 3% |
| Community Improvement & Capacity Building | \$19.5 | \$15.2 | \$22.9 | \$21.7 | \$19.2 | -13% |
| Scholarships | \$15.6 | \$15.2 | \$15.4 | \$15.8 | \$16.8 | 6% |
| Religious Related & Spiritual Development | \$8.4 | \$10.9 | \$14.0 | \$16.0 | \$13.7 | -17% |
| Youth Development | \$9.8 | \$9.5 | \$11.1 | \$9.5 | \$12.2 | 22% |
| Health - General & Rehabilitative | \$12.7 | \$11.4 | \$12.8 | \$9.7 | \$11.5 | 16% |
| Environmental Quality, Protection & Beautification | \$5.8 | \$7.0 | \$4.4 | \$7.6 | \$8.9 | 15% |
| Recreation, Leisure & Sports | \$9.1 | \$9.2 | \$6.9 | \$7.2 | \$7.3 | 1% |
| Philanthropy, Volunteerism & Grantmaking | \$16.9 | \$12.3 | \$11.9 | \$13.7 | \$6.8 | -101% |
| Other | | | | | \$6.5 | - |
| Housing & Shelter | \$6.2 | \$5.6 | \$5.5 | \$5.0 | \$5.6 | 11% |
| Animal-related Activities | \$1.8 | \$2.0 | \$2.7 | \$3.8 | \$3.9 | 3% |
| Food, Nutrition & Agriculture | \$2.8 | \$3.6 | \$4.9 | \$3.9 | \$3.5 | -11% |
| Employment & Jobs | \$2.5 | \$4.0 | \$4.1 | \$2.8 | \$3.3 | 15% |
| Mental Health & Crisis Intervention | \$2.3 | \$4.6 | \$4.9 | \$2.7 | \$3 | 10% |
| Civil Rights, Social Action & Advocacy | \$1.5 | \$1.6 | \$3.5 | \$2.6 | \$2.7 | 4% |
| Public Safety, Disaster Preparedness & Relief | \$1.2 | \$1.0 | \$2.9 | \$1.6 | \$2.1 | 24% |
| Public Protection, Crime, Justice & Legal Services | \$0.6 | \$1.5 | \$1.8 | \$1.6 | \$1.9 | 16% |
| International, Foreign Affairs & National Security | \$3.3 | \$2.0 | \$1.3 | \$1.2 | \$1.6 | 25% |
| Disease, Disorder & Medical Disciplines | \$1.7 | \$2.6 | \$1.7 | \$1.9 | \$1.3 | -46% |
| Medical Research | \$0.6 | \$0.6 | \$0.5 | \$0.8 | \$0.5 | -60% |
| Science & Technology | \$0.1 | \$0.3 | \$0.08 | \$0.1 | \$0.05 | -100% |
| Social Sciences | \$0.6 | \$0.1 | \$0.07 | \$0.5 | \$0.02 | -2400% |

SECTION II

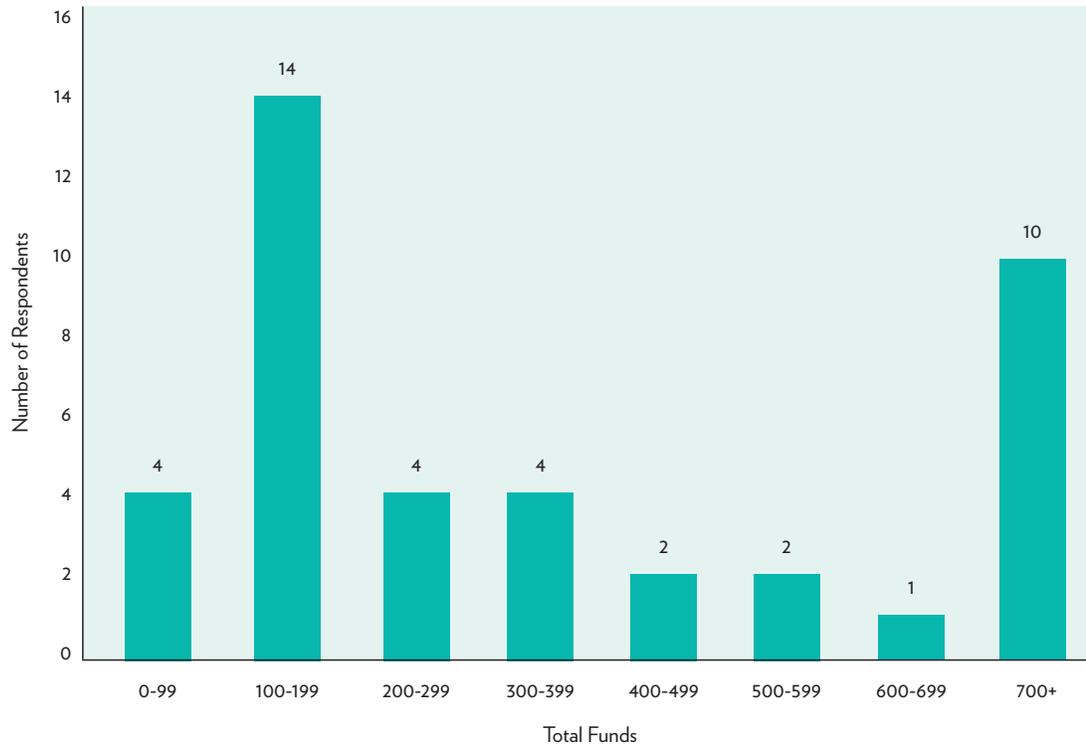
FINANCE AND OPERATIONS

SECTION II: FINANCE & OPERATIONS

FUNDS AND FUND BREAKDOWNS

Number of Community Foundations by
Total Funds

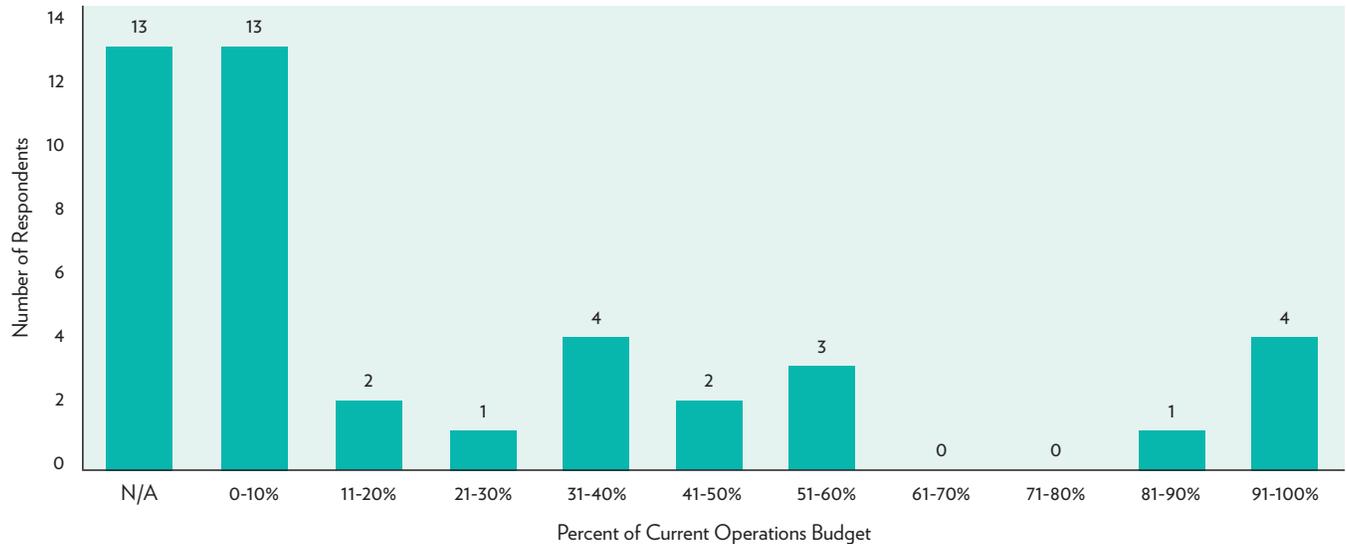
Responses: 41



The following five fund types have the highest total number of funds across all CFs: Scholarship (3,267), Designated (3,176), Agency (2,187), Unrestricted (1,822) and Fields of Interest (1,642).

Number of Community Foundations by
Non-Endowed Operating Reserve as a Percent of Current Operations Budget

Responses: 43



SECTION II: FINANCE & OPERATIONS

FUNDS AND FUND BREAKDOWNS

Average Percent of Operations Budget by Funding Area

Within this data set, there was considerable variance in the funding areas that serve as a source for foundations’ operations budgets.

For example, while 43 respondents have some portion coming out of “Fees on Funds” and 32 have some portion coming from an “Administrative Endowment Fund,” only 12 reported that “In-Kind Support” dollars contribute to their operations budget.

Further, with each funding area, there was considerable variance in the percentage that fund area contributes to foundations’ operations budgets.

For example, “Fees on Funds” made up more than 100% of five foundations’ operations budget but less than 10% for three foundations. A similar variance is seen with “Administrative Endowment Funds” which account for 70% of one foundation’s operating budget but less than 5% for 12 foundations.

It is with this context in mind that this data should be considered thoughtfully in your benchmarking efforts. If you would value a more detailed overview of these data insights, the CMF team invites members to reach out and we will provide a comprehensive walk-through of the findings.

| Area | Average | Responses | Range |
|---|---------|--------------|----------|
| Administrative Endowment Fund | 12% | 32 Responses | 0%-70% |
| Annual Fundraising Event | 3% | 16 Responses | 0%-15.9% |
| Fee for Service (I.e. Fiscal Sponsorship, etc.) | 12% | 17 Responses | 0%-89.7% |
| Fees on Funds | 74% | 43 Responses | 2%-100% |
| Grants to Yourself | 12% | 17 Responses | 0%-40% |
| In-Kind Support | 1% | 12 Responses | 0%-6% |
| Interest Income | 5% | 16 Responses | 0%-57% |
| Private Donations | 3% | 18 Responses | 0%-11% |
| Sponsorships | 5% | 15 Responses | 0%-23% |
| Third-Party Grants | 5% | 15 Responses | 0%-20% |
| Other | 6% | 13 Responses | 0%-20% |

“Other” examples include Contract Services, Direct Expense Reimbursement, Special Project Subsidy, Federal Retention Credit, Insurance Reimbursement from the State of Michigan, Non-Endowed Operating Reserve, Operating Reserve from Previous Years Budget Surplus, Rental Revenue, Transfers from Operating Reserve, and PPP Loan Forgiveness.

SECTION II: FINANCE & OPERATIONS

FUNDS AND FUND BREAKDOWNS

Average Assets Per Fund Type by Asset Band

Within this data set, there was considerable variance in the number of asset percentages across each fund type, even when looking at the data by asset category. For example, for respondents in the \$200M+ group, in the “Designated” fund type, for one foundation those dollars account for 37.7% of their total assets, but for another, “Designated” funds account for only 4.9%. As another example, in the \$5M-\$10M group, “Agency” funds accounts for 1.6% of the total assets of one foundation but nearly 15% for another.

It is with this context in mind that this data should be considered thoughtfully in your benchmarking efforts. If you would value a more detailed overview of these data insights, the CMF team invites members to reach out and we will provide a comprehensive walk-through of the findings.

Values shown in millions.

Responses: 47

| Asset Band | \$200M Plus (6 responses) | \$100 - \$200M (6 responses) | \$50 - \$100M (6 responses) | \$20 - \$50M (12 responses) | \$10 - \$20M (10 responses) | \$5 - \$10M (7 responses) |
|-----------------------------|------------------------------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|
| Admin | 1.4% (0-2.7%) | 1.7% (0-5.2%) | 3.0% (0.2-5.8%) | 3.6% (0.4-13.7%) | 2.2% (0-5.3%) | 1.6% (0-4.8%) |
| Affiliate | 3.1% (0-9.8%) | 1.9% (0-7.7%) | 0.2% (0-1.0%) | 2% (0-13.2%) | 4.2% (0-41.8%) | 3.5% (0-24.2%) |
| Agency | 7.6% (0-18.3%) | 11.1% (0-46.9%) | 15.1% (0-22.2%) | 4.1% (0-17.6%) | 7.2% (0-16.1%) | 4% (0-14.8%) |
| Capital Campaign Funds | 0.5% (0-3.1%) | 0% (N/A) | 0% (0-0.1%) | 0% (0-0.5%) | 1.6% (0-15.3%) | 0% (N/A) |
| Charitable Gift Annuities | 0.6% (0.1-2.2%) | 0.2% (0.1-0.4%) | 0.1% (0-0.3%) | 0% (0-0.4%) | 0.1% (0-0.9) | 0% (N/A) |
| Designated | 18.4% (4.9-37.7%) | 14.5% (0-28.8%) | 17% (3.0-37.9%) | 18.5% (1.1-32.9%) | 12.3% (0-41.9%) | 14% (0-35.2%) |
| Donor Advised (Endowed) | 6.8% (0-17.3%) | 5.7% (0-12.5%) | 16.8% (6.1-38.8%) | 9.3% (0-43.2%) | 8.2% (0-42.1%) | 7.2% (0-21.9%) |
| Donor Advised (Non-Endowed) | 7.5% (0-16%) | 6.3% (0-14.6%) | 6.6% (0.3-16.6%) | 2.6% (0-11.3%) | 2.4% (0-21%) | 1.5% (0-10.3%) |
| Field of Interest | 13.1% (8.2-22.3%) | 12.8% (0-25.7%) | 15.5% (7.7-29.2%) | 21.5% (6.3-59.7%) | 14.7% (0-37.3%) | 10.5% (0-22%) |
| Insurance Endowed Funds | 0% (N/A) | 0% (N/A) | 0% (N/A) | 0% (0-0.2%) | 0% (N/A) | 0% (N/A) |
| Scholarship | 6.3% (0.9-4.6%) | 10.3% (0-26.2%) | 14.5% (2.3-23.7%) | 18.9% (2.9-40.6%) | 25.1% (0-59.9%) | 9.7% (0-30.9%) |
| Special Project | 0.8% (0-4.7%) | 0.9% (0-1.7%) | 0.7% (0-1.7%) | 0.8% (0-4.2%) | 0.3% (0-2.3%) | 0.3% (0-2.2%) |
| Supporting Organizations | 9.8% (0-23.8%) | 0.1% (0-0.3%) | 1.2% (0-7%) | 0% (0-5%) | 0% (N/A) | 0% (N/A) |
| Unrestricted | 23.5% (6.3-53.2%) | 11.1% (0-21.9%) | 7.7% (0-17.8%) | 15.7% (1.2-32.3%) | 8.2% (0-34.4%) | 4.7% (0-27.8%) |
| Other | 0% (0-0.3%) | 0.4% (0-1.4%) | 1% (0-5.1%) | 2.2% (0-7.7%) | 2.8% (0-24.6%) | 2.1% (0-9.4%) |

*There were 36 “Other” Funds noted across all respondents, with assets ranging from approximately \$1,300 to nearly \$16.7 million.

“Other” examples include “Building, Furniture and Fixtures,” “YAC Operating Fund,” “Conservation Easement” and “Board Discretionary.”

*There were too few data points on Insurance Endowed Funds to identify an average for the area.

SECTION II: FINANCE & OPERATIONS

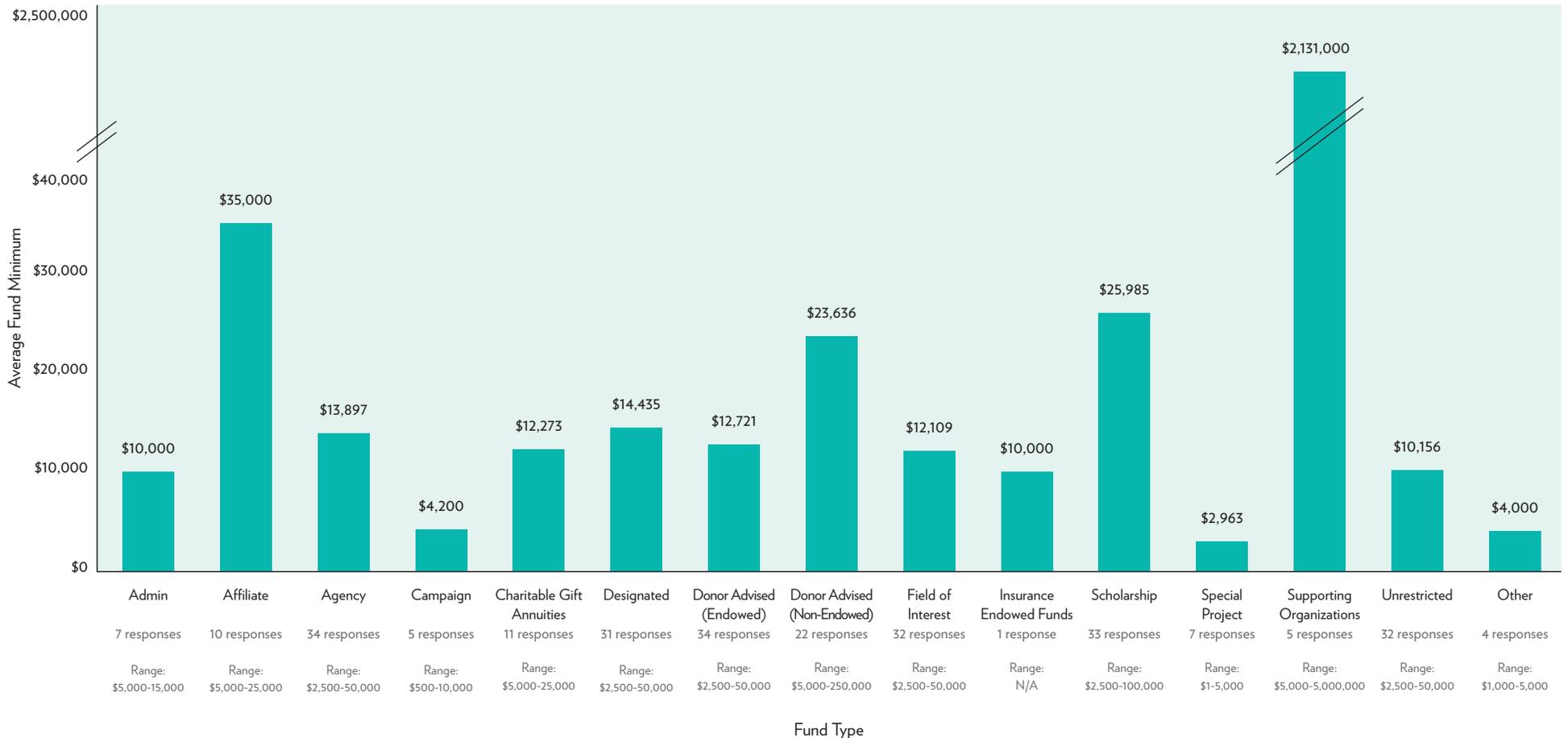
FUNDS AND FUND BREAKDOWNS

Average Fund Minimum Per Fund Type

Within this data set from respondents, there was considerable variance in the number of community foundations reporting fund minimums. For example, while 34 foundations have an “Agency” fund minimum, only 7 reported having an “Admin” fund minimum. Further, there was considerable variance in the required minimum for each fund type. For example, the fund minimum for “Agency” funds varies between \$2,500 and \$50,000 between foundations. The fund minimum for “Scholarship” funds varies between \$2,500 and \$100,000.

It is with this context in mind that this data should be considered thoughtfully in your benchmarking efforts. If you would value a more detailed overview of these data insights, the CMF team invites members to reach out and we will provide a comprehensive walk-through of the findings.

Responses: 34



Two respondents indicated a fund minimum for Supporting Organizations of \$5 Million.
 One respondent indicated a fund minimum for Insurance Endowed of \$10,000.

SECTION II: FINANCE & OPERATIONS

FUNDS AND FUND BREAKDOWNS

Average Number of Transactions Per Year

By Asset Category

Asset categories shown in millions

Responses: 44

| Asset Category | Grant Requests Received | Grants Approved | Gifts Received | Funds |
|-----------------|-------------------------|-----------------|----------------|-------|
| \$200+ | 11,678 | 11,021 | 12,389 | 6,394 |
| \$100+ to \$200 | 8,258 | 6,394 | 14,463 | 4,737 |
| \$50+ to \$100 | 6,259 | 4,220 | 11,376 | 2,080 |
| \$20+ to \$50 | 4,167 | 3,000 | 15,785 | 2,720 |
| \$10+ to \$20 | 653 | 1,356 | 7,102 | 1,144 |
| \$5+ to \$10 | 571 | 458 | 5728 | 426 |

Number of Community Foundations by

Fees on Funds

Community foundations were asked to estimate their average fee, taking into account the fees across all funds.

Responses ranged from 1 to 2.62, with an average across all respondents of 1.47.

Responses: 44

| Fund Type | 0-0.49% | 0.5-0.99% | 1.0-1.49% | 1.5-1.99% | 2.0-2.49% | 2.5-2.99% | 3%+ | Multiple/Tiered Fees | N/A |
|---------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----|----------------------|-----|
| Affiliate | 0 | 1 | 7 | 4 | 4 | 0 | 0 | 4 | 20 |
| Agency | 0 | 2 | 21 | 7 | 3 | 0 | 0 | 10 | 1 |
| Capital Campaign | 1 | 0 | 4 | 2 | 5 | 0 | 1 | 2 | 23 |
| Charitable Gift Annuities | 2 | 0 | 10 | 0 | 2 | 0 | 0 | 3 | 19 |
| Designated Fund | 0 | 2 | 22 | 9 | 2 | 0 | 0 | 8 | 0 |
| Donor Advised | 0 | 1 | 13 | 13 | 8 | 0 | 0 | 8 | 0 |
| Field of Interest | 0 | 0 | 16 | 14 | 9 | 0 | 0 | 4 | 0 |
| Insurance Endowment Funds | 0 | 0 | 2 | 0 | 2 | 0 | 0 | 2 | 30 |
| Pass-Through | 0 | 0 | 4 | 2 | 9 | 1 | 7 | 7 | 12 |
| Scholarship | 0 | 0 | 5 | 8 | 21 | 1 | 0 | 8 | 0 |
| Special Project | 4 | 0 | 4 | 3 | 9 | 1 | 8 | 8 | 8 |
| Supporting Org | 1 | 0 | 5 | 3 | 2 | 0 | 0 | 5 | 22 |
| Unrestricted | 0 | 0 | 14 | 17 | 8 | 0 | 0 | 3 | 0 |
| Other | 1 | 0 | 2 | 1 | 2 | 1 | 0 | 2 | 14 |

SECTION II: FINANCE & OPERATIONS

FUNDS AND FUND BREAKDOWNS

Annualized Investment Rate of Return

as of 12/31/2022

Asset categories shown in millions

Responses: 39

| Community Foundation | Asset Band | 1 Year | 3 Years | 5 Years | 10 Years |
|----------------------|----------------|---------|---------|---------|----------|
| Foundation 1 | \$200+ | -11.30% | 3.80% | 4.70% | 5.60% |
| Foundation 2 | \$200+ | -14.50% | 2.40% | 3% | 5.30% |
| Foundation 3 | \$200+ | -15.50% | 4.30% | 4.20% | 5.70% |
| Foundation 4 | \$200+ | -14.50% | 3.60% | 4.10% | 6.20% |
| Foundation 5 | \$200+ | -17.24% | 2.60% | 4.16% | - |
| Foundation 6 | \$100 to \$200 | -12.30% | 6.20% | 6.20% | 7.10% |
| Foundation 7 | \$100 to \$200 | -17.40% | 3.70% | 5.50% | 8.40% |
| Foundation 8 | \$100 to \$200 | -14.41% | 3.49% | 4.40% | 14.30% |
| Foundation 9 | \$100 to \$200 | -14.87% | 0.78% | 3.49% | 6.46% |
| Foundation 10 | \$100 to \$200 | -12.00% | 3.50% | 4.30% | 6.10% |
| Foundation 11 | \$100 to \$200 | -11.76% | 4.95% | 5.37% | 6.19% |
| Foundation 12 | \$50 to \$100 | -16.60% | 2.60% | 3.90% | 6.60% |
| Foundation 13 | \$50 to \$100 | -14.80% | 4.00% | 4.70% | 6.30% |
| Foundation 14 | \$50 to \$100 | -16.10% | 3.20% | 3.80% | 7.40% |
| Foundation 15 | \$50 to \$100 | -16.17% | 1.97% | 3.47% | 6.45% |
| Foundation 16 | \$50 to \$100 | -16.60% | 3.40% | 4.60% | 7.50% |
| Foundation 17 | \$50 to \$100 | -18.00% | 4.30% | 5.20% | 7.00% |
| Foundation 18 | \$20 to \$50 | -17.90% | 3.60% | 4.60% | 6.80% |
| Foundation 19 | \$20 to \$50 | 6.90% | -0.30% | 1.30% | 3.80% |
| Foundation 20 | \$20 to \$50 | -15.07% | 4.23% | 5.09% | 5.85% |
| Foundation 21 | \$20 to \$50 | -16.85% | 3.56% | 4.89% | 8.09% |
| Foundation 22 | \$20 to \$50 | -15.26% | 3.87% | 4.99% | - |
| Foundation 23 | \$20 to \$50 | -15.92% | 2.64% | 4.33% | 5.97% |
| Foundation 24 | \$20 to \$50 | -14.32% | 2.21% | 3.56% | - |
| Foundation 25 | \$20 to \$50 | -14.77% | 12.12% | 5.60% | 6.25% |

Continued on Next Page

FUNDS AND FUND BREAKDOWNS

Annualized Rate of Return (continued)

as of 12/31/2022

| Community Foundation | Asset Band | 1 Year | 3 Years | 5 Years | 10 Years |
|----------------------|--------------|---------|---------|---------|----------|
| Foundation 26 | \$20 to \$50 | -13.94% | 3.72% | 4.66% | 7.67% |
| Foundation 27 | \$20 to \$50 | -18.06% | 1.92% | 3.58% | 6.27% |
| Foundation 28 | \$10 to \$20 | -14.24% | -1.89% | 3.86% | 6.63% |
| Foundation 29 | \$10 to \$20 | -17.40% | - | - | - |
| Foundation 30 | \$10 to \$20 | -13.48% | 3.60% | 4.55% | 6.39% |
| Foundation 31 | \$10 to \$20 | -22.90% | 3.30% | 7.20% | 9.10% |
| Foundation 32 | \$10 to \$20 | -16.45% | 3.69% | 4.81% | 7.03% |
| Foundation 33 | \$10 to \$20 | -15.45% | 1.91% | 3.32% | 5.10% |
| Foundation 34 | \$10 to \$20 | -13.95% | 2.86% | 3.87% | 5.94% |
| Foundation 35 | \$10 to \$20 | -15.22% | 0.71% | 2.61% | 5.34% |
| Foundation 36 | \$10 to \$20 | -18.76% | 1.82% | 3.61% | - |
| Foundation 37 | \$5 to \$10 | 18.00% | 3.50% | 3.80% | 5.30% |
| Foundation 38 | \$5 to \$10 | -16.82% | 3.01% | 4.48% | 7.02% |
| Foundation 39 | \$5 to \$10 | -15.97% | 3.16% | 7.84% | 8.17% |

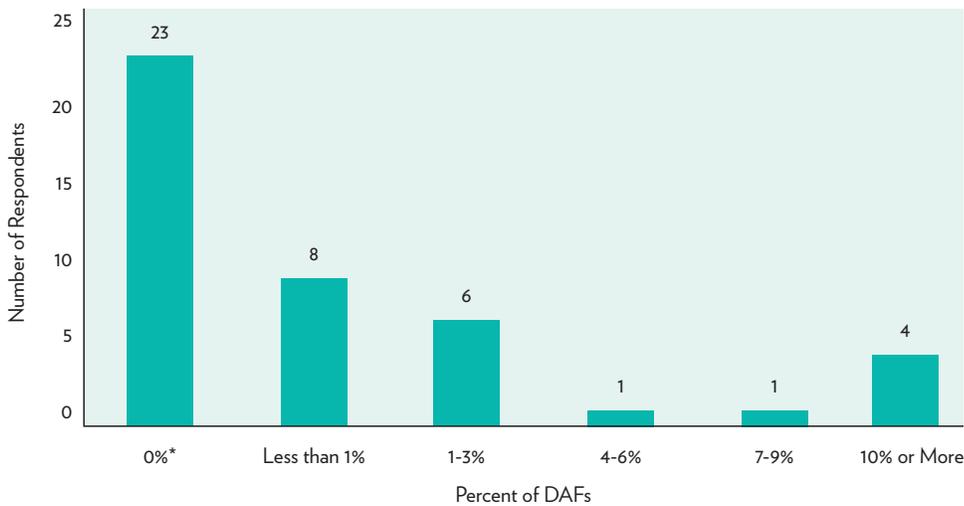
SECTION II: FINANCE & OPERATIONS

DONOR ADVISED FUND POLICIES AND ACTIVITY

Number of Community Foundations with Donor Advised Funds (DAFs) that Receive Contributions from Private Foundations

by Percent of Applicable DAFs

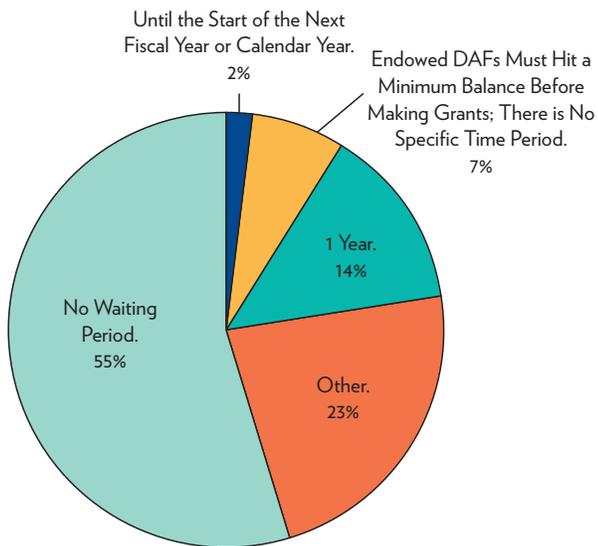
Responses: 43



*The 23 respondents who chose 0% do hold DAFs but none of the DAFs receive contributions from private foundations.

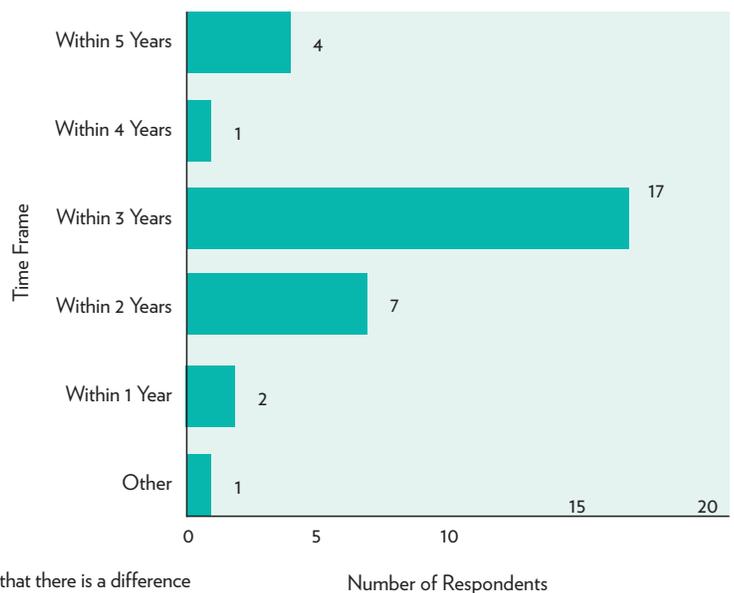
Percent of Community Foundations by Waiting Period Before Fund Holder May Recommend Grants from their Newly Established DAF

Responses: 44



Number of Community Foundations by Time Frame in Which DAF Holder Must Make Distributions

Responses: 32



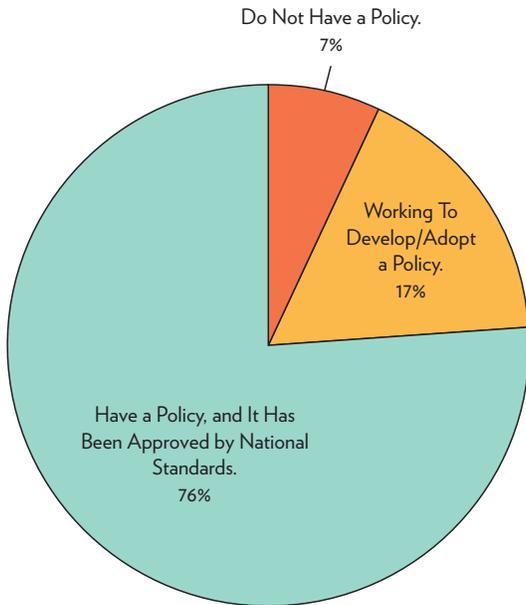
“Other” comments included clarification from several community foundations that there is a difference endowed and non-endowed DAF waiting periods. For example, several community foundations have no waiting period for non-endowed but endowed DAFs must wait until the following year (or one-year anniversary of its establishment). Some community foundations indicated their endowed DAFs wait three years in most cases so that the spendable calculation has 12 quarters of history to use. One community foundation indicated that funds must reach the fund minimum by June 30 to receive a grant budget the next year.

SECTION II: FINANCE & OPERATIONS

DONOR ADVISED FUND POLICIES AND ACTIVITY

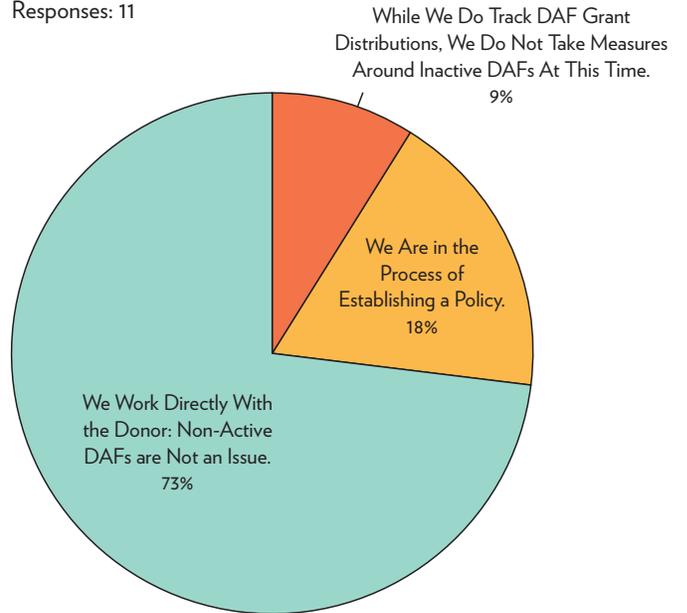
Percent of Community Foundations that have a **Policy on Inactive DAFs**

Responses: 42



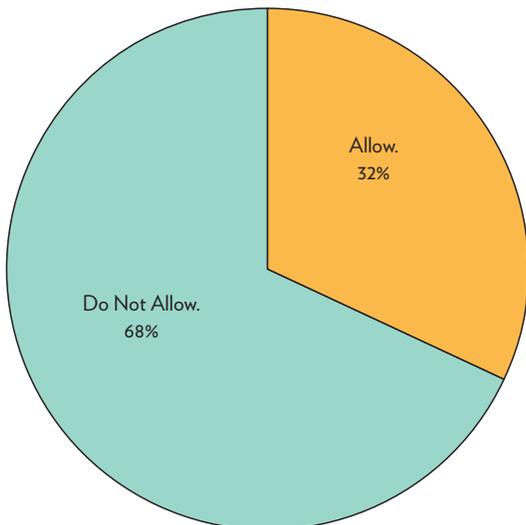
Percent of Community Foundations that take measures to **Ensure DAF Distributions Occur Regularly (Every 1-3 Years)**

Responses: 11



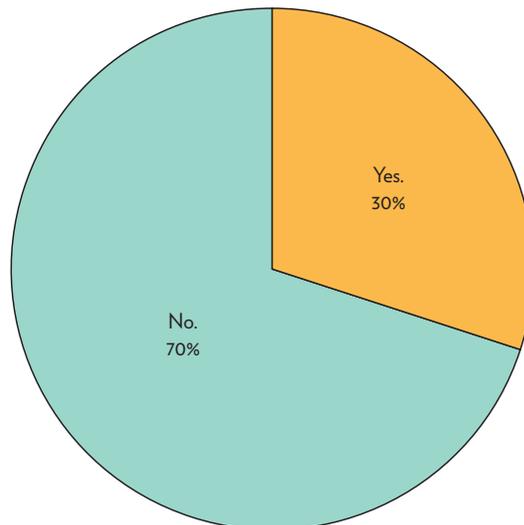
Percent of Community Foundations that **Allow Fund Holders to Engage in Investment Decisions**

Responses: 44



Percent of Community Foundations that have **Declined a Grant Request From a DAF Advisor**

Responses: 44



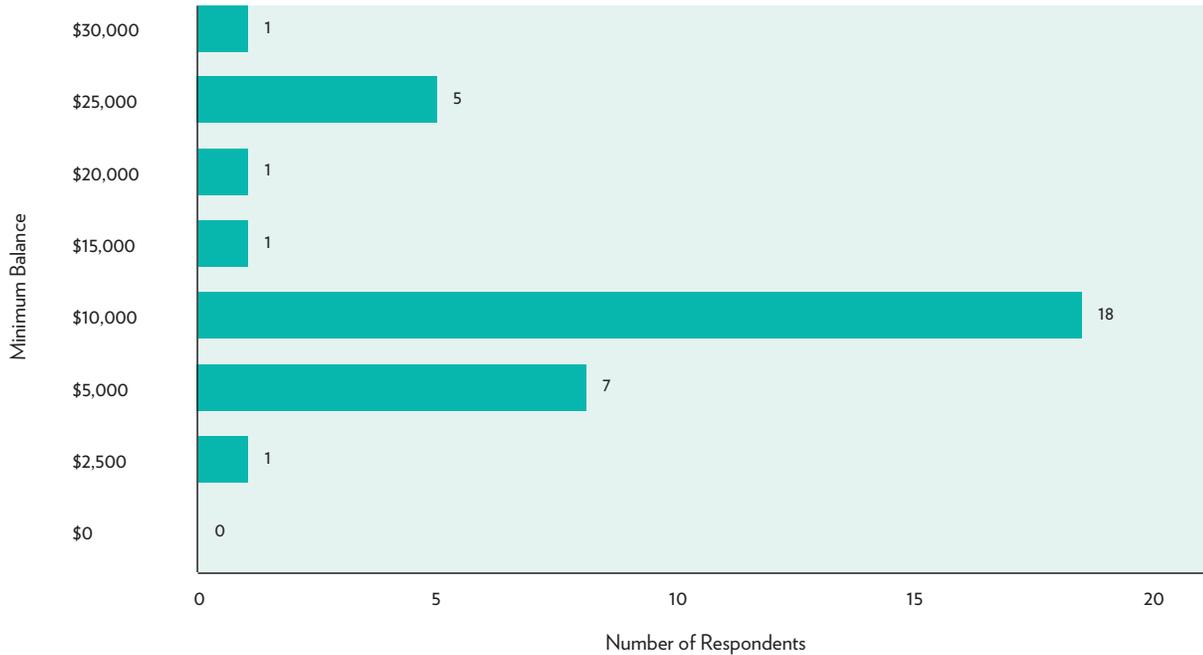
“Other” comments included reasons such as: the requested organization was not in good standing; the grant would have resulted in personal benefit to the advisor; a donor pre-selected a scholarship recipient; the amount was below the minimum for a DAF; and because the purpose was a raffle purchase or fundraiser dinner tickets. It was most commonly noted that the organization was not a 501(c)3 charity.

SECTION II: FINANCE & OPERATIONS

DONOR ADVISED FUND POLICIES AND ACTIVITY

Minimum Balance Required for Donor to Establish an Endowed DAF

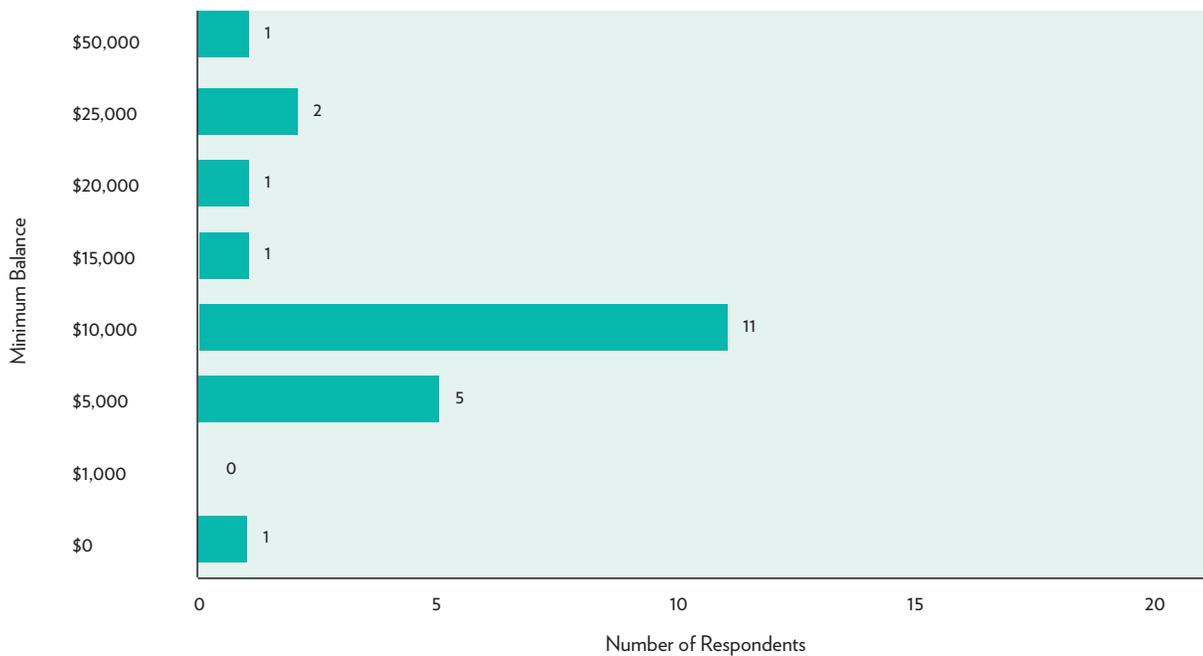
Responses: 35*



*One respondent indicated a minimum balance of \$50,000.

Minimum Balanced Required for Donor to Establish a Non-Endowed DAF

Responses: 23*

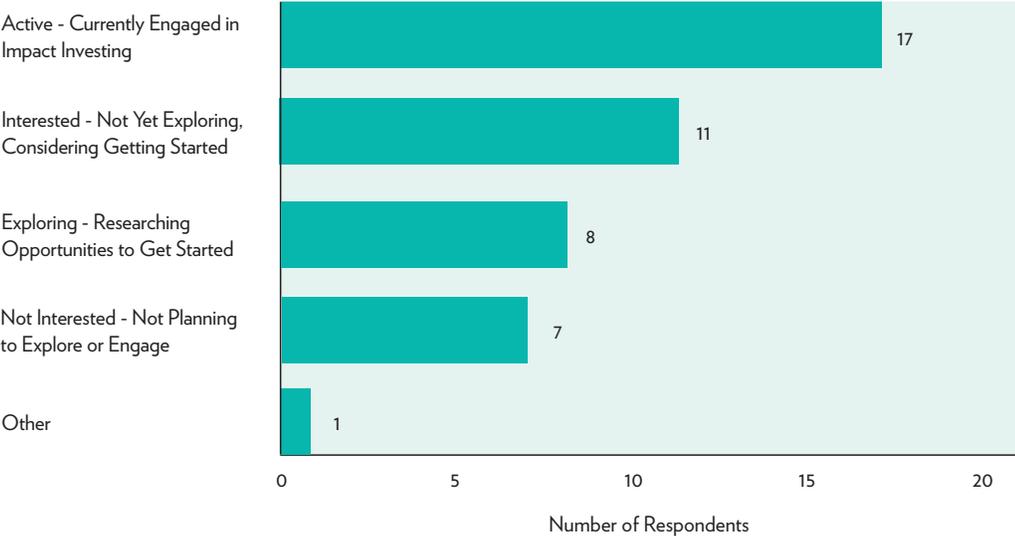


*One respondent indicated a minimum balance for donor to establish a non-endowed DAF of \$250,000.

SECTION II: FINANCE & OPERATIONS

STATUS OF FOUNDATION ENGAGEMENT IN IMPACT INVESTING

Responses: 44



In "Other" comments, the respondent indicated they are interested but it is difficult to move forward at their asset level.

SECTION II: FINANCE & OPERATIONS

STAFFING

Average Number of Full-Time Employees By Department

By Asset Category

Asset categories shown in millions

Responses: 47

| Asset Category | CEO/Exec. Director | COO or Equivalent | Finance & Admin | Program | Dev. | Comms. | Tech. | General Support | Affiliate or Supporting Org. Staff | Other |
|-----------------|--------------------|-------------------|-----------------|---------|------|--------|-------|-----------------|------------------------------------|-------|
| \$200+ | 1.0 | 0.0 | 7.2 | 12.1 | 5.6 | 3.4 | 1.6 | 2.3 | 2.2 | 3.7 |
| \$100+ to \$200 | 1.0 | 0.5 | 3.5 | 4.7 | 2.2 | 0.8 | 1.0 | 1.2 | 6.2 | 0.7 |
| \$50+ to \$100 | 1.0 | 0.5 | 1.6 | 2.4 | 1.4 | 1.0 | 0.0 | 0.9 | 0.3 | N/A |
| \$20+ to \$50 | 1.0 | 1.0 | 1.0 | 1.5 | 1.0 | 0.6 | N/A | 0.7 | N/A | N/A |
| \$10+ to \$20 | 1.0 | N/A | 0.9 | 1.0 | 1.0 | 0.6 | N/A | 0.6 | N/A | 1.5 |
| \$5+ to \$10 | 0.9 | 0.2 | 0.4 | 0.6 | 0.5 | 0.2 | 0.1 | 0.3 | 0.0 | 0.0 |

Percent of Community Foundations that have

Staff Positions with Dual or Split Responsibilities

Responses: 42

55% of CFs referenced having staff with dual responsibilities.

Many examples of dual/split roles were identified, such as Communications and Administrative, Communications and Development, Development and External Engagement, Grants and Operations, YAC and Grants, and YAC and Office Management.

Wage Increase Considerations

for Next Fiscal Year

Responses: 43



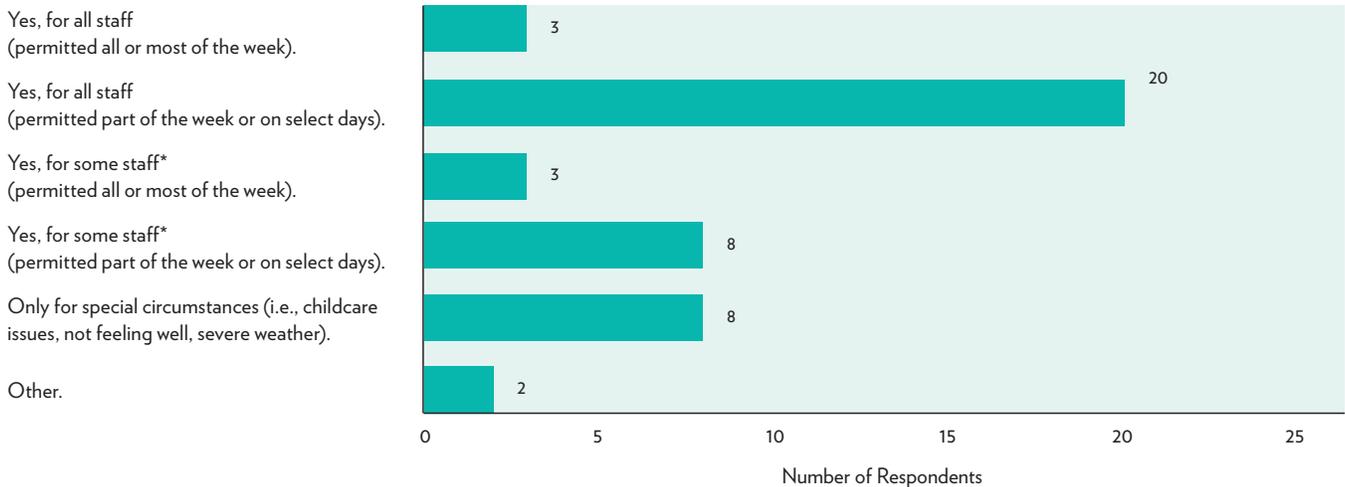
SECTION II: FINANCE & OPERATIONS

STAFFING

Policy of Staff Members

Working in the Physical Office or Remotely

Responses: 44



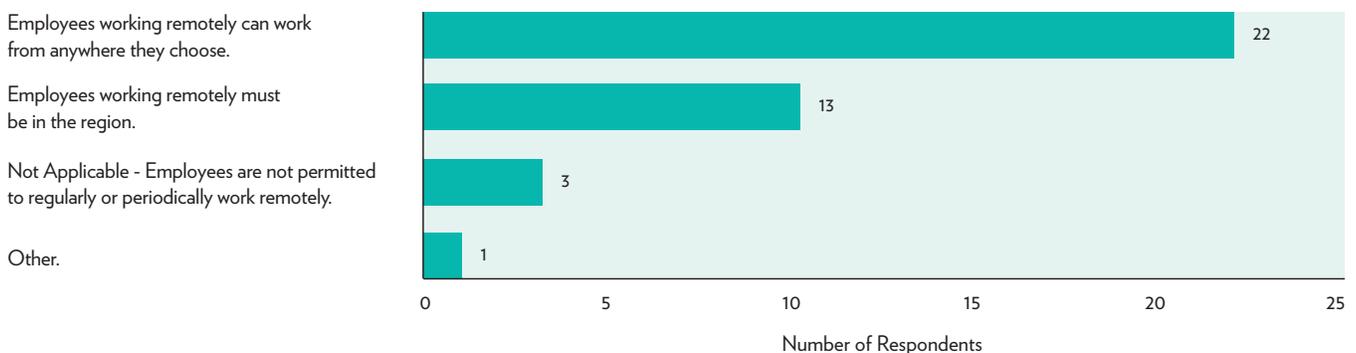
*Depending on position.

“Other” responses and “Comments” included note from one community foundation that all staff may choose to work remotely as needed provided their respective team has coverage and their work is completed in a timely manner and as expected. For one community foundation, staff work remote three days a week and in-office two days a week; on one of those days all staff are together. For another community foundation, each team member can schedule one day to work from home if their meeting schedule allows. For some, receptionists are limited to working in the office on remote optional days (Wednesday and Friday). One foundation noted that they don’t have an official policy, but given their small staff size, they remain very flexible should staff choose to work remotely occasionally.

Policy of Staff Members

Remote Work Location

Responses: 39



“Other” responses and “Comments” showed that for some community foundations, while they require staff to be in the region if working remotely, they do provide different types of flexibility for staff to work outside the region (i.e., out of state) for designated periods of time, and generally if approved by their supervisor. In these cases, some clarified they would not allow staff to permanently relocate outside of the general service area.

SECTION III

ADDITIONAL INSIGHTS

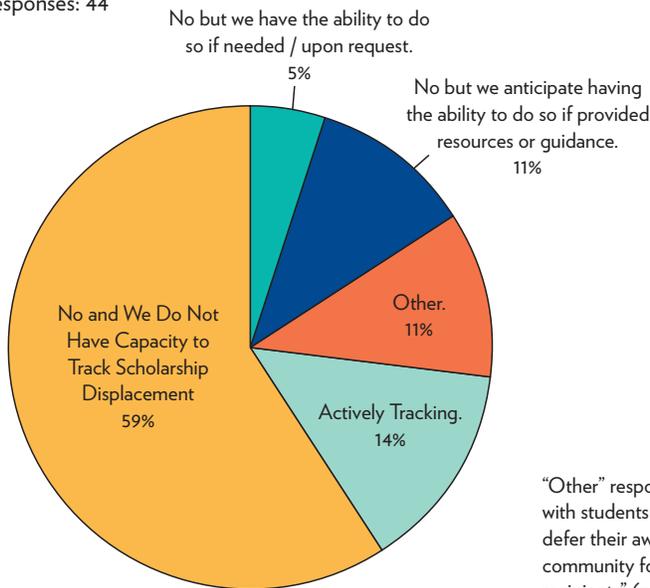
SECTION III: ADDITIONAL INSIGHTS

SCHOLARSHIP DISPLACEMENT

Scholarship displacement is the college or university practice of reducing or eliminating a student’s financial assistance when their financial aid exceeds the total cost of attendance for the academic year. The practice goes against donor intent and hinders access to higher education, educational attainment and the state’s potential growth in economic mobility. Further, students, families and scholarship providers often don’t know that is happening until a check is returned to a foundation or institutional aid is decreased.

Community Foundations that are **Actively Tracking Scholarship Displacement**

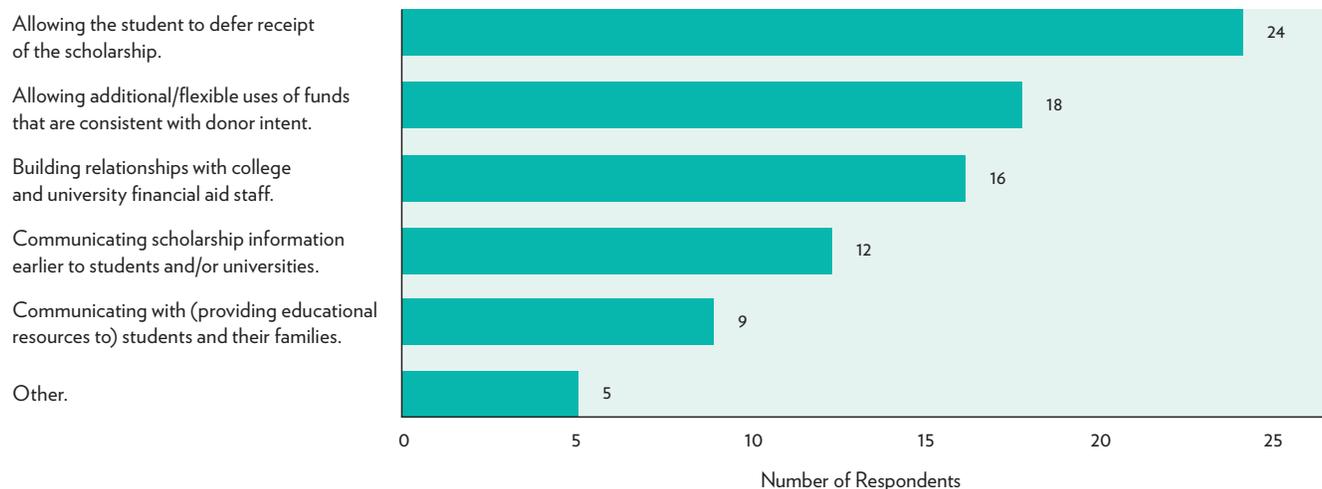
Responses: 44



“Other” responses included comment from a community foundation that they work with students on displacement if they contact us, and from another that they will defer their award until they need, or for a certain period of time (i.e., two years). One community foundation clarified that they are tracking data for their “core scholarship recipients” (not for the recipients of scholarships outside of their “core program”).

Practices Used to **Prevent Scholarship Displacement**

Responses: 37 (Respondents were invited to select all options that applied.)



“Other” responses included three N/A responses. Additional comments included note that one community foundation is proactively allowing deferment up to two years if potential deferment exists. Another noted they would also consider other uses for scholarship funds, including college/life needs that help students overcome barriers for college success. One respondent indicated they trust their higher education colleagues to fairly apply financial aid for the benefit of all students, not just those receiving community foundation scholarships.

SECTION III: ADDITIONAL INSIGHTS

SCHOLARSHIP DISPLACEMENT

Scholarship Type Breakdown

Community foundations were asked to provide a breakdown (by percentage) of the scholarship types they have available between need-based only, merit-based only and a combination of the two (scholarships that are both need- and merit-based). Data shows that while most community foundations have a mix of all three types, ten foundations have only one kind of scholarship available. Of those, two foundations have only merit-based scholarships, and eight foundations have only combination scholarships.

Responses: 37

| Percent of Scholarships | Need-Based Only | Merit-Based Only | Combination (Need- and Merit-Based) | Other |
|-------------------------|-----------------|------------------|-------------------------------------|-------|
| 91-100% | 1 | 1 | 10 | 0 |
| 81-90% | 0 | 0 | 4 | 0 |
| 71-80% | 1 | 0 | 3 | 1 |
| 61-70% | 2 | 1 | 1 | 0 |
| 51-60% | 1 | 0 | 0 | 1 |
| 41-50% | 2 | 4 | 7 | 0 |
| 31-40% | 3 | 3 | 1 | 1 |
| 21-30% | 7 | 7 | 3 | 1 |
| 11-20% | 4 | 6 | 5 | 1 |
| 1-10% | 9 | 10 | 3 | 5 |

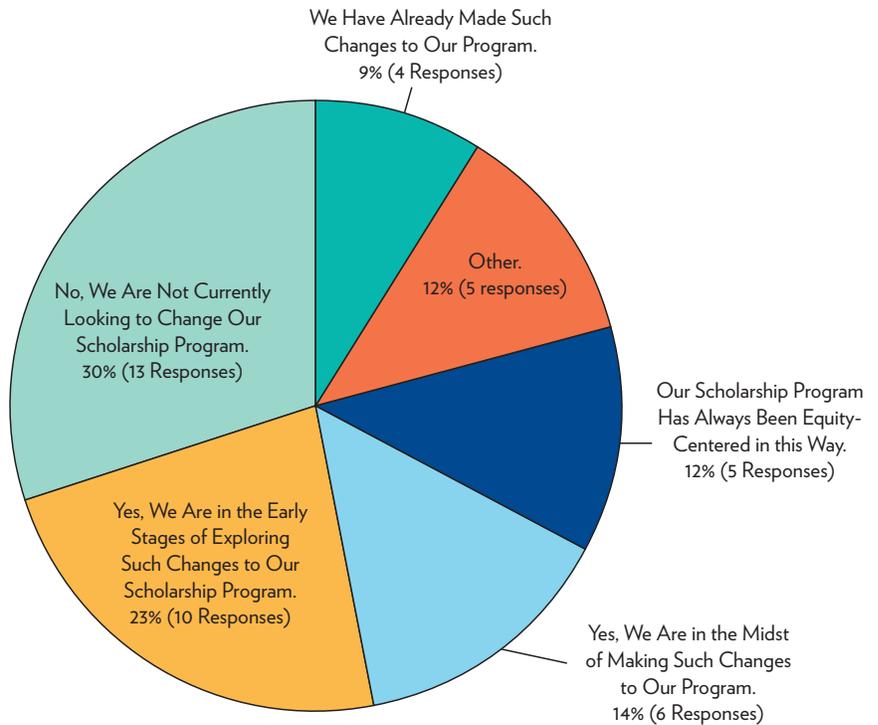
“Other” responses included scholarships based on school attended, school of choice, field of study, skilled trades, organizational participation/volunteering, high school, geographic/residency requirement, a church affiliation, single-parent households or those with existing student debt. One respondent reported that while some of their scholarships favor need-based, and others favor merit-based, they don’t have any specifically designated to one or the other.

SECTION III: ADDITIONAL INSIGHTS

SCHOLARSHIP DISPLACEMENT

Community Foundations that are **Actively Working to Shift Their Scholarship Program to Align with Equity-Centered Community Needs**

Responses: 43



“While the vast majority of our scholarships are focused on economically disadvantaged youth, we cannot change the focus of funds, as the intent was established by the donor to the Fund and must be honored. However, we have made some significant improvements to our outreach and application processes to make sure we are better reaching communities of color and disadvantaged youth.”

“We have made great strides in changes to our scholarship program and continue to look to best practices for future improvements.”

“Yes, we only accept new scholarship funds that align and have converted many into it, but still have some outside of the program.”

SECTION III: ADDITIONAL INSIGHTS

CONTINUED RESPONSES TO COVID-19 AND THE NATIONAL RECKONING FOR RACIAL JUSTICE

Community Foundation Databook respondents were asked to indicate whether they had permanently shifted any of their grantmaking policies or practices in response to the COVID-19 pandemic and/or the national reckoning for racial justice. In total, 25 foundation leaders shared how they adapted their work, and what changes they've made are now part of their continued ways of working.

- As shared last year, for a short timeframe immediately after the COVID pandemic onset, we temporarily adapted our grantmaking processes to expeditiously deploy funding and resources amidst government-mandated shutdown. However, once community resources and government support systems were in place, our direct role ended and it was time to get back in the office and to the business of carrying out our foundation's mission - tackling other big challenges facing our region and seizing new opportunities that transform our communities, improve the quality of life and increase regional vibrancy and prosperity. Relative to racial justice, years ago (before COVID and the national reckoning for racial justice), our foundation instituted a practice of being very intentional toward DEI across all areas of our business, including staffing, grantmaking, vendor selection and investments.
- Due to COVID, we have streamlined our grantmaking process. This has been through changes in the application procedure and timing.
- We implemented trust-based philanthropy in grantmaking.
- In 2020, we accelerated some of our competitive grant processes so that organizations would have funds earlier. We have returned to our usual schedule. We also created a COVID-19 fund in 2020. We have granted out all of the fund, mostly on behalf of individuals who fell into hard times due to illness. We continue to make our presence and resources known to the various ethnic and marginalized groups in our community.

In response to COVID-19, we loosened requirements and only asked for information that was necessary to determine an organization's need. Some of those changes have remained, such as no longer requiring a financial audit or detailed information about each board member. This has lessened the burden on applicants and providers our reviewers with the most relevant information to make funding decisions. We shifted both polices and practices to increase access to our funding opportunities and create a more equitable distribution of our resources. Efforts to increase access for BIPOC-led organizations include:

- *Convened a Racial Equity Advisory Committee of BIPOC nonprofit and community leaders. This group advises staff on barriers to our grantmaking polices, guidelines, applications, review procedures, etc.*
- *We now collect racial demographic information on our applications, including staff, board, volunteers and the community served by the organization. While this information is not formally integrated into our scoring rubric, it is provided to review teams to create greater awareness about each applicant.*
- *Based on feedback from the committee, we changed language on applications and broadened our distribution of information.*
- *We have organized "meet and greet" events for organizations that are small, grassroots and/or BIPOC-led to help deepen our relationships and gain trust in us as potential supporters of their work."*

- We moved to an online grant application process and now pay competitive grant awards after Board approval.
- We made no permanent changes in response to the COVID-19 pandemic or national reckoning for racial justice. However, practices and behaviors were already changing prior to the pandemic and continue to be adjusted toward the tenants of trust-based philanthropy (less reporting, more multi-year general operating support, etc.).
- We have not made changes specifically in response to COVID-19. We had already added a sixth priority area on DEI in our competitive grantmaking.

Continued on Next Page

CONTINUED RESPONSES TO COVID-19 AND THE NATIONAL RECKONING FOR RACIAL JUSTICE (CONTINUED)

- One change that we made during COVID is to no longer require official transcripts from scholarship applicants, but to allow unofficial transcripts. This removes several barriers, namely the cost to the student for obtaining the transcript and/or incidents where colleges won't allow them to obtain if they have any balance due. This change was made to reduce burdens on guidance counselors as well, who have been under great stress during COVID. For our general grant program, we did waive a number of grantee reporting requirements and continue to do so where we can for organizations that remain under great strain due to impacts of pandemic.
- Over the last couple of years, we began integrating elements of trust based philanthropy. We also continue to explore opportunities to shift our policies and practices aimed at greater accessibility and equity.

Since 2021, the Jackson Community Foundation has partnered with Henry Ford Allegiance Health's Health Improvement Organization to award annually approximately \$100,000.00 in Racial Equity Grants that tackle the following three root causes of systemic racism in the county:

- *Services and policies are not equitable and do not benefit black, indigenous, and other people of color (BIPOC).*
- *BIPOC community members do not trust service providers.*
- *Service systems are not easy for BIPOC community members to navigate.*

These root causes were identified by hundreds of Jackson Collaborative Network members (<https://www.jacksoncollaborativenetwork.org/>), including local educators, business leaders, social service providers, residents with lived experience, physical and mental health providers, philanthropy and local elected officials.

Proposals are intended to focus on efforts that impact a community, neighborhood, city ward, village, township, or the entire county. We are not seeking proposals that only impact a single organization or address the symptoms of racism by implementing services, programming and/or information resources. Instead, funded proposals will implement changes intended to permanently alter conditions so that systems are equitable for BIPOC residents of Jackson County. After selecting one of the three root causes of systemic racism, grant applicants then select the primary approach they will use to address the issue: Changing Mindsets, Changing Regulations, Strengthening Connections, Sharing Power.”

- We started an Emergency Needs Fund and have continued offering resources on a year-round basis.
- The pandemic has shifted the grantmaking process from in-person presentations to online presentations.
- We updated grant program guidelines to reflect priorities for DEI, specifically looking to support underserved members of our community and ensure resources are accessible to participants regardless of their identity or physical, social, financial or other circumstances and those that include diverse perspectives, especially of those who stand to benefit.
- We are exploring ways to integrate additional trust-based philanthropy strategies into grantmaking.
- We began to offer operating support and left that in place. Other improvements include offering several cycles as “always available” with no deadlines. We've further simplified the application and follow up reporting for cycle grants, and we've begun to offer virtual sessions explaining opportunities for grants several times per year.
- We changed our practices to address the power dynamics between the community foundation and our grantees. We have turned to more conversations vs. heavy evaluation reporting.

CONTINUED RESPONSES TO COVID-19 AND THE NATIONAL RECKONING FOR RACIAL JUSTICE (CONTINUED)

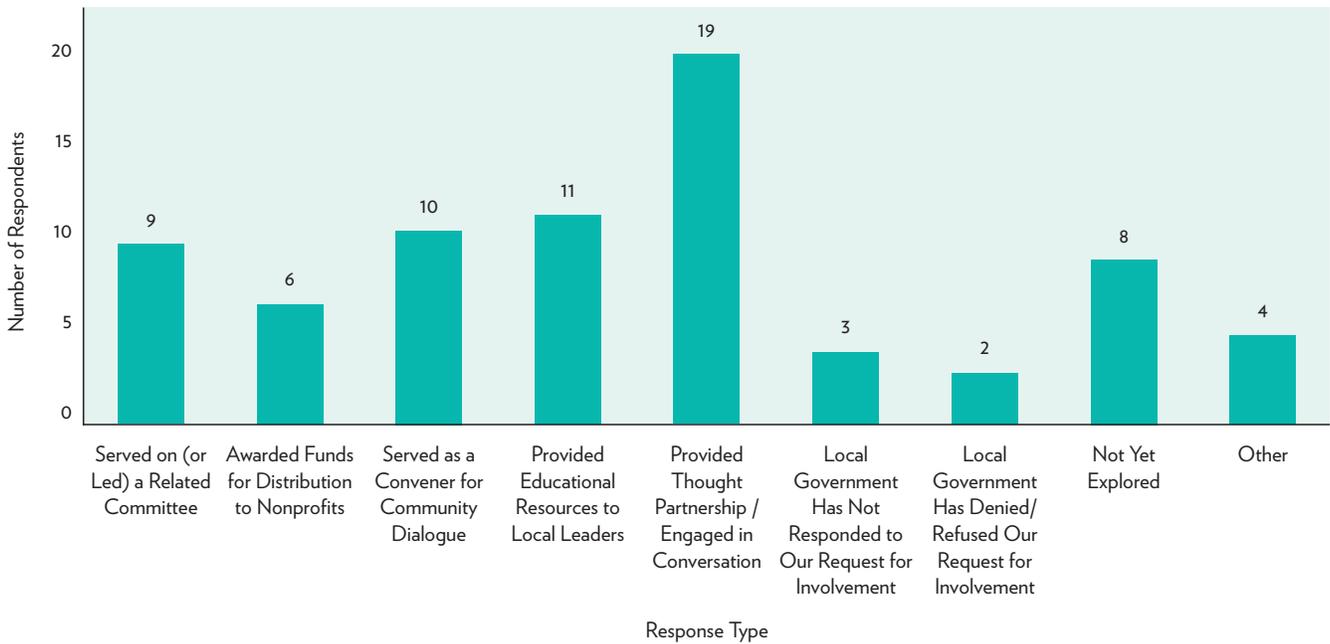
- We did have funds for relief to nonprofits, individuals and businesses. However, these funds have been sunset. We are currently administering ARPA Grants on behalf of the county, but that will end in 2024.
- We have earmarked our Community Improvement Initiative as a grantmaking vehicle to financially support and recognize organizations who are proactively engaged in and implementing DEI activities and efforts.
- We have less follow-up requirements of our grantees.
- We switched from a reactive to a proactive grantmaking strategy where we identify specific areas of need in our community and then build a grantmaking plan around that.
- We will continue to have our grant programs having multiple deployments throughout the year and have some that are open year round for us to access the needs as they come in. We will also continue to have all of our information sessions for the programs virtually instead of in person.
- We have adapted more user-friendly grant applications and are looking to improve our procedures in the future.
- We now have greater flexibility on the number of times a group can apply for a grant and changed our evaluation process to trust-based philanthropy, with grantees no longer submitting final narrative reports. Instead, we participate in 1:1 calls/site visits. We're also responding to more basic needs requests, and needs outside of grant cycles, and we're engaging interested DAF advisors.
- We have enhanced our grantmaking framework to include multi-year grants, capacity grants, community driven philanthropy and proactive grantmaking.

SECTION III: ADDITIONAL INSIGHTS

AMERICAN RESCUE PLAN ACT DOLLARS

Foundations Working with Local Government on Distribution of ARPA Dollars

Responses: 45 (Respondents were invited to select all options that applied.)



“Other” responses and “Comments” included one foundation that never included anyone in the discussion.

“We have primarily been pulled into conversations/partnerships around specific line items within the ARPA dollars that are most closely connected to existing areas of interest of the foundation, such as small business support, emergency housing and basic needs funding.”

“Local government has told us they are going to invite us to be part of the conversation.”

SECTION III: ADDITIONAL INSIGHTS

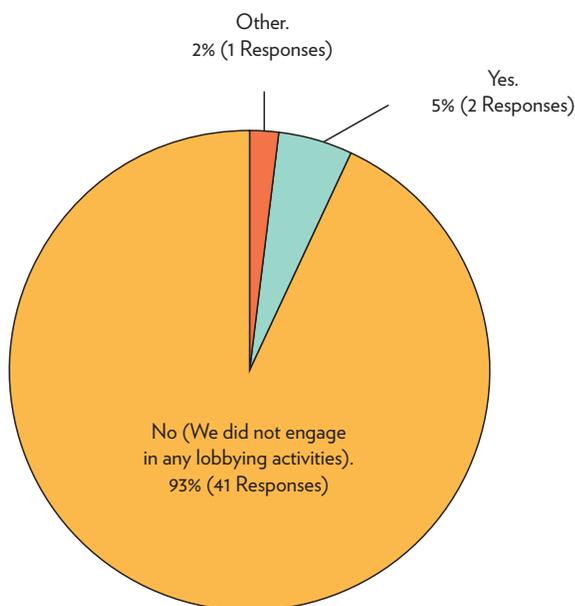
LOBBYING & 501(H) ELECTION

As a public charity, a community foundation is permitted by tax law to engage in lobbying activities so long as the activity amounts to only an “insubstantial” amount of the public charity’s activities. Specifically, the IRS states that “no substantial part of the activities” may be for “carrying on propaganda, or otherwise attempting to influence legislation.” The difficulty with the “Insubstantial test” is not defined and depends heavily on how the IRS weighs “facts and circumstances.” Some public charities have opted to take the 501(h) election by filing IRS Form 5768 (Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation).

The 501(h) election allows public charities to establish lobbying expenditure ceilings using a sliding scale based on the organization’s annual exempt purpose expenditures.

Foundations Reporting Any Lobbying Activities

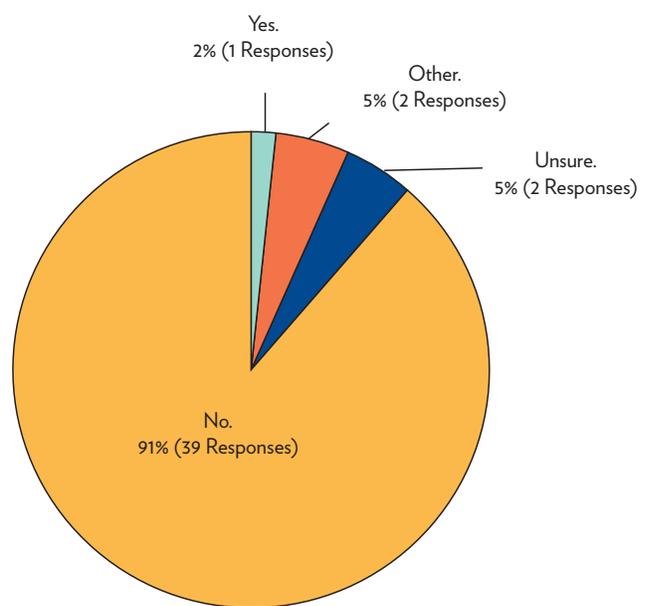
Responses: 44



“Other” responses and “Comments” included one foundation that had no grant money allocated. The community foundation endorsed the local library system’s millage campaign and allowed them to name the CF as an active funder to library programs and projects throughout the county.

Foundations Electing to Take the 501(h) Election

Responses: 43



“Other” responses and “Comments” included one foundation that is establishing a policy now and will be taking the election if approved.

SECTION III: ADDITIONAL INSIGHTS

GEOGRAPHIC AFFILIATES

Reported Geographic Affiliates

Responses: 18

| Community Foundation Name | Affiliate Name | Affiliate Asset Size |
|---|---|----------------------|
| Ann Arbor Area Community Foundation | Ypsilanti Area Community Foundation | \$5,184,696 |
| Barry Community Foundation | Delton Kellogg Education Foundation | \$4,286,733 |
| Barry Community Foundation | Thornapple Area Enrichment Foundation | \$2,181,671 |
| Battle Creek Community Foundation | Athens Area Community Foundation | \$1,514,873 |
| Battle Creek Community Foundation | Homer Area Community Foundation | \$3,454,550 |
| Bay Area Community Foundation | Arenac Community Fund | \$991,328 |
| Canton Community Foundation, Inc. | Community Foundation of Plymouth | \$1,300,000 |
| Canton Community Foundation, Inc. | Westland Community Foundation | \$25,000 |
| Capital Region Community Foundation | Eaton County | \$3,653,601 |
| Community Foundation for Muskegon County | Community Foundation for Mason County | \$22,900,000 |
| Community Foundation for Northeast Michigan | Iosco County Community Foundation | \$6,130,761 |
| Community Foundation for Northeast Michigan | North Central Michigan Community Foundation | \$5,891,989 |
| Community Foundation for Northeast Michigan | Straits Area Community Foundation | \$2,996,273 |
| Community Foundation for Southeast Michigan | Chelsea Community Foundation | \$2,630,261 |
| Community Foundation for Southeast Michigan | Livingston County Community Foundation | \$1,591,681 |
| Community Foundation of Marquette County | Greater Ishpeming Area Community Fund | \$1,676,113 |
| Community Foundation of Marquette County | Gwinn Area Community Fund | \$1,495,371 |
| Community Foundation of Marquette County | Negaunee Area Community Fund | \$1,391,852 |
| Community Foundation of Monroe County | GMAFCF | \$5,504,725 |
| Community Foundation of St. Clair County | Algonac/Clay Community Fund | \$292,251 |
| Community Foundation of St. Clair County | Citizens For St. Clair Fund | \$567,334 |
| Community Foundation of St. Clair County | Marysville Community Fund | \$75,892 |
| Fremont Area Community Foundation | Lake County Community Foundation | \$5,304,281 |
| Fremont Area Community Foundation | Mecosta County Community Foundation | \$6,220,086 |
| Fremont Area Community Foundation | Osceola County Community Foundation | \$10,650,137 |
| Grand Haven Area Community Foundation | Allendale Community Foundation | \$3,363,796 |

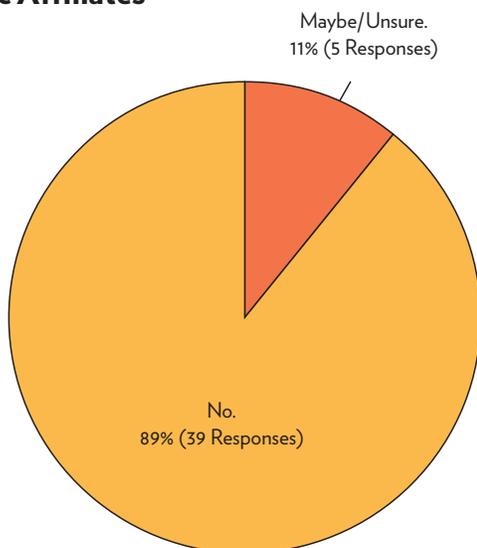
GEOGRAPHIC AFFILIATES

Reported Geographic Affiliates (continued)

| Community Foundation Name | Affiliate Name | Affiliate Asset Size |
|---------------------------------------|--|----------------------|
| Grand Haven Area Community Foundation | Coopersville Area Community Foundation | \$7,907,924 |
| Grand Rapids Community Foundation | Cascade Community Foundation | \$449,680 |
| Grand Rapids Community Foundation | East Grand Rapids CF | \$242,472 |
| Grand Rapids Community Foundation | Hudsonville-Jenison CF | \$505,025 |
| Grand Rapids Community Foundation | Ionia County CF | \$8,981,662 |
| Grand Rapids Community Foundation | Sparta CF | \$1,029,706 |
| Grand Rapids Community Foundation | The Lowell Area CF | \$15,310,554 |
| Grand Rapids Community Foundation | Wyoming CF | \$601,029 |
| Greenville Area Community Foundation | Lakeview Area Community Foundation | \$1,881,850 |
| Greenville Area Community Foundation | Montcalm Panhandle Community Fund | \$350,597 |
| Midland Area Community Foundation | Clare County Community Foundation | \$3,983,303 |
| Midland Area Community Foundation | Gladwin County Community Foundation | \$4,418,038 |
| Sturgis Area Community Foundation | Constantine Area Community Foundation | \$612,135 |
| Sturgis Area Community Foundation | White Pigeon Area Community Foundation | \$534,509 |
| Total | | \$148,083,738 |

Community Foundations that are **Planning to Add More Geographic Affiliates**

Responses: 44



SECTION III: ADDITIONAL INSIGHTS

TECHNOLOGY/SOFTWARE

Software by Area of Work

| Donor Database | |
|--|----|
| Bromelkamp / AkoyaGo Product(s) | 14 |
| Foundant Product(s) | 14 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 10 |
| Stellar Technology Solutions (iPhiCore) | 6 |
| HubSpot | 1 |
| Microsoft Excel | 1 |
| Microsoft Word | 1 |
| Network for Good | 1 |
| None - No Software Used | 1 |

| Donor Portal | |
|--|----|
| Bromelkamp / AkoyaGo Product(s) | 11 |
| Foundant Product(s) | 10 |
| Stellar Technology Solutions (iPhiCore) | 6 |
| None - No Software Used | 4 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 3 |

| Fund Accounting | |
|--|----|
| Bromelkamp / AkoyaGo Product(s) | 13 |
| Foundant Product(s) | 13 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 11 |
| Stellar Technology Solutions (iPhiCore) | 6 |
| Microsoft Excel | 1 |
| Microsoft Word | 1 |

| Gifts | |
|--|----|
| Foundant Product(s) | 13 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 10 |
| Bromelkamp / AkoyaGo Product(s) | 9 |
| Stellar Technology Solutions (iPhiCore) | 6 |
| Authorize.net | 1 |
| Jot Form | 1 |
| None - No Software Used | 1 |

| Grant Applications | |
|---|----|
| Bromelkamp / AkoyaGo Product(s) | 11 |
| Foundant Product(s) | 11 |
| Stellar Technology Solutions (iPhiCore) | 6 |
| Microsoft Word | 4 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 2 |
| Jot Form | 2 |
| AwardSpring | 1 |
| Community Force | 1 |
| CommunityForce | 1 |
| Fluxx | 1 |
| Microsoft Forms | 1 |
| SmarterSelect | 1 |
| SmartSimple Product(s) | 1 |
| Survey Monkey Apply | 1 |
| The application is built into our website using Gravity Forms | 1 |
| Website Fillable PDF | 1 |

TECHNOLOGY/SOFTWARE

Software by Area of Work

| Grant Management | | HR/Payroll | |
|--|----|-------------------------|----|
| Bromelkamp / AkoyaGo Product(s) | 13 | Outsourced | 13 |
| Foundant Product(s) | 12 | Other - Write In | 9 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 7 | ADP | 6 |
| Stellar Technology Solutions (iPhiCore) | 6 | Basic | 6 |
| Microsoft Excel | 3 | None - No Software Used | 4 |
| Jot Form | 2 | Paychex | 4 |
| Fluxx | 1 | Paycor | 2 |
| Microsoft Access | 1 | Quick Books | 1 |
| Microsoft Word | 1 | | |
| Survey Monkey Apply | 1 | | |

Software Transitions Planned

| Scholarship App | | Software Transitions Planned | |
|--|---|------------------------------|----|
| AwardSpring | 6 | Maybe / In Discussion | 4 |
| Blackbaud Product(s)(i.e,Raiser'sEdge, FIMS) | 1 | No | 34 |
| Bromelkamp / AkoyaGo Product(s) | 9 | Yes | 6 |
| Community Force | 2 | | |
| CommunityForce | 1 | | |
| Fluxx | 1 | | |
| Foundant Product(s) | 9 | | |
| Jot Form | 2 | | |
| Microsoft Access | 1 | | |
| Microsoft Excel | 1 | | |
| Microsoft Word | 3 | | |
| SmarterSelect | 1 | | |
| Stellar Technology Solutions (iPhiCore) | 5 | | |
| The application is built into our website | 1 | | |
| Website Fillable PDF | 1 | | |



CMF Council of
Michigan
Foundations

