

Greetings Indiana Main Street (IMS) Communities!

We hope that your year has been full of successful events, projects, and programs! This year, we have been diligently working on a streamlined reporting process for our local IMS organizations. We know and understand how valuable your time is, so in the following documents we have provided step by step instructions on how to complete the report, a glossary of terms, and a sample report.

The reporting process gives our office an opportunity to utilize the information collected to conduct a yearly assessment of each local organization and to determine eligibility to be re-certified through the IMS program. Part of the assessment is the attached report, which completing this will fulfill the reporting requirement for 2015. Attending a community exchange, Office of Community and Rural Affairs (OCRA) regional conference, or other certified training by IMS fulfills the other portion of the assessment process.

In addition to the re-certification process, the information and feedback collected from this report provides OCRA with the information needed to develop the most effective strategy for our team to provide your organization with the best technical assistance and programming.

We are excited to hear about the projects your local organizations have been working on since January and learning about your plans through 2016. If you have questions about completing the report or need other assistance, please contact your OCRA Community Liaison. If you are unsure who your Community Liaison is, you can find a map on our website: http://www.in.gov/ocra/files/Community_Liaison_Map.pdf.

Respectfully,

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**Instructions:
completing and
submitting the report**

Instructions on completing and submitting the report:

1. To complete the fillable PDF document, click on each highlighted area after each question, type in your information, and then hit the tab key to go to the next question until you are complete with the fillable portion.
2. To complete the portion of the report that is not fillable, you will need to **email** an attachment for each section. Please **include all items as an attachment**. For example:
 - a. The section titled, Board, all requested documents for this section should be included in attachment A.
 - b. The section titled, Committees, all requested documents for this section should be included in attachment B.
 - c. The section titled, Organizational documents, all requested information for this section should be included in attachment C.
 - d. The section titled, IMS by the Numbers, the provided excel spreadsheet should be completed and included as attachment D.
3. ***The report is due January 31st at 4:00pm EST.***
 - a. **Only electronic submissions will be accepted.**
 - b. Please email your completed documents to:
indianamainstreet@ocra.in.gov.

**IMS Year Report:
the following two (2)
pages need to be
filled out**

Contact Information

**Please refer to the step by step guide beginning on page 7 for clarification on any of the below questions.*

Organization Name: _____

Contact Name: _____

Address: _____

Email: _____

Phone Number: _____

Organizational Structure

**Please refer to the step by step guide beginning on page 7 for clarification on any of the below questions.*

How is your Main Street organization legally set up? **Example would be as a 501(c)(3), 501(c)(4), 501(c)(6)*

Please answer the following questions by typing in YES or NO:

- Is your organization current with all filings with the Internal Revenue Service (IRS)? _____
- Is your organization in good standing with the Indiana Secretary of State's office? _____
- Is your organization current with its Business Entity Report filing? _____
- Is your organization in good standing with the Indiana Department of Revenue? _____

If your organization is not legally set up, please list the umbrella or partner organization the Main Street organization is housed:

Board

**Please refer to the sample mid year report attachment for clarification on any of the below questions.*

1. Please include the following in attachment A:
 - a. A current list of board members
 - b. Job description, if you have one, for board members and officers of the board
 - c. A list of regular meeting dates for the board of directors
 - d. One (1) board agenda from January-December 2015
 - e. One (1) board meeting minutes from January-December 2015

Committees

**Please refer to the sample mid year report attachment for clarification on any of the below questions.*

1. Please include the following in attachment B:
 - a. List of committees for the organization
 - b. List of committee meeting dates
 - c. One (1) agenda for EACH committee from January-December 2015
 - d. One (1) set of minutes for EACH committee from January-December 2015

Organizational Documents

**Please refer to sample mid year report attachment for clarification on any of the below questions.*

1. Please include the following in attachment C:
 - a. 2015 and projected 2016 work plan
 - b. 2015 and projected 2016 budget for the organization
 - c. Mission statement for the organization
 - d. A current copy of the organization's by-laws

IMS by the Numbers

**Please refer to the provided 2015 Main Street by the Numbers Annual Report, Instructions, and Sample completed form for clarification on any of the below questions.*

1. Please include the following in attachment D:
 - a. IMS by the Numbers excel spreadsheet

Step by step guide to completing the report

Contact Information:

1. The contact information should be for the local Main Street organization itself.
 - a. If you have a staff person and a physical location for the Main Street office, use that information to fill out this section.
 - b. If you have a staff person but do not have a physical location, use the best contact information knowing it will be used for the organization to receive updates from our office.
 - c. If you do not have a staff person please use either the contact information for your board president or secretary. This information will be used for the organization to receive updates from our office.

Organization Name:

1. What is the legal name of the Main Street organization, or if it is not a legal organization, what is the committee name for the group?
 - a. Examples:
 - i. Rediscover Downtown Liberty, LLC
 - ii. Liberty Downtown Committee, under the umbrella of the Chamber of Commerce

Contact Name:

1. Who is the best contact for the organization?
 - a. If you have a staff person, you would list the staff person.
 - b. If you do not have a staff person, it could be your board president or secretary.
 - i. Please note that whomever you choose as the contact for the organization, it will be their contact information that you will use to complete the contact information section.
 1. Please identify the role of the contact person.
 - a. *Example:*
 - i. *Sam Jones, board president*
 - ii. *Sally Smith, executive director.*

Address:

1. This is the physical address for the organization.
 - a. If the organization does not have an office, what is the best address for information to be mailed to?
 - i. Identify if this is the contact person's home or business address or if this is the address for the organization.
 1. *Example:*
 - a. *1212 Paul Drive – this is the physical address for the organization*
 - b. *1100 W CR – this is the home address of Sam, board president*

Email:

1. Who is the best contact for the organization?
 - a. If you have a staff person, use their email address.
 - b. If you do not have a staff person, it could be the email address or addresses of your board president or secretary.
 - i. *Example:*
 1. sally@downtownmainstreet.org she is the director of downtown Main Street
 2. sam.jones@hotmail.com she is the board president

Phone Number:

1. Who is the best contact for the organization?
 - a. If you have a staff person and an office, use the office phone number.
 - b. If you do not have a staff person or an office, use the best phone number for the organization as either the board president or secretary.
 - i. Example:
 1. 317-000-000 is the phone number for the office
 2. 317-111-1111 is the phone number for the board president

Organizational Structure:

1. This section identifies how your organization is legally set up.
 - a. Most Main Street organizations are legally set up as a 501(c)(3) but there are others who qualified only as a 501(c)(4) or 501(c)(6).
2. How is your Main Street organization legally set up?
 - a. If you are a 501(c) organization, you should have a letter from the Internal Revenue Service (IRS) stating how you are classified.
 - i. Do you have a copy of the above stated letter and know where it is located?
3. Is your organization current with all filings with the IRS?
 - a. Visit the below site for more information on filing your not-for-profits taxes:
 - i. <http://www.irs.gov/Filing/Charities-&-Non-Profits>
4. Is your organization in good standing with the Indiana Secretary of State's Office?
 - a. Has the organization filed its yearly Business Entity Report?
 - i. Visit the below site to see if your organization is current:
 1. <http://www.in.gov/ai/appfiles/sos-berf/>
5. Is your organization in good standing with the Indiana Department of Revenue?
 - a. Visit the below site for more information on filing your organization's taxes in Indiana:
 - i. <https://www.intaxpay.in.gov/>
6. If your organization is not legally set up, please list the umbrella or partner organization the Main Street program is housed:
 - a. If your organization does not have a legal status, how is it structured?
 - i. To answer this question, state whether you are under the umbrella of another organization.
 1. *Example:*
 - a. *We are partnered or housed with the Chamber of Commerce, which is a 501(c)6 organization.*
 - b. *We are a committee of the Economic Development organization, which is a 501(c)3 organization.*
 - i. *Please list the name of the organization or umbrella organization.*

Board

**Please refer to the sample mid year report attachment for clarification on any of the below questions.*

1. Please include the following in attachment A:
 - a. A current list of board members
 - b. Job description, if you have one, for board members and officers of the board
 - c. A list of regular meeting dates for the board of directors
 - d. One (1) board agenda from January-December 2015
 - e. One (1) board meeting minutes from January-December 2015

Committees

**Please refer to the sample mid year report attachment for clarification on any of the below questions.*

2. Please include the following in attachment B:
 - a. List of committees for the organization
 - b. List of committee meeting dates
 - c. One (1) agenda for EACH committee from January-December 2015
 - d. One (1) set of minutes for EACH committee from January-December 2015

Organizational Documents

**Please refer to the sample mid year report attachment for clarification on any of the below questions.*

3. Please include the following in attachment C:
 - a. 2015 and projected 2016 work plan
 - b. 2015 and projected 2016 budget for the organization
 - c. Mission statement for the organization
 - d. A current copy of the organization's by-laws

IMS by the Numbers

**Please refer to the provided 2015 Main Street by the Numbers Annual Report, Instructions, and Sample completed form for clarification on any of the below questions.*

4. Please include a completed copy of the IMS by the Numbers excel spreadsheet for attachment D.
 - a. The provided document titled 2015 Main Street by the numbers Annual Report, Instructions, and Sample completed form has three (3) tabs at the bottom left hand side.
 - i. The first tab is titled: January-December 2015
 1. This is the actual document you will fill out and complete to send back in as attachment D.
 - ii. The second tab is titled: Instructions to fill out form. This is a step by step on what information to collect to complete the form. ***Please note that if your organization has not been collecting this information, it is ok for this year, but will give you an idea of what you will need to collect for next year.***
 - iii. The third tab is titled: Sample completed document. This shows you what a completed form would look like.

Glossary of Terms

Glossary of Terms

1. **Work Plan:** A work plan outlines projects for each committee including project tasks, a timeline, and an estimated budget. See a sample work plan in the *Sample Mid Year Report* attachment.
2. **Budget:** The budget can be a basic income and expense spreadsheet. The budget would capture all projects of the organization along with any projected estimates. See a sample budget in the *Sample Mid Year Report* attachment.
3. **By-laws:** Is a set of rules adopted by an organization chiefly for the government of its members and the regulation of its affairs. See a sample set of by-laws in the *Sample Mid Year Report* attachment.
4. **Organization committee:** The purpose of the organization committee is vital in keeping the board, committees, and overall program sustainable. It is the foundation of a good Main Street group. This committee takes responsibility for managing the financial and logistical aspects of a nonprofit organization.
5. **Promotion committee:** The purpose of the promotion committee is to PROMOTE downtown as the center of commerce, culture, and community life for residents and visitors. The promotion committee must think outside of the box to get people to shop and visit downtown.
6. **Design committee:** The purpose of the Design committee is in shaping the physical appearance/image of downtown to shoppers, investor, business owners, and visitors. This is the visual component of the Main Street Approach and very vital to the success of the program.
7. **Economic Restructuring committee:** The purpose of the economic restructuring committee is to identify new market opportunities for the traditional commercial district, find new uses for historic commercial buildings, and stimulate investment in property. The committee also works with existing businesses in retaining them in the downtown.
8. **Definition of a 501(c)(3):** To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be [organized](#) and [operated](#) exclusively for [exempt purposes](#) set forth in section 501(c)(3), and none of its earnings may [inure](#) to any private shareholder or individual. In addition, it may not be an [action organization](#), *i.e.*, it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

For more information on the 501(c)(3) designation, visit:

[http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Exemption-Requirements-Section-501(c)(3)-Organizations)

9. **Definition of a 501(c)(4):** A local association of employees under Internal Revenue Code section 501(c)(4) is an organization whose membership is limited to employees of a designated person or persons in a particular municipality, and whose net earnings will be devoted exclusively to charitable, educational or recreational purposes. The organization must meet the following requirements:
- a. It must be of a purely local character;
 - b. It must limit its membership to employees of a designated person or persons in a particular locality;
 - c. Its articles of organization, constitution or bylaws must devote its net earnings exclusively to charitable, educational, or recreational purposes; and
 - d. No part of its net earnings may inure to the benefit of any private shareholder or individual.

For more information on the 501(c)(4) designation, visit:

[http://www.irs.gov/Charities-&-Non-Profits/Other-Non-Profits/Local-Association-of-Employees:-501\(c\)\(4\)](http://www.irs.gov/Charities-&-Non-Profits/Other-Non-Profits/Local-Association-of-Employees:-501(c)(4))

10. **Definition of a 501(c)(6):** Section 501(c)(6) of the Internal Revenue Code provides for the exemption of business leagues, chambers of commerce, real estate boards, boards of trade and professional football leagues, which are not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual.

For more information on the 501(c)(6) designation, visit:

<http://www.irs.gov/Charities-&-Non-Profits/Other-Non-Profits/Business-Leagues>

Report Checklist

Report Checklist

___ **Contact Information**

- ___ Completed fillable portion of the assessment
 - ___ Organization Name
 - ___ Contact Name
 - ___ Address
 - ___ Email
 - ___ Phone number

___ **Organizational Structure**

- ___ Completed the fillable portion of the assessment
 - ___ Legal status of organization
 - ___ Answered questions on organization's paperwork and filing with the IRS, Indiana Secretary of State, and Indiana Department of Revenue
 - ___ Structure of organization if not its own not for profit

___ **Board**

- ___ Included all attachments for the "Board" section as attachment A
 - ___ Current list of board members
 - ___ Job description for board members and officers (if you have one)
 - ___ List of regular meeting dates for board
 - ___ One (1) board agenda from January – December 2015
 - ___ One (1) set of board meeting minutes January – December 2015

___ **Committees**

- ___ Included all attachment for the "Committees" section as attachment B
 - ___ List of committees for the organization
 - ___ List of committee meeting dates
 - ___ One (1) agenda for EACH committee from January – December 2015
 - ___ One (1) set of minutes for EACH committee from January – December 2015

___ **Organizational Documents**

- ___ Included all attachments for the "Organizational Documents" section as attachment C
 - ___ 2015 and projected 2016 work plan
 - ___ 2015 and projected 2016 budget of the organization
 - ___ Mission statement for the organization
 - ___ A current copy of the organization's by-laws

___ **IMS by the Numbers**

- ___ Included the completed excel spreadsheet as attachment D

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