

2012 Intermountain CFC Application Training



CFC 101

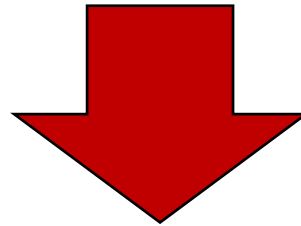


- Established 1961 (51 years)
- Federal employees donated over \$7 billion to non-profit organizations since its inception
- 195 Combined Federal Campaigns (CFC)
- Local CFC is Intermountain CFC, raised over \$3 million in 2011
- Employee designated charity drive runs from 9/1-12/15 each year
- Any 501 (c) (3) non-profit can apply, must meet criteria
- Non-profit organizations reapply each year
- Payments disbursed to non-profits quarterly

CFC Structure

OPM

Sets Policy & Procedures



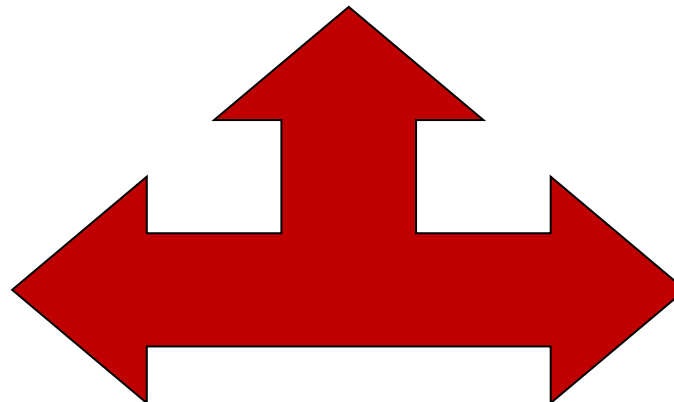
**Local Federal
Coordinating Committee (LFCC)**

*Conducts Local
Campaign
(Intermountain CFC)*



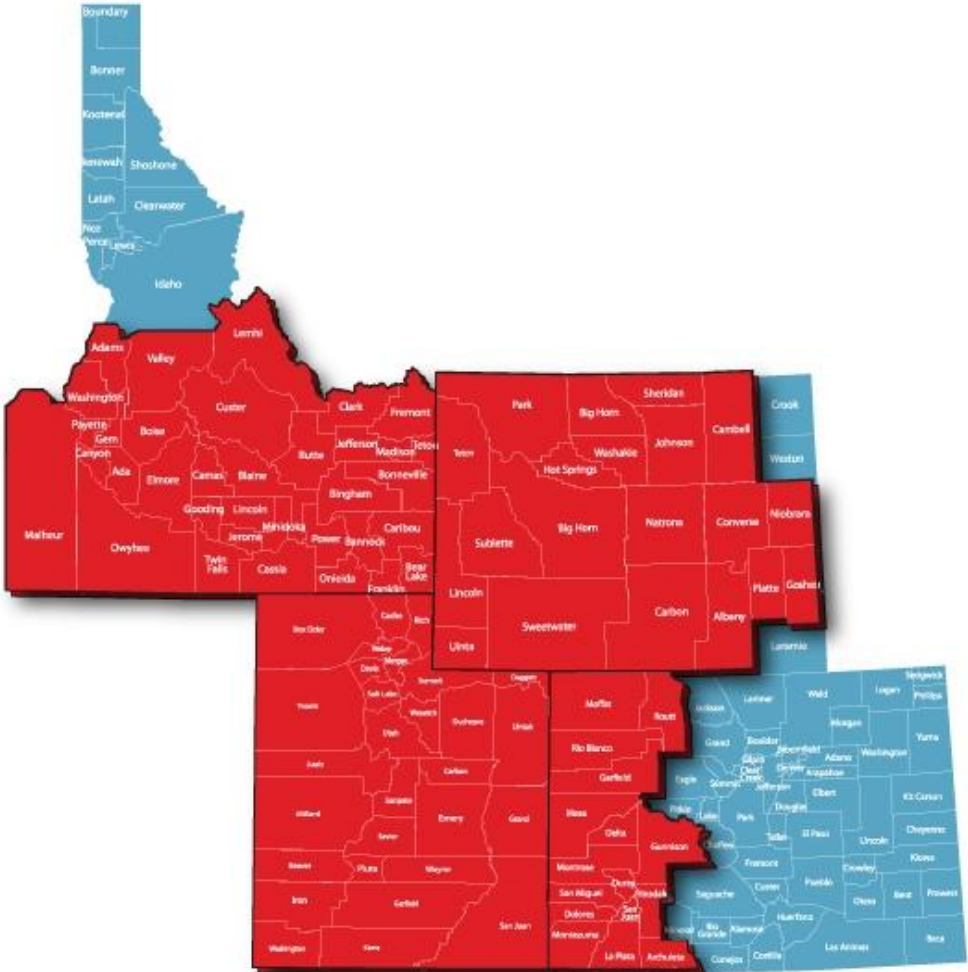
**United Way of
Northern Utah PCFO**

*(Manages Local
Campaign)*



**Local Federations &
Independent Non-
Profit Organizations**
(You)

Intermountain CFC Campaign Territory



Who gives through the Intermountain CFC?



- **Approximately 57,000 federal civilian, military, and postal employees working for 420 different federal agencies within the Intermountain CFC boundaries.**
- **In 2011 federal employees inside our boundaries donated over \$3 million dollars to local, national and international charities through our campaign.**

Who are CFC charities?



- **CFC Charities are 501(c)(3) organizations that provide health and human services.**
- **Organizations may apply and, if approved will be, listed in the CFC brochure and website as either a local, national or an international unaffiliated organization or as a member of a local, national or international federation.**
- **Charities that apply to receive funds through the CFC are required to submit to extensive review of their financial and governance practices prior to acceptance.**

CFC Application Types



- 1. Local Independent Organizations & Members of Federations Application** - most commonly used application.
- 2. Local Federation Application** -used by Federation leadership, it's members use the application listed above. A federation must have 15 or more member organizations, in addition to itself, that individually meet all of the CFC and OPM eligibility criteria.
- 3. Family Support and Youth Activities Application Letter** (aka Morale, Welfare and Recreation organizations or “MWR’s”) – used by organizations on military bases.

What can I do to maximize my CFC contributions?

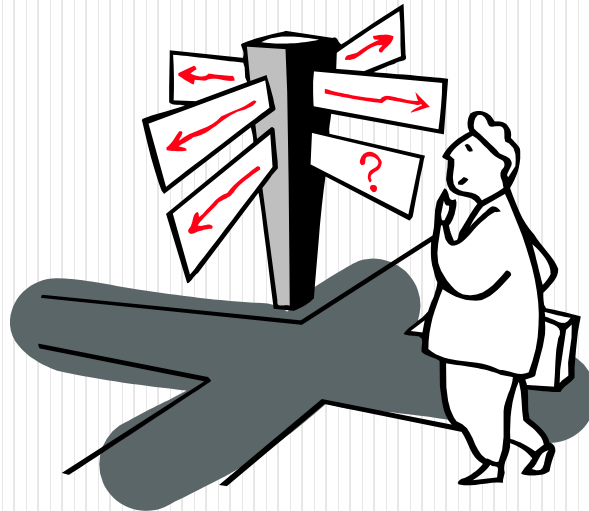


While you may not enter a federal workplace (unless invited as part of a CFC event) to directly solicit contributions, there are approved ways to promote your cause to federal employees.

- Participate in CFC kickoff events.
- Use your own website and promotional materials to attract CFC donors.
- Hang a CFC “Approved Charity” sticker in your lobby or other high-traffic area.
- Send a “thank-you” note to federal employees who release their name/contact info on the pledge form.
- Submit success stories and examples of what you can do with specific contribution amounts for inclusion on our Website.

2012 Application Tips

Local Independent Organizations or Federation Members



Where Can I Find Applications?



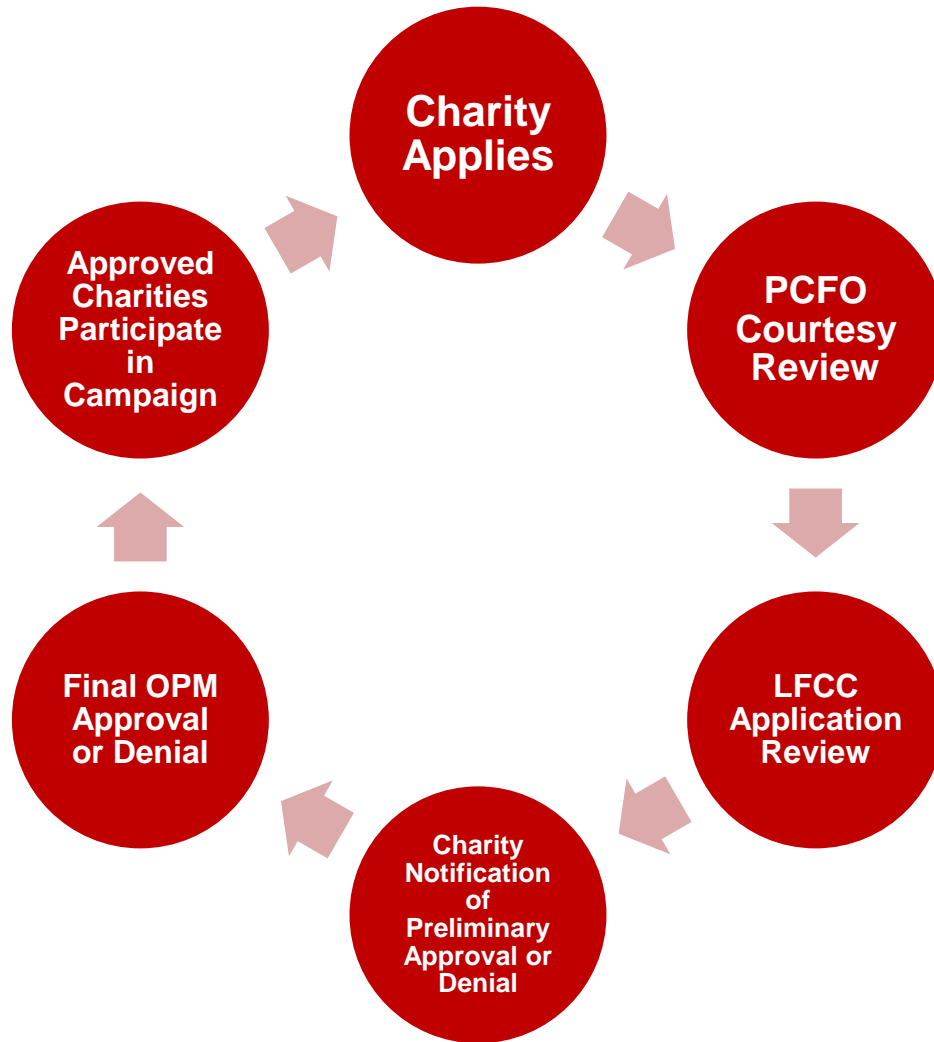
www.intermountaincfc.org

Key Application Dates



- March 14:** Final day for application courtesy review
- March 28:** **Application deadline**
- April 30:** Deadline for LFCC to notify local organizations of eligibility decisions in writing.
- May 14:** Deadline to appeal denials to LFCC
- June 4 :** Deadline for decisions by LFCC on all local organization appeals
- July 31:** Target date for OPM completion of local appeal reviews

Cycle of a CFC Application



Basic Requirements



Before you apply confirm you meet basic CFC requirements:

- **501 (c) (3) status – confirm your status with the IRS**
- **Open for business at least 15 hours per week with a dedicated phone line and physical address**
- **990 tax form or 990 pro forma (if under 100k in revenue)**
- **Organizations over 100k in revenue must provide an audit report (not review) demonstrating the use of GAAP and GAAS and use an accrual method**

2012 Application Instructions

Local Independent Organizations or Federation Members



Application Instructions



Application Page 9 – Basic Information

- Fill out organization name, EIN, CFC code, contact information and disbursement information.

Application Instructions



Application Page 10, Item 1

Check the appropriate box for presence:

- Local
- Adjacent (campaign touching Intermountain CFC's borders)
- Statewide presence (providing services in 2011 covering 30% of the geographic boundaries or programs affecting 30% of the states population)

Application Instructions



Application Page 10, Item 1 (continued)

Include **Attachment A (see example):**

- List actual services, benefits, assistance or programs activities provided in 2011 AND how they affect human health/welfare .
- List specific services delivered in 2011

Application Instructions



Application Page 11, Item 2

Check the box and include as **Attachment B** a copy of your organization's most recent IRS determination letter.

- Note: if the name on the IRS determination differs from your 990 or audited financial statement you must provide documentation from the IRS or state government (DBA) authorizing the name change

Application Instructions



Application Page 11, Item 3

Check the appropriate box

- Your organization is not part of a group exemption
- Your organization is part of a group exemption
- Your organization is a bona-fide chapter or affiliate operating under a national organization's corporate tax exemption

Application Instructions



Application Page 11, Item 4

- **Check box certifying that your organization is a health a human services organization. This box must be checked.**

Application Instructions



Application Page 11-12, Item 5

Check the box that applies:

Check box 1 if your organization reports more than \$250,000 in revenues on IRS form 990 or pro-forma and:

- Accounts for its funds on an accrual basis in accordance with GAAP
- Has an annual fiscal audit prepared by an independent CPA in accordance with GAAS.

Include Attachment C – copy of auditors report with complete audited financial statement for a fiscal period ending no earlier than June 30, 2010.

Application Instructions



Application Page 11-12, Item 5 (continued)

Check the box that applies:

Check box 2 if your organization reports at least \$100,000 but less than \$250,000 in revenues on IRS form 990 or pro-forma and:

- Accounts for its funds on an accrual basis in accordance with GAAP
- Has an annual fiscal audit prepared by an independent CPA in accordance with GAAS.

Application Instructions



Application Page 11-12, Item 5 (continued)

Check box 2 if your organization reports total revenue of less than \$100,000 on IRS form 990 or pro forma and:

- Accounts for its funds on an accrual basis in accordance with GAAP,
- Has an annual fiscal audit prepared by a independent CPA in accordance with GAAS.

Note: Audit is not required to be submitted with application but must be provided if requested.

Application Instructions



Application Page 11-12, Item 5 (continued)

Check box 3 if your organization reports total revenue less than \$100,000 on IRS form 990 or pro forma and:

- Has controls in place to ensure funds are properly accounted for and that it can provide accurate, timely financial information if requested.

Application Instructions



Application Page 12, Item 6

Check box 1 if:

Your organization prepared and submitted to the IRS a complete IRS form 990 for the fiscal period ending no earlier than June 30, 2010.

- Include as **Attachment D** a copy of IRS form 990
 - Signed by an Officer. The preparer's signature is not sufficient.
 - Must include list of Board of Directors showing the majority are uncompensated.

Note: 990EZ, 990PF or other forms are not accepted

Application Instructions



Application Page 12, Item 6 (continued)

Check box 2 if:

Your organization is not required to prepare and submit an IRS form 990 for the fiscal period ending no earlier than June 30, 2010.

- Include as **Attachment D** a copy of IRS form 990 or pro forma
 - **Pro forma = selected pages of the IRS form 990**

Note: 990EZ, 990PF or other forms are not accepted

Pro Forma Instructions



Application Page 12, Item 6 (continued)

Include as **Attachment D** a copy of IRS form 990 pro forma

1. Download IRS Form 990 at www.irs.gov
2. Complete: Part I (Summary and Part II, Signature Block), Part VII (Compensations sections A and B), Part VIII (Statement of Revenues), Part IX (Statement of Functional Expenses) and Part XII* (Financial Statements and Reporting)

*Note: if you filed a 2009 IRS Form 990 because your fiscal period ended prior to 12/31/2010, the Financial Statements and Reporting will be found as Part XI, not Part XII.

Application Instructions



Application Page 12, Item 7

Calculate your organizations administrative and fundraising rate (AFR) using your IRS Form 990 (or pro forma).

- Add the amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to the amount on Line 25, Column D (Fundraising Expenses), and divide the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue).

Note: No other may be used for this calculation, list all percentages to the tenth of a percent (e.g. 10.56%, should be 10.6%)

Application Instructions



Application Page 12, Item 8

Check the box to certify that an active and responsible governing body, whose members have no material conflict of interest and the majority serve without compensation, directs your organization.

Application Instructions



Application Page 12, Item 9

Check the box certifying the your organization will not sell or lease CFC the contributors list.

Application Instructions



Application Page 12, Item 10

Check the box certifying the your organization conducts publicity and promotional activities based on its actual program and operations and that these activities and truthful and no-deceptive, include all material facts and make no exaggerations or misleading claims.

Application Instructions



Application Page 12-11, Item 11

Check the box certifying that your organization will effectively use the funds contributed for it's announced purposes.

Application Instructions



Application Page 13, Item 12

Check the box certifying that your organization is in compliance with all statues, Executive orders, and regulations restricting US Persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions by the US Dept. of the Treasury's Office of Foreign Asset Controls...

Note: In a nutshell, certify that your organization is not affiliated with or sending money to illegal terrorist groups.

Application Instructions



Application Page 13, Item 13

Attachment E – 25- Word Statement, taxonomy code and organization information

1. Download **Attachment E** at www.intermountaincfc.org/Charities/ApplicationsandInstructions
2. Fill out the **Attachment E** spread sheet, row three only.
3. Attach one copy to your application
4. E-mail another copy to Debbie Noseworthy at dnoseworthy@uwnu.org

25-Word Statement



Application Page 13, Item 13 (continued)

EXAMPLE

A Boise area nonprofit agency working since 1985 to help Treasure Valley families with housing, food, education and spiritual needs.

Note: Statements longer than 25 words will be edited by the CFC.

Taxonomy Codes



Application Page 13, Item 13 (continued)

Identify up to three categories, in priority order, which most closely identifies the type of mission, services and activities provided.

- Taxonomy codes are listed in the instructional pages preceding the application on page 7.

Completed Applications



- Must be submitted by March 28, 2012.
- If your organization is participating as a member of a federation, you must submit the application directly to the federation.
- Application must be mailed. Mailing addresses are as follows: (next slide)

Send Completed Applications to the Intermountain CFC in your area:



Utah, Wyoming (except Teton County) and Colorado (except Dolores, Montezuma, La Plata and Archuleta counties) organizations , mail applications to:

CFC Applications

ATTN: Bruce Jacobs

2955 Harrison Blvd., Suite 201

Ogden, UT 84403

Southwest Idaho organizations (including Malheur County, OR) mail applications to:

CFC Applications

ATTN: Robynn Browne

P.O. Box 7963

Boise, Idaho 83707

Southeast Idaho and Teton County, WY organizations , mail applications to:

CFC Applications

ATTN: Jan Ogilvie

U.S. Department of Energy

M/S 1240

1955 Fremont Ave.

Idaho Falls, ID 83415

Southwest Colorado organizations

(Dolores, Archuleta, La Plata and Montezuma counties) mail applications to:

Dolores Public Lands Office

ATTN: Toni Kelly/Megg Heath-CFC Co-Chairs

29211 Highway 184

Dolores, CO 81323

Questions



Thank you for attending our 2012 CFC Application Training!

We look forward to receiving your application!



Please contact us anytime with questions or suggestions.