



Choose One. This application is for the 2016 Combined Federal Campaign and

BOTH OKALOOSA & WALTON

OKALOOSA COUNTY ONLY

WALTON COUNTY ONLY

2016 United Way Allocations to be distributed in 2017.  
Date/Time Received \_\_\_\_\_

**2016 UNITED WAY OF OKALOOSA AND WALTON COUNTIES and  
FLORIDA PANHANDLE COMBINED FEDERAL CAMPAIGN  
APPLICATION for 2016 FUNDING**

These instructions and forms are intended to assist local charitable organizations in the process of applying for 2016 funding from United Way of Okaloosa and Walton Counties (United Way and UWOW) and from Florida Panhandle Combined Federal Campaign (CFC). To be considered, this application and all requested attachments must be complete and submitted by 5 pm, Monday, December 28, 2015. **Late, incomplete or out-of-date applications and attachments will not be considered as will email or facsimile submissions and handwritten applications or attachments.** The certifying official’s signature must be original (blue ink, please). No automatic pens and/or signature stamps please.

Again this year United Way will use the CFC application as part of its own application. You will not need to complete a second and separate application. The middle portion of this application contains instructions on how to complete the CFC application. The CFC application itself follows. Combined with the first seven pages they constitute the full United Way Funding Application. Acceptance into the 2016 CFC is determined by the Local Federal Coordinating Committee (LFCC). Acceptance as a United Way Partner Agency requires recommendation by United Way Funds Distribution and approval by the United Way of Okaloosa and Walton Counties Board of Directors. **Please note an earlier required submission deadline: 5 pm, Monday, December 28, 2015.**

Legal Name of Applying Organization \_\_\_\_\_

For purposes of this application, identify:

- A primary Contact Person: \_\_\_\_\_
- A telephone number for this person: \_\_\_\_\_
- An email address for this person: \_\_\_\_\_
- The amount of 2016 funding requested: \$ \_\_\_\_\_
- Realizing that UWOW’s allocation is “unrestricted,” in fewer than 100 words, how do you plan to utilize United Way dollars received in 2017? Use additional pages if necessary.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Beneficiary Data**

Nonprofit organizations serve individuals and families each year ... *often more than once in a year.* To support its *Case for Giving* United Way requires community agency beneficiary information in the form of Units of Service. A commonly accepted definition for a *Unit of Service* is: Any individual or family given care – as in, “200 unique children attended Crestview’s Center Youth Organization at least once during 2015” or, “47 couples were counseled for marital problems in 2015 by the Counseling House of Freeport.” For food, please use “number of meals” provided. Please define a *Unit of Service* for your organization and then enter the number of 2015 Units of Service you provided for each community listed.

**2015 Beneficiary Data**

Agency Legal Name \_\_\_\_\_

Our Unit of Service is defined as: \_\_\_\_\_

If you maintain a waiting list, how many names does it contain? \_\_\_\_\_

**2015 Units of Service**

**Okaloosa County**

- |                   |       |                    |       |
|-------------------|-------|--------------------|-------|
| Auburn            | _____ | Holt               | _____ |
| Baker             | _____ | Laurel Hill        | _____ |
| Blackman          | _____ | Mary Esther        | _____ |
| Campton           | _____ | Milligan           | _____ |
| Cannon Town       | _____ | Niceville          | _____ |
| Cinco Bayou       | _____ | Ocean City         | _____ |
| Crestview         | _____ | Shalimar           | _____ |
| Destin            | _____ | Valparaiso         | _____ |
| Fort Walton Beach | _____ | Wright             | _____ |
| Good Hope         | _____ | Other Okaloosa Co. | _____ |

**Total Okaloosa County** \_\_\_\_\_

**Walton County**

- |                           |       |                     |       |
|---------------------------|-------|---------------------|-------|
| <i>30A Neighborhoods*</i> | _____ | Glendale            | _____ |
| Bruce                     | _____ | Miramar Beach       | _____ |
| Clear Springs             | _____ | Mossy Head          | _____ |
| Darlington                | _____ | Paxton              | _____ |
| De Funiak Springs         | _____ | Point Washington    | _____ |
| Eucheeanna                | _____ | Portland            | _____ |
| Freeport                  | _____ | Redbay              | _____ |
| Gaskin                    | _____ | Sandestin           | _____ |
|                           |       | Other Walton County | _____ |

**Total Walton County** \_\_\_\_\_

<b>*30A Neighborhoods</b>	
Alys Beach	Rosemary Beach
Blue Mountain Beach	Santa Rosa Beach
Carillon Beach	Seaside
Dune Allen	Watercolor
Grayton Beach	Watersound
Inlet Beach	Other 30A

- |   |       |
|---|-------|
| <b>Escambia, Covington and Geneva Counties, Alabama</b>         | _____ |
| <b>Santa Rosa, Washington, Holmes And Bay Counties, Florida</b> | _____ |
| <b>Other/Unknown</b>  | _____ |

**Total 2015 Units of Service** \_\_\_\_\_

**SERVICE CENTER LOCATIONS**

In our annual brochure, to better show where you have offices, please list all Okaloosa and Walton County Service Center Locations, their Addresses, Phone Numbers and any other pertinent contact information. Use additional paper if needed.

1. _____	2. _____	3. _____	4. _____
_____	_____	_____	_____
_____	_____	_____	_____
5. _____	6. _____	7. _____	8. _____
_____	_____	_____	_____
_____	_____	_____	_____
9. _____	10. _____	11. _____	12. _____
_____	_____	_____	_____
_____	_____	_____	_____

**Required Attachments to the Application**

A list of required CFC documents appears on Page 7 of the 2016 CFC Application. United Way requires one additional document: a list of your Board of Directors, their terms, and your 2014 and 2015 board meeting dates. Here is the full list of required attachments (A, B, C, D, and E are required by both CFC *and* United Way):

- Attachment A – Documentation of local presence
- Attachment B – IRS determination letter
- Attachment C – Audited Financial Statements (if total revenues are \$250,000 or greater)
- Attachment D – IRS Form 990 (990 EZs are not acceptable)
- Attachment E – 25 Word Statement
- Attachment F – List of Board of Directors, Terms and 2014 and 2015 Meeting Dates

**BUDGET**

What are the results from your internal 2015 United Way employee campaign? \$ \_\_\_\_\_  
In 2016 we expect to stage the following Fund Raising events (list dates if possible): \_\_\_\_\_

Our Fiscal Year runs from (date) \_\_\_\_\_ through \_\_\_\_\_

**Agency Legal Name** \_\_\_\_\_

Other anticipated 2016 funding sources: Federal \$ \_\_\_\_\_ State \$ \_\_\_\_\_ Other United Ways \$ \_\_\_\_\_ Okaloosa County \$ \_\_\_\_\_ Walton County \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

No. Full Time Employees \_\_\_\_\_ No. Part Time Employees \_\_\_\_\_ No. Volunteers \_\_\_\_\_

Please enter your current fiscal year income and expenditures for each county:

**2015 Expenses and Income**

<b>Expenses</b>	<b>Okaloosa Budget</b>	<b>Walton Budget</b>
Salaries		
Employee Taxes		
Employee Benefits		
Professional Fees		
Travel		
Meetings and conferences		
Office Supplies		
Telephone		
Postage and Shipping		
Occupancy		
Equipment (rental and maintenance)		
Printing and Publications		
Assistance to Individuals		
Membership Dues		
Payments to Affiliate Organizations		
Miscellaneous		
Other		
<b>Total</b>		
<b>Expenses</b>		

<b>Income</b>	<b>Okaloosa Budget</b>	<b>Walton Budget</b>
Contributions		
Special Events		
City Grants		
County Grants		
State Grants		
Federal Grants		
Membership Dues		
Program Fees		
Sales to Public		
Investment Income		
Foundations		
Miscellaneous		
Combined Federal Campaign		
United Way Okaloosa/Walton		
Other United Ways		
<b>Total</b>		
<b>Income</b>		



## PARTNER AGENCY COOPERATIVE AGREEMENT

United Way's mission is, "To provide leadership and resources to those in need." For that partnership to be successful, this agreement exists between United Way and:

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(Partner Agency Name)

We agree to:

- Adhere to all Certification Standards and Affiliation Guidelines.
- Demonstrate to United Way that management and general operating costs do not exceed 25% of the organization's total annual operating budget.
- Participate actively in promoting United Way's annual fundraising drive by encouraging and enlisting the participation of our governing body, staff, and volunteers.
- Conduct an annual United Way employee campaign offering payroll deduction.

Because of United Way's brand equity, Partner Agencies gain significant credibility by belonging to the United Way Family of Partner Agencies. Funding recipients are therefore required to identify their affiliation with United Way by proudly displaying the United Way logo and name on letterhead, brochures and newsletters.

United Way was established on the concept that a single campaign at the workplace for multiple agencies, programs and services results in a more cost effective and accountable means of raising charitable dollars to serve the community's health and human service needs. Fundraising for agency self-support must not compete with or jeopardize United Way's annual campaign. Partner Agencies are expected to do all they can to support a successful United Way campaign and will not conduct fundraising efforts at the workplace during the United Way campaign period.

Should a Partner Agency fail to abide by these agreements, or should it discontinue providing the services to the community as recognized by United Way, the United Way Board of Directors may terminate this agreement, at its discretion, and the balance of allocated funds will not be disbursed.

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(Signature)

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(Title)

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(Print Name)

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(Date)



## ANTI-TERRORISM COMPLIANCE AGREEMENT

In compliance with the USA PATRIOT ACT and other counterterrorism laws, the United Way of Okaloosa and Walton Counties, 112 Tupelo Avenue, Fort Walton Beach, FL 32548, requires that each applying agency certify the following:

"I hereby certify on behalf of \_\_\_\_\_ (name of grantee/agency) that all United Way funds and donations will be used in compliance with all applicable anti-terrorist financing and asset control laws, statutes and executive orders."

Organization Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Federal ID Number (EIN) \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Print)



## Suggested Agenda for Agency Site Schedules and Visits

At an orientation in January United Way Funds Distribution volunteers will be assigned to three sets of panels of between five and fifteen volunteers. The Panels will be grouped by *area of focus*: Children and Education, Health and Prevention, and Financial Stability and Disaster Readiness. At February meetings of the panels, the panelists will hear presentations from a team of financial volunteers (*actually an additional Funds Distribution panel*) charged with reviewing the financial data agencies submit in their applications (budget, 990, etc.). Partner Agency Site Visits will occur in March, April or May. A Panel assigned to a specific *area of focus* will visit each agency to hear presentations by the executive director and volunteer leadership and then tour the agency. These Site Visits will replace the presentations made at either the United Way building in Fort Walton Beach or at CHELCO in Defuniak Springs. The Fund Distribution season will be capped by a meeting of these same volunteers in June where their recommendations will lead to a Goal Setting decision by the United Way board of directors in July.

To schedule the Site Visit a representative from the panel will call you. If an agency has multiple locations or if the agency offices are located outside of Okaloosa or Walton Counties, efforts must be made to settle time and location to include providing directions from United Way's office. Panels will visit up to four agencies on the day of your visit so the agency must help the panel maintain a tight schedule (see sample *site visit agenda* below). Panelist each have three ring binders to help them in the process. Partner Agencies are asked to "three-hole punch" any handouts distributed at these site visits.

Targeted schedule for a panel on a Site Visit day: Visit Agency One at 8:00 and hear the agency presentation, tour the agency at 8:30, and leave at 9:15 for the next agency, and so on. This is your agency's opportunity to show off its facilities, materials and staff. Please be ready for them.

8:00 – 9:15 Site Visit Agency 1

9:30 – 10:45 Site Visit Agency 2

11:00 – 12:15 Site Visit Agency 3

### SAMPLE SITE VISIT AGENDA

**8:00 – 8:30** The agency's executive director and board chair make welcoming remarks before a *presentation on the agency's mission and programs. They respond to panel questions including those on finances. A "must" final question should be, "In your application you asked for \$XX,XXX. Please explain how it will be used."*

**8:30 – 9:15** A *tour of the agency should follow. Interaction with clients is encouraged. Panelists may casually observe cleanliness, organization and recognition that United Way funds are used (i.e., a "United Way Works Here sign is a nice touch). Showcasing staff is also recommended.*



# COMBINED FEDERAL CAMPAIGN

## 2016 Application Instructions for Local Independent Organizations and Members of Federations

### **BACKGROUND**

Enclosed is the model application for use by local independent organizations applying to participate in the Combined Federal Campaign (CFC) and for use by local federation members to submit to the local federations to which they belong. The following instructions and form are intended to assist charitable organizations in applying for participation in the CFC. All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. The current CFC regulations can be viewed on our website at [www.opm.gov/cfc](http://www.opm.gov/cfc). Additional copies of the application can also be downloaded from the website.

All required documents and attachments must be complete and submitted before the application deadline each year. ***The CFC will not accept late applications. It is the applicant's responsibility to submit its application and information by the scheduled deadline. Requests for consideration after the deadline will not be considered.***

***Documents that did not exist at the time of the application deadline will not be accepted during the appeals process.*** Organizations that apply for local eligibility and are found ineligible will have an opportunity to appeal to the Local Federal Coordinating Committee (LFCC) for reconsideration. If found ineligible on appeal by the LFCC, the organization may appeal the LFCC's decision to the Director of the Office of Personnel Management (OPM). The Director's

decision is final for administrative purposes. Appellants should ensure that their appeals are complete and responsive to the actual reasons for the LFCC denial decision.

Each LFCC determines the application deadline for organizations seeking local eligibility. Since local dates will vary, please check with the local CFC for local application deadlines and filing information. Local campaign contact information can be found on the CFC website at [www.opm.gov/cfc/Search/Locator.asp](http://www.opm.gov/cfc/Search/Locator.asp).

If a local application form is available, OPM suggests that organizations use the local application provided when applying to the CFC.

The CFC will not accept application forms with modifications to any of the certification statements.

In order to determine whether an organization may participate in the campaign, the LFCC may request evidence of corrective action regarding any prior violation of regulation or directive, sanction, or penalty, as appropriate. The LFCC will decide whether the organization has demonstrated, to the LFCC's satisfaction, that the organization has taken appropriate corrective action. Failure to demonstrate satisfactory corrective action or to respond to the LFCC's request for information within 10 business days of the date of the request may result in a recommendation to OPM that the organization will not be included in the Charity List. The

Director's decision will be communi-cated in writing to the organization.

## **DEFINITIONS**

**Organization** Name of the applicant organization, as it appears in the IRS Business Master File. If the name of the organization differs from the name that appears on the IRS determination letter, IRS Form 990, or audited financial statements, official documentation from the IRS or state government authorizing use of this name must accompany the application. The EIN must be included.

**Employer Identification Number (EIN)** The nine-digit EIN assigned to the organization by the IRS and appearing on the IRS Form 990 submitted with this application.

**5 Digit CFC Number** The 5 digit number assigned to the organization by the CFC. Organizations that did not previously participate in the CFC should leave this field blank.

**Organization Address** A physical street address must be provided - Post Office Box addresses will not be accepted. This is the administrative office address that will be used to assign a 5-digit CFC code.

Check the box below the address to denote that it is different from the address submitted with the 2015 CFC application.

**Service Office Address** The location where services are provided (if different from the Organization Address).

**Telephone** Organization's telephone number.

**Contact Person** The contact person is the individual to whom the CFC will direct communications. This may be any individual in the organization.

**Contact Title** Self-explanatory

**Contact Address** Contact person's mailing address if different than the organization's Address. Post Office Boxes may be used. Participation decision letters and other CFC communications will be sent to the contact person

at this address.

**Contact Telephone** Contact person's telephone number, if different than the organization's telephone number.

**Fax** Contact person's fax number.

**Contact E-Mail Address(es)** Contact person's electronic mail address. Applicants are encouraged to provide more than one email address.

**Website Address** List one complete Internet address of the applicant organization (no e-mail addresses). This information is required, if the organization has an Internet address.

**Disbursement Address** List the address where paper checks will be sent, if different from mailing address. Post office boxes may be used for the disbursement address.

**Electronic Funds Transfer (EFT) Information** List the Routing and Account numbers, along with the name of the financial institution, where funds should be disbursed. This is an optional method for receipt of CFC contributions. NOTE: Some campaigns may elect not to disburse funds electronically.

## **INSTRUCTIONS**

For details regarding CFC eligibility requirements for local independent organizations and federation members, refer to CFC Guidance Memoranda on the CFC website at [www.opm.gov/cfc](http://www.opm.gov/cfc).

Applicants must check the box next to each certification statement to demonstrate agreement to comply with the statement and to certify that it meets the requirement. Failure to provide a check mark for each of the statements will be considered a refusal to certify and will result in the denial of the application.

### **Item 1**

**Include as Attachment A supporting statements and/or documentation demonstrating to the satisfaction of the LFCC that the organization has a substantial local presence in the geographical area covered by the local campaign. Attachment A** must also include a

description of the actual services, benefits, assistance, or program activities. provided by the organization in calendar year 2015 and how those programs, services, benefits, etc. affect human health and welfare of the target population (see Certification #4). Organizations are encouraged to list the number of beneficiaries of each service and/or the value of financial assistance provided in each location.

Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the organization. The office may be staffed by volunteers. Substantial local presence cannot be met on the basis of services provided solely through an “800” telephone number or by disseminating information or publications via the U.S. Postal Service, the Internet, or a combination thereof. (Information on the geographic boundaries of local CFC Campaigns can be found on the CFC website at [www.opm.gov/cfc/Search/Locator.asp](http://www.opm.gov/cfc/Search/Locator.asp).)

If the office where the services are provided (as described in Attachment A) is different from the organization’s main address (as listed on page 8), enter the address of the location where the services are provided.

### **Item 2**

**Include as Attachment B a copy of the organization’s most recent IRS determination letter.** If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statements, documentation from the IRS or state government authorizing this name change must accompany the application.

Organizations that are part of an IRS group exemption must provide a copy of the IRS letter granting the group exemption, as well as the current list of subordinates that are covered by the group exemption. The EIN on the applicant’s Form 990 must match the EIN on the current list of subordinates.

Bona-fide chapters or affiliates of a national

organization that do not have an IRS determination letter for the local organization must provide a certification signed by either the Chief Executive Officer (CEO) or CEO equivalent of the national organization and dated on or after October 1, 2015, stating the local charitable organization operates as a bona-fide chapter or affiliate in good standing of the national organization and it is covered by the national organization’s 501(c)(3) tax-exemption, IRS Form 990 and audited financial statements. A copy of the national organization’s 501(c)(3) letter must accompany the CEO’s certification.

Please review CFC Memorandum 2009-4 for more information on this requirement and examples of supporting documentation ([www.opm.gov/cfc](http://www.opm.gov/cfc)).

Each applicant’s 501(c)(3) status will be verified with the IRS. Applicants whose current 501(c)(3) status cannot be confirmed by the IRS will be denied participation. OPM encourages organizations to verify their current tax-exempt status prior to submitting a CFC application. This can be done by contacting the IRS at (877) 829-5500.

### **Item 3**

Check the appropriate box.

Listing of a national organization, as well as its local affiliate organization, is permitted. Each national or local organization must individually meet all of the eligibility criteria and submit independent documentation as required in 5 C.F.R. §950.202, §950.203 or §950.204 to be included in the Charity List, except that a local affiliate of a national organization that is not separately incorporated, in lieu of its own 26 USC 501(c)(3) tax exemption letter and, to the extent required by §950.204(b)(2)(ii), audited financial statements, may submit the national organization’s 26 USC 501(c)(3) tax exemption letter and audited financial statements, but must provide its own pro forma IRS Form 990 (see Item 6) for CFC purposes.

A national organization may waive its listing in the National/International or International parts of the Charity List in favor of its local affiliate by following the procedures set forth in 5 C.F.R. §950.201(c).

**Item 4**

Self-explanatory. Human health and welfare services provided in calendar year 2015 must be reflected in *Attachment A*.

**Item 5**

Check the appropriate box.

**Organizations with \$250,000 or more in annual revenue, as reported on the IRS Form 990, are required to submit an annual audit of fiscal operations by an independent certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS).** The audited financial statements and IRS Form 990 must be prepared using the accrual method of accounting and cover the same fiscal period that ended not more than 18 months prior to January 2016 (i.e. ending on or after June 30, 2014).

**Include as *Attachment C* a copy of the auditor’s report and the organization’s complete audited annual financial statements.** The audited financial statements must include all statements and audit notes as required by GAAP. The Independent Auditor’s Report must include the signature of the auditor or the auditing firm.

The organization must certify that it accounts for its funds in accordance with Generally Accepted Accounting Principles (GAAP) and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with GAAS. Note that GAAP requires the use of the accrual method of accounting. No other basis of accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

OR

▪ **Organizations with total revenue of at least \$100,000 but less than \$250,000: the certifying official must certify that the organization accounts for its funds in accordance with GAAP and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with GAAS.** The organization is not required to submit a copy of the audited financial statements with the CFC application. However, the information must be provided to OPM or the

LFCC upon request. Note that GAAP requires the use of the accrual method of accounting. No other basis of accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

OR

▪ **Organizations with total revenue of less than \$100,000: the certifying official must certify the organization has controls in place to ensure funds are properly accounted for and it can provide accurate timely financial information to interested parties.** It is not required to submit financial documentation with the CFC application or maintain its financial records in accordance with GAAP.

Bona-fide chapters or local affiliates of a national organization that are not separately incorporated whose pro forma IRS Form 990 reports revenues over \$250,000 and whose financial operations are covered by an audit of the national organization may submit the national organization’s audited financial statements together with a certification from the national organization’s Chief Executive Officer (CEO) or CEO equivalent stating that it operates as a bona-fide affiliate in good standing of the national organization and is covered by the national organization’s 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements. (See requirements under Item #2 for bona-fide chapters or local affiliates.)

Bona-fide chapters of a national organization that are not separately incorporated whose pro forma IRS Form 990 reports revenues of at least \$100,000 but less than \$250,000 and whose financial operations are covered by an audit of the national organization may certify it has an audit of its fiscal operations completed annually if it, at the time of the certification, is in good standing of the national organization and is covered by the national organization’s 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements. This organization is not required to submit with its application the national organization’s audited financial statements. However, it must be able to supply this documentation to the LFCC or OPM upon request. (See requirements under Item #2 for bona-fide chapters or local affiliates.)

### Item 6

Check the appropriate box. **Include as Attachment D a copy of the complete, signed IRS Form 990 for a period ended not more than 18 months prior to January 2016 (i.e. June 30, 2014).** The IRS Form 990 must include a signature in the block marked “Signature of officer”; the preparer’s signature alone is not sufficient. Organizations that file the IRS Form 990 electronically may submit a signed copy of the IRS Form 8879-EO or IRS Form 8453-EO in lieu of a signature on the IRS Form 990.

The CFC will compare the number of voting members disclosed in Part I, Line 3 with the number of individuals that have the ‘individual trustee or director’ or ‘institutional trustee’ position selected in Part VII, Column C. If the number in Part I is more than the number in Part VII, the organization must provide an explanation for the difference. Failure to clarify the difference or to timely file an amended IRS Form 990 with the IRS may result in the denial of the application.

Please review CFC Memoranda for additional information on the IRS Form 990 requirements, including the presentation of the governing body and expenses.

A complete IRS Form 990 is required, including all supplemental statements and schedules, if applicable, with the exception of Schedule B, to be eligible for the CFC. If the Internal Revenue Service does not require the organization to file the Form 990 (long form) it must complete and submit a pro forma IRS Form 990 (see instructions below). IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. Organizations that file these forms must submit a pro forma IRS Form 990.

**Pro forma IRS Form 990 Instructions** – The IRS Form 990 (long form) can be downloaded from the IRS website ([www.irs.gov](http://www.irs.gov)). The following sections must be completed: Page 1, Items A-M; Part I (Summary) Lines 1-4 only; Part II (Signature Block); Part VII (Compensation section A only); Part VIII (Statement of Revenues); Part IX (Statement of Functional Expenses), and; Part XII (Financial Statements and Reporting).

The audited financial statements and IRS Form

990 must be prepared using the accrual method of accounting and cover the same fiscal period ended not more than 18 months prior to January 2016 (i.e. ending on or after June 30, 2014). Organizations with total revenue of less than \$100,000 are not required to use the accrual method of accounting.

### Item 7

**Calculate and enter the organization’s annual percentage for administrative and fundraising expenses.** This percentage is computed from the IRS Form 990 submitted with this application. Add the amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to the amount in Line 25, Column D (Fundraising Expenses), and divide the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue).

No other methods may be used to calculate this percentage. All percentages must be listed to the tenth of a percent (e.g. 15.7%).

Charities which do not reflect administrative and fundraising expenses in the Statement of Functional Expenses of the IRS Form 990, resulting in a 0% rate, but show such expenses on the audited financial statement will be denied unless the audited financial statements specifically state that these services were donated.

### Item 8

The CFC uses Part VII of the IRS Form 990 to verify that a majority of the governing body served without compensation. The IRS Form 990 instructions define a director/trustee as member of the governing body with voting rights. These are the individuals that will be reviewed. Cases where 50% of the board received compensation and 50% of the board was not compensated will be denied, regardless of the amount of the compensation.

### Item 9

Self-explanatory

### Item 10

Self-explanatory

### Item 11

Self-explanatory

### Item 12

Each federation and independent organization applying to participate in the CFC must, as a condition of participation, certify that it is in compliance with all statutes, Executive Orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, and individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). The programs administered by OFAC restrict or prohibit U.S. persons from engaging in transactions and dealings with targeted countries, entities, and individuals. OFAC publishes a list of Specially Designated Nationals and Blocked Persons (SDN List). The persons on the SDN List are subject to economic sanctions. The SDN List and additional information relating to the economic sanctions programs that OFAC administers are available at <http://www.treas.gov/ofac>. A link to the SDN List is available on the CFC website ([www.opm.gov/cfc](http://www.opm.gov/cfc)). For further information, please see CFC Memo 2005-13.

### Item 13

**Include as Attachment E, a statement in 25 words or less that describes the organization's program activities.** The statement should not repeat the organization's name. The organization must also provide the legal name as registered with the IRS if the organization does business under a different name. All organizations must include their IRS Employee Identification Number (EIN) regardless of whether or not they are operating under a "dba" ("doing business as"). The organization must also include a telephone number that can be reached from any location in the U.S. and the organization's administrative and fundraising rate. The legal name, telephone number, EIN, taxonomy codes (see below), and administrative and fundraising rate will NOT count as part of the 25-word statement. An Internet address where information on the organization can be obtained may be included and will not count toward the 25 words. OPM will not be responsible for incorrect Internet addresses. E-mail addresses are not accepted.

**Taxonomy Codes** Each organization can

identify up to three categories, in priority order, which most closely identify the type of mission, services, and activities provided. The corresponding letters will be printed in your organization's listing in the CFC charity list (see example below) to assist donors in identifying charities by type of service provided. Categories are derived from the National Taxonomy of Exempt Entities (NTEE) classification system developed by the National Center for Charitable Statistics. The 26 categories are:

- A Arts, Culture, and Humanities
- B Education
- C Environment
- D Animal Related
- E Health Care
- F Mental Health & Crisis Intervention
- G Voluntary Health Associations & Medical Disciplines
- H Medical Research
- I Crime & Legal Related
- J Employment
- K Food, Agriculture & Nutrition
- L Housing & Shelter
- M Public Safety, Disaster Preparedness & Relief
- N Recreation & Sports
- O Youth Development
- P Human Services
- Q International, Foreign Affairs & National Security
- R Civil Rights, Social Action & Advocacy
- S Community Improvement & Capacity Building
- T Philanthropy, Voluntarism & Grantmaking Foundations
- U Science & Technology
- V Social Science
- W Public & Societal Benefit
- X Religion-Related
- Y Mutual \$ Membership Benefit
- Z Unkown

Special design text used to draw attention to an organization title, such as special fonts, capitalization, quotations, and underlining, are not accepted. **Any statement that uses special features, or exceeds 25 words will be edited by the LFCC.** Organizations will be listed by their legal IRS recognized name as it appears on the IRS determination letter only unless the appropriate legal documentation permitting otherwise is provided with the application. See Item 2. The format is as follows:

**00000 Name of Organization** (IRS BMF name of organization, if applicable) (202)555-1234 www.opm.gov/cfc EIN#123456789 The description will contain no more than 25 words. It

should be worded so the donor understands the program services provided. 4.2% B,V,O  
**Certifying Official** The certifying official is the individual who has the authority to affirm that all statements in the application are accurate.

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**Local CFC applications must be sent to the local campaign office. Do not send applications to the U.S. Office of Personnel Management. Note that each campaign area sets its own application deadline. For more information on the local application deadlines and addresses, please contact the Principal Combined Fund Organization (PCFO) representative in your area.**

Contact information can be found at [www.opm.gov/cfc/Search/Locator.asp](http://www.opm.gov/cfc/Search/Locator.asp).

**REQUIRED ATTACHMENTS (failure to provide any of these documents may result in a denial)**

- ✓ **Attachment A – Documentation of local presence (See Item 1)**
- ✓ **Attachment B – IRS determination letter (See Item 2)**
- ✓ **Attachment C – Audited Financial Statements (if total revenues are \$250,000 or greater) (See Item 5)**
- ✓ **Attachment D – IRS Form 990 (See Item 6)**
- ✓ **Attachment E – 25-word statement (See Item 13)**



## COMBINED FEDERAL CAMPAIGN 2016 APPLICATION FOR LOCAL INDEPENDENT ORGANIZATIONS AND MEMBERS OF FEDERATIONS

Organization: \_\_\_\_\_

Employer Identification Number (EIN): \_\_\_\_ - \_\_\_\_\_

5 Digit CFC Number (If a previous participant in the CFC): \_\_\_\_\_

Organization Address: \_\_\_\_\_

*(Post Office Box addresses are not accepted and may result in automatic disqualification.)*

Check this box if the above address is different from the address submitted with the 2015 CFC application:

Telephone: (\_\_\_\_) \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact Title: \_\_\_\_\_

Contact Address: \_\_\_\_\_

*(If different from the above address – Post Office Boxes are acceptable for the Contact Address. All CFC correspondence will be sent to this address.)*

Contact Telephone: (\_\_\_\_) \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_

Contact E-Mail Address(es): \_\_\_\_\_

Website Address (required, if available): \_\_\_\_\_

Disbursement Address: \_\_\_\_\_

*(This is the address where paper checks will be sent.)*

Electronic Funds Transfer (EFT) information (Optional):

Routing Number (9 digits): \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

ACCT: \_\_\_\_\_

Financial Institution: \_\_\_\_\_

- 1)  I certify that the organization named in the application has a substantial local presence in the geographical area covered by the local campaign. (*Substantial local presence is defined in the Instructions as Item 1.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial local presence in the geographical area covered by the local campaign, a description of the programs, services, benefits, etc. provided by the organization in calendar year 2015 and how those programs, services, benefits, etc. affect human health and welfare of the target population.**

**Service Office Address (if different from Organization Address on previous page):**

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**Hours of Operation Per Each Day of the Week (Example: Monday-Friday, 9AM-5PM; Saturday, 10AM – 3PM; Sunday, Closed):**

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**Organization's Dedicated Phone Number:** \_\_\_\_\_  
**County and State Where Office is Located:** \_\_\_\_\_

- 2)  I certify that the Internal Revenue Service (IRS) recognizes the organization named in this application as tax-exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170(c)(2). **Include as ATTACHMENT B a copy of the most recent IRS determination letter.** *See instructions for additional information.*

- 3) Place a check in the **one** appropriate box:

I certify that the organization named in this application is not part of a group exemption.

- OR -

I certify that the organization named in this application is part of a group exemption.

- OR -

I certify that the organization named in this application is a bona-fide chapter or affiliate that operates under a national organization's single corporation tax-exemption.

- 4)  I certify that the organization named in this application is a human health and welfare organization providing services, benefits, or assistance to, or conducting activities affecting human health and welfare. The services, benefits, assistance, or program activities affecting human health and welfare provided in calendar year 2015 are reflected in **ATTACHMENT A**.

- 5) Place a check in the **one** appropriate box:

- I certify that the organization named in this application reports total revenue of \$250,000 or more on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2016 and meets *both* of the following two conditions:
- accounts for its funds on the accrual basis in accordance with generally accepted accounting principles (GAAP); and,
  - has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with generally accepted auditing standards (GAAS). **(Include as ATTACHMENT C a copy of the auditor's report and the complete audited financial statements for a fiscal period ending not more than 18 months prior to January 2016.**

- OR -

- I certify that the organization named in this application reports total revenue of at least \$100,000 but less than \$250,000 on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2016 and meets *both* of the following two conditions:
- accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP); and,
  - has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with generally accepted auditing standards (GAAS).

- OR -

- I certify that the organization named in this application reports total revenue of less than \$100,000 on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2016 and has controls in place to ensure funds are properly accounted for and that it can provide accurate timely financial information to interested parties.

6) Check the *one* appropriate box:

- I certify that the organization named in this application prepares and submits to the IRS a complete copy of the organization's IRS Form 990. **(Include as ATTACHMENT D a copy of the complete IRS Form 990 for a period ending not more than 18 months prior to January 2016,** including signatures in the box marked "Signature of Officer" or in IRS Forms 8879-EO or 8453-EO. The preparer's signature alone is not sufficient. IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes.)

- OR -

- I certify that the organization named in this application is not required to prepare and submit an IRS Form 990 to the IRS. **(Include as ATTACHMENT D a pro forma IRS Form 990** for a period ending not more than 18 months prior to January 2016. See application instructions for pro forma IRS Form 990 requirements. IRS Forms 990 EZ, 990PF, and comparable forms are not acceptable substitutes.)

- 7)  I certify that the administrative and fundraising rate for the organization named in this application is \_\_ \_\_. \_\_%. This percentage is computed from the IRS Form 990 submitted with this application.
- 8)  I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of whom serves without compensation, directs the organization named in this application.
- 9)  I certify that the organization named in this application prohibits the sale or lease of CFC contributor lists.
- 10)  I certify that the organization named in this application conducts publicity and promotional activities based upon its actual program and operations, and that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.
- 11)  I certify that the organization named in this application effectively uses the funds contributed for its announced purposes.
- 12)  I certify that the organization named in this application is in compliance with all statutes, Executive orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control. The organization named in this application is aware that a list of countries subject to such sanctions, a list of Specially Designated Nationals and Blocked Persons subject to such sanctions, and overviews and guidelines for each such sanctions program can be found at <http://www.treas.gov/ofac>. Should any change in circumstances pertaining to this certification occur at any time, the organization will notify OPM's CFC Operations immediately.
- 13) Include as **ATTACHMENT E** a 25-word statement for listing in the campaign charity list. (See **Instructions Item 13 for additional required information on the optional taxonomy codes.**)

**CERTIFYING OFFICIAL**

I, \_\_\_\_\_, am the duly appointed representative  
(Print Name)

of \_\_\_\_\_ authorized to certify and affirm all statements  
(Print Organization Name)

enclosed in this application. I certify that I have read all the certifications set forth in this document and affirm their accuracy. In addition, by checking the box next to the certification, the organization named in this application acknowledges and agrees to comply with that certification.

\_\_\_\_\_  
*(Signature)*

\_\_\_\_\_  
*(Typed or Printed Name)*

\_\_\_\_\_  
*(Title)*

Date Completed \_\_\_\_\_

Send the application to the appropriate local CFC office. For contact information, visit [www.opm.gov/cfc](http://www.opm.gov/cfc).

**Public Burden Statement**

We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management (OPM), CFC Operations (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.