

Certification Packet

The Following is a list of the certification criteria for United Way California Capital Region. It provides an overview of certification with United Way, as well as a definition for the requirements of attachments. This year United Way has developed an On –Line application process to fill out, or upload your data for each of the attachments.

Health and Human Services Definition:

To be eligible for Certified Partner Agency status, an organization must be a nonprofit, tax-exempt organization as defined by Section 501(c)3 of the Internal Revenue Code whose primary mission and purpose is health and human services. That is, the preponderance of the agency's programs and services must:

- Contribute to an individual's functioning in the community; and/or
- Address or prevent the onset of social, psychological, physical or economic problems or disabilities; and/or
- Extend an individual's ability to be independent, productive and connected; and/or
- Promote and sustain the support systems within the community: education, families, neighborhoods, networks, organizations, coalitions and collaborations.

The organization's mission statement, bylaws, budgets and current program deliverables must substantiate its health and human services focus.

Required Forms:

Signatures - Make sure all required signatures are included throughout the application. Applications will be considered incomplete if required signatures are not provided.

Agency Certification Fact Sheet

This provides United Way with pertinent agency information. Should we have any questions during our application review process, we will call your Contact Person. Therefore, this person must be available during normal business hours. Please be sure to include your organization's Chief Executive Officer's (CEO) or CEO equivalent's signature and mark service areas.

Partnership Agreement

This is the agreement between UWCCR and certified agency outlining benefits and expectations of the partnership. Please read this document carefully. This document requires the signature of your organization's Chief Executive Officer (CEO) or CEO equivalent.

Combined Federal Campaign (CFC) Application

Each numbered item must be answered with a check mark on the statement that applies to your organization. It is also mandatory to supply any information that is requested. All application information must be specific to the applicant organization. Regional and/or national materials will not be accepted for local chapters. This document requires the signature of your Chief Executive Office or CEO equivalent.

Attachments:

Attachment A - Description of Substantial Presence

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 service provided solely through an “800” telephone number or by disseminating information or publication via the U.S. Postal Service, the internet, or a combination thereof. “Attachment A” must include a description of the actual services, benefits, assistance, or program activities provided by the organization in the calendar year 2011 and how those programs, services, benefits, etc. affect human health and welfare of the target population. Descriptions should include number of clients served, type of services and other accomplishments for the calendar 2011 year. Office location/address, telephone number and hours of operation must be listed on the document.

Attachment B - IRS 501(c)(3) Tax-Exempt Letter

Include as “Attachment B” the organization’s most recent IRS 501(c)(3) determination letter. If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statement, 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 list of subordinates that are covered by the group exemption. If the subordinate’s EIN is different from the EIN on the group exemption letter, EIN documentation from the IRS must be provided.

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 stating the local charitable organization operates as a bonafide chapter or affiliate in good standing of the national organization and it is covered by the national organization’s 501(c)(3) tax-exemption. A copy of the national organization’s 501(c)(3) letter must accompany the CEO’s certification.

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. We encourage organizations to request current letters from the IRS confirming the group’s tax-exempt status. This request can be made by contacting the IRS at (877) 829-5500.



Attachment C - Audit/Financial Statements (Must cover fiscal year ending June 30, 2010 or earlier)
If an agency with less than \$250,000 in annual revenues is willing to opt out of the Combined Federal Campaign, the agency does not need to provide an independent GAAP audit. We will accept unaudited financial statements, provided that they conform to GAAP. The agency's Chief Executive Officer (CEO) or CEO equivalent must attest in writing that the statements are accurate.

If applying for the Combined Federal Campaign (CFC) and your organization's annual revenues are \$110,000 or more, you must include as Attachment C a copy of the organization's audited annual financial statements. 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.

If only applying for the United Way California Capital Region (UWCCR) Campaign and your organization's annual revenues are \$250,000 or more, you must include as Attachment C a copy of the organization's audited annual financial statements. 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.**

If applying for the Combined Federal Campaign (CFC) and your organization's annual revenues are less than \$110,000, internally prepared financial statements are acceptable, in lieu of audited financials and must include the following information:

- Statements of Financial Position
- Statements of Activities
- Statement of Functional Expenses
- Statements of Cash Flows
- Signature of Certifying Official

Financial statements and IRS Form 990 must cover the same fiscal period and cover fiscal year on or after June 30, 2010. Reconciliation statements that purport to reconcile a cash-based IRS Form 990 with an accrual-based audited financial statement will not be accepted because both must be prepared using the accrual method.

Bona-fide chapters or local affiliates of a national organization that are not separately incorporated whose financial operations are covered by an IRS Form 990 and an audit of the national organization may submit the national organization's IRS Form 990 and 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.

Attachment D - IRS Form 990 (Must cover fiscal year ending June 30, 2010 or later)

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 2012. The IRS Form 990 and all comparable forms 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.

We 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

A complete IRS Form 990 is required, including all supplemental statements and schedules, if applicable. If the Internal Revenue Service does not require the organization to file the Form 990 it must complete and submit a pro-forma IRS Form 990. IRS Forms 990EZ, 990PF, and comparable forms will not be accepted.

Pro forma IRS Form 990 Instructions - The IRS Form 990 (long form) can be downloaded from the IRS website (www.irs.gov). The following sections must be completed: Part I (Summary and Part II, Signature Block), Part VII (Compensation sections A and B), Part VIII (Statement of Revenues), Part IX (Statement of Functional Expenses), and Part XI (Financial Statements and Report).

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 2012 (i.e. ending on or after June 30, 2009).

Bona-fide chapters or local affiliates of a national organization that are not separately incorporated whose financial operations are covered by an IRS Form 990 and an audit of the national organization may submit the national organization's IRS Form 990 and 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.

Attachment E - 25 Word Statement

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 brochure (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	N Recreation, Sports, Leisure, Athletics
B Educational Institutions & Related Activities	O Youth Development
C Environmental, Quality, Protection & Beautification	P Human Services - Multipurpose and Other
D Animal Related	Q International, Foreign Affairs, National Security
E Health - General and Rehabilitative	R Civil Rights, Social Action, Advocacy
F Mental Health, Crisis Intervention	S Community Improvement, Capacity Building
G Disease, Disorders, Medicinal Disciplines	T Philanthropy, Voluntarism & Foundations
H Medical Research	U Science & Technology Research, Institutes & Services
I Crime, Legal Related	V Social Science Research Institutes, Services
J Employment, Job Related	W Public, Social Benefit: Multipurpose, Other
K Food, Agriculture, and Nutrition	X Religion Related, Spiritual Development
L Housing, Shelter	Y Mutual/Membership Benefit Organizations
M Public Safety, Disaster Preparedness & Relief	Z Other

Attachment F - Computation of Agency Overhead Expenses

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%).

Attachment G - Board of Directors

Every applicant must provide, as part of Attachment G, its Board members' names, terms of office (e.g. John Smith, 2009-2012), meeting dates and locations. Copies of the organization's bylaws are not acceptable substitutes for specific terms of office. Information on board members' terms of office and meeting dates and locations must represent the calendar or fiscal year immediately preceding the campaign year for which the organization is applying. This information does not have to be part of the applicant's published annual report, but must be included with the application.