

CFC APPLICATION ATTACHMENTS

Attachment A (Please try to keep this to a 1-page synopsis or less).

Documentation supporting local presence.

Benefits/Services provided in 2015: Who received? What did they receive? Where did they receive? When did they receive? How did they receive?

Local address for the organization (can be a satellite of the main location) - Open a minimum of 15 hours per week.

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. The organization address or the service address must be located in one of the counties served by the local campaign.

Attachment B

IRS determination letter – verify that the name and EIN are current. Documentation for name change or DBA must be included if the name on the IRS letter is different than the name you use for the CFC list.

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, 2013, 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.

Attachment C

Audited Financial Statements -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 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 be on the CPA letterhead and 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.

Attachment D

IRS Form 990 (IRS Forms 990EZ, 990PF, and comparable forms will not be accepted.)

Include 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). 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.

Attachment E

25-word statement

Please complete the form included with the application. Also include counties where you have a representative available for speaking engagements.