

NOTICE OF PROPOSED REGULATION AMENDMENT

Date: February 25, 2014

REGULATION TITLE:
University of Florida Campaign for Charities

REGULATION NO.:
1.015

SUMMARY: This regulation is clarified by specifying the portions of the IRS Form 990 that need to be submitted by entities that submit the abbreviated Form 990-EZ as part of their application and codifying the current procedures for submission of an agency's application and the bases upon which an agency can be disqualified.

AUTHORITY: BOG Regulation 1.001

COMMENTS CONCERNING THE PROPOSED REGULATION SHOULD BE SUBMITTED WITHIN 14 DAYS OF THE DATE OF THIS NOTICE TO THE CONTACT PERSON IDENTIFIED BELOW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED REGULATION IS: Rebecca J. Holt, Executive Assistant, 123 Tigert Hall, Post Office Box 113125, University of Florida, Gainesville, Florida 32611, 352-392-1358 office, 352-392-4387 facsimile, regulations@ufl.edu.

NAME OF PERSON WHO APPROVED THE PROPOSED REGULATION: Jane Adams, Vice President for University Relations

THE FULL TEXT OF THE PROPOSED REGULATION IS ATTACHED TO THIS NOTICE.

REGULATIONS OF THE
UNIVERSITY OF FLORIDA

1.015 University of Florida Campaign for Charities (UFCC).

(1) The University of Florida has established one combined charitable fund-raising drive for its Alachua County campus, known as the University of Florida Campaign for Charities. The campaign is open to all University employees employed in Alachua County who wish to participate and is held annually each fall. Payroll deductions may be utilized in fulfillment of pledges or promised contributions to the University of Florida Campaign for Charities.

(2) The University of Florida Campaign for Charities Planning Committee shall be composed of a total of ten (10) persons, appointed annually by the President of the University. The members shall be faculty and staff employees representing the diverse makeup of the University community. The President shall appoint as members of the committee the chairperson of the current campaign, the chairperson designated for the following year, and the executive director of the campaign. The other seven (7) members of the committee shall serve for staggered three (3)-year terms. A member of the General Counsel's Office shall advise the committee. The Planning Committee, on behalf of the President, shall be responsible for the development, implementation, and administration of procedures and standards by which the campaign shall be conducted.

(3) The following are the requirements for a charitable organization that wishes to be a participant in the University of Florida Campaign for Charities:

(a) The organization must be registered with the State of Florida, Division of Corporations, pursuant to Chapter 617, Fla. Stat.

(b) The organization must be registered with the United States Department of the Treasury and be recognized as a 501(c)(3) entity or the equivalent by the United States Internal Revenue Service.

(c) The organization must be registered with the Florida Department of Revenue and must receive a state tax exempt number pursuant to Section 212.08, Fla. Stat.

(d) The organization must be registered with the Florida Department of Agriculture and Consumer Affairs, Division of Consumer Services, meet the requirements of Chapter 496, Fla. Stat. and submit a copy of the organization's most recent IRS Form 990. However, smaller organizations that file the Form 990EZ may submit the Form 990EZ along with the following completed portions of the IRS Form 990: Compensation of Officers, Directors, Key Employees, Highest Compensated Employees; and Independent Contractors; Statement of Revenue; and the Statement of Functional Expenses; Balance Sheet; Reconciliation of Net Assets; and Financial Statements and Reporting ~~from the Form 990 attached~~. Organizations claiming exemption from the provisions of Chapter 496, Fla. Stat., must provide documentation supporting the exemption.

(e) The organization must be governed by a volunteer board of directors that meets regularly and serves without compensation. Compensation shall not be deemed to include payment of the reasonable expenses of service as a director, including liability insurance. The board of directors must direct policy development and implementation, retain oversight of program delivery, and exercise executive level supervision.

(f) The organization must have a recognized substantial program in the health and human services area directly benefiting the Alachua County region. A program of health and human services is one whose principal objective is to assist people to improve the conditions that are necessary to achieve fundamental physical, social, and/or psychological well-being. Health and human services include research directed toward the achievement of human physical, social and/or psychological well-being and specific helping acts to individuals or groups that go beyond the provision of information.

(g) The organization must have a written policy of non-discrimination and carry out an affirmative action program that applies to volunteer governance, staffing, and clientele of the organization

(h) The organization should maintain management and general and fund raising costs at or below twenty-five (25) percent of total budget, a level established by the National Charities Information Bureau (NCIB) and generally accepted by the non-profit community. Agencies that exceed the twenty-five (25) percent level will be required to provide the committee with the rationale for that level of costs.

(i) If the organization chooses to be represented by a federation (such as, United Way or Community Health Charities), the organization itself must still meet all the criteria established herein. If a federation applies, each organization represented must meet the criteria. Each organization selected will be listed only once on the donor designation form.

(4) The procedures for application to and inclusion in the University of Florida Campaign for Charities are as set forth in this section.

(a) By December 1 of each year, the Planning Committee shall have published on the University of Florida Campaign for Charities website at www.ufcc.ufl.edu, a notice informing organizations of the application procedures for participation in the University of Florida Campaign for Charities to be held in the subsequent fall term.

(b) Upon request of an organization wishing to participate, the committee will provide a description of this policy and an application form. As a minimum, each interested organization will be expected to submit an IRS Form 990 or an IRS Form 990EZ along with the following completed portions of the IRS Form 990: Compensation of Officers, Directors, Key Employees, Highest Compensated Employees, and Independent Contractors; Statement of Revenue; Statement of Functional Expenses; Balance Sheet; Reconciliation of Net Assets; and Financial Statements and Reporting~~the Statement of Revenue and the Statement of Functional Expenses from the Form 990 attached~~, a roster of the board of directors, IRS Tax Exempt Ruling (letter), State of Florida registration as a charitable organization, and current budget.

(c) An organization's application form with all necessary supporting documentation must be delivered ~~or sent~~ to the address stated on the form or submitted online to the UFCC at <http://ufcc.ufl.edu>. The application form with all necessary supporting documentation must be

~~received~~~~delivered or postmarked~~ on or before February 1 (or the next business day following if February 1 falls on a Saturday, Sunday, or holiday) to be considered for inclusion in the campaign. All application materials and proceedings are subject to the Florida Public Records and Sunshine Laws.

(d) The Planning Committee will notify each applicant of the meeting(s) at which applications are to be reviewed. Notification will include the date, time, and location of the meeting or meetings. The Planning Committee shall determine the format of the meeting(s).

(e) If an organization's application is rejected for failure to meet any of the criteria as set forth in this regulation, the organization may request a hearing before the Planning Committee in order to present additional information on its behalf. The committee shall make a recommendation to the President or President's designee as to the inclusion of the applicant in the campaign. The decision of the President or designee shall be final. All such hearings and final decisions are expected to be completed by the close of the University's spring term.

(5) The Planning Committee may revoke approval to participate in the campaign at any time in the event that: the organization violates a policy or regulation of the University of Florida, including but not limited to University of Florida Regulation 4.006 regulating commercial activity, and University of Florida Regulation 1.0102, on the University Information Technology (IT) policies; ~~or~~ false and misleading information is submitted to the University at the time of application for admission to the campaign or pursuant to any subsequent request by the University; the organization ceases to meet any requirement set forth under subsection (3) of this regulation; or the organization materially changes its program.

(6) The fiscal agent for the University of Florida Campaign for Charities shall be an organization that has the experience, expertise, and resources to conduct and coordinate a local community campaign in Alachua County. The Planning Committee will select the fiscal agent. The fiscal agent will distribute funds to designated organizations. Funds not specifically designated by the employee for a specific organization shall be allocated as follows: participating organizations shall receive the same percentage of undesignated funds as the

percentage of designated funds they receive, except that on an annual basis a federation may be allocated the aggregate percentage of designated funds for federation organizations participating in the University of Florida Campaign for Charities.

Authority: BOG Regulation 1.001.

Law Implemented: 110.181(5), F.S.

History--New 5-19-93, Amended 11-6-96, 1-11-98, 7-20-04, 7-19-05, 3-30-07, 3-14-08 (technical changes only), Formerly 6C1-1.015, Amended 3-16-10, 6-8-12, .