

Section 3: Overhead and Operating Reserve

What is your Agency's Fiscal year? From _____ to

What is your agency's overhead rate for the most recent fiscal year (use chart below to calculate)

If you file the IRS Form 990

Management and General (Part IX, Line 25, Col C)

+ Fundraising (Part IX, Line 25, Col D)

=

Divide by Total Revenue (Part VIII, Line 12, Col A)

= OVERHEAD RATE

or

If You file IRS 990EZ

Total Expenses (Part I, Line 17)

- Program Expenses (Part III, Line 32)

=

Divide by total Revenue (PART I, Line 9)

= OVERHEAD RATE

If you do not file the IRS 990 you still need to submit your overhead expense percentage calculation and explanation of how you came to this percentage. Please use a local calculation, not your national number. Please attach calculation summary.

NOTE: The United Way encourages financial stability in our partner agencies. You are encouraged to maintain operating reserves and endowment funds, as they indicate diversified and stable funding. You should maintain healthy balances in these funds. Reserves of 3 - 6 months of operating expenses are recommended.

Does your agency have an operating reserve?

_____ Yes _____ No

If yes, the balance at the end of most recently completed fiscal year

How many months does the reserve cover? _____ months

Does your agency have an endowment fund?

If yes, balance at the end of most recently completed fiscal year?

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