

UNITED WAY FINANCIAL REPORTING FORMS **EXPLANATION GUIDE**

In response to the numerous requests from United Ways in Smaller Communities for Simplified Budget forms, the Metros VI-XI Support Services Task Force of the Planning, Allocations, and Public Policy Advisory Committee was asked to assist in identifying the unique budgetary needs of smaller communities. The results were the development of a set of forms that would be more applicable to their operations and are presented here. The forms consist of:

SUMMARY INFORMATION FORM - A 2-page outline of the agency's mission, services, budgetary requests, and audit comments.

BUDGET FORM 1 - This is a Support Revenue and Expense form which, together with the SUMMARY INFORMATION FORM, can be used as the basic budget forms for those United Ways not using functional accounting.

BUDGET FORM 2 - This "spread sheet" details the income and expense by function. It provides a total agency picture and unit costs of program where appropriate.

BUDGET FORM 3 - A form that describes funds that have restrictions placed on their use by the Donor.

BUDGET FORM 4 - This form describes reserve funds designated by the Agency's Board.

BUDGET FORM 5 - A form that lists the personnel positions and salaries of the agency.

APPENDIX A - Contains a Summarized Chart of Accounts corresponding to Budget Forms 1 and 2.

APPENDIX B - Is a reprint of Chapter 3, "Budgeting" from the United Way of America publication "Budgeting - A Guide For United Ways and Not for Profit Service Organizations" (December, 1975).

These forms are an edited version of the Budget Forms introduced in the Budgeting Guide. Refer to "Definition of Object Expense Categories" of the Guide for more detailed instructions.

A functional basis of accounting is one of the concepts prescribed by United Way of America's "Accounting and Financial Reporting Guide for United Ways and Not-For-Profit Human Service Organizations".