

The term Pro Forma as used by the SECC has been adapted from the Combined Federal Campaign (Office of Personnel Management). The following information is a guideline pulled from a document called <http://main.opm.gov/cfc/opmmemos/2009/2009-08.pdf>

The adapted portion of the CFC memo found at that link that we want to pay attention to is as follows:

Administrative and Fundraising Rate Calculation

The AFR has historically been calculated by adding Lines 14 (Management and General Expenses) and 15 (Fundraising Expenses) on the IRS Form 990 and dividing this amount by Line 12 (Total Revenue). Using the new IRS Form 990, the following data must be used:

Part IX (Statement of Functional Expenses) Line 25 column (C) (Management and General Expenses)

Part IX (Statement of Functional Expenses) Line 25 column (D) (Fundraising Expenses)

Part VIII (Statement of Revenue) Line 12 column (A) (Total Revenue)

To calculate the AFR, Part IX Line 25 column (C) and Line 25 column (D) must be added together and the sum is divided by Part VIII Line 12 column (A).

Pro-Forma IRS Form 990

The SECC requires an organization that is not required to prepare and submit an IRS Form 990 to the IRS to provide certain portions of IRS Form 990 as a pro-forma document. The portions required are based on the previous IRS Form 990. This memorandum revises the portions required to be submitted starting with the 2009 local campaign application if the organization is applying using financial data as of December 31, 2008, or later. In these cases, the 2008 revised IRS Form 990 must be used by organizations submitting the pro-forma document in the 2009 campaign. Organizations providing pro-forma IRS Form 990 using the 2008 or later versions of IRS Form 990 are required to complete and provide the following pages of IRS Form 990: page 1 (Part I, Summary and Part II, Signature Block); pages 7 and 8 (Part VII, Compensation sections A and B); page 9 (Part VIII, Statement of Revenues); page 10 (Part IX, Statement of Functional Expenses); and page 11 (Part XI, Financial Statements and Reporting).