Statement of functional expenses, with Form 990 Part IX lines

Illustrative organization · fiscal year · total expenses $586,500 · sample for the GivingArc template

Account	Part IX line	Basis	Program services	Management and general	Fundraising	Total
Executive director salary	5	Executive director's time records	$28,500	$52,250	$14,250	$95,000
Staff salaries	7	Staff time records	$221,000	$20,800	$18,200	$260,000
Employee benefits	9	Follows salaries	$26,707	$7,819	$3,474	$38,000
Payroll taxes	10	Follows salaries	$18,976	$5,556	$2,468	$27,000
Accounting and audit fees	11c	Direct: management	–	$18,000	–	$18,000
Program supplies	13	Direct: program	$42,000	–	–	$42,000
Donor appeal printing and postage	13	Direct: fundraising	–	–	$9,000	$9,000
Software and IT support	14	Staff count	$9,600	$1,200	$1,200	$12,000
Rent and utilities	16	Square footage	$45,000	$9,000	$6,000	$60,000
Travel	17	Direct, by trip	$7,000	–	$1,000	$8,000
Board meeting costs	19	Direct: management	–	$1,500	–	$1,500
Depreciation	22	Square footage	$7,500	$1,500	$1,000	$10,000
General liability insurance	23	Direct: management	–	$6,000	–	$6,000
Total (Part IX, line 25)	25		**$406,283**	**$123,625**	**$56,592**	**$586,500**
Share of total			69%	21%	10%	100%

FORM 990, PART I

Line 15 (Part IX lines 5–10): $420,000 · Line 16b (column D total): $56,592 · Line 17 (lines 11a–11d, 11f–24e): $166,500 · Line 18: $586,500

ALLOCATION BASES

Executive director 30/55/15 and staff 85/8/7 from time records; rent and depreciation 75/15/10 by square footage; software 80/10/10 by staff count; benefits and payroll taxes follow salaries.

AUDITED TOTAL TO PART IX

$628,500 audited – $24,000 donated services – $18,000 gala direct costs (Part VIII, line 8b) = $586,500.