

Statement of Functional Expenses Report Example and Expense Information

Name of Organization
Statement of Functional Expenses
Calendar or Fiscal Year

Sample Notes

The name of the organization must match the name of the applicant organization.

Your submission needs to cover the most recent full operating year.

Program Expenses				Administration			
	Food Bank	Clothing Bank	Food Bank in Utah	Program Services - Subtotal	Management and General	Fundraising	Total
Salaries	\$ 20,000.00	\$ 10,000.00	\$ 15,000.00	\$ 45,000.00	\$ 7,000.00	\$ 7,000.00	\$ 59,000.00
Payroll Taxes and Benefits	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 2,500.00	\$ 700.00	\$ 700.00	\$ 3,900.00
Employee Conferences	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ 700.00	\$ 4,700.00
Employee Travel	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,500.00	\$ 500.00	\$ 500.00	\$ 2,500.00
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 2,000.00	\$ 3,500.00
Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
Facilities/Equipment	\$ 50,000.00	\$ 12,000.00	\$ 30,000.00	\$ 92,000.00	\$ 2,000.00	\$ 1,000.00	\$ 95,000.00
Maintenance/Utilities	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 5,000.00	\$ 400.00	\$ 200.00	\$ 5,600.00
Transportation	\$ 15,000.00	\$ 2,000.00	\$ 8,000.00	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
Insurance	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 5,000.00	\$ 500.00	\$ 500.00	\$ 6,000.00
Office Supplies	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	\$ 7,000.00	\$ 3,000.00	\$ 3,000.00	\$ 13,000.00
Postage, Shipping	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 1,000.00	\$ 8,000.00	\$ 9,200.00
Total Expenses	\$ 94,500.00	\$ 28,000.00	\$ 62,700.00	\$ 185,200.00	\$ 18,600.00	\$ 35,600.00	\$ 239,400.00
Sample Notes	<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>The services qualify in full only if ALL clients are verified as eligible individuals. If only a portion of clients are verified as eligible, these expenses will need to be recalculated to show the actual cost of providing the qualifying service to eligible individuals.</p> </div> <div style="width: 30%;"> <p>The services qualify in full only if ALL clients are verified as eligible individuals. If only a portion of clients are verified as eligible, these expenses will need to be recalculated to show the actual cost of providing the qualifying service to eligible individuals.</p> </div> <div style="width: 30%;"> <p>This service does not qualify as the service occurs outside of Arizona. The expenses associated with this service are not included in the calculation of the 50% spending threshold.</p> </div> <div style="width: 30%;"> <p>Expenses associated with General Management do not qualify. The expenses in this portion of the operations are not included in the calculation of the 50% spending threshold.</p> </div> <div style="width: 30%;"> <p>Expenses associated with Fundraising do not qualify. The expenses in this portion of the operations are not included in the calculation of the 50% spending threshold.</p> </div> </div>						
ADOR Calculation							
Qualified Expenses	\$ 94,500.00	\$ 28,000.00		\$ 122,500.00			\$ 122,500.00
% Qualified							51.17%

You are also encouraged to detail expense categories if their necessity may not be clear to the Arizona Department of Revenue with notation as part of these financials or details included in narrative.

Salaries and Employee expenses can be prorated across Program and Operational expenses. Explanation of the proration must be included in the narrative or as part of these financials.

Employee Conferences do not constitute qualifying expenditures.

Employee Travel only qualifies if it is directly related to the provision of qualifying services to eligible populations.

Advertising does not qualify.

Fundraising does not qualify.

Expenses related to facilities may be included if the facilities are necessary for the delivery of qualifying services. If a portion of the services offered at the facilities do not qualify, then 100% of the facility expenses cannot be counted towards the 50% spending threshold. An explanation of the proration must be included in the narrative or as part of these financials.

Office supply expenses may be included to the extent that the supplies are necessary for the delivery of qualifying services and should be prorated. An explanation of the proration must be included in the narrative or as part of these financials.

Only qualifying expenses provided in Arizona to eligible populations will be included in the calculation of the 50% spending threshold.