TABLE 3.4 Phoenix Specialized Transportation Services a+b=c c+d+e=f

Statement of Functional Expenses
January 1, 20XX–December 31, 20XX

	Transportation Program (a)	+ Escort Program (b)	= Total Program (c)	Management and General (d)	Fund-Raising (e)	Total Expenses (f)
Salaries	$195,000	$20,000	$215,000	$62,000	$32,000	$309,000
Fringe benefits	31,200	3,200	34,400	9,900	5,100	49,400
Rent	15,000	2,000	17,000	3,000	2,000	22,000
Utilities	2,700	300	3,000	1,000	500	4,500
Telephone	3,000	1,000	4,000	2,000	2,000	8,000
Supplies	2,500	500	3,000	1,000	1,000	5,000
Vehicle maintenance	26,000	0	26,000	0	0	26,000
Vehicle depreciation	48,000	0	48,000	0	0	48,000
Escort reimbursement	0	5,000	5,000	0	0	5,000
Other	20,500	2,100	22,600	11,500	4,000	38,100
Total expenses	$343,900	$34,100	$378,000	$90,400	$46,600	$515,000