How Can YOU Save?

	Statement of Functional Expenses				Page 10
	n 501(c)(3) and 501(c)(4) organizations must con	plete all columns.	All other organization	ns must complete co	lumn (A).
	Check if Schedule O contains a response	·			. ,
	t include amounts reported on lines 6b, 7b, , and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 5	Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
a	Management				
b	Legal				
d					
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16					
17 18	Travel				
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings .				
20					
21	Payments to affiliates				
22	Depreciation, depletion, and amortization .				
23	Insurance				
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)				
a b					
b					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e				
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Form 990 (2014)

Pension plan: Select low-fee provider via RFP process.

Payroll taxes: Average 2.95% of payroll; savings available via workers compensation pool; reimburser status for unemployment compensation (see www.chooseust.org).

Legal: Pro bono often possible for under-\$10 million organizations.

Accounting: Opt for non-prime-time audit; RFP to audit firms; also, explore outsourcing services like bookkeeping and accounting.

Lobbying: Can be done in-house more cheaply (professional lobbyists are very expensive) it is also difficult to evaluate their effectiveness.

Information technology: Free/reduced software via TechSoup.

Occupancy: Average 4.6% of budget; cost savings available via negotiated rent reduction, ownership, and exemption from property tax.

Part IX Statement of Functional Expenses Section S07(c) and S07(c) dy organizations must complete all columns. All other organizations must complete column (A). Check if Schedulo C contains a response or note to any line in this Part IX. (P) Do not include amount reported on lines 66, 7b, 50, 80, and 10b of Part Vili. Total depense Program Service (P) Bb, 9b, and 10b of Part Vili. Total depense Program Service Management and generate and generate and generate and generate and generate and section 400 (N) in a 22. (P) Carants and other assistance to doresitio individuals. See Part V, line 22. (P) (P) (P) Grants and other assistance to foreign organizations, foreign goverments, and foreign individuals. See Part V, line 22. (P) (P) (P) Grants and other assistance to doresitio individuals. See Part V, line 22. (P) <	Form 99	90 (2014)				Page 10	0
Check If Schedule O contains a response or note to any line in this Part IX.	Part	IX Statement of Functional Expenses					-
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Compensation: Don't pay board members—bad practice.

Other salaries and wages: Don't save by paying less than living wage—there is a moral cost; also, make better use of volunteers, including program participants.

Advertising and promotion: Engage people as ambassadors (online and in community).

Office expenses: Publicize wish list and negotiate prices.

Travel/entertainment expenses:

What kind of lousy idea is this?

Interest: Short-term borrowing for cash flow can be virtually eliminated by having an operating reserve; the window of opportunity for refinancing long-term debt is closing but some organizations might yet be able to benefit.

Depreciation, depletion, and

amortization: Negotiate prices on capital expenditures.

Insurance: Casualty/liability averages .69% of organization budget.