

KKFI 90.1 FM Community Radio
Statement of Functional Expenses
January through December 2019

Statement of Financial Expenses 2019

Expense	Jan - Dec 19	Administrative	Fundraising	Programming	Total	Rationale
6000 - Rent Expense						
6010 - Tower rent	\$ 15,281.04	-	-	15,281.04	\$ 15,281.04	Tower to broadcast signal
6020 - Tower sub-rent	\$ 5,328.00	-	-	5,328.00	\$ 5,328.00	Tower to broadcast signal- re: sublease
6040 - Rent 3901 Main St. offices	\$ 54,686.00	10,937.20	10,937.20	32,811.60	\$ 54,686.00	Based on use, 20%, 20%, 60%
Total 6000 - Rent Expense	\$ 75,295.04				\$ 75,295.04	
6100 - Engineering and Maintenance						
6105 - Engineering Expense						
6110 - Engineering_Transmitter, Parts	\$ 533.62	-	-	533.62	\$ 533.62	Create and broadcast signal
6115 - Engineering_Transmitter, Labor	\$ 6,399.89	-	-	6,399.89	\$ 6,399.89	Create and broadcast signal
6120 - Engineering_Studio, Parts	\$ 2,450.07	-	-	2,450.07	\$ 2,450.07	Create and broadcast signal
6125 - Engineering_Studio, Labor	\$ 1,055.64	-	-	1,055.64	\$ 1,055.64	Create and broadcast signal
6130 - Frequency monitoring	\$ 38.00	-	-	38.00	\$ 38.00	Create and broadcast signal
Total 6105 - Engineering Expense	\$ 10,477.22				\$ 10,477.22	
6135 - Equipment & Facility Maint	\$ 165.26	-	-	165.26	\$ 165.26	Create and broadcast signal
Total 6100 - Engineering and Maintenance	\$ 10,642.48				\$ 10,642.48	
6200 - Depreciation Expense	\$ 18,268.86			18,268.86	\$ 18,268.86	Production studio buildout/ Improvements
6300 - Insurance Expense						
6305 - Nonprofit Insurance Package	\$ 6,275.68	6,275.68	-	-	\$ 6,275.68	Insurance considered to be broadly under Administrative Expenses
6310 - Directors and Officers Liab.	\$ 1,236.33	1,236.33	-	-	\$ 1,236.33	""
6320 - General Liability	\$ -	-	-	-	\$ -	""
6330 - Commercial Property	\$ -	-	-	-	\$ -	""
6340 - Tower and Antenna Insurance	\$ -	-	-	-	\$ -	""
6350 - Workers Comp Insurance	\$ 1,647.44	1,647.44	-	-	\$ 1,647.44	""
6370 - Libel/First Amendment	\$ 2,642.50	2,642.50	-	-	\$ 2,642.50	""
6380 - Volunteer Accident Insurance	\$ 340.00	340.00	-	-	\$ 340.00	""
6390 - Auto Insurance	\$ -	-	-	-	\$ -	""
Total 6300 - Insurance Expense	\$ 12,141.95				\$ 12,141.95	
6400 - Programming Expenses						
6410 - Music license fees	\$ 6,985.00	-	-	6,985.00	\$ 6,985.00	Required to broadcast
6420 - Program acquisition	\$ 1,000.00	-	-	1,000.00	\$ 1,000.00	Required for broadcast
Total 6400 - Programming Expenses	\$ 7,985.00				\$ 7,985.00	
6500 - Fundraising Expenses						
6510 - Pledge Drive Expenses	\$ 18,612.74	-	18,612.74	-	\$ 18,612.74	Directly related to specific fundraising activities- Pledge Drives
6515 - Trade Pledge Expense	\$ 4,030.13	-	4,030.13	-	\$ 4,030.13	""
6520 - Events Expense	\$ 43,456.71	-	43,456.71	-	\$ 43,456.71	Specific to fundraising events- Special Events
6525 - Trade Special Events	\$ 4,963.22	-	4,963.22	-	\$ 4,963.22	""
6530 - Strategic Fundraising/Developmnt	\$ 550.00	-	550.00	-	\$ 550.00	Broadly related to fundraising activities
6540 - Special Appeals	\$ 74.62	-	74.62	-	\$ 74.62	Directly related to specific fundraising campaigns
6560 - Band Auction	\$ 2,312.06	-	2,312.06	-	\$ 2,312.06	""
6565 - Band Auction Trade	\$ -	-	-	-	\$ -	""
6570 - Underwriting Expense	\$ 175.42	-	175.42	-	\$ 175.42	Related to fundraising- Underwriting
6571 - Underwriting Tradeouts	\$ -	-	-	-	\$ -	""
6575 - Combined Fed Campaign Expense	\$ 890.00	-	890.00	-	\$ 890.00	Specific to CFC Campaign
Total 6500 - Fundraising Expenses	\$ 75,064.90				\$ 75,064.90	
6600 - Volunteer Costs						
6610 - Other Volunteer Costs	\$ 2,365.46	-	2,365.46	-	\$ 2,365.46	Associated with accommodating Volunteers during fundraising activities
6615 - Volunteer Costs Trade	\$ 5,380.43	-	5,380.43	-	\$ 5,380.43	""
Total 6600 - Volunteer Costs	\$ 7,745.89				\$ 7,745.89	
6700 - Marketing Costs						
6705 - Marketing-Design & Printing	\$ 1,376.70	-	1,376.70	-	\$ 1,376.70	Marketing is a fundraising activity- directly or indirectly
6710 - Advertising-Billbrd,Bsticks,Sch	\$ 1,264.64	-	1,264.64	-	\$ 1,264.64	""
6715 - Marketing&Advertising Tradeout	\$ 7,750.00	-	7,750.00	-	\$ 7,750.00	""
6700 - Marketing Costs - Other	\$ 1,814.92	-	1,814.92	-	\$ 1,814.92	""
Total 6700 - Marketing Costs	\$ 12,206.26				\$ 12,206.26	
6800 - Website and Streaming						
6820 - Podcast Expense	\$ 1,199.90	-	-	1,199.90	\$ 1,199.90	Website, Streaming and Podcast are program delivery vehicles
6800 - Website and Streaming - Other	\$ 1,804.62	-	-	1,804.62	\$ 1,804.62	""
Total 6800 - Website and Streaming	\$ 3,004.52				\$ 3,004.52	
6900 - Utilities						
6910 - Electricity	\$ 31,394.83	-	-	31,394.83	\$ 31,394.83	Tower - Office utilities included in rent payment
6930 - Internet ISP	\$ 4,337.33	-	-	4,337.33	\$ 4,337.33	Website/Streaming
6950 - Telephone service	\$ 3,662.81	2,930.25	732.56	-	\$ 3,662.81	80/20 Split between admin and fundraising
6970 - Cell Phone Reimbursement	\$ 788.88	631.10	157.78	-	\$ 788.88	""
Total 6900 - Utilities	\$ 40,183.85				\$ 40,183.85	
7000 - Employment Expenses						
7010 - Commissions	\$ 17,052.25	-	-	17,052.25	\$ 17,052.25	Underwriting expense Chief Operator 100% programming, Bookkeeper 100% admin, Volunteer Coordinator 100% fundraising, Development Director 75/25 program/fundraising; \$5903.24 accrued payroll paid in 2020 split among each employee and appropriated to each category as with wages.
7020 - Salaries and Wages	\$ 127,818.08	9,011.81	58,594.67	60,211.60	\$ 127,818.08	General and admin employment expenses
7030 - Payroll taxes	\$ 10,425.34	10,425.34	-	-	\$ 10,425.34	""
7040 - Health insurance	\$ 7,950.00	7,950.00	-	-	\$ 7,950.00	""
7050 - Other Employment Expenses	\$ 6,754.21	6,754.21	-	-	\$ 6,754.21	""
7070 - In-kind Program Salaries	\$ 236,890.06	-	-	236,890.06	\$ 236,890.06	Recognizes the value of donated volunteer programmer time
7080 - Staff Training	\$ 45.00	45.00	-	-	\$ 45.00	""
Total 7000 - Employment Expenses	\$ 406,934.94				\$ 406,934.94	
7100 - Board of Directors Expense						
7110 - Organization Dev & Training	\$ 345.00	345.00	-	-	\$ 345.00	Board serves an administrative function
7120 - Strategic Planning	\$ 1,250.00	1,250.00	-	-	\$ 1,250.00	""
7130 - Board of Directors Trade Out	\$ 3,466.03	3,466.03	-	-	\$ 3,466.03	""
7100 - Board of Directors Expense - Other	\$ 277.69	277.69	-	-	\$ 277.69	""
Total 7100 - Board of Directors Expense	\$ 5,338.72				\$ 5,338.72	
7200 - Conferences	\$ 925.53	-	-	925.53	\$ 925.53	Conferences related to program activities
7205 - Travel & Mileage	\$ 469.52	-	-	469.52	\$ 469.52	Travel is related to program activities
7210 - Meeting, Meals & Entertainment	\$ 133.82	-	133.82	-	\$ 133.82	Generally connected to fundraising activities
7300 - Supplies						
7310 - Office supplies	\$ 4,707.73	2,824.64	1,883.09	-	\$ 4,707.73	60/40 Admin Fundraising
7300 - Supplies - Other	\$ 458.00	458.00	-	-	\$ 458.00	Administrative
Total 7300 - Supplies	\$ 5,165.73				\$ 5,165.73	
7400 - Postage and delivery	\$ 2,097.65	419.53	1,678.12	-	\$ 2,097.65	20/80 Admin Fundraising
7500 - Computer Software,Svc & Support	\$ -	-	-	-	\$ -	""
7510 - Computer Tech Support & Service	\$ 1,589.95	794.98	-	794.98	\$ 1,589.95	50/50 Admin Programming

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7520 - Computer supplies & maintenance	\$ 331.99	166.00	-	166.00	\$ 331.99	50/50 Admin Programming
7500 - Computer Software, Svc & Support - Oth	\$ -	-	-	-	\$ -	
Total 7500 - Computer Software, Svc & Support	\$ 1,921.94				\$ 1,921.94	
7600 - Financial Expenses						
7615 - Other Interest Expense	\$ -	-	-	-	\$ -	
7620 - Bank Discount Fee, Merchants	\$ 7,540.04	-	7,540.04	-	\$ 7,540.04	Fundraising activity
7630 - Bank Service Charge	\$ 2,425.23	-	2,425.23	-	\$ 2,425.23	Administrative activity
Total 7600 - Financial Expenses	\$ 9,965.27				\$ 9,965.27	
7700 - Legal and Professional						
7710 - Audit and Accounting	\$ 25,319.11	25,319.11	-	-	\$ 25,319.11	Administrative activity
7715 - Database CRM - salesforce	\$ 318.42	318.42	-	-	\$ 318.42	""
7720 - Legal Fees	\$ 2,550.00	2,550.00	-	-	\$ 2,550.00	""
7700 - Legal and Professional - Other	\$ 3,000.00	3,000.00	-	-	\$ 3,000.00	""
Total 7700 - Legal and Professional	\$ 31,187.53				\$ 31,187.53	
7800 - Dues and Subscriptions	\$ 100.00	100.00	-	-	\$ 100.00	Administrative activity
8000 - Affiliations Expense						
8010 - Pacifica	\$ 2,652.00	-	-	2,652.00	\$ 2,652.00	Program activity
8020 - NFCB	\$ 2,775.00	-	-	2,775.00	\$ 2,775.00	""
8030 - NAB broadcaster dues	\$ 210.00	-	-	210.00	\$ 210.00	""
Total 8000 - Affiliations Expense	\$ 5,637.00				\$ 5,637.00	
8100 - Miscellaneous expenses	\$ 147.05	27.34	241.46	(121.75)	\$ 147.05	See Misc Expense Itemization report
8102 - Uncoded Expenses	\$ -	-	-	-	\$ -	
Total Expense	\$ 732,563.45	102,143.59	179,341.02	451,078.84	\$ 732,563.45	