

## KKFI 2021 Statement of Functional Expenses

Expense	Jan - Dec 21	Administrative	Fundraising	Programming	Total	Rationale
<b>6000 · Rent Expense</b>						
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	\$ 58,013.00	11,602.60	11,602.60	34,807.80	\$ 58,013.00	Based on use, 20%, 20%, 60%
<b>Total 6000 · Rent Expense</b>	<b>\$ 78,622.04</b>				<b>\$ 78,622.04</b>	
<b>6100 · Engineering and Maintenance</b>						
6105 · Engineering Expense						
6110 · Engineering_Transmitter, Parts	\$ 1,006.16	-	-	1,006.16	\$ 1,006.16	Create and broadcast signal
6115 · Engineering_Transmitter, Labor	\$ 7,597.00	-	-	7,597.00	\$ 7,597.00	Create and broadcast signal
6120 · Engineering_Studio, Parts	\$ 4,522.89	-	-	4,522.89	\$ 4,522.89	Create and broadcast signal
6125 · Engineering_Studio, Labor	\$ 180.00	-	-	180.00	\$ 180.00	Create and broadcast signal
6130 · Frequency monitoring	\$ -	-	-	-	\$ -	Create and broadcast signal
<b>Total 6105 · Engineering Expense</b>	<b>\$ 13,306.05</b>				<b>\$ 13,306.05</b>	
6135 · Equipment & Facility Maint	\$ 3,234.05	-	-	3,234.05	\$ 3,234.05	Create and broadcast signal
<b>Total 6100 · Engineering and Maintenance</b>	<b>\$ 16,540.10</b>				<b>\$ 16,540.10</b>	
<b>6200 · Depreciation Expense</b>	<b>\$ 25,339.89</b>			25,339.89	<b>\$ 25,339.89</b>	Production studio buildout/ Improvements
<b>6300 · Insurance Expense</b>						
6305 · Nonprofit Insurance Package	\$ 7,505.59	7,505.59	-	-	\$ 7,505.59	Insurance considered to be broadly under Administrative Expenses
6310 · Directors and Officers Liab.	\$ 1,394.68	1,394.68	-	-	\$ 1,394.68	""
6320 · General Liability	\$ -	-	-	-	\$ -	""
6330 · Commercial Property	\$ -	-	-	-	\$ -	""
6340 · Tower and Antenna Insurance	\$ -	-	-	-	\$ -	""
6350 · Workers Comp Insurance	\$ 2,452.37	2,452.37	-	-	\$ 2,452.37	""
6370 · Libel/First Amendment	\$ 1,682.75	1,682.75	-	-	\$ 1,682.75	""
6380 · Volunteer Accident Insurance	\$ 340.00	340.00	-	-	\$ 340.00	""
6390 · Auto Insurance	\$ -	-	-	-	\$ -	""
<b>Total 6300 · Insurance Expense</b>	<b>\$ 13,375.39</b>				<b>\$ 13,375.39</b>	
<b>6400 · Programming Expenses</b>						
6410 · Music license fees	\$ 7,267.00	-	-	7,267.00	\$ 7,267.00	Required to broadcast
6420 · Program acquisition	\$ 1,000.00	-	-	1,000.00	\$ 1,000.00	Required for broadcast
<b>Total 6400 · Programming Expenses</b>	<b>\$ 8,267.00</b>				<b>\$ 8,267.00</b>	
<b>6500 · Fundraising Expenses</b>						
6510 · Pledge Drive Expenses	\$ 23,631.82	-	23,631.82	-	\$ 23,631.82	Directly related to specific fundraising activities- Pledge Drives
6515 · Trade Pledge Expense	\$ 9,049.52	-	9,049.52	-	\$ 9,049.52	""
6520 · Events Expense	\$ 25,926.89	-	25,926.89	-	\$ 25,926.89	Specific to fundraising events- Special Events
6525 · Trade Special Events	\$ 4,950.00	-	4,950.00	-	\$ 4,950.00	""
6530 · Strategic Fundraising/Developmnt	\$ 15,000.00	-	15,000.00	-	\$ 15,000.00	Broadly related to fundraising activities
6540 · Special Appeals	\$ 5,987.28	-	5,987.28	-	\$ 5,987.28	Directly related to specific fundraising campaigns
6560 · Band Auction	\$ 260.00	-	260.00	-	\$ 260.00	""
6565 · Band Auction Trade	\$ -	-	-	-	\$ -	""
6570 · Underwriting Expense	\$ 1,374.29	-	1,374.29	-	\$ 1,374.29	Related to fundraising- Underwriting
6571 · Underwriting Tradeouts	\$ 10,223.13	-	10,223.13	-	\$ 10,223.13	""
6575 · Combined Fed Campaign Expense	\$ 445.00	-	445.00	-	\$ 445.00	Specific to CFC Campaign
<b>Total 6500 · Fundraising Expenses</b>	<b>\$ 96,847.93</b>				<b>\$ 96,847.93</b>	
<b>6600 · Volunteer Costs</b>						
6610 · Other Volunteer Costs	\$ 5,837.71	-	5,440.17	397.54	\$ 5,837.71	Associated with accommodating Volunteers during fundraising activities. Volunteer studio scheduling AirTable is 100% Programming.
6615 · Volunteer Costs Trade	\$ -	-	-	-	\$ -	""
<b>Total 6600 · Volunteer Costs</b>	<b>\$ 5,837.71</b>				<b>\$ 5,837.71</b>	
<b>6700 · Marketing Costs</b>						
6705 · Marketing-Design & Printing	\$ 288.94	-	288.94	-	\$ 288.94	Marketing is a fundraising activity- directly or indirectly
6710 · Advertising-Billbrd,Bsticks,Sch	\$ 328.87	-	328.87	-	\$ 328.87	""
6715 · Marketing&Advertising Tradeout	\$ -	-	-	-	\$ -	""
6700 · Marketing Costs - Other	\$ 91,209.95	-	5,890.46	85,319.49	\$ 91,209.95	Split by vendor_ See Marketing Breakdown
<b>Total 6700 · Marketing Costs</b>	<b>\$ 91,827.76</b>				<b>\$ 91,827.76</b>	
<b>6800 · Website and Streaming</b>						
6820 · Podcast Expense	\$ 1,439.88	-	-	1,439.88	\$ 1,439.88	Website, Streaming and Podcast are program delivery vehicles
6800 · Website and Streaming - Other	\$ 9,325.73	-	-	9,325.73	\$ 9,325.73	""
<b>Total 6800 · Website and Streaming</b>	<b>\$ 10,765.61</b>				<b>\$ 10,765.61</b>	

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6900 · Utilities									
6910 · Electricity	\$ 28,453.56	-	-	28,453.56	\$ 28,453.56			Tower - Office utilities included in rent payment	
6930 · Internet ISP	\$ 2,622.16	-	-	2,622.16	\$ 2,622.16			Website/Streaming	
6950 · Telephone service	\$ 5,929.73	4,743.78	1,185.95	-	\$ 5,929.73			80/20 Split between admin and fundraising	
6970 · Cell Phone Reimbursement	\$ 359.84	287.87	71.97	-	\$ 359.84			""	
Total 6900 · Utilities	\$ 37,365.29				\$ 37,365.29				
7000 · Employment Expenses									
7010 · Commissions	\$ 26,691.53	-	26,691.53	-	\$ 26,691.53			Underwriting expense	
7020 · Salaries and Wages	\$ 163,774.82	41,648.14	62,983.40	59,143.28	\$ 163,774.82			Chief Operator 100% programming, Bookkeeper 100% admin; Volunteer Coordinator 20/70/10 admin/program/fundraising; Development Director 5/75/20 admin/program/fundraising	
7030 · Payroll taxes	\$ 14,257.32	3,625.65	5,482.98	5,148.68	\$ 14,257.32			Split proportionate to salaries and wages split above- accrued \$ 2022	
7040 · Health insurance	\$ 14,400.00	4,500.00	5,220.00	4,680.00	\$ 14,400.00			Split based on individuals receiving these amounts per salary and wage proportions above	
7050 · Other Employment Expenses	\$ 119.22	119.22	-	-	\$ 119.22			Expenses related to hiring of a Volunteer Coordinator- Administrative function // Employee Training and Development 100% Administrative	
7070 · In-kind Program Salaries	\$ 251,668.61	-	-	251,668.61	\$ 251,668.61			Recognizes the value of donated volunteer programmer time	
7080 · Staff Training	\$ 300.00	300.00	-	-	\$ 300.00				
Total 7000 · Employment Expenses	\$ 471,211.50				\$ 471,211.50				
7100 · Board of Directors Expense									
7110 · Organization Dev & Training	\$ 503.28	503.28	-	-	\$ 503.28			Board serves an administrative function	
7120 · Strategic Planning	\$ -	-	-	-	\$ -			""	
7130 · Board of Directors Trade Out	\$ -	-	-	-	\$ -			""	
7100 · Board of Directors Expense - Other	\$ -	-	-	-	\$ -			""	
Total 7100 · Board of Directors Expense	\$ 503.28				\$ 503.28				
7200 · Conferences									
7205 · Travel & Mileage	\$ 56.30	-	-	56.30	\$ 56.30			Conferences related to program activities	
7210 · Meeting, Meals & Entertainment	\$ 254.21	-	254.21	-	\$ 254.21			Generally connected to fundraising activities	
Total 7200	\$ 539.64				\$ 539.64				
7300 · Supplies									
7310 · Office supplies	\$ 2,498.86	1,499.32	999.54	-	\$ 2,498.86			60/40 Admin Fundraising	
7300 · Supplies - Other	\$ -	-	-	-	\$ -			Administrative	
Total 7300 · Supplies	\$ 2,498.86				\$ 2,498.86				
7400 · Postage and delivery	\$ 2,311.46	462.29	1,849.17	-	\$ 2,311.46			20/80 Admin Fundraising	
7500 · Computer Software, Svc & Support									
7510 · Computer Tech Support & Service	\$ 2,556.46	1,278.23	-	1,278.23	\$ 2,556.46			50/50 Admin Programming	
7520 · Computer supplies & maintenance	\$ 1,841.51	920.76	-	920.76	\$ 1,841.51			50/50 Admin Programming	
7500 · Computer Software, Svc & Support - Other	\$ 57.00	28.50	-	28.50	\$ 57.00				
Total 7500 · Computer Software, Svc & Support	\$ 4,454.97				\$ 4,454.97				
7600 · Financial Expenses									
7615 · Other Interest Expense	\$ -	-	-	-	\$ -				
7620 · Bank Discout Fee, Merchants	\$ 14,414.25	-	14,414.25	-	\$ 14,414.25			Fundraising activity	
7630 · Bank Service Charge	\$ 176.11	176.11	-	-	\$ 176.11			Administrative activity	
Total 7600 · Financial Expenses	\$ 14,590.36				\$ 14,590.36				
7700 · Legal and Professional									
7710 · Audit and Accounting	\$ 33,373.26	33,373.26	-	-	\$ 33,373.26			Administrative activity	
7715 · Database CRM - saleforce	\$ 782.65	782.65	-	-	\$ 782.65			""	
7720 · Legal Fees	\$ 980.90	980.90	-	-	\$ 980.90			""	
7700 · Legal and Professional - Other	\$ -	-	-	-	\$ -			""	
Total 7700 · Legal and Professional	\$ 35,136.81				\$ 35,136.81				
7800 · Dues and Subscriptions	\$ 905.00	905.00	-	-	\$ 905.00			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	\$ 580.00	-	-	580.00	\$ 580.00			""	
Total 8000 · Affiliations Expense	\$ 6,007.00				\$ 6,007.00				
8100 · Miscellaneous expenses	\$ 157.09	96.25	60.84	-	\$ 157.09			See Misc Expense Itemization report	
8102 · Uncoded Expenses	\$ -	-	-	-	\$ -				
<b>Total Expense</b>	<b>\$ 923,104.69</b>	<b>121,209.20</b>	<b>239,612.80</b>	<b>562,282.68</b>	<b>\$ 923,104.69</b>				