

KCUW 2022 Budget Sources

	003-004	033-053/034-053	118-999	107-989	120-2X	119-02X			
FUNDING SOURCE:	Indirect	Tribal	KCUW	CPB	CPB	CPB	CPB	Public Safety	
CTUIR COST CODE:	Indirect	Tribal	115-000	CARES	ARPA	year 2021	year 2022	and Police	
PROGRAM NAME:	Indirect	Tribal	radio operations	federal grant	Federal Grant	federal grant	federal grant	Tribal	TOTAL
Direct Revenues									
Grant/Contract Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations from nonprofits			\$50						\$50
Donations from individuals / fundraisers / memberships		\$0	\$683						\$683
Underwriting / sales - from businesses			\$5,373						\$5,373
Underwriting / sales - from nonprofits			\$2,390						\$2,390
Tribal cash contribution		\$0							\$0
Fundraiser event net revenue		\$0	\$0			\$0			\$0
federal - grant year 20XX-XX	\$0					\$0			\$0
federal - grant year 20XX-XX				\$0	\$0	\$0	\$184,128		\$184,128
TOTAL REVENUES	\$0	\$0	\$8,496	\$0	\$0	\$0	\$184,128	\$0	\$192,624
Expenses									
PART I - PERSONNEL									
5000 SALARIES	\$43,366	\$20,124	\$0	\$0	\$0	\$30,252	\$21,267		\$115,009
5010 FRINGE BENEFITS	\$11,515	\$4,767	\$0	\$0	\$0	\$5,390	\$3,757		\$25,429
TOTAL PART I	\$54,881	\$24,891	\$0	\$0	\$0	\$35,643	\$25,024	\$0	\$140,438
PART II - TRAVEL, EQUIPMENT, SUPPLIES AND SERVICES									
5100 TRAVEL & TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5210 SUPPLIES	\$710	\$0	\$8	\$0	\$0	\$1,170	\$59	\$0	\$1,948
5250 NON-CAPITAL EQUIP	\$0	\$0	\$0	\$0	\$0	\$13,551	\$0	\$0	\$13,551
5400 COMMUNICATIONS	\$0	\$2,281	\$0	\$0	\$0	\$732	\$307	\$0	\$3,320
5410 POSTAGE & FREIGHT	\$0	\$0	\$0	\$0	\$0	\$66	\$0	\$0	\$66
5430 DUES / SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$4,491	\$0	\$0	\$4,491
5450 PRINTING & DUPLICATION	\$0	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$284
5460 INSURANCE (NON-AUTO)	\$398	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$446
5470 REPAIR/MAINT	\$0	\$0	\$0	\$0	\$0	\$2,836	\$0	\$0	\$2,836
5480 ADVERTISING / PROMOTIONS	\$0	\$0	\$0	\$0	\$0	\$229	\$0	\$0	\$229
5490 OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5770 Professional Services	\$0	\$0	\$0	\$0	\$0	\$39,913	\$1,655	\$0	\$41,568
<i>Carryover into next year's budget</i>			\$8,434	\$0	\$0	\$0	\$0	\$0	\$8,434
5000/5010 JANITORIAL SERVICE								\$6,739	\$6,739
RECYCLING SERVICE								\$0	\$0
ITS SUPPORT	\$3,000	\$0							\$3,000
INTERNET SERVICE	\$1,100							\$0	\$1,100
PHONE SERVICE								\$750	\$750
5470 FACILITY MAINTENANCE								\$942	\$942
FACILITY RENTAL								\$0	\$0
6510 UTILITIES (power, water, sewer)			\$0					\$2,169	\$2,169
SECURITY								\$0	\$0
CONSUMABLES			\$0	\$0					\$0
ACCOUNTING SERVICES	\$2,500		\$6						\$2,506
HUMAN RESOURCES	\$500	\$0							\$500
TOTAL PART II	\$8,209	\$2,566	\$8,496	\$0	\$0	\$62,988	\$2,021	\$10,601	\$94,880
PART III - PASS THROUGH COSTS									
6100 SUB-CONTRACTS	\$0			\$0	\$0	\$0	\$0	\$0	\$0
6180 STIPENDS				\$0	\$0	\$0	\$450		\$450
6300 CAPITAL EQUIPMENT	\$0			\$0	\$0	\$8,900	\$0	\$0	\$8,900
TOTAL PART III	\$0	\$0	\$0	\$0	\$0	\$8,900	\$450	\$0	\$9,350
SUB-TOTAL: PARTS I-III	\$63,090	\$27,457	\$8,496	\$0	\$0	\$107,531	\$27,494	\$10,601	\$244,669
Total Non-federal support for KCUW	\$63,090	\$27,457	\$8,496	\$0	\$0	\$0	\$0	\$10,601	\$109,644

REVENUE categories for CPB's Financial Summary Report (FSR):

Line 4-state, local govt agencies (tribal direct cash contributions)	\$0
Line 6-Foundations and nonprofits (underwriting and donations)	\$2,440
Line 7-Business underwriting and contributions	\$5,373
Line 8-Memberships & Subscriptions	\$683
Line 9-Special fundraising events (net rev. from events)	\$0
Line 16a - In-kind contributions allowable under NFFS	\$8,636
Line 16c - Indirect administrative support	\$92,512
Total NFFS (should be the same as FSR line 4 in NFFS Summary at end of report)	\$109,644
Line 2 CPB funding (total the two grants in J20 and K20)	\$184,128
Line 2b - CPB ARPA Funds Received	\$0

EXPENSE categories for CPB's Financial Summary Report (FSR):

\$13,801.06 fundraising/memb	These four figures represent the total amount for salaries (and should add up to the amount in cell N26)
\$11,500.88 underwriting/gran	
\$37,952.92 programming/prod	
\$51,753.98 mgmt & general	

\$25,429 mgmt & general This represents the fringe - should match cell N28

Totals:		
\$39,053	program./produc.	FSR Part 2, Line 18
\$65,558	broadcasting	FSR Part 2, Line 19
\$2,462	prog info & promo.	FSR Part 2, Line 20
\$0	mgmt & general	FSR Part 2, Line 21
\$1,948	prog info & promc	FSR Part 2, Line 22
\$13,551	broadcasting	FSR Part 2, Line 23
\$3,320	mgmt & general	
\$66	mgmt & general	
\$4,491	broadcasting	
\$284	prog. Info & promotion	
\$446	mgmt & general	
\$2,836	broadcasting	
\$229	prog. Info & promotion	
\$0	mgmt & general	
\$41,568	broadcasting	
\$8,434	mgmt & general	
\$6,739	mgmt & general	
\$0	mgmt & general	
\$3,000	mgmt & general	
\$1,100	programming/production	
\$750	mgmt & general	
\$942	broadcasting	
\$0	broadcasting	
\$2,169	broadcasting	
\$0	mgmt & general	
\$0	mgmt & general	
\$2,506	mgmt & general	
\$500	mgmt & general	
\$235,319	total expenses (should be same amount shown in cell N69 and FSR line 25)	

\$235,319 total expenses

115-000 cost center		\$50.00		
		\$0.00		
		\$0.00		
	donation nfp	\$50.00	total	cell H11 on budget sheet of this spreadsheet
115-000 cost center	individual/memberships/donations/fundraising			
		\$683.00	total	cell H12 on budget sheet of this spreadsheet
115-000 cost center		\$0.00		
		\$5,373.00		
	sales/underwriting business	\$5,373.00	total	cell H13 of budget sheet of this spreadsheet
115-000 cost center	sales/underwriting nfp	\$2,390.00		cell H14 of budget sheet of this spreadsheet
120-020 unrestricted	grant received in 2022	\$144,977.00		
120-021 restricted	grant received in 2022	\$39,151.00		
		\$184,128.00	total	cell K18 on budget sheet of this spreadsheet

Confederated Tribes of the Umatilla Indian Reservation Account Detail 1/01/2022 to 12/31/2022

<u>Date</u>	<u>Post Type</u>	<u>Source</u>	<u>Reference</u>	<u>Description</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
115 000 4105	Donations/Sponsorships							
4/21/2022	Actual	C/R		Nixyaawii Community Financial Services			50.00	0.00
				NCFS underwriting agreement with KCUW				(50.00)
6/09/2022	Actual	C/R	0033721	Oregon East Symphony			150.00	(200.00)
115 000 4105	Donations/Sponsorships			Payment-to KCUW for radio ads	0.00	0.00	200.00	(200.00)
115 000 4200	Salles							0.00
1/01/2022	Actual	A/R	197260	Wildhorse Gaming Resort			275.00	(275.00)
				KCUW Radio				
1/19/2022	Actual	C/R	0009106	Native Public Media, inc. CPB Vac Campaign 4			1,000.00	(1,275.00)
1/31/2022	Actual	A/R	199094	Coates Kokes			525.00	(1,800.00)
				KCUW Radio				
2/01/2022	Actual	A/R	200411	Wildhorse Gaming Resort			275.00	(2,075.00)
				KCUW Radio				
3/01/2022	Actual	A/R	199447	Wildhorse Gaming Resort			275.00	(2,350.00)
				KCUW Radio				
3/03/2022	Actual	C/R		KCUW			543.00	(2,893.00)
				KCUW Radio March Sale 3/2/2022 funds				
3/09/2022	Actual	C/R	0660003	KCUW			60.00	(2,953.00)
				CTUIR pay deduct Shawna Gavin, KCUW purchase				
3/23/2022	Actual	A/P	Payroll 3/2022	CTUIR TRIBAL GOV'T		643.00		(2,310.00)
				Payroll Withholding - KCUW Donations				
3/24/2022	Actual	C/R	0660962	CTUIR TRIBAL GOV'T			643.00	(2,953.00)
				CTUIR pay deduct for KCUW				
3/31/2022	Actual	A/R	200720	Donation (various - see list)			630.00	(3,583.00)
				Coates Kokes				
3/31/2022	Actual	Cvt	je 3/5	KCUW Radio			643.00	(4,226.00)
				je 3/5 so: To corr A/P post on 3-23-22 ck#660962-				
4/01/2022	Actual	A/R	202236	Wildhorse Gaming Resort			275.00	(4,501.00)
				KCUW Radio				
4/22/2022	Actual	A/R	202497	Eclipse Marketing for OSU			300.00	(4,801.00)
				KCUW Radio				
4/27/2022	Actual	A/R	202521	Coates Kokes			300.00	(5,101.00)
				KCUW Radio				

Confederated Tribes of the Umatilla Indian Reservation Account Detail 1/01/2022 to 12/31/2022

<u>Date</u>	<u>Post Type</u>	<u>Source</u>	<u>Reference</u>	<u>Description</u>	<u>Units</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
4/27/2022	Actual	A/R	202522	Coates Kokes KCUW Radio			150.00	(5,251.00)
4/28/2022	Actual	C/R		S. Gavin & S. O'Daniel contribute funds to KCUW (per Lily Sheoships)			40.00	(5,291.00)
5/01/2022	Actual	A/R	202703	Wildhorse Gaming Resort KCUW Radio			275.00	(5,566.00)
6/01/2022	Actual	A/R	203878	Wildhorse Gaming Resort KCUW Radio			275.00	(5,841.00)
7/05/2022	Actual	A/R	204811	Eclipse Marketing for OSU KCUW Radio			300.00	(6,141.00)
7/11/2022	Actual	C/R	0666578	Wendt, Jolie Renee' CTUIR pay deduct for KCUW items			20.00	(6,161.00)
7/27/2022	Actual	A/R	205922	Eclipse Marketing for OSU KCUW Radio			300.00	(6,461.00)
8/01/2022	Actual	A/R	206096	Wildhorse Gaming Resort KCUW Radio			275.00	(6,736.00)
9/01/2022	Actual	A/R	207240	Wildhorse Gaming Resort KCUW Radio			275.00	(7,011.00)
9/21/2022	Actual	A/R	208205	Points Consulting LLC KCUW Radio			200.00	(7,211.00)
9/29/2022	Actual	C/R		Shaindel Beers, PAWS 517 SE Third St., Pendleton, OR			75.00	(7,286.00)
10/01/2022	Actual	A/R	208449	Wildhorse Gaming Resort KCUW Radio			275.00	(7,561.00)
10/07/2022	Actual	C/R	0674452	Brown, Garrett Lee CTUIR pay deduct KCUW Merch			10.00	(7,571.00)
10/07/2022	Actual	C/R	0674452	Gavin, Shawna Marie CTUIR pay deduct 1) KCUW (\$10.00); 2) FLAG (\$50.00)			10.00	(7,581.00)
10/25/2022	Actual	C/R	0033878	Oregon East Symphony KCUW Underwriting Agreement radio ads Fall Concert			75.00	(7,656.00)
11/01/2022	Actual	A/R	209580	Wildhorse Gaming Resort KCUW Radio			275.00	(7,931.00)
12/01/2022	Actual	A/R	210696	Wildhorse Gaming Resort KCUW Radio			275.00	(8,206.00)
12/09/2022	Actual	C/R	0034007	Oregon East Symphony Advertising Holiday Mushic Festival			90.00	(8,296.00)
115 000	4200 Sales Total				0.00	643.00	8,939.00	(8,296.00)
Report Total					0.00	643.00	9,139.00	(8,496.00)

IN-KIND	Account	2022 Amount	2021 Amount	Support
	Training	-	-	Booked under tribal cost center 033-053
	Jane Hill Travel	-	-	Booked under tribal cost center 033-053
	Jill Marie Gavin Travel	-	-	Booked under tribal cost center 033-053
	Chuck Sams Travel	-	-	Booked under tribal cost center 033-053
	Mileage Reimb	-	-	Booked under tribal cost center 033-053
	COMMUNICATIONS	2,281	558	Booked under tribal cost center 033-053
	POSTAGE & FREIGHT	-	-	Booked under tribal cost center 033-053
	PRINTING & DUPLICATION	284	4,328	Booked under tribal cost center 033-053
	Noncapital Equip	-	-	Booked under tribal cost center 033-053
	Dues and Subscriptions	-	-	Booked under tribal cost center 033-053
	Advertising/Promotions	-	-	Booked under tribal cost center 033-053
	Other Expenses	504	-	Booked under tribal cost center 033-053
	Internet Service	1,100	1,100	Conservative value, daily usage for 2-3 persons
	Phone Service	750	750	Conservative value, daily usage for 2-3 persons
	Facility Maintenance	942	1,787	10% of public safety building cost 075-039-5470
	Utilities	2,169	2,261	10% of public safety building cost 075-039-6510
	Insurance	398	-	10% of public safety building cost 075-039-5460
	Supplies	710	-	10% of public safety building cost 075-039-5210/5225/5250
	Total In-Kind	9,140	10,784	

Supporting documentation exists in accounting records for in-kind amounts. No items exceeded \$5,000 for donor certification. The radio station is part of the public safety building and calculated in-kind based on square footage.

INDIRECT ADMIN SUPPORT	Account	2022 Amount	2021 Amount	Support
	ITS Support	3,000	3,000	Estimate based on PY services provided.
	Accounting Services	2,500	2,500	Estimated value of 250/month Services include payroll processing semi-monthly, AP processing, review of all purchases for approval, financial reporting assistance.
	Salaries	63,490	37,192	See salary schedule tab
	Fringe	16,282	7,379	See salary schedule tab
	Janitorial/Maint	6,739	5,449	10% of salary & fringe for building staff
	Human Resources	500	500	Services related to staffing/onboarding
	Total	92,511	56,020	

KCUW - 2021 SALARY SCHEDULE for amounts counted for "Indirect Administrative Support" on FSR

FUNDING SOURCE:		INDIRECT	Tribal			
CTUIR COST CODE:		003-004	033-053/034-053			
PROGRAM NAME:		Admin. Indirect	Pub Info Tribal		TOTAL	
<hr/>						
SALARIES	<u>FTE</u>					
Monece Sicily	0.35	\$36,258.66	\$0.00		\$12,690.53	
Jiselle Halfmoon	0.30	\$49,898.70	\$25,703.18		\$22,680.56	
Kaeleen McGuire	0.30	\$18,322.36	\$41,375.17		\$17,909.26	
					\$0.00	
					\$0.00	
OED	0.05	\$81,320.40			\$4,066.02	
DED	0.05	\$122,866.57			\$6,143.33	
<hr/>						
TOTAL	1.05	\$308,666.69	\$67,078.35		\$63,489.70	\$0.00
<u>FRINGE CALC.:</u>						
Monece Sicily	0.35	\$13,322.38	\$0.00		\$13,322.38	\$4,662.83
Jiselle Halfmoon	0.30	\$13,798.24	\$7,532.39		\$21,330.63	\$6,399.19
Kaeleen McGuire	0.30	\$3,252.12	\$8,356.08		\$11,608.20	\$3,482.46
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
OED	0.05	\$16,208.46			\$16,208.46	\$810.42
DED	0.05	\$18,524.58			\$18,524.58	\$926.23
		\$65,105.78	\$15,888.47	\$0.00	\$80,994.25	\$16,281.13
						\$0.00