

TR 1

Account	Description	Category	Posting Type	Typical Balance
<b>INCOME STATEMENT - REVENUE</b>				
(A - used by KPFA)				
A	5000	Listener Support	Revenue	P & L Credit
A	5001	Donations	Revenue	P & L Credit
	5002	Donations - Capital Campaign	Revenue	P & L Credit
	5003	War Programming Revenue	Other Income	P & L Credit
	5010	Donations - Non Operating	Revenue	P & L Credit
A	5011	Website Income	Revenue	P & L Credit
A	5020	Corporate Match	Revenue	P & L Credit
	5030	Central Services NU	Revenue	P & L Credit
	5031	C/S Web Site (NU)	Revenue	P & L Credit
	5040	Restricted Contribution	Revenue	P & L Credit
	5050	Restricted Donor Bequest	Revenue	P & L Credit
	5062	Realized Gain (Loss)	Other Income	P & L Credit
	5070	Gain & Loss on Fixed Assets Dispositions	Other Income	P & L Debit
	5100	KPFA Central Services Income	Revenue	P & L Credit
	5101	KPFA NPPAG Income	Revenue	P & L Credit
	5102	Central Services-Web Site	Revenue	P & L Debit
	5200	KPFA Central Services Income	Revenue	P & L Credit
	5201	KPFA NPPAG Income	Revenue	P & L Credit
	5202	Central Service-Web site	Revenue	P & L Credit
	5300	WBAI Central Services Income	Revenue	P & L Debit
	5301	WBAI NPPAG Income	Revenue	P & L Debit
	5302	Central Service-Web site	Revenue	P & L Debit
	5400	WPFW Central Services Income	Revenue	P & L Debit
	5401	WPFW NPPAG Income	Revenue	P & L Debit
	5402	Central Services-Web Site	Revenue	P & L Debit
	5500	KPFT Central Services Income	Revenue	P & L Debit
	5501	KPFT NPPAG Income	Revenue	P & L Debit
	5502	Central Services-Web Site	Revenue	P & L Debit
A	5599	Miscellaneous Other Income	Other Income	P & L Credit
	5600	Interest Income	Investments	P & L Credit
	5601	List Rental Income	Other Income	P & L Debit
	5602	Dividends Income	Investments	P & L Credit
	5603	Unrealized Gain (Loss)	Other Income	P & L Debit

Account	Description	Category	Posting Type	Typical Balance
5610	Interest Income - SCA/CD's	Other Income	P & L	Credit
5620	Rent Nat'l Office	Other Income	P & L	Credit
5621	Insurance-Proceeds	Other Income	P & L	Credit
5650	Local Bd. Generated Donations	Other Income	P & L	Credit
5660	Rent Income-MLK property	Other Income	P & L	Credit
5700	Folio Advertising Income	Other Income	P & L	Debit
5710	Sales Income - PRA	Other Income	P & L	Debit
5715	Affiliates Income - Affiliates	Revenue	P & L	Credit
5720	Sales Income-PNP	Other Income	P & L	Debit
A 5750	Community Events Income	Other Income	P & L	Debit
5751	Community Events Income(R)	Other Income	P & L	Debit
A 5752	Major Donor Income	Other Income	P & L	Credit
A 5760	Crafts Fair Income	Other Income	P & L	Debit
A 5770	Car Donations	Other Income	P & L	Credit
A 5800	Grants Income	Other Income	P & L	Debit
A 5801	Grants Income-CPB/CSG	Other Income	P & L	Credit
A 5802	Grants Income-CPB/NPPAG	Grant Income-Restricted	P & L	Credit
A 5805	Grants Income- Non Operating	Grant Income-Restricted	P & L	Credit
A 5810	Grant Income - Restricted Admin	Grant Income	P & L	Credit
5900	SCA Income	Other Income	P & L	Debit
5905	KU-Reimbursement PNP	Other Income	P & L	Debit
5950	Net Assets Released from restriction	Listeners Support Revenue	P & L	Debit

## INCOME STATEMENT - EXPENSES

(A - used by KPFA)

A 6000	Gross Salaries	Salaries Expense	P & L	Debit
A 6001	Severance Pay	Salaries Expense	P & L	Debit
A 6002	Vacation Expense	Admin Exps	P & L	Debit
A 6100	FICA Taxes	Professional Fees	P & L	Debit
A 6101	SUI Taxes	Professional Fees	P & L	Debit
A 6102	Pension Contribution	Salaries Expense	P & L	Debit
A 6103	403B Contribution	Professional Fees	P & L	Debit
6104	State Tax	Salaries Expense	P & L	Debit
A 6200	Health Benefits	Professional Fees	P & L	Debit
A 6201	Child Care	Professional Fees	P & L	Debit

Account	Description	Category	Posting Type	Typical Balance
	6202 Parking -	Professional Fees	P & L	Debit
A	6219 Property Taxes	Tax Expense	P & L	Debit
A	6300 Consultants	Office Exps	P & L	Debit
	6303 Consultant Repair & Maintenance	Admin Exps	P & L	Debit
	6305 Consultant Related Expenses	Office Exps	P & L	Debit
A	6400 Central Services	Admin Exps	P & L	Debit
	6410 Central Services NPPAG	Admin Exps	P & L	Debit
	6411 Central Services PNP	Admin Exps	P & L	Debit
A	6412 Central Services- PRA	Admin Exps	P & L	Debit
A	6413 PREMIUMS-PRA	Development Exps	P & L	Debit
	6416 Katrina relief Agencies - Grant Disbursement	Programming Exps	P & L	Debit
	6420 Executive Committee Expenses	Office Exps	P & L	Debit
	6430 Katrina Relief Coverage	Programming Exps	P & L	Debit
	6440 Royalties	Office Exps	P & L	Debit
	6445 List Rental Expenses	Office Exps	P & L	Debit
	6446 Security Services	Office Exps	P & L	Debit
A	6500 Telephone	Admin Exps	P & L	Debit
A	6501 Telephone-Radio Lines	Admin Exps	P & L	Debit
	6502 CEO Telephone	Admin Exps	P & L	Debit
	6503 Board Expenses - Conferences phone meeting	Admin Exps	P & L	Debit
A	6504 Internet/Cable Connection	Admin Exps	P & L	Debit
A	6510 Postage	Admin Exps	P & L	Debit
A	6511 Postage-Messenger	Admin Exps	P & L	Debit
A	6520 Association and Periodicals	Admin Exps	P & L	Debit
A	6530 Professional Service- Legal/ I	Admin Exps	P & L	Debit
A	6531 Insurance Expenses	Admin Exps	P & L	Debit
	6532 Accounting	Admin Exps	P & L	Debit
	6534 Audit Expenses	Admin Exps	P & L	Debit
	6535 Professional Fees	Admin Exps	P & L	Debit
	6536 Outside Services	Admin Exps	P & L	Debit
	6537 Auditors Out-of-Pocket Expenses	Admin Exps	P & L	Debit
	6538 TAX PREPARATION - 990T	Admin Exps	P & L	Debit
	6560 Interst Expense-WFB loan	Admin Exps	P & L	Debit
	6565 Discounts	Admin Exps	P & L	Debit
A	6570 Bank Charges	Admin Exps	P & L	Debit

Account	Description	Category	Posting Type	Typical Balance
A 6571	Conferences/ Training	Admin Exps	P & L	Debit
6572	SCA Conferences	Admin Exps	P & L	Debit
6573	Meeting Expenses	Admin Exps	P & L	Debit
6574	Brokers Fee	Admin Exps	P & L	Debit
6575	NFCB Tradeshows & Convention	Admin Exps	P & L	Debit
A 6576	Credit Cards Discount Fee	Development Exps	P & L	Debit
A 6580	Travel	Admin Exps	P & L	Debit
A 6581	Local Travel	Admin Exps	P & L	Debit
6582	Vehicle Repair & Maintenance	Admin Exps	P & L	Debit
6590	Board Expenses - Meeting & Travel	Admin Exps	P & L	Debit
A 6591	Local Board Expenses	Admin Exps	P & L	Debit
6595	Board Elections Expenses	Office Exps	P & L	Debit
6596	Board Expense - Legal Consultation	Admin Exps	P & L	Debit
6597	Board Expense - Fedex & Otr.Admin.	Admin Exps	P & L	Debit
6598	Board Expense - Training	Admin Exps	P & L	Debit
6599	Board Expense - Consultant	Admin Exps	P & L	Debit
A 6600	Office Expenses	Admin Exps	P & L	Debit
6601	Office Expenses-CEO Office	Admin Exps	P & L	Debit
6609	Other Admin Expenses	Admin Exps	P & L	Debit
6610	Rent Expense	Admin Exps	P & L	Debit
6615	Tax - UBIT	Tax Expense	P & L	Debit
A 6620	Tax & Filing Fees	Admin Exps	P & L	Debit
A 6621	Penalties and fees	Office Exps	P & L	Debit
A 6630	Tower Rent	Admin Exps	P & L	Debit
A 6631	Rent and Lease of Equipment	Admin Exps	P & L	Debit
6635	Storage Rental	Cash	P & L	Debit
A 6640	Utilities	Admin Exps	P & L	Debit
A 6641	Utilities-Tower	Admin Exps	P & L	Debit
A 6650	Maintenance-Non-technical	Admin Exps	P & L	Debit
A 6655	Depreciation Expense	Admin Exps	P & L	Debit
A 6660	Other Administrative	Admin Exps	P & L	Debit
6661	Moving Expenses	Admin Exps	P & L	Debit
A 6662	Search Cost	Admin Exps	P & L	Debit
6663	EMPLOYEE RELATIONS	Admin Exps	P & L	Debit
A 6664	Rental Property Expenses	Admin Exps	P & L	Debit

Account	Description	Category	Posting Type	Typical Balance
A 6665	Computer Maintenance	Admin Exps	P & L	Debit
6666	CAC Training Expenses	Admin Exps	P & L	Debit
6669	Audioport Expenses	Development Exps	P & L	Debit
A 6670	News Service	Programming Exps	P & L	Debit
6671	New Department	Programming Exps	P & L	Debit
6672	Supplies Wire Machines	Programming Exps	P & L	Debit
A 6673	Satellite Fee	Programming Exps	P & L	Debit
6675	Presidential election & commission	Programming Exps	P & L	Debit
A 6680	Maintenance Technical	Programming Exps	P & L	Debit
6681	Maintenance Engineer	Programming Exps	P & L	Debit
6690	Pre-Recorded Material	Programming Exps	P & L	Debit
6693	Acquisitions News Dept.	Programming Exps	P & L	Debit
6694	Programming Services	Programming Exps	P & L	Debit
6695	Printing-Folio	Programming Exps	P & L	Debit
6696	Postage-Folio	Programming Exps	P & L	Debit
6697	Mailing Services-Folio	Programming Exps	P & L	Debit
A 6698	Web-Site Expenses	Programming Exps	P & L	Debit
6699	Tape & Restoration	Programming Exps	P & L	Debit
A 6700	Tapes and Supplies	Programming Exps	P & L	Debit
A 6701	Other Programming	Programming Exps	P & L	Debit
A 6702	CPB - NPPAG(FREE SPEECH RADIO NEWS)	Office Exps	P & L	Debit
6703	Apprenticeship Program	Programming Exps	P & L	Debit
6704	10/10 Event Program	Programming Exps	P & L	Debit
6710	Printing-Marketing	Development Exps	P & L	Debit
A 6712	Printing Subscriptions	Development Exps	P & L	Debit
6713	Direct Mail-Copywriting	Development Exps	P & L	Debit
6720	Fundraising Travel	Development Exps	P & L	Debit
6721	Telemarketing	Development Exps	P & L	Debit
6722	Development Expenses	Development Exps	P & L	Debit
6725	1st Voice Prog.	Programming Exps	P & L	Debit
A 6730	Subscription Services	Development Exps	P & L	Debit
6731	Administration	Development Exps	P & L	Debit
A 6732	Postage-Subscriptions	Development Exps	P & L	Debit
A 6733	Mailing Services-Subscriptions	Development Exps	P & L	Debit
6735	Postage Development (Subscript	Development Exps	P & L	Debit

Account	Description	Category	Posting Type	Typical Balance
A 6740	Subscription Supplies	Development Exps	P & L	Debit
6742	Computer Supplies	Development Exps	P & L	Debit
A 6750	Premiums	Development Exps	P & L	Debit
A 6751	Fund Drive Expenses	Development Exps	P & L	Debit
A 6752	Premiums- shipping	Development Exps	P & L	Debit
6753	PREMIUMS-PRA	Development Exps	P & L	Debit
6756	Bank Charges	Admin Exps	P & L	Debit
A 6760	Advertising and Promotion	Development Exps	P & L	Debit
6770	Marketing and Cataloguing	Development Exps	P & L	Debit
A 6771	Direct Mail	Development Exps	P & L	Debit
A 6772	Direct Mail-Postage	Development Exps	P & L	Debit
6775	Documentary Production	Programming Exps	P & L	Debit
A 6780	Other Development	Development Exps	P & L	Debit
A 6781	Major Gifts Expenses	Development Exps	P & L	Debit
6789	Special Events Expenses	Development Exps	P & L	Debit
A 6790	Community Events Expenses	Development Exps	P & L	Debit
A 6791	Crafts Fair Expenses	Development Exps	P & L	Debit
6795	Major Gifts Expenses (C/E)	Development Exps	P & L	Debit
A 6806	Non Operating Grant Expenses	Office Exps	P & L	Debit
6820	NFCB Dues- Station Expenses	Office Exps	P & L	Debit
6821	Station Development	Office Exps	P & L	Debit
6830	Legal Retainer- Station Expens	Office Exps	P & L	Debit
6831	SCA-Legal Expenses	Office Exps	P & L	Debit
6840	Audit-Station Expenses	Office Exps	P & L	Debit
6850	Insurance- Station Expense	Office Exps	P & L	Debit
6860	Payroll Charges- Station Expen	Admin Exps	P & L	Debit
6862	Allocated Legal Expenses	Admin Exps	P & L	Debit
6865	Payroll Charges	Admin Exps	P & L	Debit
6870	Other Station Expenses	Office Exps	P & L	Debit
6890	SCA- Other Expenses	Office Exps	P & L	Debit
6900	Legal Settlement Cost -	Admin Exps	P & L	Debit
6910	Fines & Penalty Fees	Office Exps	P & L	Debit
6911	CONTINGENCY	Physical Assets	P & L	Debit
6950	Other Admin Exp	Admin Exps	P & L	Debit
6999	Other Admin Expenses	Admin Exps	P & L	Debit

# IT (Information Technology) EXTENDED CHART of ACCOUNTS

## Existing Top Level Categories:

#1330 - Telephone System	#6504 - Internet Connection
#6698 - Web Site Exp	#6665 - Computer Maintenance

R : Accounts used by contractor Roble Systems Inc

#1330 - Telephone System (Voice Communications)		#6698 - Web Site Exp (Computer Administration) ... continued	
.04	VOIP local	R	.35 domain registration <i>25k registration</i>
.05	VOIP LD	R	.40 Programming software
R	.06 VOIP other	R	.50 Memsys & other pledge-related
#6504 - Internet Connection (Internet Communications)			
.10	digital voice (SDN)		
.11	analog voice (POTS)		.10 station uplink/s
.20	hiccaps (T1, MPLS, ...)		.15 station bandwidth
R	.40 software and support (software & hardware, Shoretel)		.20 colocation
.50	hardware (Mitel, phones, servers, ATAs, wire, ...)		.25 colocation bandwidth
			30 hosting and other Internet services
#6698 - Web Site Exp (Computer Administration)			
.10	colo charges		#6665 - Computer Maintenance (Computer & Network hardware)
R	.20 systems administration, desktop		.10 PCs
R*	.25 systems administration, server		.30 servers
.30	software & licenses		.40 network equipment
			.50 PC & server parts