

WUMB-FM RADIO
(A DEPARTMENT OF THE UNIVERSITY OF MASSACHUSETTS BOSTON)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

NOTE 16 – FUNCTIONAL EXPENSES (CONTINUED)

A summary of program services, management and general, and fundraising, by natural and functional classification, for the year ended June 30, 2021 is as follows:

	Program Services			Management and General			Fundraising	Total Expenses	
	Programming and Production	Broadcasting	Program Information	Total Program Services	General and Administrative	Underwriting	Total Management and General	Fundraising and Grant Solicitation	2021
Salaries	\$ 299,140	\$ 55,807	\$ 27,668	\$ 382,615	\$ 40,132	\$ 24,577	\$ 64,709	\$ 82,870	\$ 530,194
Fringe benefits	95,197	16,194	8,955	120,346	12,989	7,955	20,944	26,822	168,112
Indirect support									
UMass charge	165,320	84,299	13,956	263,575	49,155	12,468	61,623	6	325,204
Professional services	6,300	8,482	--	14,782	44,538	--	44,538	--	59,320
Advertising and promotion	--	--	--	--	--	--	--	16,510	16,510
Depreciation	--	5,263	--	5,263	--	--	--	--	5,263
Postage	--	--	--	--	1,844	--	1,844	16,597	18,441
Telephone	6,879	13,758	1,719	22,356	3,439	1,720	5,159	6,879	34,394
Travel	100	--	--	100	--	--	--	--	100
Dues and subscriptions	38,283	13,929	--	52,212	2,124	--	2,124	1,436	55,772
Supplies	--	--	--	--	5,106	--	5,106	4,516	9,622
License and fees	8,276	8,616	--	16,892	22,224	--	22,224	16,692	55,808
Utilities	--	25,267	--	25,267	--	--	--	--	25,267
Repairs and maintenance	--	59,456	--	59,456	564	--	564	--	60,020
Facility rental expense	--	30,080	--	30,080	--	--	--	--	30,080
Administrative overhead -									
UMass charge	32,143	16,547	3,442	52,132	11,782	3,075	14,857	15,636	82,625
	<u>\$ 651,638</u>	<u>\$ 337,698</u>	<u>\$ 55,740</u>	<u>\$ 1,045,076</u>	<u>\$ 193,897</u>	<u>\$ 49,795</u>	<u>\$ 243,692</u>	<u>\$ 187,964</u>	<u>\$ 1,476,732</u>