

**JOB TRAINING NOW**  
**Publication / Advertising Costs**  
**20xx**

Description	Total	Allocable To Publication		Allocable To Advertising		Allocable To Readership	
		%	Amount	%	Amount	%	Amount
<b>Direct Expenses:</b>							
Salary - Director of Membership	70,000	40.00%	28,000	50.00%	14,000	50.00%	14,000
Salary - DataBase Manager	37,000	35.00%	12,950	50.00%	6,475	50.00%	6,475
Salary -Intern	12,000	50.00%	6,000	50.00%	3,000	50.00%	3,000
Total Salary			<u>46,950</u>		<u>23,475</u>		<u>23,475</u>
Payroll and Benefits (20%)			9,390		4,695		4,695
Commission		100.00%	1,000	100.00%	1,000		-
Design Costs		100.00%	5,942	50.00%	2,971	50.00%	2,971
Printing		100.00%	8,768	24.00%	2,104	76.00%	6,664
Postage & Delivery		100.00%	1,849	24.00%	444	76.00%	1,405
Rent & Utilities	20,756	10.00%	2,076	24.00%	498	76.00%	1,578
Office Supplies (Invoices/Letters)			7,109	24.00%	1,706	76.00%	5,403
Telephone	9,620	10.00%	962	24.00%	231	76.00%	731
Telephone Maintenance	3,504	10.00%	350	24.00%	84	76.00%	266
<b>Indirect Expenses:</b>							
Salaries - Dir. of Communication	40,000	5.00%	2,000		-	100.00%	2,000
Salaries - Exec. Assistant	40,000	5.00%	2,000		-	100.00%	2,000
Salaries - Receptionist	30,000	5.00%	1,500		-	100.00%	1,500
Total Salary			<u>5,500</u>		<u>-</u>		<u>5,500</u>
Payroll and Benefits (20%)			1,100		-		1,100
Insurance	5,118	10.00%	512		-	100.00%	512
Equipment Maintenance (LAN)	16,220	10.00%	1,622		-	100.00%	1,622
Total Expenses			<u>98,630</u>		<u>37,208</u>		<u>61,422</u>
<b>Calculation of Income:</b>							
Receipts for special listing			15,000				15,000
Receipts business promotion			55,000		55,000		
Allocation of Dues:							
Membership Dues	608,167						
Less: related to lobbying (16%)	(97,307)						
	<u>510,860</u>	12.71%	64,926				64,926
Gross Income			<u>134,926</u>		<u>55,000</u>		<u>79,926</u>
Publication Costs	<u>98,630</u>						
Total Exempt Purpose Costs (873,361 less 97,307 lobbying @16%)	776,054	=	0.12709				
Net Advertising Income					<u>17,792</u>		<u>18,504</u>
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Gross Advertising Income			55,000				
Less: Direct Advertising Costs			<u>(37,208)</u>				
Net Advertising Income/(Loss)			17,792				
Readership Costs		61,422					
Circulation Income		<u>79,926</u>					
Excess Readership Costs (but not more than Adv Inc.)			<u>0</u>				
Net Advertising Income/(Loss)			<u>17,792</u>				