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Before The
Federal Communications Commission
Washington, D.C. 20554

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SEP 27 2018

Bureau / Office

In the matter of:

Zuma Beach FM Emergency and
Community Broadcasters, Inc.

Station KBUU-LP
Malibu, California

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Facility ID: 195574
NAL/Acct. No. MB-201841410017
FRN: 0023661713

Attention: Chief, Audio Division, Media Bureau

Response to Notice of Apparent Liability for Forfeiture

Zuma Beach FM Emergency and Community Broadcasters, Inc. ("Zuma"), licensee of low power FM station KBUU-LP, Malibu, California, hereby responds to the Notice of Apparent Liability for Forfeiture released August 28, 2018.¹ For the reasons discussed below, the Media Bureau ("Bureau") should cancel the forfeiture and instead admonish Zuma, or alternately reduce the forfeiture amount.

The NAL is part of a Bureau decision that denied a Petition for Reconsideration filed by Future Roots, Inc. ("Future Roots") regarding the grant of Zuma's application for a construction permit to modify KBUU-LP's facilities.² After affirming the grant of Zuma's modification application, and based on information Zuma voluntarily reported in its Opposition to Future Root's Petition for Reconsideration, the Bureau proposed assessing a \$6,000 forfeiture against Zuma for 1) operating KBUU-LP on the frequency and at the power authorized in its modification

¹ Memorandum Opinion and Order and Notice of Apparent Liability for Forfeiture, DA 18-879, released August 28, 2018 (Media Bureau) ("NAL").

² See Petition for Reconsideration and Request for Emergency Relief, filed December 7, 2017. Zuma filed its license application for the modified KBUU-LP facilities on December 13, 2017, which the Bureau granted December 20, 2017. See File No. BLL-20171213ABD.

construction permit, but prior to the slight reorientation of KBUU-LP's antenna and the filing of Zuma's license application; and 2) for operating at a higher power for less than a day during a local wildfire emergency without Commission authorization. The Bureau reduced the base forfeiture amount of \$4,000 each, for operating at excessive power and on an unauthorized frequency, to \$3,000 each based on Zuma's prior history of compliance "and all of the factors required by Section 503(b)(2)(D) of the Act and the *Forfeiture Policy Statement*."³

As the Bureau noted in the NAL, Section 503(b)(2)(D) of the Act enumerates factors the Commission is required to consider in adjusting a proposed forfeiture, including "the nature, circumstances, extent and gravity of the violation, and, with respect to the violator, the degree of culpability, any history of prior offenses, ability to pay, and such other matters as justice may require."⁴ This may include Zuma's intent with respect to the actions that gave rise to the NAL.⁵ Nonetheless, the only factor the Bureau explicitly considered in the NAL was Zuma's and its principals prior history of no offenses. It did not consider Zuma's good faith attempts to comply with the rules but for unexpected and unusual circumstances beyond its control, including medical issues for Zuma's sole full-time (volunteer) staff member and the station's General Manager (Hans Laetz), and high winds that caused the National Weather Service to issue Red Flag Warnings for 11 days that prevented Zuma from reorienting the station's antenna. Though these circumstances are referenced generally in footnotes, there is no indication the Bureau took them into account when considering the forfeiture amount, as the statute requires.⁶

³ NAL at paragraph 15, referencing *Forfeiture Policy Statement and Amendment of Section 1.80(b) of the Rules to Incorporate the Forfeiture Guidelines*, 12 FCC Rcd 17087 (1997) ("*Forfeiture Policy Statement*").

⁴ NAL at paragraph 14. See also *Forfeiture Policy Statement*, 12 FCC Rcd at 17100.

⁵ NAL at footnote 46.

⁶ See NAL at footnotes 37 and 46.

Considering all the relevant factors, and Zuma's inability to pay as documented below, the Bureau should cancel the proposed forfeiture and instead admonish Zuma for the events in question.

As described in the attached statement of Hans Laetz, Zuma is a California non-profit corporation created for the Malibu community's benefit. Its only function is to operate KBUU-LP as a low power FM community radio station, with ancillary activities such as providing local news to other outlets as promotional consideration. It engages in limited fundraising efforts by selling coffee cups and bumper stickers. It receives a very small amount of community financial underwriting. Zuma has no paid employees. The station is staffed entirely by volunteers. All persons providing services to Zuma or the station are unpaid except for the tower climber, FCC license consultant and legal counsel, who have provided their services at a significant discount. All income is spent on operating expenses, such as internet streaming fees, music rights, insurance, computer software, and maintenance costs. Members of the Board of Directors donate electric service, telephone service, internet service and studio space. Zuma has no capital expenses, no long-term contracts and no debt other than a commitment to at some undetermined time repay at zero interest, operating costs that Mr. Laetz has advanced, if the station ever generates sufficient funds. Zuma has operated at a consistent, significant loss, with Mr. Laetz making up the deficit as a community service.⁷

To support a claim of inability to pay, the Commission requires a party to submit: (1) federal tax returns for the most recent three-year period; (2) financial statements prepared according to generally accepted accounting practices ("GAAP"); or (3) some other reliable and

⁷ See Exhibit 1, Statement of Hans Laetz, Zuma principal and KBUU-LP's General Manager.

objective documentation that accurately reflects the respondent's current financial status.⁸ Attached to Mr. Laetz's statement are copies of Zuma's IRS Form 990-N (e-postcard) tax reports dating back to 2014. This is the only tax form Zuma has filed with the IRS since its formation. Although Zuma has provided actual gross income amounts in each of its Form 990-N online filings, the IRS receipt reflects only that Zuma has gross receipts not greater than \$50,000.⁹ In its Form 990-N IRS submissions, copies of which are not available, Zuma has sworn to the IRS that its gross revenue was as follows:¹⁰

	2014	2015	2016	2017
Gross Income	\$600	\$100	\$6,999	\$2,142

For the year ending December 31, 2018, Zuma estimates its gross income will be less than \$3,000.¹¹

The Commission has stated that, in general, gross revenues are the best indicator of a licensee's ability to pay a forfeiture.¹² Zuma's gross revenue for the past four years demonstrates its inability to pay a \$6,000 forfeiture. Indeed, the amount of the proposed forfeiture exceeds Zuma's gross revenue for three of the last four years, is more than 85% of its gross revenue in 2016 and is about twice its estimated gross revenue for 2018.¹³

⁸ NAL at paragraph 21.

⁹ See Exhibit 1, Statement of Hans Laetz. As Mr. Laetz explains, Zuma prepares the Form 990-N online with the IRS. The IRS then supplies a record of that filing that simply reflects gross revenue not greater than \$50,000.

¹⁰ *Ibid.*

¹¹ *Ibid.*

¹² See *Studio 51 Multi Media Productions, Ltd.*, Memorandum Opinion and Order, 30 FCC Rcd 6134 (Media Bureau 2015), citing *San Jose State University*, Memorandum Opinion and Order, 26 FCC Rcd 5908 (2011).

¹³ Compare *Halifax Christian Community Church, Inc.*, Forfeiture Order, 20 FCC Rcd 2342 (Enforcement Bureau 2005) at footnote 20, citing *PJB Communications of Virginia, Inc.*, 7 FCC Rcd 2088 (1992); *Local Long Distance, Inc.*, 16 FCC Rcd 24385 (2000); *Hoosier Broadcasting*

Attachment 2 to Mr. Laetz's statement contains copies of Profit and Loss statements for Zuma/KBUU-LP for calendar years 2015-2017. These statements show that in each year the station had a net operating loss. Attachment 3 to Mr. Laetz's statement contains Zuma's Balance Sheets for calendar years 2015-2017.¹⁴ The table below summarizes these statements and Zuma's financial condition since 2015:

Year	Net Operating Loss (Profit & Loss)	Total Current Assets (Balance Sheet)	Total Liabilities (Balance Sheet)
2015	\$31,799.15	\$324.81	\$73,904.77
2016	\$2,177.57	\$3,147.24	\$78,904.77
2017	\$9,338.85	\$1,466.40	\$86,716.65

Zuma's current financial status includes \$997 cash on hand; \$5,000 borrowed cash in an account available for emergencies; no billable receipts; and no accounts payable.¹⁵

The financial data presented demonstrates that a \$6,000 forfeiture would cripple Zuma's ability to operate and provide the local news, emergency information and volunteer programming to its community that KBUU-LP carries. The proposed \$6,000 forfeiture is almost six times as large as Zuma's current cash reserve, and twice as much as its projected gross revenue for 2018. The station's net operating losses exceeded its gross revenues in 2015 and in 2017, and in 2016

Corporation, 15 FCC Rcd 8640 (2002). In the three cases cited in *Halifax*, forfeitures representing 2.0%, 7.9% and 7.6% of the violator's gross revenue were not deemed excessive. In *Halifax*, the Enforcement Bureau reduced a proposed \$21,000 forfeiture to \$10,000, when the forfeiture was between the gross revenue percentages of the other cited cases. The \$6,000 proposed forfeiture against Zuma far exceeds, as a percent of gross revenue, any of the percentages discussed in *Halifax* or the cases cited therein.

¹⁴ With respect to the preparation of the Profit and Loss and Balance Sheet statements, Mr. Laetz notes that California law does not require a non-profit company the size of Zuma to maintain a CPA's services or conduct audits (the expense for such an audit is beyond Zuma's financial capabilities). However, a CPA did review the 2016 balance sheet and financial methodology and found it to be sound and in compliance with California law and Internal Revenue Code section 501(c)(3). See Exhibit 1, Statement of Hans Laetz.

¹⁵ See Exhibit 1, Statement of Hans Laetz.

represented more than 30% of its gross revenue.¹⁶ Zuma's annual net operating losses and extremely low gross revenue, which are not unusual for a low power FM station, present a starker financial situation than other cases in which the Commission has cancelled a proposed forfeiture against a full power station licensee.¹⁷

Among other factors the Commission has considered when cancelling a forfeiture based on a station's distressed financial condition is a station's inherently low value.¹⁸ Low power FM ("LPFM") stations, by their nature, have an inherently low value. They are authorized for noncommercial educational broadcasting only, operate at very low power, have very limited service areas, and are secondary services unprotected from interference from other classes of FM stations.

LPFM stations did not exist when the Commission adopted its *Forfeiture Policy Statement* in 1997.¹⁹ Thus, the base forfeiture amounts set forth in the *Forfeiture Policy Statement* do not take into account the tighter financial constraints under which many or most LPFM stations operate. While the Commission established the same base forfeiture amounts for all services, it acknowledged that each case presents its own unique facts, and that "the identity of the licensee or the nature of the service are not wholly irrelevant to a determination of the seriousness of the harm. We cannot, for example, say that the degree of harm resulting from a violation of operating power limits committed by a full power broadcast station is identical to the degree of harm

¹⁶ Compare *Valley Air, LLC*, Letter Decision, 24 FCC Rcd 5505 (Aud. Div. 2009) (cancelling a \$4,000 forfeiture because the station's operating losses exceeded its revenue by almost fifty percent). Based on Zuma's projected gross revenue of about \$3,000 for 2018, KBUU-LP's operating losses in 2018 will again exceed its gross revenue.

¹⁷ Compare *Studio 51 Multi Media, supra*, at 6135, footnote 5 and cases cited therein.

¹⁸ *Ibid.*

¹⁹ The Commission created the LPFM service in 2000.

resulting from the same violation by an amateur radio operator.”²⁰ Or an LPFM operator. In at least certain situations the Commission has seemingly recognized the inherent low value of LPFM stations and significantly reduced a forfeiture from the base amount.²¹

In addition to inability to pay, the Commission is required to consider the nature, circumstances, extent and gravity of the violations, good faith or voluntary disclosure, a history of overall compliance, and such other matters as justice may require.²² Zuma has demonstrated its inability to pay the proposed forfeiture. The Bureau states in the NAL that it considered Zuma’s prior history of no offenses in reducing the base forfeiture amounts. But the Bureau did not state the extent to which it considered any other of the enumerated factors, particularly the circumstances and gravity of the violations, and Zuma’s good faith and voluntary disclosure of the events that transpired. The Bureau briefly summarized the circumstances that gave rise to the violations in its NAL,²³ but never analyzed those circumstances in the context of the Commission’s forfeiture adjustment criteria despite acknowledging they are relevant.²⁴

For efficiency, rather than restating the events in question, which Zuma initially explained in its Opposition to Future Roots Petition for Reconsideration, that pleading is incorporated herein by reference.²⁵ Zuma did not need to explain these events to respond to Future Roots legal arguments against Zuma’s application. The Bureau correctly disposed of Future Roots’ arguments

²⁰ *Forfeiture Policy Statement*, 12 FCC Rcd at 17098

²¹ See *Meadowland Baptist Church*, Forfeiture Order, 24 FCC Rcd 12528 (MB 2009); *Muskegon Training and Educational Center*, Forfeiture Order, 23 FCC Rcd 11241 (MB 2008). In neither of these cases did the licensee assert financial hardship in response to a notice of apparent liability. Unlike many LPFM licensees, Zuma has no function other than to operate KBUU-LP.

²² 47 U.S.C. Section 503(b)(2)(D); 47 CFR Section 1.80(b)(8).

²³ NAL at paragraph 11

²⁴ *Ibid.* at footnote 46.

²⁵ See BPL-20170807ABE, Zuma Opposition to Petition for Reconsideration and Request for Emergency Relief, filed December 15, 2017, and in particular pages 3-7 and Exhibit B.

based on established Commission rules and precedent without discussing the events that gave rise to the proposed forfeiture.²⁶ Zuma voluntarily reported the events in question in the interests of full disclosure.²⁷ A summary of those events, as supplemented by the attached statement of Mr. Laetz, demonstrates that many of the circumstances giving rise to the violations were beyond Zuma's control, that Zuma generally acted in good faith, that the facilities Zuma used were authorized in the construction permit (with a limited, few hours exception), and that no interference or other harm resulted to the public.²⁸

- Zuma planned on completing construction of the facilities authorized in the KBUU-LP modification permit within a one to two day period in November 2017.
- After modifying the station's power and frequency to the specifications in the modification permit on November 14, but before Mr. Laetz could reorient the antenna, a cardiac issue required him to cease all strenuous activity and report to a cardiac care unit as soon as possible for a cardiac procedure. Zuma had no other personnel capable of doing this work.
- No operating room was available until November 28.
- After a brief recovery, on December 1 Mr. Laetz resumed working on the antenna reorientation.
- On the same day the National Weather Service issued Red Flag warnings due to severe Santa Ana wind conditions that lasted for 11 days. It was not possible to reorient the antenna during the Red Flag high wind warnings.
- On December 11 the winds abated, and Zuma was able to reorient the antenna.
- Zuma filed its license application on December 13.
- KBUU-LP's licensed directional antenna pattern in use prior to the antenna reorientation was only slightly different than the pattern authorized in the modification permit. It was oriented in a direction that provided greater second channel adjacent protection than the modified pattern authorized in the permit.

²⁶ NAL at paragraphs 7-9.

²⁷ Opposition to Petition for Reconsideration at 2-3; NAL at paragraph 11.

²⁸ The summary of events is from information provided in Zuma's Opposition to Petition for Reconsideration at pages 3-7 and Exhibit B, and Exhibit 1 hereto, the Statement of Hans Laetz.

- KBUU-LP's operation during this period did not cause any theoretical or actual interference.
- During this period areas around the station's location in Malibu, California were suffering from deadly fires, including the Thomas Fire visible from KBUU-LP's tower site.
- During this period KBUU-LP was broadcasting local emergency news about the fires and smoke filling the Malibu skies for 18 hours per day.
- KBUU-LP's volunteer staff was hard pressed to answer rumors, deliver updated news, and keep KBUU-LP on the air to broadcast local news about the emergency.
- KBUU-LP was required to evacuate its studio at one point due to a nearby brush fire.
- The December 5 over-power operation occurred for a brief period in the early morning hours during a local wildfire emergency situation that developed overnight and could have required an evacuation of Malibu.
- Mr. Laetz believed at the time that such emergency broadcasts were permitted subject to notifying the Commission. Around sunrise local time, after contacting counsel about whom to notify, he learned that such operation was not allowed and immediately reduced power back to the level authorized in the modification permit.

This summary, and the fuller explanations in Zuma's Opposition and Mr. Laetz's attached statement, demonstrate that many of the relevant factors the Commission must consider in determining a proposed forfeiture apply. The NAL explicitly identifies no factors the Bureau considered other than Zuma's prior history of no violations. The Bureau acknowledged in the NAL that it may consider Zuma's good intentions, yet there is no indication that it did so.²⁹


KBUU-LP provides a unique and valuable LPFM broadcast service to the small community it serves. That is its sole function, and it does so on minimal revenue with an all-volunteer staff. Considering Zuma's financial inability to pay the forfeiture, and all other factors the Commission is required to consider under the Act and its rules, the Bureau should cancel the

²⁹ See NAL at paragraph 15 and footnote 46.

proposed forfeiture and issue an appropriate admonishment to Zuma. Failing that, the Bureau should reduce significantly the amount of the forfeiture.

Respectfully submitted,

ZUMA BEACH FM EMERGENCY AND
COMMUNITY BROADCASTERS, INC.

By: 
Mark Van Bergh

1625 S. Nelson St.
Arlington, VA 22204
703-298-4870

Its Attorney

September 27, 2018

EXHIBIT 1

STATEMENT OF HANS LAETZ

**Zuma Beach FM Emergency and
Community Broadcasters, Inc., KBUU-LP**

6402 Surfside Way

Malibu CA 90265

(424) 442-9862

hans@kbu.fm

This statement is made by me, Johann (Hans) Laetz, the secretary of Zuma Beach FM Emergency and Community Broadcasters Inc. and General Manager of KBUU-LP.

Acting as its secretary, I have filed on behalf of Zuma Beach FM Emergency and Community Broadcasters Inc., in every year of its existence, an IRS Form 990-N (e-postcard) as its sole tax report. Attachment 1 is a copy of the IRS receipts for these Form 990-N filings for calendar years 2014-2017.³⁰ Although Form 990-N demands from the filer the corporation's exact gross incomes, and although Zuma Beach FM Emergency and Community Broadcasters, Inc. duly supplied such figures, the IRS-issued receipt merely states that reportable gross income is below \$50,000. Our IRS taxpayer records that I can access also do not show the gross income figures that we supplied, only an affirmation that income was below \$50,000.

I hereby swear and affirm that we timely and accurately swore to the IRS that Zuma Beach FM Emergency and Community Broadcasters Inc. reported gross income for 2014-2017 in the following amounts, which reflect the true and accurate accountings:

- For the year 2014: \$600
- For the year 2015: \$100
- For the year 2016: \$6,999
- For the year 2017: \$2,142

Zuma Beach FM Emergency and Community Broadcasters, Inc., is a California non-profit corporation set up for the community benefit. Its sole function is to operate KBUU-LP as a community radio station, and ancillary activities such as supplying news to other outlets as promotional consideration, and limited fundraising efforts by selling coffee cups and bumper stickers. The station also takes in a very small amount of community financial underwriting.

³⁰ In the course of preparing this statement it came to our attention that the IRS Form 990-N filings show the name "Zuma Beach Fm Emergency And Community Broadcasting Incorporated." This appears to be the result of typographical errors made, but not caught, at the time of the initial creation of the IRS account used to file the Form 990-N. The Form 990-N filings are made using the corporation's taxpayer ID number, and thus replicate the initial typographic errors. All corporate records are in the name "Zuma Beach FM Emergency and Community Broadcasters, Inc.," as are the KBUU-LP license and permit. We are in the process of determining how best to correct the discrepancy and IRS records to reflect the correct corporate name.

Zuma Beach FM Emergency and Community Broadcasters Inc.'s income is spent entirely on operating expenses, with a small cash balance held for emergencies. No person or entity is paid for any services other than the tower climber, FCC license consultant and legal counsel (these service providers have, however, given us significant discounts). The general manager is not paid. The accountant is not paid. The four landlords are not paid. The company is given electric service, telephone service, internet service and studio space by members of the Board of Directors.

All Zuma Beach FM Emergency and Community Broadcasters Inc. income is spent on internet streaming fees, music rights, insurance, computer software, and maintenance costs, with a small cash balance held in reserve. The company has no capital expenses, no long-term contracts and no loans to pay off, other than a contractual commitment to at some undetermined point pay back the operating costs advanced by the general manager, at zero interest, should the station ever generate sufficient funds. The company runs at a consistent, significant loss, and the deficit is made up by the general manager as a community service.

Attached as Attachments 2 and 3 respectively are copies of Zuma Beach FM Emergency and Community Broadcasters Inc.'s profit and loss statements and balance sheets for the last three calendar years (2015-2017). The financial methodology used to prepare these documents was reviewed by a paid CPA in 2016 and found to be sound and in compliance with both California law and Internal Revenue Code section 501 (c) 3. We have been approved by the Internal Revenue Service as an IRC section 501 (c) 3 eligible charity with Employee Identification Number 46-4045287.

California law does not require that a non-profit company of Zuma Beach FM Emergency and Community Broadcasters Inc.'s size maintain a CPA's services or audits, and the expense of an annual audit is far beyond the corporation's financial ability. It would violate the director's duties to the company to pay a CPA to audit a charity with only \$2,142 in gross annual receipts last year.

Zuma Beach FM Emergency and Community Broadcasters Inc. has an anticipated income for the year ending Dec. 31, 2018 of less than \$3,000. As of Monday Sept. 24, the company's current balance sheet is:

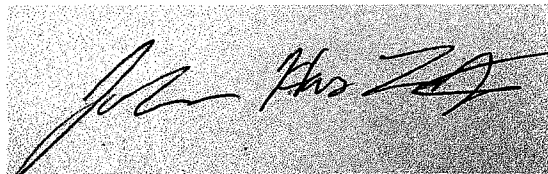
- \$997 cash on hand,
- \$5,000 borrowed cash, in a reserve account that the corporation can tap for emergencies,
- \$0 in billable receipts
- \$0 in accounts payable
- Approximately \$80,000 in debt to the General Manager in the form of a zero-percent construction loan, which cannot be called unless the corporation has sufficient cash on hand to pay the loan and continue operations.

The FCC's proposed fine is \$5,003 more than Zuma Beach FM Emergency and Community Broadcasters Inc.'s cash reserve as of Monday, Sept. 24. It is equal to 260 percent of the corporation's gross income from last year. It will cripple our nonprofit corporation, which invests 100 percent of its income into broadcasting community news, emergency information, and volunteer programming to its market.

Finally, the amount of the fine must be viewed in the context of the circumstances giving rise to the admitted, self-reported violation:

- At the time of the infraction, California was in the midst of deadly fires, including the Thomas Fire, visible from KBUU-LP's tower in Malibu.
- At the time of the infraction, KBUU-LP was carrying 18 hours per day of emergency news about the smoke that was filling the Malibu skies from a deadly fire 30 miles away.
- At the time of the infraction, the volunteer staff was hard pressed to answer rumors, deliver updated news, and keep the station broadcasting.
- At one point during this period, KBUU-LP had to evacuate its studios for a short time due to a brush fire that broke out 1 mile distant.
- At no time did KBUU-LP ever cause any unpermitted second-channel interference, first-channel interference, or co-channel interference to any station, whether by theoretical estimates or actual transmission.
- The station's licensed directional pattern was, depending on the measurement method, between 4.2 and 8 percent different from the new pattern for the minor modification construction permit, but was pointed in a direction that provided the protected second-channel adjacent stations with more protection than KBUU-LP was obligated to provide, not less.
- The antenna could not be reoriented during the period in question due to severe Santa Ana wind conditions that caused the National Weather Service to issue red flag warnings that precluded work on the KBUU-LP tower.
- At the soonest possible date after I was allowed to resume work after a cardiac procedure, and after the Santa Ana winds abated, the two-bay antenna array was rotated per the minor modification construction permit.
- For a period of several early-morning hours on December 5, 2017, during a local fire emergency, KBUU-LP exceeded its authorized power, and at sunrise immediately sought to notify the FCC that it had done so due to the emergency nature of the night's events, when evacuations were ordered near us. Upon being notified by our legal counsel that we were in error, the transmitter power was immediately reduced to the authorized level.
- Zuma Beach FM Emergency and Community Broadcasters voluntarily disclosed these events.

I hereby declare under penalty of perjury that the information in this statement is truthful, accurate and faithful, on this 26th day of September at Malibu, Calif.

A handwritten signature in black ink, appearing to read "Johann Laetz", is written over a rectangular area of the document.

Johann "Hans" Laetz
Secretary, Zuma Beach FM Emergency and Community
Broadcasters, Inc.

ATTACHMENT 1

IRS FORM 990-N SUBMISSIONS
2014-2017

Zuma Beach Fm Emergency And Community

Broadcasting Incorporated

EIN: 46-4045287 | Malibu, CA, United States

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

> Tax Year 2017 Form 990-N (e-Postcard)

Tax Period :

2017 (01/01/17 -12/31/17)

EIN:

46-4045287

Legal Name (Doing Business As):

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

Mailing Address:

6402 SURFSIDE WA Y
MALIBU, CA 90265
United States

Principal Officer's Name and Address:

Hans G Laetz
6402 SURFSIDE WAY
MALIBU, CA 90265
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL:

Zuma Beach FM Emergency and Community Broadcasters

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

EIN: 46-4045287 | Malibu, CA, United States

> Tax Year 2016 Form 990-N (e-Postcard)

Tax Period:

2016 (01/01/2016 - 12/31/2016)

EIN:

46-40 45287

Legal Name (Doing Business as):

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

Mailing Address:

6402 Surfside Way
Malibu, CA 90265
United States

Principal Officer's Name and Address:

Johann G Laetz
6402 Surfside Way
Malibu, CA 90265
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL:

kbu.fm

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

EIN: 46-4045287 | Malibu, CA, United States

>Tax Year 2015 Form 990-N (e-Postcard)

Tax Period:

2015 (01/01/ 2015 - 12/31/2015)

EIN:

46-40 45287

Legal Name (Doing Business as):

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

Mailing Address:

6402 Surfside Way
Malibu, CA 90265
United States

Principal Officer's Name and Address:

Hans Laetz
6402 Surfside Way
Malibu, CA 90265
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL:

kbu.fm

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

EIN: 46-4045287 | Malibu, CA, United States

>Tax Year 2014 Form 990-N (e-Postcard)

Tax Period:

2015 (01/01/ 2014 - 12/31/2014)

EIN:

46-40 45287

Legal Name (Doing Business as):

Zuma Beach Fm Emergency And Community Broadcasting Incorporated

Mailing Address:

6402 Surfside Way
Malibu, CA 90265
United States

Principal Officer's Name and Address:

6402 Surfside Way
Malibu, CA 90265
United States

Gross receipts not greater than:

\$50,000

Organization has terminated:

No

Website URL:

kbu.fm

ATTACHMENT 2
PROFIT AND LOSS STATEMENTS
2015-2017

02/17/18

KBUU
Profit and Loss Standard
January through December 2017

	<u>Jan - Dec '17</u>
Ordinary Income/Expense	
Income	
Direct Public Support	2,141.50
Interest Income	<u>0.13</u>
Total Income	2,141.63
Expense	
Bank Service Charges	11.00
Contract Services	
Legal Fees	3,185.00
Outside Contract Services	<u>3,520.00</u>
Total Contract Services	6,705.00
Electronics	1,592.67
Insurance - Liability, D an...	1,450.00
Licenses/Registration Fees	625.00
Meals	211.02
Misc	0.00
Operations	
cloud storage	99.00
Streaming	216.00
Website	<u>555.39</u>
Total Operations	870.39
Parking	<u>15.40</u>
Total Expense	<u>11,480.48</u>
Net Ordinary Income	<u>-9,338.85</u>
Net Income	<u><u>-9,338.85</u></u>

09/22/18

KBUU
Profit and Loss Standard
January through December 2016

	<u>Jan - Dec '16</u>
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	6,000.00
Individ, Business Contributions	<u>999.00</u>
Total Direct Public Support	6,999.00
Investments	
Interest-Savings, Short-term CD	<u>0.25</u>
Total Investments	<u>0.25</u>
Total Income	6,999.25
Expense	
Bank Service Charges	45.00
Business Expenses	546.08
Business Promotion	256.89
Contract Services	
Outside Contract Services	600.00
Contract Services - Other	<u>849.00</u>
Total Contract Services	1,449.00
Electronics	2,673.29
Insurance - Liability, D and O	1,450.00
Licenses/Registration Fees	621.00
Operations	
Postage, Mailing Service	544.27
Streaming	216.00
Telephone, Telecommunications	
Transmitter Repair	<u>639.23</u>
Total Telephone, Telecommunicat...	639.23
Website	<u>530.96</u>
Total Operations	1,930.46
Other Types of Expenses	40.00
Parking	11.00
Travel and Meetings	
Meals	40.84
Travel and Meetings - Other	<u>113.02</u>
Total Travel and Meetings	<u>153.86</u>
Total Expense	<u>9,176.58</u>
Net Ordinary Income	<u>-2,177.33</u>
Net Income	<u><u>-2,177.33</u></u>

09/02/18

KBUU
Profit and Loss Standard
January through December 2015

	<u>Jan - Dec '15</u>
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	100.00
Total Direct Public Support	100.00
Investments	
Interest-Savings, Short-term ...	0.08
Total Investments	0.08
Total Income	100.08
Expense	
Bank Service Charges	155.80
Contract Services	
Legal Fees	3,639.38
Outside Contract Services	4,392.15
Total Contract Services	8,031.53
Electronics	17,765.30
Insurance - Liability, D and O	1,450.00
Licenses/Registration Fees	2,869.50
Operations	
Office Supplies	361.46
Printing and Copying	10.63
Subscriptions	99.00
Telephone, Telecommunicati...	19.95
Website	555.66
Total Operations	1,046.70
Other Types of Expenses	50.00
Travel and Meetings	
Conference, Convention, Mee...	20.00
Meals	399.39
Travel	111.01
Total Travel and Meetings	530.40
Total Expense	31,899.23
Net Ordinary Income	-31,799.15
Net Income	-31,799.15

ATTACHMENT 3

BALANCE SHEETS
2015-2017

02/17/18

KBUU
Balance Sheet Standard
As of December 31, 2017

	<u>Dec 31, '17</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo	1,201.23
Wells Fargo Savings	<u>265.17</u>
Total Checking/Savings	<u>1,466.40</u>
Total Current Assets	1,466.40
Fixed Assets	
Furniture and Equipment	<u>17,109.16</u>
Total Fixed Assets	<u>17,109.16</u>
TOTAL ASSETS	<u>18,575.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Loans from Officers, Direc...	<u>86,716.65</u>
Total Other Current Liabiliti...	<u>86,716.65</u>
Total Current Liabilities	<u>86,716.65</u>
Total Liabilities	86,716.65
Equity	
Retained Earnings	-58,802.24
Net Income	<u>-9,338.85</u>
Total Equity	<u>-68,141.09</u>
TOTAL LIABILITIES & EQUITY	<u>18,575.56</u>

01/30/17

KBUU
Balance Sheet Summary
As of December 31, 2016

	<u>Dec 31, '16</u>
ASSETS	
Current Assets	
Checking/Savings	<u>3,147.24</u>
Total Current Assets	<u>3,147.24</u>
Fixed Assets	<u>16,955.05</u>
TOTAL ASSETS	<u><u>20,102.29</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilit...	<u>78,904.77</u>
Total Current Liabilities	<u>78,904.77</u>
Total Liabilities	<u>78,904.77</u>
Equity	<u>-58,802.48</u>
TOTAL LIABILITIES & EQ...	<u><u>20,102.29</u></u>

09/02/18

KBUU
Balance Sheet Standard
As of December 31, 2015

	<u>Dec 31, '15</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo	162.66
Wells Fargo Savings	162.15
Total Checking/Savings	<u>324.81</u>
Total Current Assets	324.81
Fixed Assets	
Furniture and Equipment	16,955.05
Total Fixed Assets	<u>16,955.05</u>
TOTAL ASSETS	<u><u>17,279.86</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Loans from Officers, Direc...	73,904.77
Total Other Current Liabiliti...	<u>73,904.77</u>
Total Current Liabilities	<u>73,904.77</u>
Total Liabilities	73,904.77
Equity	
Retained Earnings	-24,825.76
Net Income	-31,799.15
Total Equity	<u>-56,624.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,279.86</u></u>