

Schedule A
KWSU-TV (1889)
Pullman, WA

NFFS Excluded?

If you have an NFFS Exclusion, please click the "NFFS X" button, and enter your NFFS data.



Source of Income

	2020 data	2021 data
1. Amounts provided directly by federal government agencies	\$0	\$ <input type="text" value="0"/>
A. Grants for facilities and other capital purposes	\$0	\$ <input type="text" value="0"/>
B. Department of Education	\$0	\$ <input type="text" value="0"/>
C. Department of Health and Human Services	\$0	\$ <input type="text" value="0"/>
D. National Endowment for the Arts and Humanities	\$0	\$ <input type="text" value="0"/>
E. National Science Foundation	\$0	\$ <input type="text" value="0"/>
F. Other Federal Funds (specify)	\$0	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>		
2. Amounts provided by Public Broadcasting Entities	\$1,026,979	\$ <input type="text" value="796,082"/>
A. CPB - Community Service Grants	\$724,842	\$ <input type="text" value="781,027"/>
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$260,205	\$ <input type="text" value="0"/>
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$41,932	\$ <input type="text" value="15,055"/>
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$ <input type="text" value="0"/>
E. Public broadcasting stations - all payments	\$0	\$ <input type="text" value="0"/>
F. Other PBE funds (specify)	\$0	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>		
3. Local boards and departments of education or other local government or agency sources	\$0	\$ <input type="text" value="31,609"/>
3.1 NFFS Eligible	\$0	\$ <input type="text" value="31,364"/>
A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="31,364"/>
F. Other income eligible as NFFS (specify)	\$0	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>		
3.2 NFFS Ineligible	\$0	\$ <input type="text" value="245"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>

C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ 245
E. Other income ineligible for NFFS inclusion Add	\$0	\$ 0
4. State boards and departments of education or other state government or agency sources	\$0	\$ 0
4.1 NFFS Eligible	\$0	\$ 0
A. Program and production underwriting	\$0	\$ 0
B. Grants and contributions other than underwriting	\$0	\$ 0
C. Appropriations from the licensee	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ 0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ 0
F. Other income eligible as NFFS (specify) Add	\$0	\$ 0
4.2 NFFS Ineligible	\$0	\$ 0
A. Rental income	\$0	\$ 0
B. Fees for services	\$0	\$ 0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ 0
E. Other income ineligible for NFFS inclusion Add	\$0	\$ 0
5. State colleges and universities	\$946,998	\$ 1,002,176
5.1 NFFS Eligible	\$946,998	\$ 1,002,176
A. Program and production underwriting	\$0	\$ 0
B. Grants and contributions other than underwriting	\$0	\$ 0
C. Appropriations from the licensee	\$946,998	\$ 1,002,176
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ 0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ 0
F. Other income eligible as NFFS (specify) Add	\$0	\$ 0
5.2 NFFS Ineligible	\$0	\$ 0

—	A. Rental income	\$0	\$ <input type="text" value="0"/>
—	B. Fees for services	\$0	\$ <input type="text" value="0"/>
—	C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
—	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
—	E. Other income ineligible for NFFS inclusion	\$0	\$ <input type="text" value="0"/>
	Add		
—	6. Other state-supported colleges and universities	\$0	\$ <input type="text" value="0"/>
—	6.1 NFFS Eligible	\$0	\$ <input type="text" value="0"/>
—	A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
—	B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
—	C. Appropriations from the licensee	\$0	\$ <input type="text" value="0"/>
—	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
—	E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
—	F. Other income eligible as NFFS (specify)	\$0	\$ <input type="text" value="0"/>
	Add		
—	6.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
—	A. Rental income	\$0	\$ <input type="text" value="0"/>
—	B. Fees for services	\$0	\$ <input type="text" value="0"/>
—	C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
—	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
—	E. Other income ineligible for NFFS inclusion	\$0	\$ <input type="text" value="0"/>
	Add		
—	7. Private colleges and universities	\$0	\$ <input type="text" value="0"/>
—	7.1 NFFS Eligible	\$0	\$ <input type="text" value="0"/>
—	A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
—	B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
—	C. Appropriations from the licensee	\$0	\$ <input type="text" value="0"/>
—	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
—	E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
—	F. Other income eligible as NFFS (specify)	\$0	\$ <input type="text" value="0"/>
	Add		

7.2 NFFS Ineligible	\$0	\$ 0
A. Rental income	\$0	\$ 0
B. Fees for services	\$0	\$ 0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ 0
E. Other income ineligible for NFFS inclusion	\$0	\$ 0
Add		
8. Foundations and nonprofit associations	\$56,179	\$ 0
8.1 NFFS Eligible	\$56,179	\$ 0
A. Program and production underwriting	\$0	\$ 0
B. Grants and contributions other than underwriting	\$56,179	\$ 0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ 0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ 0
E. Other income eligible as NFFS (specify)	\$0	\$ 0
Add		
8.2 NFFS Ineligible	\$0	\$ 0
A. Rental income	\$0	\$ 0
B. Fees for services	\$0	\$ 0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ 0
E. Other income ineligible for NFFS inclusion	\$0	\$ 0
Add		
9. Business and Industry	\$106,874	\$ 158,045
9.1 NFFS Eligible	\$15,614	\$ 10,915
A. Program and production underwriting	\$14,114	\$ 10,915
B. Grants and contributions other than underwriting	\$1,500	\$ 0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ 0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ 0
E. Other income eligible as NFFS (specify)	\$0	\$ 0
Add		
9.2 NFFS Ineligible	\$91,260	\$ 147,130

A. Rental income	\$88,400	\$ 138,130
B. Fees for services	\$2,860	\$ 9,000
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ 0
E. Other income ineligible for NFFS inclusion	\$0	\$ 0
Add		
10. Memberships and subscriptions (net of membership bad debt expense)	\$262,558	\$ 206,837
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$24,159	\$ 36,010
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$3,488	\$ -595
	2020 data	2021 data
10.3 Total number of contributors.	1,787	1,753
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$ 0
	2020 data	2021 data
11.1 Total number of Friends contributors.	0	0
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$ 0
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$ 0
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$ 0
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$ 0
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$ 0

Form of Revenue

	2020 data	2021 data
13. Auction revenue (see instructions for Line 13)	\$0	\$ 0
A. Gross auction revenue	\$0	\$ 0
B. Direct auction expenses	\$0	\$ 0
14. Special fundraising activities (see instructions for Line 14)	\$4,031	\$ 7,061
A. Gross special fundraising revenues	\$4,031	\$ 7,061
B. Direct special fundraising expenses	\$0	\$ 0
15. Passive income	\$2,428	\$ 115
A. Interest and dividends (other than on endowment funds)	\$0	\$ 0
B. Royalties	\$2,428	\$ 115
C. PBS or NPR pass-through copyright royalties	\$0	\$ 0

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$ <input type="text" value="0"/>
A. Gains from sales of property and equipment (do not report losses)	\$0	\$ <input type="text" value="0"/>
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$ <input type="text" value="0"/>
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$ <input type="text" value="0"/>
17. Endowment revenue	\$5,164	\$ <input type="text" value="13,875"/>
A. Contributions to endowment principal	\$0	\$ <input type="text" value="0"/>
B. Interest and dividends on endowment funds	\$5,164	\$ <input type="text" value="13,875"/>
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$ <input type="text" value="0"/>
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$ <input type="text" value="0"/>
18. Capital fund contributions from individuals (see instructions)	\$16,875	\$ <input type="text" value="135"/>
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$16,875	\$ <input type="text" value="135"/>
B. Other	\$0	\$ <input type="text" value="0"/>
Add		
19. Gifts and bequests from major individual donors	\$33,024	\$ <input type="text" value="37,198"/>
2020 data 2021 data		
19.1 Total number of major individual donors	26	<input type="text" value="26"/>
20. Other Direct Revenue	\$0	\$ <input type="text" value="0"/>
Add		
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$16,245	\$ <input type="text" value="0"/>
A. Proceeds from sale in spectrum auction	\$0	\$ <input type="text" value="0"/>
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$ <input type="text" value="0"/>
C. Payments from spectrum auction speculators	\$0	\$ <input type="text" value="0"/>
D. Channel sharing and spectrum leases revenues	\$0	\$ <input type="text" value="0"/>
E. Spectrum repacking funds	\$16,245	\$ <input type="text" value="0"/>
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$2,477,355	\$ <input type="text" value="2,253,133"/>

[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

23. Federal revenue from line 1.	\$0	\$ <input type="text" value="0"/>
----------------------------------	-----	-----------------------------------

24. Public broadcasting revenue from line 2.	\$1,026,979	\$ 796,082
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$16,875	\$ 380
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$ 0
27. Other automatic subtractions from total revenue	\$135,152	\$ 182,545
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$ 0
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$ 0
C. Gains from sales of property and equipment – line 16a	\$0	\$ 0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$ 0
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$ 0
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$ 0
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$88,400	\$ 138,130
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$2,860	\$ 9,000
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$ 0
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	\$ 0
K. FMV of high-end premiums (Line 10.1)	\$24,159	\$ 36,010
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$3,488	\$ -595
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$ 0
N. Proceeds from spectrum auction and related revenues from line 21.	\$16,245	\$ 0
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,298,349	\$ 1,274,126

Comments

Comment	Name	Date	Status
This \$135 was a pledge from last year that was paid this year	Craig Stephens	2/10/2022	Note
Due to reversing entries from the previous year.	Craig Stephens	2/10/2022	Note
In FY20 that was CARES act	Craig Stephens	2/10/2022	Note
We started a new capital campaign in FY21	Craig Stephens	2/10/2022	Note
Subtenants paid back rent in FY21	Craig Stephens	2/10/2022	Note
There was a facility/equipment campaign in FY20, but not FY21	Craig Stephens	2/10/2022	Note
In FY20 that was CARES act	Craig Stephens	2/11/2022	Comment for CPB

Comment	Name	Date	Status
We started a new capital campaign in FY21	Craig Stephens	2/11/2022	Comment for CPB
We started a new capital campaign in FY21	Craig Stephens	2/11/2022	Comment for CPB
Due to reversing entries from the previous year.	Craig Stephens	2/11/2022	Comment for CPB
This \$135 was a pledge from last year that was paid this year. There was a facility/equipment campaign in FY20, but not FY21	Craig Stephens	2/11/2022	Comment for CPB

**Schedule B WorkSheet
KWSU-TV (1889)
Pullman, WA**

	2020	2021
Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs		
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$108,164,862	\$ 102,755,931
AFS page or "n/a"	0	78
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$69,959,579	\$ 75,841,858
AFS page or "n/a"	0	78
Licensee Indirect Costs	\$178,124,441	\$ 178,597,789
Licensee Direct Costs		
Total Operating expenses	\$1,133,433,839	\$ 1,157,140,41
AFS page or "n/a"	0	78
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$108,164,862	\$ 102,755,931
AFS page or "n/a"	0	78
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$69,959,579	\$ 75,841,858
AFS page or "n/a"	0	78
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$955,309,398	\$ 978,542,624
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%18.645733	% 18.251406
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$2,565,573	\$ 2,690,035

	2020	2021
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$79,767	\$ 77,898
AFS page or "n/a"	0	na
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$5,520	\$ 0
AFS page or "n/a"	0	na
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$334,497	\$ 299,291
AFS page or "n/a"	0	na
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$305,810	\$ 488,882
AFS page or "n/a"	0	na
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$ 0
AFS page or "n/a"	0	na
Station's Net Direct Expenses	\$1,839,979	\$ 1,823,964
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$343,078	\$ 332,899

Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.]

[View Document](#)

Comments

Comment	Name	Date	Status
Occupancy List			
KWSU-TV (1889)			
Pullman, WA			

Type of Occupancy	Location	Value
-------------------	----------	-------

Schedule B Totals
KWSU-TV (1889)
Pullman, WA

	2020 data	2021 data
1. Total support activity benefiting station	\$343,078	\$ 332,899
2. Occupancy value	17,291	\$ 0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$25,874	\$ 33,608
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$ 0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$334,495	\$ 299,291

2020 data

2021 data

6. Please enter an institutional type code for your licensee.

SU

SU

Comments

Comment **Name** **Date** **Status**
Schedule C
KWSU-TV (1889)
Pullman, WA

	2020 data	<u>Donor Code</u>	2021 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
A. Legal	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Accounting and/or auditing	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Engineering	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$-2,274		\$ <input type="text" value="-1,758"/>
A. Annual rental value of space (studios, offices, or tower facilities)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Annual value of land used for locating a station-owned transmission tower	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Station operating expenses	BS \$-2,274	BS <input type="button" value="v"/>	\$ <input type="text" value="-1,758"/>
D. Other (see specific line item instructions in Guidelines before completing)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
A. ITV or educational radio	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Local advertising	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. National advertising	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$-2,274		\$ <input type="text" value="-1,758"/>
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ <input type="text" value="0"/>
A. Compact discs, records, tapes and cassettes	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Exchange transactions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Federal or public broadcasting sources	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. Fundraising related activities	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
E. ITV or educational radio outside the allowable scope of approved activities	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>

	2020 data	<u>Donor Code</u>	2021 data
F. Local productions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
G. Program supplements	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
H. Programs that are nationally distributed	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
I. Promotional items	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
J. Regional organization allocations of program services	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
K. State PB agency allocations other than those allowed on line 3(b)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
L. Services that would not need to be purchased if not donated	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
M. Other	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$-2,274		\$ <input type="text" value="-1,758"/>

Comments

Comment	Name	Date	Status
Schedule D			
KWSU-TV (1889)			
Pullman, WA			

	2020 data	<u>Donor Code</u>	2021 data
1. Land (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
2. Building (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
3. Equipment (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
4. Vehicle(s) (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
5. Other (specify) (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$0		\$ <input type="text" value="0"/>
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ <input type="text" value="0"/>
a) Exchange transactions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
b) Federal or public broadcasting sources	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
d) Other (specify)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$0		\$ <input type="text" value="0"/>

Comments

Comment	Name	Date	Status
---------	------	------	--------

Schedule E
KWSU-TV (1889)
Pullman, WA

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2020 data	2021 data
1. Programming and production	\$1,443,530	\$ 1,443,682
A. TV CSG	\$443,133	\$ 11,898
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$6,126	\$ 0
D. All non-CPB Funds	\$994,271	\$ 1,431,784
2. Broadcasting and engineering	\$666,219	\$ 599,293
A. TV CSG	\$217,622	\$ 0
B. TV Interconnection	\$25,653	\$ 11,321
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$422,944	\$ 587,972
3. Program information and promotion	\$7,752	\$ 17,158
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$7,752	\$ 17,158

SUPPORT SERVICES

	2020 data	2021 data
4. Management and general	\$144,521	\$ 308,358
A. TV CSG	\$35,389	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$109,132	\$ 308,358
5. Fund raising and membership development	\$162,942	\$ 218,025
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$162,942	\$ 218,025
6. Underwriting and grant solicitation	\$60,842	\$ 25,621
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ -1

PROGRAM SERVICES

	2020 data	2021 data
D. All non-CPB Funds	\$60,842	\$ 25,622
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$79,767	\$ 77,898
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$79,767	\$ 77,898
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$2,565,573	\$ 2,690,035
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$696,144	\$ 11,898
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$25,653	\$ 11,321
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$6,126	\$ -1
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,837,650	\$ 2,666,817

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2020 data	2021 data
9. Total capital assets purchased or donated	\$16,875	\$ 47,993
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$16,875	\$ 47,993
9c. All other	\$0	\$ 0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$2,582,448	\$ 2,738,028

Additional Information

(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)

	2020 data	2021 data
11. Total expenses (direct only)	\$2,225,556	\$ 2,390,744
12. Total expenses (indirect and in-kind)	\$340,017	\$ 299,291
13. Investment in capital assets (direct only)	\$16,875	\$ 12,795
14. Investment in capital assets (indirect and in-kind)	\$0	\$ 35,198

Comments

Comment	Name	Date	Status
In previous years management additional salaries were offset by a cash expense to the college. FY21 no cash was transferred to the college.	Craig Stephens	2/10/2022	Note
Grant money was held until following year to pay for programming.	Craig Stephens	2/11/2022	Note

Comment	Name	Date	Status
Grant money was held until following year to pay for programming.	Craig Stephens	2/11/2022	Note
	Craig Stephens	2/11/2022	Note
	Craig Stephens	2/11/2022	Note
	Craig Stephens	2/11/2022	Note
Grant money was held until following year to pay for programming.	Craig Stephens	2/11/2022	Comment for CPB
Grant money was carried forward until following year	Craig Stephens	2/11/2022	Comment for CPB
In previous years management additional salaries were offset by a cash expense to the college. FY21 no cash was transferred to the college.	Craig Stephens	2/11/2022	Comment for CPB

**Schedule F
KWSU-TV (1889)
Pullman, WA**

You are consolidated with KWSU-AM

2021 data

1. Data from AFR

a. Schedule A, Line 22	\$ 5,876,944
b. Schedule B, Line 5	\$ 650,310
c. Schedule C, Line 6	\$ 102,838
d. Schedule D, Line 8	\$ 0
e. Total from AFR	\$ 6,630,092

Choose Reporting Model

You **must** choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

- FASB
 GASB Model A proprietary enterprise-fund financial statements with business-type activities only
 GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

2021 data

2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

a. Charges for services	\$9,000
b. Operating grants and contributions	\$1,143,546
c. Capital grants and contributions	\$2,807,390
d. Other revenues	\$2,670,156
e. Total From AFS, lines 2a-2d	\$ 6,630,092

Reconciliation

2021 data

3. Difference (line 1 minus line 2)	\$ 0
--	------

4. If the amount on line 3 is not equal to \$0,
click the "Add" button and list the reconciling items.

Description	Amount
0	\$0

Comments

Comment	Name	Date	Status
---------	------	------	--------