

**Schedule A**  
**KNAU-FM (1278)**  
**Flagstaff, AZ**

**NFFS Excluded?**

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

<b>Source of Income</b>	<b>2016 data</b>	<b>2017 data</b>
1. Amounts provided directly by federal government agencies	\$0	\$0
A. Grants for facilities and other capital purposes (PTFP and others)	\$0	\$0
B. Department of Education	\$0	\$0
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$0	\$0
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$0	\$0
2. Amounts provided by Public Broadcasting Entities	\$274,545	\$266,086
A. CPB - Community Service Grants	\$243,832	\$255,080
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$30,713	\$11,006
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$0	\$0
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$30,372	\$37,257
3.1 NFFS Eligible	\$30,372	\$37,257
A. Program and production underwriting	\$30,071	\$37,257
B. Grants and contributions other than underwriting	\$301	\$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)	\$0	\$0
3.2 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
4. State boards and departments of education or other state government or agency sources	\$301	\$45,071
4.1 NFFS Eligible	\$301	\$45,071
A. Program and production underwriting	\$0	\$45,071
B. Grants and contributions other than underwriting	\$301	\$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)	\$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	\$0	\$0
5. State colleges and universities	\$440,174	\$449,817
5.1 NFFS Eligible	\$440,174	\$449,817
A. Program and production underwriting	\$27,108	\$7,048
B. Grants and contributions other than underwriting	\$903	\$903
C. Appropriations from the licensee	\$412,163	\$441,866
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)	\$0	\$0
5.2 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
6. Other state-supported colleges and universities	\$18,956	\$4,785

6.1 NFFS Eligible	\$18,956	\$4,785
A. Program and production underwriting	\$18,655	\$4,785
B. Grants and contributions other than underwriting	\$301	\$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)	\$0	\$0
6.2 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
7. Private colleges and universities	\$0	\$0
7.1 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)	\$0	\$0
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
8. Foundations and nonprofit associations	\$124,479	\$104,019
8.1 NFFS Eligible	\$124,479	\$104,019
A. Program and production underwriting	\$105,666	\$75,553
B. Grants and contributions other than underwriting	\$18,813	\$28,466

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
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
9. Business and Industry	\$512,251	\$535,136
9.1 NFFS Eligible	\$498,470	\$527,313
A. Program and production underwriting	\$486,695	\$515,825
B. Grants and contributions other than underwriting	\$11,775	\$11,488
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
9.2 NFFS Ineligible	\$13,781	\$7,823
A. Rental income	\$13,781	\$7,823
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
10. Memberships and subscriptions (net of membership bad debt expense)	\$487,142	\$542,315
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$8,820	\$10,109
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)	\$2,334	\$3,317
	<b>2016 data</b>	<b>2017 data</b>
10.3 Total number of contributors.	3,735	4,031
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<b>2016 data</b>	<b>2017 data</b>
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

	2016 data	2017 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)	\$0	\$0
A. Gross special fundraising revenues	\$0	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$0	\$0
A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$0	\$0
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)	\$-2,239	\$715
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$-2,239	\$715
17. Endowment revenue	\$20	\$182,624
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$69,578	\$111,777
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$-69,558	\$70,847
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$52,188	\$75,319
	<b>2016 data</b>	<b>2017 data</b>
19.1 Total number of major individual donors	32	45

20. Other Direct Revenue	\$0	\$0
Line 21. Proceeds from spectrum auction, interest earned on these funds, channel sharing revenues, and spectrum leases (TV only)	\$	\$0
A. Proceeds from sale in spectrum auction (TV only)	\$	\$0
B. Interest earned on proceeds from sale in spectrum auction (TV only)	\$	\$0
C. Payments from spectrum auction speculators (TV only)	\$	\$0
D. Channel sharing and spectrum leases revenues (TV only)	\$	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,938,189	\$2,243,144

[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

	2016 data	2017 data
23. Federal revenue from line 1.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$274,545	\$266,086
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0
27. Other automatic subtractions from total revenue	\$-46,862	\$92,811
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	\$-2,239	\$715
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$-69,558	\$70,847
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$13,781	\$7,823
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0
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)	\$8,820	\$10,109
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$2,334	\$3,317
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0
N. Proceeds from spectrum auction, interest earned on these funds, channel sharing revenues, and spectrum leases from line 21 (TV only)	\$	\$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)

\$1,710,506

\$1,884,247

## Comments

Comment	Name	Date	Status
The difference between FY16 and FY17 can be attributed to the increase in CPB funds.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the final phase of the KJZZ grant that completed in the third quarter of FY17.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase Underwriting sales.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase Underwriting sales.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in contributions from government and educational agencies.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in contributions from government and educational agencies.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in Underwriting sales from State colleges and universities.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in the State of Arizona, Northern Arizona University contributing funds to salaries and employee related benefits.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in Underwriting sales from state-supported colleges and universities.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in Underwriting sales from non-profit entities.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in contributions from non-profits.	Mercedes Milligan	1/8/2018	Note

Comment	Name	Date	Status
The difference between FY16 and FY17 can be attributed to the increase in Underwriting sales from businesses.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in studio-related services	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in premium income.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in bad debt calculation to realistically quantify station's bad debt.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in the investment value.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in market value	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in dividends.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increasing total number of major individual donors.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increasing total number of major individual donors.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increasing Underwriting sales and contributors through active sales team and fundraising efforts through pledge drives and cultivate more major donors.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the final phase of the KJZZ grant that completed in the third quarter of FY17.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in the investment value.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in studio-related services	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in premium income.	Mercedes Milligan	1/8/2018	Note

Comment	Name	Date	Status
The difference between FY16 and FY17 can be attributed to the increase in bad debt calculation to realistically quantify station's bad debt.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in dividends and investment values.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increasing Underwriting sales and contributors through active sales team and fundraising efforts through pledge drives and cultivate more major donors.	Mercedes Milligan	1/8/2018	Note
The difference between FY16 and FY17 can be attributed to the increase Underwriting sales.	Mercedes Milligan	1/8/2018	Note
The decrease between FY16 and FY17 can be attributed to the final phase of the KJZZ grant that completed in the third quarter of FY17	Mercedes Milligan	1/9/2018	Note
The difference between FY16 and FY17 can be attributed to the increase Underwriting sales	Mercedes Milligan	1/9/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in the State of Arizona, Northern Arizona University contributing funds to salaries and employee related benefits	Mercedes Milligan	1/9/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in Underwriting sales from state-supported colleges and universities.	Mercedes Milligan	1/9/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in Underwriting sales from non-profit entities.	Mercedes Milligan	1/9/2018	Note
The difference between FY16 and FY17 can be attributed to the increase in Underwriting sales from businesses.	Mercedes Milligan	1/9/2018	Note
The difference between FY16 and FY17 can be attributed to the decrease in studio-related services	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to the increase in market value and dividends.	Mercedes Milligan	1/9/2018	Note

Schedule B WorkSheet  
KNAU-FM (1278)  
Flagstaff, AZ

	2016	2017
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,277,174	\$2,400,509
Deductions (lines 1b.1. through 1b.7.):		
1b.1. Capital outlays (from Schedule E, line 9 total)	\$24,274	\$14,359
1b.2. Depreciation	\$50,881	\$47,222
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$19,481	\$14,062
1b.5. Indirect administrative support (see Guidelines for instructions)	\$388,576	\$435,049
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$54,296	\$42,143
<b>Description</b>		
Net Pension Expense FY17	<b>Amount</b>	
	\$42,143	
1b.8. Total deductions	\$537,508	\$552,835
1c. Station net direct expenses	\$1,739,666	\$1,847,674
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)		
2a. Net direct expense method		
2a.1. Station net direct Expenses (forwards from line 1)	\$1,739,666	\$1,847,674
2a.2. Licensee net direct activities	\$224,477,000	\$241,268,000
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.774986	%0.765818
2b. Salaries and wages method		
2b.1. Station salaries and wages	\$0	\$0
2b.2. Licensee salaries and wages for direct activities	\$0	\$0
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0	%0
2c. Institutional support calculation		

## 2c.1. Choose applicable cost groups that benefit the station

- Budget and Analysis
- Campus Mail Service
- Computer Operations
- Financial Operations
- Human Resources
- Insurance
- Internal Audit
- Legal
- Payroll
- President's Office
- Purchasing
- Other
- Not Applicable

2c.2. Costs per licensee financial statements	\$51,796,000	\$59,238,000
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$6,364,702	\$7,330,854
2c.4. Costs benefiting station operations	\$45,431,298	\$51,907,146
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.774986	%0.765818
2c.6. Total institutional costs benefiting station operations	\$352,086	\$397,514

## 3. Physical plant support rate calculation

3a. Net square footage occupied by station	5,300	5,300
3b. Licensee's net assignable square footage	6,881,468	6,884,644
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.077018	%0.076983

## 3d.1. Choose applicable cost groups that benefit the station

- Building Maintenance
- Custodial Services
- Director of Operations
- Elevator Maintenance
- Grounds and Landscaping
- Motor Pool
- Refuse Disposal
- Roof Maintenance
- Utilities
- Security Services
- Facilities Planning
- Other
- Not Applicable

3d.2. Costs per licensee financial statements	\$30,163,948	\$31,535,111
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$0
3d.4. Costs benefiting station operations	\$30,163,948	\$31,535,111
3d.5. Percentage of allocation (from line 3c.)	%0.077018	%0.076983

	2016	2017
3d.6. Total physical plant support costs benefiting station operations	\$23,231	\$24,276
<b>4. Total costs benefiting station operations (forwards to line1 on tab3)</b>	<b>\$375,317</b>	<b>\$421,790</b>

**Comments**

Comment	Name	Date	Status
Occupancy List KNAU-FM (1278) Flagstaff, AZ			

Type of Occupancy	Location	Value
Building		13,259

**Annual Value Computations for buildings and tower facilities**

Questions	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 546618
2. Total original cost of major improvements	\$ 51975
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 598593
5. Enter year constructed or acquired	year 1999
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 2
8. Annual value (line 4 divided by line 6)	\$ 29929
9. Station's prorata use of building	% 44.3
10. Annual prorated value (product of lines 8 and 9)	\$ 13258.547
11. Payments made to building as a part of the lease or rental agreement	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 13258.547

**Schedule B Totals**  
KNAU-FM (1278)  
Flagstaff, AZ

	2016 data	2017 data
1. Total support activity benefiting station	\$375,317	\$421,790
2. Occupancy value	13,258	\$13,258
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0
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)	\$388,575	\$435,048
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
The variance between FY16 and FY17 can be attributed to increasing university payroll, benefits and administration that came along with increased enrollment and faculty and staff which turn benefited the station.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to increasing university payroll, benefits and administration that came along with increased enrollment and faculty and staff which turn benefited the station and increased institutional support.	Mercedes Milligan	1/9/2018	Note

**Schedule C**  
**KNAU-FM (1278)**  
**Flagstaff, AZ**

	2016 data	Donor Code	2017 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	\$0		\$0
D. National advertising	\$0		\$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	\$0		\$0
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$9,882		\$4,184
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	BS \$9,882	BS	\$4,184
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	\$0		\$0

	2016 data	Donor Code	2017 data
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	\$0		\$0
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.	\$9,882		\$4,184

Comments

Comment	Name	Date	Status
The variance between FY16 and FY17 can be attributed to decrease in university insurance cost share.	Mercedes Milligan	1/9/2018	Note

**Schedule D  
KNAU-FM (1278)  
Flagstaff, AZ**

	2016 data	Donor Code	2017 data
1. Land (must be eligible as NFFS)	\$0		\$0
2. Building (must be eligible as NFFS)	\$0		\$0
3. Equipment (must be eligible as NFFS)	\$0		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0
5. Other (specify) (must be eligible as NFFS)	\$0		\$0
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		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
a) Exchange transactions	\$0		\$0
b) Federal or public broadcasting sources	\$0		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0		\$0
d) Other (specify)	\$0		\$0
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		\$0

Comments

Comment	Name	Date	Status
<b>Schedule E KNAU-FM (1278)</b>			

## Flagstaff, AZ

**EXPENSES**

(Operating and non-operating)

<b>PROGRAM SERVICES</b>	<b>2016 data</b>	<b>2017 data</b>
1. Programming and production	\$1,028,527	\$1,160,557
A. Restricted Radio CSG	\$56,903	\$60,311
B. Unrestricted Radio CSG	\$186,929	\$240,413
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$784,695	\$859,833
2. Broadcasting and engineering	\$404,375	\$385,780
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$404,375	\$385,780
3. Program information and promotion	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
<b>SUPPORT SERVICES</b>	<b>2016 data</b>	<b>2017 data</b>
4. Management and general	\$393,164	\$348,369
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$393,164	\$348,369
5. Fund raising and membership development	\$230,983	\$247,713
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$230,983	\$247,713
6. Underwriting and grant solicitation	\$195,851	\$243,731
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$195,851	\$243,731
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. Restricted Radio CSG	\$0	\$0

**PROGRAM SERVICES**

	2016 data	2017 data
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$2,252,900</b>	<b>\$2,386,150</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$56,903	\$60,311
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$186,929	\$240,413
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$2,009,068	\$2,085,426

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2016 data	2017 data
9. Total capital assets purchased or donated	\$24,274	\$14,359
9a. Land and buildings	\$0	\$0
9b. Equipment	\$8,094	\$14,359
9c. All other	\$16,180	\$0
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$2,277,174</b>	<b>\$2,400,509</b>

**Additional Information**

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

	2016 data	2017 data
11. Total expenses (direct only)	\$1,864,324	\$1,951,101
12. Total expenses (indirect and in-kind)	\$388,576	\$435,049
13. Investment in capital assets (direct only)	\$24,274	\$14,359
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

**Comments**

Comment	Name	Date	Status
The variance between FY16 and FY17 in Programming expense can be attributed to salaries PBI increases, cost of programming increased, News Wires fees increased and conference travel.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to the cost of programming increased.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to the cost of programming increased.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to less capital and non-capital equipment purchases.	Mercedes Milligan	1/9/2018	Note

Comment	Name	Date	Status
The variance between FY16 and FY17 can be attributed to less capital and non-capital equipment purchases.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to vacation accrual and deferred pension outflows and pension share of the expense.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to vacation accrual and deferred pension outflows and pension share of expense.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases, the purchase of promotional items and conference attendance and travel.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases, the purchase of promotional items and conference attendance and travel.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases, increased programming fees, the purchase of promotional items and conference attendance and travel.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases, increased programming fees, the purchase of promotional items and conference attendance and travel.	Mercedes Milligan	1/9/2018	Note
	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to less capital and non-capital equipment purchases.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to less capital and non-capital equipment purchases.	Mercedes Milligan	1/9/2018	Note

Comment	Name	Date	Status
The variance between FY16 and FY17 can be attributed to salary increases, increased programming fees, the purchase of promotional items and conference attendance and travel.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to salary increases, increased programming fees, the purchase of promotional items and conference attendance and travel.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to increased institutional support by the university.	Mercedes Milligan	1/9/2018	Note
The variance between FY16 and FY17 can be attributed to less capital and non-capital equipment purchases.	Mercedes Milligan	1/9/2018	Note

**Schedule F  
KNAU-FM (1278)  
Flagstaff, AZ**

2017 data

**1. Data from AFR**

a. Schedule A, Line 22	\$2,243,144
b. Schedule B, Line 5	\$435,048
c. Schedule C, Line 6	\$4,184
d. Schedule D, Line 8	\$0
e. Total from AFR	\$2,682,376

**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

2017 data

**2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only**

a. Operating revenues	\$2,039,239
b. Non-operating revenues	\$643,137
c. Other revenue	\$0
d. Captital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$2,682,376

**Reconciliation**

2017 data

<b>3. Difference (line 1 minus line 2)</b>	\$0
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$0

Comments

Comment

Name

Date

Status