

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.



Source of Income

	2014 data	2015 data
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	\$245,997	\$247,030
A. CPB - Community Service Grants	\$221,425	\$223,340
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$24,572	\$23,690
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	\$21,767	\$23,863
3.1 NFFS Eligible	\$21,767	\$23,863
A. Program and production underwriting	\$20,763	\$23,863
B. Grants and contributions other than underwriting	\$1,004	\$0
Variance greater than 25%.		
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	\$3,020	\$5,305
4.1 NFFS Eligible	\$3,020	\$5,305
Variance greater than 25%.		
A. Program and production underwriting	\$3,020	\$5,305
Variance greater than 25%.		
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
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	\$473,758	\$494,089
5.1 NFFS Eligible	\$473,758	\$494,089
A. Program and production underwriting	\$31,437	\$21,321
Variance greater than 25%.		
B. Grants and contributions other than underwriting	\$1,807	\$4,489
Variance greater than 25%.		
C. Appropriations from the licensee	\$434,514	\$468,279
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)	\$6,000	\$0

Variance greater than 25%.

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	\$0	\$29,604
6.1 NFFS Eligible	\$0	\$29,604
A. Program and production underwriting	\$0	\$26,564
B. Grants and contributions other than underwriting	\$0	\$3,040
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	\$114,264	\$91,074
—	8.1 NFFS Eligible	\$114,264	\$91,074
—	A. Program and production underwriting	\$105,205	\$67,690

Variance greater than 25%.

—	B. Grants and contributions other than underwriting	\$9,059	\$23,384
---	---	---------	----------

Variance greater than 25%.

—	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	\$452,168	\$524,574
—	9.1 NFFS Eligible	\$452,168	\$524,274
—	A. Program and production underwriting	\$438,185	\$515,650
—	B. Grants and contributions other than underwriting	\$13,983	\$6,747

Variance greater than 25%.

—	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	\$1,877

Description	Amount
Refund from equipment purchase	\$1,877

9.2 NFFS Ineligible	\$0	\$300
A. Rental income	\$0	\$300
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)	\$442,882	\$474,681
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$41,196	\$2,200
Variance greater than 25%.		
10.2 NFFS Exclusion – Membership bad debt expense (unless netted from the total in Line 10)	\$0	\$0
	<u>2014 data</u>	<u>2015 data</u>
10.3 Total number of contributors.	3,941	3,934
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<u>2014 data</u>	<u>2015 data</u>
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	2014 data	2015 data
13. Auction revenue (see instructions for Line 13)	\$19,212	\$0
A. Gross auction revenue	\$37,087	\$0
Variance greater than 25%.		
B. Direct auction expenses	\$17,875	\$0
Variance greater than 25%.		
14. Special fundraising activities (see instructions for Line 14)	\$0	\$2,963
A. Gross special fundraising revenues	\$0	\$2,963
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)	\$14,778	\$-1,001
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)	\$14,778	\$-1,001
Variance greater than 25%.		
17. Endowment revenue	\$228,695	\$97,146
A. Contributions to endowment principal	\$25,000	\$25,000
B. Interest and dividends on endowment funds	\$40,506	\$63,774
Variance greater than 25%.		
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")	\$163,189	\$8,372
Variance greater than 25%.		
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	\$57,097	\$45,115
	2014 data	2015 data
19.1 Total number of major individual donors	41	31
20. Other Direct Revenue	\$0	\$0
21. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 20)	\$2,091,513	\$2,034,443
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	2014 data	2015 data
22. Federal revenue from line 1.	\$0	\$0
23. Public broadcasting revenue from line 2.	\$245,997	\$247,030

24. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0
25. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0
26. Other automatic subtractions from total revenue	\$237,038	\$9,871
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$17,875	\$0

Variance greater than 25%.

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	\$14,778	\$-1,001

Variance greater than 25%.

F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$163,189	\$8,372
--	-----------	---------

Variance greater than 25%.

G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$300
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)	\$41,196	\$2,200

Variance greater than 25%.

L. Membership bad debt expense (Line 10.2)	\$0	\$0
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,608,478	\$1,777,542

Comments

Comment	Name	Date	Status
If FY14 \$16,993 of underwriting from community colleges was included on line 5.A in error. We are reporting it correctly in FY15.	Cheryl Heitz	12/21/2015	Note
In FY14 KNAU had 50 non profit underwriters, in FY15 KNAU had 21	Cheryl Heitz	12/21/2015	Note
In FY15 KNAU received more charitable donations from foundations. The	Cheryl Heitz	12/21/2015	Note

Comment	Name	Date	Status
number and amounts were higher.			
For FY15 overall underwriting increased 23%.	Cheryl Heitz	12/21/2015	Note
In FY14 for the studio rebuild KNAU purchased NFFS eligible equipment. We overpaid and received a refund in FY15.	Cheryl Heitz	12/21/2015	Note
In FY14 KNAU hosted a special event. As part of the spring pledge drive tickets to the special event were part of the premiums at a high value. KNAU did not hold a special event at this level in FY15.	Cheryl Heitz	12/21/2015	Note
No event was held in FY15.	Cheryl Heitz	12/21/2015	Note
No event was held in FY15.	Cheryl Heitz	12/21/2015	Note
In FY15 an additional revenue payment was received related to the event held in FY14.	Cheryl Heitz	12/21/2015	Note
Payment received from Maricopa Community College for Diverse Perspectives Grant.	Cheryl Heitz	12/21/2015	Note
FY15 lower market return at 6/30/15.	Cheryl Heitz	12/21/2015	Note
Market return for FY15 down from prior year.	Cheryl Heitz	12/21/2015	Note
In FY15 KNAU transferred excess gift revenue into endowment account yielding a greater return.	Cheryl Heitz	12/21/2015	Note
In FY14 \$16,993 of underwriting from community colleges was included on line 5.A. in error. We are reporting it correctly in FY15.	Cheryl Heitz	12/21/2015	Note
In FY15 KNAU received rental revenue considered NFFS ineligible.	Cheryl Heitz	1/11/2016	Note
	Cheryl Heitz	1/11/2016	Note

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

	2014	2015
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,494,676	\$2,495,235
Deductions (lines 1b.1. through 1b.7.):		
1b.1. Capital outlays (from Schedule E, line 9 total)	\$211,840	\$22,954
Variance greater than 25%.		
1b.2. Depreciation	\$59,130	\$54,767
1b.3. Amortization	\$0	\$0

	2014	2015
1b.4. In-kind contributions (services and other assets)	\$36,161	\$20,646
Variance greater than 25%.		
1b.5. Indirect administrative support (see Guidelines for instructions)	\$433,949	\$470,505
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$0	\$12,341
Description	Amount	
Net pension expense FY15	\$12,341	
1b.8. Total deductions	\$741,080	\$581,213
1c. Station net direct expenses	\$1,753,596	\$1,914,022
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)	\$1,753,596	\$1,914,022
2a.2. Licensee net direct activities	\$205,304,636	\$219,550,000
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.854143	%0.871793
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
2c. Institutional support calculation		
2c.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Budget and Analysis		
<input type="checkbox"/> Campus Mail Service		
<input type="checkbox"/> Computer Operations		
<input type="checkbox"/> Financial Operations		
<input type="checkbox"/> Human Resources		
<input type="checkbox"/> Insurance		
<input type="checkbox"/> Internal Audit		
<input type="checkbox"/> Legal		
<input type="checkbox"/> Payroll		
<input type="checkbox"/> President's Office		
<input type="checkbox"/> Purchasing		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
2c.2. Costs per licensee financial statements	\$53,701,911	\$57,141,000
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$7,009,222	\$7,133,176
2c.4. Costs benefiting station operations	\$46,692,689	\$50,007,824
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)		

	2014	2015
	%0.854143	%0.871793
2c.6. Total institutional costs benefiting station operations	\$398,822	\$435,964
3. Physical plant support rate calculation		
3a. Net square footage occupied by station	5,300	5,300
3b. Licensee's net assignable square footage	6,600,989	6,591,216
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.080291	%0.08041
3d.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Building Maintenance		
<input type="checkbox"/> Custodial Services		
<input type="checkbox"/> Director of Operations		
<input type="checkbox"/> Elevator Maintenance		
<input type="checkbox"/> Grounds and Landscaping		
<input type="checkbox"/> Motor Pool		
<input type="checkbox"/> Refuse Disposal		
<input type="checkbox"/> Roof Maintenance		
<input type="checkbox"/> Utilities		
<input type="checkbox"/> Security Services		
<input type="checkbox"/> Facilities Planning		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
3d.2. Costs per licensee financial statements	\$27,236,842	\$26,466,437
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$0
3d.4. Costs benefiting station operations	\$27,236,842	\$26,466,437
3d.5. Percentage of allocation (from line 3c.)	%0.080291	%0.08041
3d.6. Total physical plant support costs benefiting station operations	\$21,868	\$21,281
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$420,690	\$457,245

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

Type of Occupancy	Location	Value
Questions		Value
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	4
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

	2014 data	2015 data
1. Total support activity benefiting station	\$420,690	\$457,245
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)	\$433,948	\$470,503
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

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

Schedule C
KNAU-FM (1278)
Flagstaff, AZ

	2014 data	<u>Donor Code</u>	2015 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

	2014 data	<u>Donor Code</u>	2015 data
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	\$29,507		\$12,179
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	BS \$20,567	BS	\$12,179
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	BS \$8,940		\$0
Variance greater than 25%.			
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.	\$29,507		\$12,179

Variance greater than 25%.

Comments

Comment	Name	Date	Status
KNAU did not hold a special event in FY15, which is where GIK for fundraising are generated.	Cheryl Heitz	1/8/2016	Note
In FY15 KNAU had a lower number of trade agreements than in FY14.	Cheryl Heitz	1/8/2016	Note

Schedule D
KNAU-FM (1278)
Flagstaff, AZ

	2014 data	<u>Donor</u> <u>Code</u>	2015 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
Schedule E			
KNAU-FM (1278)			
Flagstaff, AZ			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2014 data	2015 data
1. Programming and production	\$919,160	\$1,192,029
A. Restricted Radio CSG	\$245,997	\$190,453
B. Unrestricted Radio CSG	\$0	\$59,617
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$673,163	\$941,959
2. Broadcasting and engineering	\$285,223	\$375,455
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$285,223	\$375,455
3. Program information and promotion	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0

PROGRAM SERVICES	2014 data	2015 data
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
SUPPORT SERVICES	2014 data	2015 data
4. Management and general	\$651,643	\$460,845
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$651,643	\$460,845
5. Fund raising and membership development	\$260,920	\$219,185
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$260,920	\$219,185
6. Underwriting and grant solicitation	\$165,890	\$224,767
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$165,890	\$224,767
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$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
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$2,282,836	\$2,472,281
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$245,997	\$190,453
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$0	\$59,617
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)	\$2,036,839	\$2,222,211
INVESTMENT IN CAPITAL ASSETS		
Cost of capital assets purchased or donated		
	2014 data	2015 data
9. Total capital assets purchased or donated	\$211,840	\$22,954
9a. Land and buildings	\$0	\$0
9b. Equipment	\$211,840	\$22,954
9c. All other	\$0	\$0

10. Total expenses and investment in capital assets	2014 data	2015 data
(Sum of lines 8 and 9)	\$2,494,676	\$2,495,235

Additional Information

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

	2014 data	2015 data
11. Total expenses (direct only)	\$1,848,888	\$2,001,776
12. Total expenses (indirect and in-kind)	\$433,948	\$470,505
13. Investment in capital assets (direct only)	\$211,840	\$22,954
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
In FY15 programming staff were hired and additional cost for purchased programs.	Cheryl Heitz	12/21/2015	Note
Per B. Debebe KNAU is allocating donated institutional support/occupancy/plant to all categories accounting for an increase of \$196,147. The additional increase is attributed to increase cost for purchased programming.	Cheryl Heitz	1/5/2016	Note
Per B. Debebe KNAU is allocating donated institutional support/occupancy/plant to all categories accounting for an increase of \$83,743.02. The additional increase is attributed to increase in travel expense to Edward Murrow Awards in NYC.	Mercedes Milligan	1/6/2016	Note
Per B. Debebe KNAU is allocating donated institutional support/occupancy/plant to all categories accounting for an increase of \$83,743.02. The additional increase is attributed to increase in travel expense to Edward Murrow Awards in NYC.	Mercedes Milligan	1/6/2016	Note
In fiscal 14 we allocated all institutional support in the amount of \$398823 to management. In FY15, per B Debebe KNAU is allocating donated institutional support/occupancy/plant to all categories. This would explain the decrease in expenses.	Mercedes Milligan	1/6/2016	Note
In fiscal 14 we allocated all institutional support in the amount of \$398,823 to management. In FY15, per B. Debebe, KNAU is allocating donated institutional support/occupancy/plant to all categories. This would explain the decrease in expenses.	Mercedes Milligan	1/6/2016	Note
The decrease from FY14 to FY15 can be attributed to KNAU not having a fundraising event in FY15 along with no travel and less printing expense.	Mercedes Milligan	1/6/2016	Note
The decrease from FY14 to Fy15 can be attributed to KNAU not	Mercedes Milligan	1/6/2016	Note

Comment	Name	Date	Status
have a fundraising event in FY15 along with no travel and less printing expense.			
Per B. Debebe KNAU is allocating donated institutional support/occupancy/plant to all categories accounting for an increase of \$44,972.33. KNAU also hired a new underwriting sales person mid year increasing salary expense.	Mercedes Milligan	1/6/2016	Note
Per B. Debebe KNAU is allocating donated institutional support/occupancy/plant to all categories accounting for an increase of \$44972.33. KNAU also hired a new underwriting sales person mid year increasing salary expense.	Mercedes Milligan	1/6/2016	Note
The increase in FY15 from FY14 is attributed to increased institutional support/occupancy/plant as the university expenses increased in this fiscal period. Additionally, new staff attributed to increased salary expense. The GASB68 pension liability expense also increased expenses.	Mercedes Milligan	1/6/2016	Note
The increase in FY15 from FY14 is attributed to increased institutional support/occupancy/plant as the university expense increased in this fiscal period. Additionally, new staff attributed to increased salary. The GASB68 pension liability expense also increased expenses.	Mercedes Milligan	1/6/2016	Note
The remodel project in FY14 was completed by the beginning of FY15. The asset purchases in FY15 were for the final remodel equipment purchases.	Mercedes Milligan	1/6/2016	Note
The remodel project in FY14 was completed by the beginning of FY15. The asset purchases in FY15 were for the final remodel equipment purchases.	Mercedes Milligan	1/6/2016	Note
The increase in direct total expenses can be attributed to increased salary expense for new staff and training.	Mercedes Milligan	1/6/2016	Note
Institutional support/occupancy/plant increased in FY15 due to the university's overall increased expenditures.	Mercedes Milligan	1/6/2016	Note
The remodel project in FY14 was completed by the beginning of FY15. The asset purchases in FY15 were for the final remodel equipment purchases.	Mercedes Milligan	1/6/2016	Note
The decrease can be attributed to the studio remodel project of FY14.	Mercedes Milligan	1/6/2016	Note

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

2015 data

1. Data from AFR

a. Schedule A, Line 21	\$2,034,443
b. Schedule B, Line 5	\$470,503
c. Schedule C, Line 6	\$12,179
d. Schedule D, Line 8	\$0
e. Total from AFR	\$2,517,125

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

2015 data

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

a. Operating revenues	\$1,968,712
b. Non-operating revenues	\$548,416
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$2,517,128

Reconciliation

2015 data

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

Description	Amount
Rounding from institutional support calculation	\$-3

Comments

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