

NFFS Excluded?

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



Source of Income

	2023 data	2024 data
1. Amounts provided directly and indirectly by federal government agencies	\$0	\$ 0
A. Grants for facilities and other capital purposes	\$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) Add	\$0	\$ 0
2. Amounts provided by Public Broadcasting Entities	\$0	\$ 342,435
A. CPB - Community Service Grants	\$0	\$ 342,435
B. CPB - all other funds from CPB	\$0	\$ 0
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) Add	\$0	\$ 0
3. Local boards and departments of education or other local government or agency sources	\$0	\$ 0
3.1 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
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 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	\$753,128	\$ 928,393
5.1 NFFS Eligible	\$753,128	\$ 928,393
A. Program and production underwriting	\$0	\$ 0
B. Grants and contributions other than underwriting	\$0	\$ 0
C. Appropriations from the licensee	\$753,128	\$ 928,393
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	\$ 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	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion Add	\$0	\$ <input type="text" value="0"/>
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) Add	\$0	\$ <input type="text" value="0"/>
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 Add	\$0	\$ <input type="text" value="0"/>
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) Add	\$0	\$ <input type="text" value="0"/>
7.2 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	\$ 0
E. Other income ineligible for NFFS inclusion Add	\$0	\$ 0
8. Foundations and nonprofit associations	\$242,453	\$ 211,575
8.1 NFFS Eligible	\$17,500	\$ 7,009
A. Program and production underwriting	\$0	\$ 0
B. Grants and contributions other than underwriting	\$17,500	\$ 7,009
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) Add	\$0	\$ 0
8.2 NFFS Ineligible	\$224,953	\$ 204,566
A. Rental income	\$0	\$ 0
B. Fees for services	\$224,953	\$ 204,566
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
9. Business and Industry	\$499,733	\$ 300,626
9.1 NFFS Eligible	\$431,907	\$ 281,965
A. Program and production underwriting	\$431,907	\$ 281,965
B. Grants and contributions other than underwriting	\$0	\$ 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) Add	\$0	\$ 0
9.2 NFFS Ineligible	\$67,826	\$ 18,661
A. Rental income	\$56,298	\$ 18,661
B. Fees for services	\$81	\$ 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

\$11,447

\$

Add

10. Memberships and subscriptions (net of membership bad debt expense)

\$1,121,307

\$

10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value

\$0

\$

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)

\$0

\$

2023 data

2024 data

10.3 Total number of contributors.

7,190

11. Revenue from Friends groups less any revenue included on line 10

\$0

\$

2023 data

2024 data

11.1 Total number of Friends contributors.

0

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)

\$0

\$

A. Nonprofit subsidiaries involved in telecommunications activities

\$0

\$

B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities

\$0

\$

C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities

\$0

\$

D. NFFS Ineligible – Other activities unrelated to public broadcasting

\$0

\$

Form of Revenue

2023 data

2024 data

13. Auction revenue (see instructions for Line 13)

\$0

\$

A. Gross auction revenue

\$0

\$

B. Direct auction expenses

\$0

\$

14. Special fundraising activities (see instructions for Line 14)

\$100,648

\$

A. Gross special fundraising revenues

\$100,648

\$

B. Direct special fundraising expenses

\$0

\$

15. Passive income

\$0

\$

A. Interest and dividends (other than on endowment funds)

\$0

\$

B. Royalties

\$0

\$

C. PBS or NPR pass-through copyright royalties

\$0

\$

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)

\$0

\$

A. Gains from sales of property and equipment (do not report losses)

\$0

\$

B. Realized gains/losses on investments (other than endowment funds)

\$0

\$

C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)

\$0

\$

17. Endowment revenue		\$4,451	\$ 6,721
A. Contributions to endowment principal		\$0	\$ 0
B. Interest and dividends on endowment funds		\$4,451	\$ 6,721
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")		\$0	\$ 0
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
Add			
19. Gifts and bequests from major individual donors		\$1,044,000	\$ 187,994
	2023 data	2024 data	
19.1 Total number of major individual donors	272	105	
20. Other Direct Revenue		\$0	\$ 0
Add			
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases		\$0	\$ 0
A. Proceeds from sale in spectrum auction		\$0	\$ 0
B. Interest and dividends earned on spectrum auction related revenue		\$0	\$ 0
C. Payments from spectrum auction speculators		\$0	\$ 0
D. Channel sharing and spectrum leases revenues		\$0	\$ 0
E. Spectrum repacking funds		\$0	\$ 0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)		\$3,765,720	\$ 4,142,317

[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

	2023 data	2024 data
23. Federal revenue from line 1.	\$0	\$ 0
24. Public broadcasting revenue from line 2.	\$0	\$ 342,435
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	\$292,779	\$ 223,227
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)	\$56,298	\$ 18,661
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$225,034	\$ 204,566
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)	\$11,447	\$ 0
K. FMV of high-end premiums (Line 10.1)	\$0	\$ 0
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$ 0
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.	\$0	\$ 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)	\$3,472,941	\$ 3,576,655

Comments

Comment	Name	Date	Status
Additional state support for salaries and benefits.	Jason Hansen	4/18/2025	Note
FY24 Rent lower due to contract negotiations for radio tower usage.	Jason Hansen	4/21/2025	Note
Additions to permanent Endowments	Jason Hansen	4/29/2025	Note
Additions to endowments in FY24	Jason Hansen	4/29/2025	Note
FY23 Major gifts skewed FY24 because of large donors in PY.	Jason Hansen	4/29/2025	Note
Loss of major donors in FY24 due to inflation and poor economy.	Jason Hansen	4/29/2025	Note
Reduction in underwriting due to personnel loss.	Jason Hansen	4/29/2025	Note

Schedule B WorkSheet
KWSU-AM (1656)
Pullman, WA

2023

2024

Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$133,010,836	\$ 144,277,353
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	2023	2024
AFS page or "n/a"	64	89
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$76,877,935	\$ 73,482,011
AFS page or "n/a"	64	89
Licensee Indirect Costs	\$209,888,771	\$ 217,759,364
Licensee Direct Costs		
Total Operating expenses	\$1,164,186,292	\$ 1,320,893,322
AFS page or "n/a"	64	89
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$133,010,836	\$ 144,277,353
AFS page or "n/a"	64	89
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$76,877,935	\$ 73,482,011
AFS page or "n/a"	64	89
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$954,297,521	\$ 1,103,133,958
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%21.99406	% 19.740065
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$5,418,000	\$ 5,336,094
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$175,125	\$ 32,322
AFS page or "n/a"	n/a	n/a
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$77,667	\$ 33,753
AFS page or "n/a"	n/a	n/a
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$623,587	\$ 577,436
AFS page or "n/a"	n/a	n/a
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$1,095,426	\$ 1,058,061
AFS page or "n/a"	n/a	n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$ 0

	2023	2024
AFS page or "n/a"	n/a	n/a
Station's Net Direct Expenses	\$3,446,195	\$ 3,634,522
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$757,958	\$ 717,457

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-AM (1656) Pullman, WA			

Schedule B Totals KWSU-AM (1656) Pullman, WA	Type of Occupancy Location	Value
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	2023 data	2024 data
1. Total support activity benefiting station	\$757,958	\$ 717,457
2. Occupancy value	0	\$ 0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$134,371	\$ 140,021
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)	\$623,587	\$ 577,436
6. Please enter an institutional type code for your licensee.	SU	SU ▼

Comments

Comment	Name	Date	Status
Schedule C KWSU-AM (1656) Pullman, WA			

	2023 data	Donor Code	2024 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
Add			
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$9,270		\$ 6,196
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

	2023 data	Donor Code	2024 data
C. Station operating expenses	BS \$9,270	BS ▼	\$ 6,196
D. Other (see specific line item instructions in Guidelines before completing)	\$0	▼	\$ 0
Add			
3. OTHER SERVICES (must be eligible as NFFS)	\$25,952		\$ 24,783
A. ITV or educational radio	\$0	▼	\$ 0
B. State public broadcasting agencies	\$0	▼	\$ 0
C. Local advertising	BS \$25,952	BS ▼	\$ 24,783
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	\$35,222		\$ 30,979
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$9,798		\$ 25,192
A. Compact discs, records, tapes and cassettes	\$0	▼	\$ 0
B. Exchange transactions	\$0	▼	\$ 0
C. Federal or public broadcasting sources	PB \$9,798	PB ▼	\$ 25,192
D. Fundraising related activities	\$0	▼	\$ 0
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
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.	\$45,020		\$ 56,171

Comments

Comment	Name	Date	Status
Less private In-kind trades in FY24.	Jason Hansen	4/22/2025	Note
Local and state government agencies supported NWPB in FY24.	Jason Hansen	4/22/2025	Note

Schedule D
KWSU-AM (1656)
Pullman, WA

	2023 data	Donor Code	2024 data
1. Land (must be eligible as NFFS)	\$0	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
2. Building (must be eligible as NFFS)	\$0	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
3. Equipment (must be eligible as NFFS)	\$0	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
4. Vehicle(s) (must be eligible as NFFS)	\$0	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
5. Other (specify) (must be eligible as NFFS)	\$0	<input type="text" 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="text" value="v"/>	\$ <input type="text" value="0"/>
b) Federal or public broadcasting sources	\$0	<input type="text" 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="text" value="v"/>	\$ <input type="text" value="0"/>
d) Other (specify)	\$0	<input type="text" 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-AM (1656) Pullman, WA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2023 data	2024 data
1. Programming and production	\$2,754,814	\$ 2,778,941
A. Restricted Radio CSG	\$10,000	\$ 127,507
B. Unrestricted Radio CSG	\$-9,064	\$ 217,646
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$2,753,878	\$ 2,433,788
2. Broadcasting and engineering	\$1,006,112	\$ 855,212
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$6,350	\$ 36,360
D. All non-CPB Funds	\$999,762	\$ 818,852
3. Program information and promotion	\$153,568	\$ 257,433
A. Restricted Radio CSG	\$0	\$ 0

PROGRAM SERVICES

	2023 data	2024 data
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$153,568	\$ 257,433

SUPPORT SERVICES

	2023 data	2024 data
4. Management and general	\$444,993	\$ 459,030
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$463	\$ 0
D. All non-CPB Funds	\$444,530	\$ 459,030
5. Fund raising and membership development	\$438,121	\$ 479,567
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$438,121	\$ 479,567
6. Underwriting and grant solicitation	\$448,439	\$ 300,852
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$448,439	\$ 300,852
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$171,953	\$ 205,059
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$171,953	\$ 205,059
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$5,418,000	\$ 5,336,094
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$10,000	\$ 127,507
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$-9,064	\$ 217,646
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$6,813	\$ 36,360
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$5,410,251	\$ 4,954,581

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2023 data	2024 data
9. Total capital assets purchased or donated	\$81,915	\$ 81,556
9a. Land and buildings	\$0	\$ 0

	2023 data	2024 data
9b. Equipment	\$81,915	\$ 81,556
9c. All other	\$0	\$ 0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$5,499,915	\$ 5,417,650

Additional Information

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

	2023 data	2024 data
11. Total expenses (direct only)	\$4,716,746	\$ 4,724,905
12. Total expenses (indirect and in-kind)	\$701,254	\$ 611,189
13. Investment in capital assets (direct only)	\$81,915	\$ 81,556
14. Investment in capital assets (indirect and in-kind)	\$0	\$ 0

Comments

Comment	Name	Date	Status
Deferred CSG revenue from FY23 was expensed in FY24	Jason Hansen	4/19/2025	Note
FY23 Deferred revenue was expensed in FY24	Jason Hansen	4/19/2025	Note
CPB/FCC C-Band repack grant was expensed.	Jason Hansen	4/19/2025	Note
Increased focus on local education projects	Jason Hansen	4/19/2025	Note
Inflation caused a retraction of underwriting giving.	Jason Hansen	4/19/2025	Note
Capital Assets reached maximum depreciation prior to FY24	Jason Hansen	4/19/2025	Note
\$1 rounding error	Jason Hansen	4/19/2025	Note

Schedule F
KWSU-AM (1656)
Pullman, WA

You are consolidated with KWSU-TV

	2024 data
1. Data from AFR	
a. Schedule A, Line 22	\$ 6,187,260
b. Schedule B, Line 5	\$ 448,269
c. Schedule C, Line 6	\$ 56,171
d. Schedule D, Line 8	\$ 0
e. Total from AFR	\$ 7,269,136

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

2024 data

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

type activities

a. Charges for services	\$117,077
b. Operating grants and contributions	\$4,281,356
c. Capital grants and contributions	\$0
d. Other revenues	\$2,870,703
e. Total From AFS, lines 2a-2d	\$ 7,269,136

Reconciliation

2024 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.	\$ 0

Comments

Comment **Name** **Date** **Status**