

Schedule A
KWSU-TV (1889)
Pullman, WA

NFFS Excluded?

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



Source of Income

	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	\$657,062	\$ 713,115
A. CPB - Community Service Grants	\$657,062	\$ 708,398
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	\$ 4,717
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	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion Add	\$0	\$ <input type="text" value="0"/>
4. State boards and departments of education or other state government or agency sources	\$0	\$ <input type="text" value="0"/>
4.1 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"/>
4.2 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"/>
5. State colleges and universities	\$978,290	\$ <input type="text" value="892,183"/>
5.1 NFFS Eligible	\$978,290	\$ <input type="text" value="892,183"/>
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	\$978,290	\$ <input type="text" value="892,183"/>
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"/>
5.2 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"/>
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	\$12,500	\$ 12,395
8.1 NFFS Eligible	\$12,500	\$ 12,395
A. Program and production underwriting	\$0	\$ 0
B. Grants and contributions other than underwriting	\$12,500	\$ 12,395
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	\$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
9. Business and Industry	\$60,963	\$ 45,257
9.1 NFFS Eligible	\$21,459	\$ 25,578
A. Program and production underwriting	\$15,979	\$ 23,496
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)	\$5,480	\$ 2,082
Description	Amount	
Contract Production Services	2,082	
Add Another		
9.2 NFFS Ineligible	\$39,504	\$ 19,679
A. Rental income	\$38,160	\$ 13,679
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	\$0	\$ 0

campaign (TV only)

E. Other income ineligible for NFFS inclusion \$1,344 \$ 6,000

Description	Amount
Video sales to 3rd party entiti	6,000

Add Another

10. Memberships and subscriptions (net of membership bad debt expense) \$267,634 \$ 279,221

10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value \$12,941 \$ 12,439

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 \$ 0

	2023 data	2024 data
10.3 Total number of contributors.	1,767	1,882

11. Revenue from Friends groups less any revenue included on line 10 \$0 \$ 0

	2023 data	2024 data
11.1 Total number of Friends contributors.	0	0

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions) \$0 \$ 0

A. Nonprofit subsidiaries involved in telecommunications activities \$0 \$ 0

B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities \$0 \$ 0

C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities \$0 \$ 0

D. NFFS Ineligible – Other activities unrelated to public broadcasting \$0 \$ 0

Form of Revenue

	2023 data	2024 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) \$5,190 \$ 1,919

A. Gross special fundraising revenues \$5,190 \$ 1,919

B. Direct special fundraising expenses \$0 \$ 0

15. Passive income \$0 \$ 7,538

A. Interest and dividends (other than on endowment funds) \$0 \$ 0

B. Royalties \$0 \$ 7,538

C. PBS or NPR pass-through copyright royalties \$0 \$ 0

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds) \$0 \$ 0

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)	\$0	\$ <input type="text" value="0"/>
17. Endowment revenue	\$7,770	\$ <input type="text" value="8,080"/>
A. Contributions to endowment principal	\$0	\$ <input type="text" value="0"/>
B. Interest and dividends on endowment funds	\$7,770	\$ <input type="text" value="8,080"/>
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$ <input type="text" value="0"/>
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$ <input type="text" value="0"/>
18. Capital fund contributions from individuals (see instructions)	\$0	\$ <input type="text" value="0"/>
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$ <input type="text" value="0"/>
B. Other	\$0	\$ <input type="text" value="0"/>
Add		
19. Gifts and bequests from major individual donors	\$287,521	\$ <input type="text" value="6,498"/>
2023 data		
2024 data		
19.1 Total number of major individual donors	27	<input type="text" value="6"/>
20. Other Direct Revenue	\$0	\$ <input type="text" value="0"/>
Add		
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$93,053	\$ <input type="text" value="78,737"/>
A. Proceeds from sale in spectrum auction	\$93,053	\$ <input type="text" value="78,737"/>
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$ <input type="text" value="0"/>
C. Payments from spectrum auction speculators	\$0	\$ <input type="text" value="0"/>
D. Channel sharing and spectrum leases revenues	\$0	\$ <input type="text" value="0"/>
E. Spectrum repacking funds	\$0	\$ <input type="text" value="0"/>
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$2,369,983	\$ <input type="text" value="2,044,943"/>

[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	\$ <input type="text" value="0"/>
24. Public broadcasting revenue from line 2.	\$657,062	\$ <input type="text" value="713,115"/>
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$ <input type="text" value="0"/>
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$ <input type="text" value="0"/>
27. Other automatic subtractions from total revenue	\$145,498	\$ <input type="text" value="110,855"/>
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$ <input type="text" value="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)	\$38,160	\$ 13,679
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)	\$1,344	\$ 6,000
K. FMV of high-end premiums (Line 10.1)	\$12,941	\$ 12,439
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.	\$93,053	\$ 78,737
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,567,423	\$ 1,220,973

Comments

Comment	Name	Date	Status
PBS grants for education	Jason Hansen	4/23/2025	Note
13th month receivables, and video production sales.	Jason Hansen	4/23/2025	Note
membership royalties	Jason Hansen	4/23/2025	Note
ongoing contract negotiations for continued tower use.	Jason Hansen	4/23/2025	Note
Large FY23 donation skewed FY24 data.	Jason Hansen	4/23/2025	Note
Reduced due to high inflation and cost of vehicles.	Jason Hansen	4/23/2025	Note
emphasis on underwriting in a wider state area.	Jason Hansen	4/23/2025	Note

Schedule B WorkSheet KWSU-TV (1889) 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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AFS page or "n/a"

64

89

	2023	2024
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)	\$3,437,448	\$ 3,599,281
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$287,328	\$ 189,614
AFS page or "n/a"	n/a	n/a
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$0	\$ 0
AFS page or "n/a"	n/a	n/a
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$452,994	\$ 448,269
AFS page or "n/a"	n/a	n/a
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$483,715	\$ 515,185
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
AFS page or "n/a"	n/a	n/a

	2023	2024
Station's Net Direct Expenses	\$2,213,410	\$ 2,446,212
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$486,819	\$ 482,884

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

[View Document](#)

Comments

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

Schedule B Totals KWSU-TV (1889) Pullman, WA	Type of Occupancy Location	Value
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	2023 data	2024 data
1. Total support activity benefiting station	\$486,819	\$ 482,884
2. Occupancy value	0	\$ 0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$33,824	\$ 34,615
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)	\$452,995	\$ 448,269
6. Please enter an institutional type code for your licensee.	SU	SU ▼

Comments

Comment	Name	Date	Status
Schedule C KWSU-TV (1889) 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)	\$-1,580		\$ 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	BS \$-1,580	▼	\$ 0

	2023 data	Donor Code	2024 data
D. Other (see specific line item instructions in Guidelines before completing) Add	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
A. ITV or educational radio	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. State public broadcasting agencies	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Local advertising	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. National advertising	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$-1,580		\$ <input type="text" value="0"/>
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ <input type="text" value="0"/>
A. Compact discs, records, tapes and cassettes	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Exchange transactions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Federal or public broadcasting sources	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. Fundraising related activities	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
E. ITV or educational radio outside the allowable scope of approved activities	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
F. Local productions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
G. Program supplements	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
H. Programs that are nationally distributed	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
I. Promotional items	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
J. Regional organization allocations of program services	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
K. State PB agency allocations other than those allowed on line 3(b)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
L. Services that would not need to be purchased if not donated	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
M. Other Add	\$0	<input type="button" value="v"/>	\$ <input type="text" value="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.	\$-1,580		\$ <input type="text" value="0"/>

Comments

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

	2023 data	Donor Code	2024 data
1. Land (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
2. Building (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
3. Equipment (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>

	2023 data	Donor Code	2024 data
4. Vehicle(s) (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
5. Other (specify) (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$0		\$ <input type="text" value="0"/>
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ <input type="text" value="0"/>
a) Exchange transactions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
b) Federal or public broadcasting sources	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
d) Other (specify)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$0		\$ <input type="text" value="0"/>

Comments

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

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2023 data	2024 data
1. Programming and production	\$1,787,690	\$ 1,805,987
A. TV CSG	\$526,783	\$ 586,483
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$478,160	\$ 0
D. All non-CPB Funds	\$782,747	\$ 1,219,504
2. Broadcasting and engineering	\$507,641	\$ 655,970
A. TV CSG	\$53,298	\$ 47,615
B. TV Interconnection	\$-147	\$ 27,638
C. Other CPB Funds	\$-2,958	\$ 0
D. All non-CPB Funds	\$457,448	\$ 580,717
3. Program information and promotion	\$231,829	\$ 253,913
A. TV CSG	\$68,349	\$ 8,703
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$163,480	\$ 245,210

SUPPORT SERVICES

2023 data

2024 data

PROGRAM SERVICES

	2023 data	2024 data
4. Management and general	\$446,916	\$ 434,442
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$446,916	\$ 434,442
5. Fund raising and membership development	\$162,840	\$ 155,019
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$162,840	\$ 155,019
6. Underwriting and grant solicitation	\$13,203	\$ 29,915
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$13,203	\$ 29,915
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$287,329	\$ 264,035
A. TV CSG	\$0	\$ 0
B. TV Interconnection	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$287,329	\$ 264,035
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$3,437,448	\$ 3,599,281
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$648,430	\$ 642,801
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$-147	\$ 27,638
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$475,202	\$ 0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$2,313,963	\$ 2,928,842

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2023 data	2024 data
9. Total capital assets purchased or donated	\$797,259	\$ 237,838
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$797,259	\$ 237,838
9c. All other	\$0	\$ 0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$4,234,707	\$ 3,837,119

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)	\$2,984,454	\$ 3,151,012
12. Total expenses (indirect and in-kind)	\$452,994	\$ 448,269
13. Investment in capital assets (direct only)	\$797,259	\$ 237,838
14. Investment in capital assets (indirect and in-kind)	\$0	\$ 0

Comments

Comment	Name	Date	Status
increased production and personnel costs	Jason Hansen	4/23/2025	Note
Covid ARP grants were expensed year prior on production costs.	Jason Hansen	4/23/2025	Note
Interconnect grants for FY23 and FY24 were expensed.	Jason Hansen	4/23/2025	Note
Increase in personnel and project costs	Jason Hansen	4/23/2025	Note
grant overdraft transfer in FY23	Jason Hansen	4/23/2025	Note
CPB funds were not used for education programs.	Jason Hansen	4/23/2025	Note
Foundation grants and increased education event costs.	Jason Hansen	4/23/2025	Note
increased area of operations for the underwriting team, along with increased personnel costs.	Jason Hansen	4/23/2025	Note
Studio B project depreciation.	Jason Hansen	4/23/2025	Note
Studio B project expenses in FY23 skewed FY24 difference.	Jason Hansen	4/23/2025	Note
Studio B project.	Jason Hansen	4/23/2025	Note
Includes amortization from Broadcasting & Engineering.	Jason Hansen	5/5/2025	Note

Schedule F
KWSU-TV (1889)
Pullman, WA

Consolidate Grantee (optional)

To consolidate this AFR with one or more separate AFRs from your joined grantees, for which the financial statements are consolidated, select a grantee and then check the consolidate grantee box:

👉 KWSU-AM

Unconsolidate

You **must** click on "Save" button to unconsolidate.

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

Choose

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

Add

Comments

Comment	Name	Date	Status
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