

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**

2022 data

2023 data

1. Amounts provided directly by federal government agencies

\$44,740

\$ 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)

\$44,740

\$ 0

Add

2. Amounts provided by Public Broadcasting Entities

\$276,749

\$ 253,962

A. CPB - Community Service Grants

\$276,749

\$ 253,962

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)

\$0

\$ 0

Add

3. Local boards and departments of education or other local government or agency sources

\$96,902

\$ 48,827

3.1 NFFS Eligible

\$96,902

\$ 48,827

A. Program and production underwriting

\$96,902

\$ 48,827

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

Add

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 <b>Add</b>	\$0	\$ 0
4. State boards and departments of education or other state government or agency sources	\$0	\$ 575
4.1 NFFS Eligible	\$0	\$ 575
A. Program and production underwriting	\$0	\$ 575
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) <b>Add</b>	\$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 <b>Add</b>	\$0	\$ 0
5. State colleges and universities	\$440,109	\$ 417,395
5.1 NFFS Eligible	\$440,109	\$ 417,395
A. Program and production underwriting	\$11,846	\$ 16,229
B. Grants and contributions other than underwriting	\$730	\$ 730
C. Appropriations from the licensee	\$427,533	\$ 400,436
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) <b>Add</b>	\$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 <b>Add</b>	\$0	\$ 0
6. Other state-supported colleges and universities	\$0	\$ 0
6.1 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) <b>Add</b>	\$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 <b>Add</b>	\$0	\$ 0
7. Private colleges and universities	\$0	\$ 2,571
7.1 NFFS Eligible	\$0	\$ 2,571
A. Program and production underwriting	\$0	\$ 571
B. Grants and contributions other than underwriting	\$0	\$ 2,000
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) <b>Add</b>	\$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	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion 	\$0	\$ <input type="text" value="0"/>
<hr/>		
8. Foundations and nonprofit associations	\$114,437	\$ <input type="text" value="212,506"/>
<hr/>		
8.1 NFFS Eligible	\$114,437	\$ <input type="text" value="212,506"/>
<hr/>		
A. Program and production underwriting	\$46,380	\$ <input type="text" value="121,693"/>
<hr/>		
B. Grants and contributions other than underwriting	\$68,057	\$ <input type="text" value="90,813"/>
<hr/>		
C. 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"/>
<hr/>		
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
<hr/>		
E. Other income eligible as NFFS (specify) 	\$0	\$ <input type="text" value="0"/>
<hr/>		
8.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
<hr/>		
A. Rental income	\$0	\$ <input type="text" value="0"/>
<hr/>		
B. Fees for services	\$0	\$ <input type="text" value="0"/>
<hr/>		
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
<hr/>		
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"/>
<hr/>		
E. Other income ineligible for NFFS inclusion 	\$0	\$ <input type="text" value="0"/>
<hr/>		
9. Business and Industry	\$505,155	\$ <input type="text" value="428,448"/>
<hr/>		
9.1 NFFS Eligible	\$499,155	\$ <input type="text" value="428,448"/>
<hr/>		
A. Program and production underwriting	\$492,688	\$ <input type="text" value="421,727"/>
<hr/>		
B. Grants and contributions other than underwriting	\$6,467	\$ <input type="text" value="6,721"/>
<hr/>		
C. 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"/>
<hr/>		
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
<hr/>		
E. Other income eligible as NFFS (specify) 	\$0	\$ <input type="text" value="0"/>
<hr/>		
9.2 NFFS Ineligible	\$6,000	\$ <input type="text" value="0"/>
<hr/>		
A. Rental income	\$6,000	\$ <input type="text" value="0"/>
<hr/>		
B. Fees for services	\$0	\$ <input type="text" value="0"/>
<hr/>		
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
<hr/>		
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>

E. Other income ineligible for NFFS inclusion

\$0

\$ 0

Add

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

\$534,820

\$ 433,657

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

\$6,552

\$ 6,729

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)

\$-640

\$ 1,781

2022 data

2023 data

10.3 Total number of contributors.

3,703

3,653

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

\$0

\$ 0

2022 data

2023 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

2022 data

2023 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)

\$-3,226

\$ 250

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)

\$-3,226

\$ 250

17. Endowment revenue		\$-643,703	\$ 172,999
A. Contributions to endowment principal		\$0	\$ 0
B. Interest and dividends on endowment funds		\$111,142	\$ 267,557
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")		\$-754,845	\$ -94,558
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		\$265,966	\$ 294,009
2022 data                      2023 data			
19.1 Total number of major individual donors	68	86	
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)		\$1,631,949	\$ 2,265,199

[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

	2022 data	2023 data
23. Federal revenue from line 1.	\$44,740	\$ 0
24. Public broadcasting revenue from line 2.	\$276,749	\$ 253,962
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	\$-746,159	\$ -85,798
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	\$-3,226	\$ 250
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$-754,845	\$ -94,558
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$6,000	\$ 0
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)	\$6,552	\$ 6,729
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$-640	\$ 1,781
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. <b>Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$2,056,619	\$ 2,097,035

## Comments

Comment	Name	Date	Status
The prior year revenue was a one time CBAND payment. This payment was not received in FY23.	Mercedes Milligan	11/17/2023	Note
The grant award reduced \$22k, the variance from FY22 to FY23 can be attributed to the CPB grant calculation from the prior year revenues.	Mercedes Milligan	11/17/2023	Note
KNAU's UW revenue decreased by \$40,528 between FY22 and FY23. We contribute this reduction to the economy. UW's renewed with smaller contracts.	Mercedes Milligan	11/17/2023	Note
KNAU's UW revenue decreased by \$40,528 between FY22 and FY23. We contribute this reduction to the economy. UW's renewed with smaller contracts.	Mercedes Milligan	11/17/2023	Note
KNAU experienced an increase of non-profit and foundation and trust UW contracts in FY23. This was a significant increase in comparison to businesses. We can only attribute to economy.	Mercedes Milligan	11/17/2023	Note
	Mercedes Milligan	11/17/2023	Note
KNAU's increase in state college UW from NAU and Yavapai College. This can be attributed to more community event contracts.	Mercedes Milligan	11/17/2023	Note

Comment	Name	Date	Status
KNAU is a university station. The variance from FY22 to FY23 is a decrease in university support due to post COVID.	Mercedes Milligan	11/17/2023	Note
The variance from FY22 to FY23 is an increase due to a private college contribution.	Mercedes Milligan	11/17/2023	Note
KNAU experienced an increase in non-profit, foundation, trust gifts/contributions.	Mercedes Milligan	11/17/2023	Note
KNAU experienced an decrease of individual gifts/contributions which can be attributed to the economy.	Mercedes Milligan	11/17/2023	Note
KNAU investment income varies year to year based on the economy and interest rates.	Mercedes Milligan	11/17/2023	Note
KNAU investment income varies year to year based on the economy and interest rates.	Mercedes Milligan	11/17/2023	Note
KNAU investment income varies year to year based on the economy and interest rates.	Mercedes Milligan	11/17/2023	Note
The variance between FY22 and FY23 was due to increase in individual major donor one time gifts.	Mercedes Milligan	11/17/2023	Note
This variance between FY22 and FY23 can be attributed to investment income	Mercedes Milligan	11/17/2023	Note

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

2022

2023

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

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$79,974,832	\$ 84,430,457
AFS page or "n/a"	49	49
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$27,162,235	\$ 35,321,634
AFS page or "n/a"	49	49
<b>Licensee Indirect Costs</b>	<b>\$107,137,067</b>	<b>\$ 119,752,091</b>
<b>Licensee Direct Costs</b>		
Total Operating expenses	\$609,827,424	\$ 625,710,264
AFS page or "n/a"	49	49
Less: Institutional Support (Enter this amount whether or not the	\$79,974,832	\$ 84,430,457



2022

2023

station benefits from Institutional Support.)

AFS page or "n/a"	49	<input type="text" value="49"/>
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Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$27,162,235	\$ <input type="text" value="35,321,634"/>
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AFS page or "n/a"	49	<input type="text" value="49"/>
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Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$502,690,357	\$ <input type="text" value="505,958,173"/>
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Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%21.312736	% <input type="text" value="23.668378"/>
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**Step 2 - Identify the Base  
(Station's Net Direct Expenses)**

Station's Total Operating Expenses (from Schedule E, Line 8)	\$2,800,482	\$ <input type="text" value="2,527,104"/>
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Less: Depreciation and Amortization - from station's AFS (if applicable)	\$48,035	\$ <input type="text" value="54,538"/>
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AFS page or "n/a"	N/A	<input type="text" value="N/A"/>
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In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$750	\$ <input type="text" value="14,656"/>
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AFS page or "n/a"	N/A	<input type="text" value="N/A"/>
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Indirect Administrative Support (if included in station's total expenses) -per AFS	\$483,430	\$ <input type="text" value="470,409"/>
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AFS page or "n/a"	N/A	<input type="text" value="N/A"/>
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Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$ <input type="text" value="0"/>
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AFS page or "n/a"	N/A	<input type="text" value="N/A"/>
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Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$ <input type="text" value="0"/>
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AFS page or "n/a"	N/A	<input type="text" value="N/A"/>
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Station's Net Direct Expenses	\$2,268,267	\$ <input type="text" value="1,987,501"/>
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<b>Step 3: Apply the Rate to the Base (= total support activity benefiting the station)</b>	\$483,430	\$ <input type="text" value="470,409"/>
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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 KNAU-FM (1278) Flagstaff, AZ			

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

Type of Occupancy Location

Value

	2022 data	2023 data
1. Total support activity benefiting station	\$483,430	\$ 470,409
2. Occupancy value	0	\$ 0
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)	\$483,430	\$ 470,409
6. Please enter an institutional type code for your licensee.	SU	SU ▼

**Comments**

Comment	Name	Date	Status
KNAU is a university station. The variance from FY22 to FY23 is a decrease in university support due to post COVID.	Mercedes Milligan	11/17/2023	Note

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

	2022 data	Donor Code	2023 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)	\$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
Add			
3. OTHER SERVICES (must be eligible as NFFS)	\$750		\$ 13,566
A. ITV or educational radio	\$0	▼	\$ 0
B. State public broadcasting agencies	\$0	▼	\$ 0

	2022 data	Donor Code	2023 data
C. Local advertising	SU \$750	SU ▼	\$ 13,566
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	\$750		\$ 13,566
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ 1,090
A. Compact discs, records, tapes and cassettes	\$0	▼	\$ 0
B. Exchange transactions	\$0	SU ▼	\$ 790
C. Federal or public broadcasting sources	\$0	▼	\$ 0
D. Fundraising related activities	SU \$0	SU ▼	\$ 300
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
<a href="#">Add</a>			
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.	\$750		\$ 14,656

Comments

Comment	Name	Date	Status
Due to the increase in community events there were more gift in kind contracts.	Mercedes Milligan	11/17/2023	Note

Schedule D  
KNAU-FM (1278)  
Flagstaff, AZ

	2022 data	Donor Code	2023 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
<a href="#">Add</a>			
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of	\$0		\$ 0

2022 data

Donor  
Code

2023 data

the Summary of Nonfederal Financial Support

## 7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS

\$0

\$ 

a) Exchange transactions

\$0

\$ 

b) Federal or public broadcasting sources

\$0

\$ 

c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment

\$0

\$ 

d) Other (specify)

\$0

\$ 

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

\$ 

## Comments

Comment	Name	Date	Status
Schedule E KNAU-FM (1278) Flagstaff, AZ			

## EXPENSES

(Operating and non-operating)

## PROGRAM SERVICES

2022 data

2023 data

## 1. Programming and production

\$1,156,238

\$ 

A. Restricted Radio CSG

\$67,079

\$ 

B. Unrestricted Radio CSG

\$209,670

\$ 

C. Other CPB Funds

\$0

\$ 

D. All non-CPB Funds

\$879,489

\$ 

## 2. Broadcasting and engineering

\$521,776

\$ 

A. Restricted Radio CSG

\$0

\$ 

B. Unrestricted Radio CSG

\$0

\$ 

C. Other CPB Funds

\$0

\$ 

D. All non-CPB Funds

\$521,776

\$ 

## 3. Program information and promotion

\$0

\$ 

A. Restricted Radio CSG

\$0

\$ 

B. Unrestricted Radio CSG

\$0

\$ 

C. Other CPB Funds

\$0

\$ 

D. All non-CPB Funds

\$0

\$ 

## SUPPORT SERVICES

2022 data

2023 data

## 4. Management and general

\$505,194

\$ 

A. Restricted Radio CSG

\$0

\$ 

B. Unrestricted Radio CSG

\$0

\$ 

C. Other CPB Funds

\$0

\$

**PROGRAM SERVICES**

	2022 data	2023 data
D. All non-CPB Funds	\$505,194	\$ 219,138
5. Fund raising and membership development	\$362,650	\$ 343,854
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$362,650	\$ 343,854
6. Underwriting and grant solicitation	\$254,624	\$ 252,538
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$254,624	\$ 252,538
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
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$2,800,482</b>	<b>\$ 2,527,104</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$67,079	\$ 59,914
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$209,670	\$ 194,048
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)	\$2,523,733	\$ 2,273,142

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$40,878	\$ 21,564
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$40,878	\$ 21,564
9c. All other	\$0	\$ 0
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$2,841,360</b>	<b>\$ 2,548,668</b>

**Additional Information**

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

	2022 data	2023 data
11. Total expenses (direct only)	\$2,317,052	\$ 2,056,695
12. Total expenses (indirect and in-kind)	\$483,430	\$ 470,409
13. Investment in capital assets (direct only)	\$40,878	\$ 21,564

2022 data

2023 data

14. Investment in capital assets (indirect and in-kind)

\$0

\$ 

## Comments

Comment	Name	Date	Status
Broadcasting expenses decreased due to loss of a one position and decreased contract engineering.	Mercedes Milligan	11/17/2023	Note
	Mercedes Milligan	11/17/2023	Note
Broadcasting expenses decreased due to loss of a one position and decreased contract engineering.	Mercedes Milligan	11/17/2023	Note
Management expenses decrease in expenses can be attributed to pension expense.	Mercedes Milligan	11/17/2023	Note
KNAU experienced increase in expenses due to increased salaries. increased programming expenses.	Mercedes Milligan	11/17/2023	Note
KNAU experienced increase in expenses due to increased salaries. increased programming expenses.	Mercedes Milligan	11/17/2023	Note
Fundraising expenses decreased due to member premiums and expenses. KNAU has adopted a new process of premiums by ordering after pledge drive only the ones requested.	Mercedes Milligan	11/17/2023	Note
Fundraising expenses decreased due to member premiums and expenses. KNAU has adopted a new process of premiums by ordering after pledge drive only the ones requested.	Mercedes Milligan	11/17/2023	Note
Underwriting expenses decreased due to less travel in FY23.	Mercedes Milligan	11/17/2023	Note
Underwriting expenses decreased due to less travel in FY23.	Mercedes Milligan	11/17/2023	Note
KNAU's decreased expenses is due to pension expense and vacant positions.	Mercedes Milligan	11/17/2023	Note
KNAU's decreased expenses is due to pension expense and vacant positions.	Mercedes Milligan	11/17/2023	Note
KNAU's decreased expenses is due to pension expense and vacant positions.	Mercedes Milligan	11/17/2023	Note

Schedule F  
KNAU-FM (1278)  
Flagstaff, AZ

2023 data

1. Data from AFR

a. Schedule A, Line 22	\$ 2,265,199
b. Schedule B, Line 5	\$ 470,409
c. Schedule C, Line 6	\$ 14,656
d. Schedule D, Line 8	\$ 0
e. Total from AFR	\$ 2,750,264

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

2023 data

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

a. Operating revenues	\$ 2,163,851
b. Non-operating revenues	\$ 586,413
c. Other revenue	\$ 0
d. Captital grants, gifts and appropriations (if not included above)	\$ 0
e. Total From AFS, lines 2a-2d	\$ 2,750,264

Reconciliation

2023 data

3. Difference (line 1 minus line 2)

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

Add

\$ 0

\$ 0

Comments			
Comment	Name	Date	Status