

Schedule A
KCND-FM (1551)
Fargo, ND

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	\$93,396	\$91,096
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	\$23,783	\$21,208
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$69,613	\$69,888
Description	Amount	
NOAA	\$60,446	
FBI	\$9,442	
2. Amounts provided by Public Broadcasting Entities	\$186,594	\$214,826
A. CPB - Community Service Grants	\$182,874	\$209,826
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.	\$3,720	\$0
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$0	\$5,000
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$1,552	\$1,861
3.1 NFFS Eligible	\$696	\$1,005
A. Program and production underwriting	\$696	\$1,005
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
3.2 NFFS Ineligible	\$856	\$856
A. Rental income	\$856	\$856
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	\$223,664	\$205,777
4.1 NFFS Eligible	\$218,000	\$200,000
A. Program and production underwriting	\$18,000	\$0
B. Grants and contributions other than underwriting	\$200,000	\$200,000
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)	\$0	\$0
4.2 NFFS Ineligible	\$5,664	\$5,777
A. Rental income	\$5,664	\$5,777
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	\$1,309	\$0
5.1 NFFS Eligible	\$1,309	\$0
A. Program and production underwriting	\$1,309	\$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
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	\$360
6.1 NFFS Eligible	\$0	\$360
A. Program and production underwriting	\$0	\$360
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

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	\$157,137	\$151,309
8.1 NFFS Eligible	\$142,718	\$134,684
A. Program and production underwriting	\$142,718	\$134,684

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)	\$0	\$0
8.2 NFFS Ineligible	\$14,419	\$16,625
A. Rental income	\$14,419	\$16,625
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	\$274,877	\$270,400
9.1 NFFS Eligible	\$79,160	\$67,332
A. Program and production underwriting	\$79,160	\$67,332
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)	\$0	\$0
9.2 NFFS Ineligible	\$195,717	\$203,068
A. Rental income	\$194,911	\$199,348
B. Fees for services	\$806	\$3,720
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)	\$404,210	\$404,091
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$15,000	\$9,518
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
	2022 data	2023 data
10.3 Total number of contributors.	2,777	2,676
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)	\$703,150	\$768,151
A. Gross special fundraising revenues	\$1,889,706	\$1,965,912
B. Direct special fundraising expenses	\$1,186,556	\$1,197,761
15. Passive income	\$44,682	\$127,236
A. Interest and dividends (other than on endowment funds)	\$21,262	\$106,428
B. Royalties	\$23,420	\$20,808

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	\$0
17. Endowment revenue	\$ - 445,679	\$282,340
A. Contributions to endowment principal	\$7,852	\$9,300
B. Interest and dividends on endowment funds	\$26,269	\$52,760
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$ - 479,800	\$220,280
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
19. Gifts and bequests from major individual donors	\$143,272	\$141,671
	2022 data	2023 data
19.1 Total number of major individual donors	79	76
20. Other Direct Revenue	\$29,396	\$15,743
Description	Amount	
Individual Grant-Great Am Folkshow	\$10,060	
Vending Loss	\$ - 870	
Vehicles for Charity	\$5,878	
Misc Individual	\$675	
Exclusion Description	Amount	
Vehicle Sale Proceeds	\$775	
Refunds, rebates, reimbursements and insurance proceeds	\$ - 100	

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)	\$3,004,116	\$3,872,622

[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.	\$93,396	\$91,096
24. Public broadcasting revenue from line 2.	\$186,594	\$214,826
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	\$2,222	\$675
27. Other automatic subtractions from total revenue	\$938,412	\$1,653,885
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	\$1,186,556	\$1,197,761
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	\$-479,800	\$220,280
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$215,850	\$222,606
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$806	\$3,720

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)	\$15,000	\$9,518
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)	\$1,783,492	\$1,912,140

Comments

Comment	Name	Date	Status
Schedule B WorkSheet KCND-FM (1551) Fargo, ND			

Comments

Comment	Name	Date	Status
Occupancy List KCND-FM (1551) Fargo, ND			

	Type of Occupancy	Location	Value
Schedule B Totals KCND-FM (1551) Fargo, ND			
	2022 data		2023 data
1. Total support activity benefiting station	\$		\$0
2. Occupancy value			\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$		\$0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$		\$0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$		\$0
6. Please enter an institutional type code for your licensee.			

Comments

Comment	Name	Date	Status
Schedule C KCND-FM (1551) Fargo, ND			

	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
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$1,712		\$1,601
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 \$1,712	BS	\$1,601
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$16,796		\$22,343
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	\$0		\$0
C. Local advertising	FD \$16,796	FD	\$22,343
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	\$18,508		\$23,944
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$3,875		\$3,875
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	\$0		\$0
E. ITV or educational radio outside the allowable scope of	\$0		\$0

	2022 data	Donor Code	2023 data
approved activities			
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	BS \$3,875	BS	\$3,875

Description
Antenna Lease

Amount
\$3,875

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.

\$22,383 \$27,819

Comments

Comment	Name	Date	Status
Schedule D KCND-FM (1551) Fargo, ND			

	2022 data	Donor Code	2023 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$	BS	\$7,581
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0
5. Other (specify) (must be eligible as NFFS)	\$		\$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	\$		\$7,581
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
a) Exchange transactions	\$		\$0
b) Federal or public broadcasting sources	\$		\$0

	2022 data	Donor Code	2023 data
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
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.	\$		\$7,581

Comments

Comment	Name	Date	Status
Schedule E KCND-FM (1551) Fargo, ND			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2022 data	2023 data
1. Programming and production	\$1,279,386	\$1,347,732
A. Restricted Radio CSG	\$42,099	\$48,354
B. Unrestricted Radio CSG	\$140,775	\$161,472
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,096,512	\$1,137,906
2. Broadcasting and engineering	\$399,640	\$379,403
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$399,640	\$379,403
3. Program information and promotion	\$4,419	\$21,685
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$4,419	\$21,685

PROGRAM SERVICES

2022 data

2023 data

SUPPORT SERVICES

2022 data

2023 data

4. Management and general	\$1,663,734	\$1,691,725
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,663,734	\$1,691,725
5. Fund raising and membership development	\$79,198	\$87,066
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$79,198	\$87,066
6. Underwriting and grant solicitation	\$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
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	\$3,426,377	\$3,527,611
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$42,099	\$48,354
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$140,775	\$161,472
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0

PROGRAM SERVICES

	2022 data	2023 data
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$3,243,503	\$3,317,785

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$76,782	\$18,732
9a. Land and buildings	\$23,250	\$0
9b. Equipment	\$53,532	\$18,732
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$3,503,159	\$3,546,343

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)	\$3,403,744	\$3,499,792
12. Total expenses (indirect and in-kind)	\$22,633	\$27,819
13. Investment in capital assets (direct only)	\$76,782	\$11,151
14. Investment in capital assets (indirect and in-kind)	\$0	\$7,581

Comments

Comment	Name	Date	Status
Schedule F KCND-FM (1551) Fargo, ND			

2023 data

1. Data from AFR

a. Schedule A, Line 22	\$15,536,900
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$50,504
d. Schedule D, Line 8	\$7,581
e. Total from AFR	\$15,594,985

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

2023 data

2. FASB

a. Total support and revenue - without donor restrictions	\$15,632,894
b. Total support and revenue - with donor restrictions	\$-5,169
c. Total support and revenue - other	\$0
d. Total from AFS, lines 2a-2c	\$15,627,725

Reconciliation

2023 data

3. Difference (line 1 minus line 2)	\$-32,740
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-32,740

Description	Amount
Bad debts netted against AFR revenues	\$-44,717
Specials Events Expenses (except gaming already included)	\$11,977

Comments			
Comment	Name	Date	Status

- Grantee Information
- **Grantee ID:**1551
- **Grantee Name:**KCND-FM
- **City:** Fargo
- **State:** ND
- **Licensee Type:**Community

Summary of Non-Federal Financial Support 2023

	2023 data
1. Direct Revenue (Schedule A)	\$1,912,140
2. Indirect Administrative (Schedule B)	\$0
3. In-kind Contributions	
a. Services and Other Assets (Schedule C)	\$23,944
b. Property and Equipment (Schedule D)	\$7,581
4. Total Non-Federal Financial Support	\$1,943,665

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending September,30,2023 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2023 Financial Reporting Guidelines

- **Name of Head of Grantee:** John E. Harris
- **Title:** Head of Grantee
- **Email:** jharris@prairiepublic.org
- **Address:** Prairie Public (Radio), 207 N. 5th St., Box 3240, Fargo, ND USA 58108-3240
- **Telephone:** 701-241-6900

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KCND-FM complied with CPB's Fiscal Year 2023 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended September,30,2023. Management is responsible for KCND-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KCND-FM 's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about KCND-FM 's compliance with those requirements and performing such other

procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on KCND-FM compliance with specified requirements.

In our opinion, KCND-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended September,30,2023.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

- **Name of Independent Accountant:** Renee Gravalin
- **Title:** Independent Accountant
- **Email:** rgravalin@eidebailly.com
- **Address:** 4310 17th Avenue SW, Box 2545, Fargo, ND 58108-2545
- **Telephone:** 701-239-8631
- **Audit Agency or Department:** 4310 17th Avenue SW
- **City:** Fargo
- **State:** ND
-

Certified By : John Harris, Head Of Grantee, President & CEO, 2/26/2024 7:10:11 PM

Attested By : Renee Gravalin, Independent Accountant, Independent Accountant, 2/27/2024 12:51:15 PM

Signature Signature

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Comments Comments