

**Financial Activities**

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AFR Schedule A

<b>Grantee Information</b>	<b>ID</b>	<b>Grantee</b>	<b>City</b>	<b>State</b>	<b>Licensee Type</b>
	1457	KBPR-FM	Saint Paul	MN	Community

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- where appropriate, navigational buttons or hyperlinks that may appear either in the middle or bottom of a screen.

Enter negative values preceded by a minus sign (e.g. "-200547"), **NOT** in parentheses.

**IMPORTANT!** When entering values on Schedule A-1 you must return to Schedule A and select the **SAVE DATA** button again before moving to the next Schedule.

<b>AFR SCHEDULE A - DIRECT REVENUE</b>			
<b>Questions</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>Fiscal Year 2004 Revision</b>
AFR SCHEDULE A - DIRECT REVENUE <input type="text"/>			
1. Amounts provided directly by federal government agencies			
A. PTFP (NTIA) Facilities Grants	\$455,785	\$52,481	\$52,481 <a href="#">comments</a>
B. Department of Education	\$0	\$0	\$0 <a href="#">comments</a>
C. Department of Health and Human Services	\$0	\$0	\$0 <a href="#">comments</a>
D. National Endowment for the Arts and Humanities	\$11,016	\$16,191	\$16,191 <a href="#">comments</a>
E. National Science Foundation	\$0	\$0	\$0 <a href="#">comments</a>
F. Other Federal Funds (specify)	\$711	-\$833 <input type="text"/>	-\$833 <input type="text"/> <a href="#">comments</a>
Total federal government (forwards to line 22)	\$467,512	\$67,839	\$67,839 <a href="#">comments</a>

2. Amounts provided by Public Broadcasting Entities (e.g. CPB, PBS, NPR, etc., including other stations and regional networks. See Guidelines for complete list.)			
A. CPB - Community Service Grants (Unrestricted)	\$269,554	\$251,054	\$251,054 <a href="#">comments</a>
B. Annenberg/CPB Project Grants	\$0	\$0	\$0 <a href="#">comments</a>
C. CPB - Community Service Grant (Restricted-formerly NPPAG)	\$0	\$0	\$0 <a href="#">comments</a>
D. CPB - Interconnection grants	\$0	\$0	\$0 <a href="#">comments</a>
E. CPB - all other funds	\$77,055	\$221,228	\$221,228 <a href="#">comments</a>
F. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$0 <a href="#">comments</a>
G. NPR - all payments except pass-through payments. See Guidelines for details.	\$18,170	\$16,581	\$16,581 <a href="#">comments</a>
H. Public broadcasting stations - all payments	\$340,244	\$362,308	\$362,308 <a href="#">comments</a>
I. Other PBE funds (specify)	\$0	\$31,971 <input type="checkbox"/>	\$31,971 <input type="checkbox"/> <a href="#">comments</a>
Total public broadcasting entities (forwards to line 23)	\$705,023	\$883,142	\$883,142 <a href="#">comments</a>
3. Local boards and departments of education or other local government or agency sources <input type="checkbox"/>	\$0	\$120	\$120 <a href="#">comments</a>
4. State boards and departments of education or other state government or agency sources <input type="checkbox"/>	\$0	\$10,890	\$10,890 <a href="#">comments</a>
5. State colleges and universities <input type="checkbox"/>	\$36,542	\$0	\$0 <a href="#">comments</a>
6. Other state-supported colleges and universities <input type="checkbox"/>	\$0	\$0	\$0 <a href="#">comments</a>
7. Private colleges and universities <input type="checkbox"/>	\$49,967	\$0	\$0 <a href="#">comments</a>
8. Foundations and nonprofit associations <input type="checkbox"/>	\$38,321	\$145,177	\$145,177 <a href="#">comments</a>
9. Business and Industry <input type="checkbox"/>	\$725,515	\$752,929	\$752,929 <a href="#">comments</a>
10. Memberships and subscriptions (net of write-offs) <input type="checkbox"/>	\$586,091	\$636,291	\$636,291 <a href="#">comments</a>
10a. Total number of contributors.	6,977	4,826	4,826 <a href="#">comments</a>
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$0 <a href="#">comments</a>
11a. Total number of Friends contributors.	0	0	0 <a href="#">comments</a>
12. Revenue from subsidiary enterprises and related organizations (See instructions)	\$22,390	\$20,529	\$20,529 <a href="#">comments</a>
13. Net auction revenue (net of direct expenses of)	\$0 0	\$0 0	\$0 <a href="#">comments</a> 0

14. Net revenue from special fund raising activities (net of direct expenses of)	\$10 1,940	\$2,024 0	\$2,024 <a href="#">comments</a> 0
15. Passive income			
15a. Interest and dividends	\$53,900	\$28,470	\$28,470 <a href="#">comments</a>
15b. Royalties	\$87,163	\$82,841	\$82,841 <a href="#">comments</a>
15c. PBS or NPR pass-through copyright royalties	\$0	\$0	\$0 <a href="#">comments</a>
Subtotal - passive income	\$141,063	\$111,311	\$111,311 <a href="#">comments</a>
16. Realized and unrealized gains or losses on investments and sale of other assets. (Must also be reported on Schedule A-1, line 9.)			
16a. Property and Equipment – gains from sales only. <input type="checkbox"/>	\$125	-\$57,153	-\$57,153 <a href="#">comments</a>
16b. Realized gains (losses) on investments. <input type="checkbox"/>	-\$9,821	\$154,648	\$154,648 <a href="#">comments</a>
16c. Unrealized gains (losses) on investments. <input type="checkbox"/>	\$0	\$0	\$0 <a href="#">comments</a>
Subtotal - gains (losses)	-\$9,696	\$97,495	\$97,495 <a href="#">comments</a>
17. Endowment revenue (contributions plus interest and dividends) Do not include realized or unrealized gains (losses) on investments – see line 16. <input type="checkbox"/>	\$234,444	\$258,047	\$258,047 <a href="#">comments</a>
18. Capital fund contributions			
18a. Facilities and Equipment <input type="checkbox"/>	\$439,406	\$569,129	\$569,129 <a href="#">comments</a>
18b. Other – See Guidelines for instructions and specific examples. <input type="checkbox"/>	\$0	\$0 <input type="checkbox"/>	\$0 <input type="checkbox"/> <a href="#">comments</a>
Subtotal - capital fund contributions	\$439,406	\$569,129	\$569,129 <a href="#">comments</a>
19. Gifts and bequests from major individual donors	\$0	\$0	\$0 <a href="#">comments</a>
20. Other See Guidelines for instructions and specific examples. <input type="checkbox"/>	\$263,612	\$783,903 <input type="checkbox"/>	\$783,903 <input type="checkbox"/> <a href="#">comments</a>
21. Total Revenue (Sum of lines 1 through 20).	\$3,700,200	\$4,338,826	\$4,338,826 <a href="#">comments</a>
ADJUSTMENTS TO REVENUE			
22. Federal revenue from line 1.	\$467,512	\$67,839	\$67,839 <a href="#">comments</a>
23. Public broadcasting revenue from line 2.	\$705,023	\$883,142	\$883,142 <a href="#">comments</a>
24. Capital funds exclusion (from line 18a) - TV only	\$0	\$0	\$0 <a href="#">comments</a>
25. Other revenue on line 21 not meeting the source, form, purpose, or recipient criteria (Schedule A-1, line 19)	\$294,789	\$923,985	\$923,985 <a href="#">comments</a>

26. Revenue on line 21 that has been previously claimed as NFFS	\$0	\$0	\$0 <a href="#">comments</a>
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Report) <input type="checkbox"/>	\$2,232,876	\$2,463,860	\$2,463,860 <a href="#">comments</a>
<b>ADDITIONAL INFORMATION REQUIRED</b>			
1. How much of revenue reported on line 8 (from foundation and non-profits) was received as underwriting?	\$17,838	\$16,101	\$16,101 <a href="#">comments</a>
2. How much of revenue reported on line 9 (from business and industry) was received as underwriting?	\$646,251	\$676,953	\$676,953 <a href="#">comments</a>
<b>AFR SCHEDULE A-1 REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NFFS</b>			
<input type="checkbox"/>			

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Annual Financial Report Schedule A-1

Grantee Information	ID	Grantee	City	State	Licensee Type
	1457	KBPR-FM	Saint Paul	MN	Community

Unless revenue meets the specific criteria defined in the Communications Act of 1934, as amended, it must be excluded from NFFS. This Schedule (A-1) is used to report revenue that must be excluded from the total reported on Schedule A. The criteria are defined as follows:

Source: A commercial (profit-making) business enterprise, including a for-profit subsidiary or any individual.

Form: Payment in exchange for any service or material

Purpose: Service or material for any related activity of the public broadcasting entity.

Recipient: A public broadcasting entity

List revenue from for-profit corporations or individuals reported on Schedule A that is for the sale of goods and services:

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**AFR SCHEDULE A-1 REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NFFS**

Questions	FY2004
AFR SCHEDULE A-1 REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NFFS <input type="checkbox"/>	
List revenue from for-profit corporations or individuals reported on Schedule A that is for the sale of goods and services:	
1. Production, taping, or other broadcast related activities	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
2. Telecasting production/teleconferencing	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
3. Foreign rights	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
4. Rentals of membership lists	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
5. Rentals of studio space, equipment, tower, parking space	<a href="#">Line Reference</a> \$70,680 <a href="#">comments</a>
6. Leasing of SCA, VBI, ITFS channels	<a href="#">Line Reference</a> \$11,951 <a href="#">comments</a>
7. Sale of programs or program rights for public performance	<a href="#">Line Reference</a> \$22,044 <a href="#">comments</a>
8. Sale or rental of program transcripts or recording for other than public performance including private use	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
9. Realized and unrealized gains or losses on investments and sale of other assets.	<a href="#">Line Reference</a> \$490,293 <a href="#">comments</a>
10. Sale of premiums	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
11. Royalty income from licensing fees	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
12. Other revenue not listed above and not includable by definition (e. g. PRMS, channel swaps, etc.)	<a href="#">Line Reference</a> \$308,488 <input type="checkbox"/> <a href="#">comments</a>
List below any revenue claimed on Schedule A regardless of source:	
13. A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
14. A wholly owned or partially owned nonprofit subsidiary	<a href="#">Line Reference</a> \$20,529 <a href="#">comments</a>
15. Sale of program guides	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
16. Program guide advertising attributable to that percent of total copies distributed that have been sold through normal retail outlets and/or by magazine subscription	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
17. Refunds, rebates, reimbursements and insurance proceeds	<a href="#">Line Reference</a> \$0 <a href="#">comments</a>
18. Other (e.g. unrelated business income as reported on federal form 990T, revenue from non-broadcast activities that fail to meet exception criteria, etc.) See Guidelines for additional information. <input type="checkbox"/>	<a href="#">Line Reference</a> \$0 <input type="checkbox"/> <a href="#">comments</a>
19. Total Revenue not meeting criteria for inclusion as NFFS. (sum of lines 1 through 18) (Forward to Schedule A, Line 25) <input type="checkbox"/>	\$923,985 <a href="#">comments</a>

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AFR SCHEDULE C - IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS

<b>Grantee Information</b>	<b>ID</b>	<b>Grantee</b>	<b>City</b>	<b>State</b>	<b>Licensee Type</b>
	1457	KBPR-FM	Saint Paul	MN	Community

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*Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized in the station's audited financial statements.*

AFR SCHEDULE C - IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS			
Questions	FY 2003	FY 2004	Fiscal Year 2004 Revision
AFR SCHEDULE C - IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS <input type="checkbox"/>	Donor Type Code (See below)	Donor Type Code (See below)	Donor Type Code (See below)
1. PROFESSIONAL SERVICES			
(a) Legal	\$0	NULL \$0	NULL \$0 <a href="#">comments</a>
(b) Accounting and/or auditing	BS \$8,262	BS \$7,614	BS \$7,614 <a href="#">comments</a>
(c) Engineering	\$0	NULL \$0	NULL \$0 <a href="#">comments</a>
(d) Other professionals (see specific line item instructions in Guidelines before completing) <input type="checkbox"/>	\$0	NULL \$0	NULL \$0 <input type="checkbox"/> <a href="#">comments</a>
Total Professional Services	\$8,262	\$7,614	\$7,614 <a href="#">comments</a>
2. GENERAL OPERATIONAL SERVICES			
(a) Annual rental value of space (studios, offices, or tower facilities)	\$0	NULL \$0	NULL \$0 <a href="#">comments</a>

(b) Annual value of land used for locating a station-owned transmission tower	\$0	NULL	\$0	NULL	\$0 <a href="#">comments</a>
(c) Station Operating Expenses <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <a href="#">comments</a>
(d) Other (see specific line item instructions in Guidelines before completing) <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <input type="checkbox"/> <a href="#">comments</a>
Total general operational services	\$0		\$0		\$0 <a href="#">comments</a>
<b>3. OTHER SERVICES</b>					
(a) ITV or educational radio <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <a href="#">comments</a>
(b) State public broadcasting agencies (APBC, FL DOE, NYN, OET, PPTN) <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <a href="#">comments</a>
(c) Local advertising <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <a href="#">comments</a>
(d) National advertising <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <a href="#">comments</a>
Total Other Services	\$0		\$0		\$0 <a href="#">comments</a>
4. Total in-Kind Contributions - services and other assets (Sum of Lines 1 through 3)	\$8,262		\$7,614		\$7,614 <a href="#">comments</a>
5. LESS: In-kind contributions from federal and public broadcasting entities included in Line 4	\$0		\$0		\$0 <a href="#">comments</a>
6. Total nonfederal in-kind contributions - services and other assets (Line 4 less Line 5) forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$8,262		\$7,614		\$7,614 <a href="#">comments</a>

**Donor Type Codes**

BS - Business

PU - Private University

FD - Foundation

SG - State Government

FG - Federal Government

SU - State University

LG - Local Government

PB - Public Broadcasting Entity

OT - Other

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AFR SCHEDULE E - EXPENDITURES

Grantee Information	ID	Grantee	City	State	Licensee Type
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Include both cash and non-cash expenses

AFR SCHEDULE E - EXPENSES & INVESTMENT IN CAPITAL			
Questions	FY 2003	FY 2004	Fiscal Year 2004 Revision
<b>EXPENSES (Operating and non-operating) — Do not adjust for any reason. Total expenses must agree with financial statements.</b> <input type="checkbox"/>			
<b>PROGRAM SERVICES</b>			
1. Programming and production	\$926,219	\$1,128,044	\$1,128,044 <a href="#">comments</a>
2. Broadcasting and engineering	\$1,283,561	\$1,030,814	\$1,030,814 <a href="#">comments</a>
3. Program information and promotion	\$172,120	\$179,511	\$179,511 <a href="#">comments</a>
<b>SUPPORT SERVICES</b>			
4. Management and general	\$283,857	\$366,205	\$366,205 <a href="#">comments</a>
5. Fund raising and membership development	\$260,417	\$238,008	\$238,008 <a href="#">comments</a>
6. Underwriting and grant solicitation	\$122,662	\$129,167	\$129,167 <a href="#">comments</a>

7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$204,442	\$174,030	\$174,030 <a href="#">comments</a>
8. Total expenses (sum of lines 1 to 7) — must agree with audited financial statements	\$3,253,278	\$3,245,779	\$3,245,779 <a href="#">comments</a>
<b>INVESTMENT IN CAPITAL ASSETS</b>			
Cost of capital assets purchased or donated			
9a. Land and buildings	\$0	\$0	\$0 <a href="#">comments</a>
9b. Equipment	\$625,120	\$88,706	\$88,706 <a href="#">comments</a>
9c. All other	\$0	\$0	\$0 <a href="#">comments</a>
9. Total capital assets purchased or donated (sum of lines 9a. to 9c.)	\$625,120	\$88,706	\$88,706 <a href="#">comments</a>
<b>10. TOTAL EXPENSES AND INVESTMENT IN CAPITAL ASSETS</b> (sum of lines 8 and 9)	\$3,878,398	\$3,334,485	\$3,334,485 <a href="#">comments</a>
<b>Additional Information (Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)</b>			
11. Total expenses (direct cash only)		\$3,238,165	\$3,238,165 <a href="#">comments</a>
12. Total expenses (indirect and in-kind)		\$7,614	\$7,614 <a href="#">comments</a>
13. Investment in capital assets (direct cash only)		\$88,706	\$88,706 <a href="#">comments</a>
14. Investment in capital assets (indirect and in-kind)		\$0	\$0 <a href="#">comments</a>

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AFR SCHEDULE F - RECONCILIATION FORM

<b>Grantee Information</b>	<b>ID</b>	<b>Grantee</b>	<b>City</b>	<b>State</b>	<b>Licensee Type</b>
	1457	KBPR-FM	Saint Paul	MN	Community

**Round all figures to the nearest dollar.**

*As stated in the FY 2004 Financial Reporting Guidelines, a station's AFR must be reconciled with its audited financial statements. This form must be used in reconciling the two reports. Remember that all NFFS reported for any given year by a station must be recognized as support and revenue in the station's audited financial statements for the year.*

<b>SCHEDULE F - RECONCILIATION FORM</b>	
<b>From CPB Annual Financial Report(s)</b>	<b>Fiscal Year 2004</b>
1a. Schedule A, Line 21	\$67597535 <a href="#">comments</a>
1b. Schedule B, Line 4	\$0 <a href="#">comments</a>
1c. Schedule C, Line 4	\$271163 <a href="#">comments</a>
1d. Schedule D, Line 6	\$0 <a href="#">comments</a>
<b>1. Total per CPB Annual Financial Report(s) (Sum of lines 1a. to 1d.)</b>	\$67868698 <a href="#">comments</a>
<b>From Audited Financial Statements — Use only one of line items 2, 3 or 4 to enter values from the AFS</b>	
<b>Fiscal Year 2004</b>	
<b>FASB REPORTING MODEL</b>	
2a. Total support and revenue - unrestricted	\$52338584 <a href="#">comments</a>
2b. Total support and revenue - temporarily restricted	\$-1390404 <a href="#">comments</a>
2c. Total support and revenue - permanently restricted	\$2304217 <a href="#">comments</a>
<b>2. Total per Audited Financial Statements – FASB reporting model (Sum of lines 2a. to 2c.)</b>	\$53252397 <a href="#">comments</a>
<b>GASB REPORTING MODEL A (proprietary enterprise-fund financial statements with business-type activities only)</b>	
3a. Operating revenues	\$0 <a href="#">comments</a>
3b. Non-operating revenues	\$0 <a href="#">comments</a>
3c. Other revenue	\$0 <a href="#">comments</a>

3d. Capital grants, gifts and appropriations (if not included above)	\$0 <a href="#">comments</a>
<b>3. Total per Audited Financial Statements – GASB reporting model A (Sum of lines 3a. to 3d.)</b>	\$0 <a href="#">comments</a>
<b>GASB REPORTING MODEL B (public broadcasting entity-wide statements with mixed governmental and business-type activities)</b>	
4a. Charges for services	\$0 <a href="#">comments</a>
4b. Operating grants and contributions	\$0 <a href="#">comments</a>
4c. Capital grants and contributions	\$0 <a href="#">comments</a>
4d. Other revenues (if not included above)	\$0 <a href="#">comments</a>
<b>4. Total per Audited Financial Statements – GASB reporting model B (Sum of lines 4a. to 4d.)</b>	\$0 <a href="#">comments</a>
<b>5. Total per Audited Financial Statements – Item 2 Total + Item 3 Total + Item 4 Total</b>	\$53252397 <a href="#">comments</a>
<b>RECONCILIATION</b>	
<b>Fiscal Year 2004</b>	
6. Difference – Total per CPB AFR (Line 1 Total) less total per AFS (Line 5 Total) – explain in detail using Line 7 Other button	\$14616301 <a href="#">comments</a>
7. Total of detailed reconciling items in Other button detail – must agree with difference shown on line 6	\$14616301 <a href="#">comments</a> <input type="checkbox"/>