

Financial Activities

Help

AFR

- Schedule A
- Schedule C
- Schedule E
- Schedule F
- AFR Menu
- Financial Activities Menu

AFR Schedule A

Grantee Information	ID	Grantee	City	State	Licensee Type
	1468	KCCM-FM	Saint Paul	MN	Community

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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.

AFR SCHEDULE A - DIRECT REVENUE			
Questions	FY 2003	FY 2004	Fiscal Year 2004 Revision
AFR SCHEDULE A - DIRECT REVENUE <input type="text"/>			
1. Amounts provided directly by federal government agencies			
A. PTFP (NTIA) Facilities Grants	\$22,338	\$11,994	\$11,994 comments
B. Department of Education	\$0	\$0	\$0 comments
C. Department of Health and Human Services	\$0	\$0	\$0 comments
D. National Endowment for the Arts and Humanities	\$5,692	\$8,364	\$8,364 comments
E. National Science Foundation	\$0	\$0	\$0 comments
F. Other Federal Funds (specify)	\$367	-\$430 <input type="text"/>	-\$430 <input type="text"/> comments
Total federal government (forwards to line 22)	\$28,397	\$19,928	\$19,928 comments

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)	\$184,131	\$173,263	\$173,263 comments
B. Annenberg/CPB Project Grants	\$0	\$0	\$0 comments
C. CPB - Community Service Grant (Restricted-formerly NPPAG)	\$0	\$0	\$0 comments
D. CPB - Interconnection grants	\$0	\$0	\$0 comments
E. CPB - all other funds	\$39,812	\$114,301	\$114,301 comments
F. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$0 comments
G. NPR - all payments except pass-through payments. See Guidelines for details.	\$9,388	\$8,567	\$8,567 comments
H. Public broadcasting stations - all payments	\$175,793	\$187,192	\$187,192 comments
I. Other PBE funds (specify)	\$0	\$31,971 <input type="checkbox"/>	\$31,971 <input type="checkbox"/> comments
Total public broadcasting entities (forwards to line 23)	\$409,124	\$515,294	\$515,294 comments
3. Local boards and departments of education or other local government or agency sources <input type="checkbox"/>	\$0	\$62	\$62 comments
4. State boards and departments of education or other state government or agency sources <input type="checkbox"/>	\$0	\$5,627	\$5,627 comments
5. State colleges and universities <input type="checkbox"/>	\$0	\$0	\$0 comments
6. Other state-supported colleges and universities <input type="checkbox"/>	\$0	\$0	\$0 comments
7. Private colleges and universities <input type="checkbox"/>	\$52,714	\$53,895	\$53,895 comments
8. Foundations and nonprofit associations <input type="checkbox"/>	\$19,799	\$75,365	\$75,365 comments
9. Business and Industry <input type="checkbox"/>	\$447,148	\$464,836	\$464,836 comments
10. Memberships and subscriptions (net of write-offs) <input type="checkbox"/>	\$302,814	\$328,750	\$328,750 comments
10a. Total number of contributors.	3,605	2,510	2,510 comments
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$0 comments
11a. Total number of Friends contributors.	0	0	0 comments
12. Revenue from subsidiary enterprises and related organizations (See instructions)	\$11,568	\$10,606	\$10,606 comments
13. Net auction revenue (net of direct expenses of)	\$0 0	\$0 0	\$0 comments 0

14. Net revenue from special fund raising activities (net of direct expenses of)	\$5 1,002	\$1,046 0	\$1,046 comments 0
15. Passive income			
15a. Interest and dividends	\$27,849	\$14,709	\$14,709 comments
15b. Royalties	\$45,087	\$42,801	\$42,801 comments
15c. PBS or NPR pass-through copyright royalties	\$0	\$0	\$0 comments
Subtotal - passive income	\$72,936	\$57,510	\$57,510 comments
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"/>	\$64	-\$29,529	-\$29,529 comments
16b. Realized gains (losses) on investments. <input type="checkbox"/>	-\$5,074	\$79,902	\$79,902 comments
16c. Unrealized gains (losses) on investments. <input type="checkbox"/>	\$0	\$0	\$0 comments
Subtotal - gains (losses)	-\$5,010	\$50,373	\$50,373 comments
17. Endowment revenue (contributions plus interest and dividends) Do not include realized or unrealized gains (losses) on investments – see line 16. <input type="checkbox"/>	\$121,130	\$133,324	\$133,324 comments
18. Capital fund contributions			
18a. Facilities and Equipment <input type="checkbox"/>	\$271,706	\$276,330	\$276,330 comments
18b. Other – See Guidelines for instructions and specific examples. <input type="checkbox"/>	\$0	\$0 <input type="checkbox"/>	\$0 <input type="checkbox"/> comments
Subtotal - capital fund contributions	\$271,706	\$276,330	\$276,330 comments
19. Gifts and bequests from major individual donors	\$0	\$0	\$0 comments
20. Other See Guidelines for instructions and specific examples. <input type="checkbox"/>	\$139,544	\$415,023 <input type="checkbox"/>	\$415,023 <input type="checkbox"/> comments
21. Total Revenue (Sum of lines 1 through 20).	\$1,871,875	\$2,407,969	\$2,407,969 comments
ADJUSTMENTS TO REVENUE			
22. Federal revenue from line 1.	\$28,397	\$19,928	\$19,928 comments
23. Public broadcasting revenue from line 2.	\$409,124	\$515,294	\$515,294 comments
24. Capital funds exclusion (from line 18a) - TV only	\$0	\$0	\$0 comments
25. Other revenue on line 21 not meeting the source, form, purpose, or recipient criteria (Schedule A-1, line 19)	\$154,675	\$487,398	\$487,398 comments
26. Revenue on line 21 that has been previously claimed as NFFS	\$0	\$0	\$0 comments

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"/>	\$1,279,679	\$1,385,349	\$1,385,349 comments
ADDITIONAL INFORMATION REQUIRED			
1. How much of revenue reported on line 8 (from foundation and non-profits) was received as underwriting?	\$9,216	\$8,319	\$8,319 comments
2. How much of revenue reported on line 9 (from business and industry) was received as underwriting?	\$407,652	\$425,849	\$425,849 comments

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

- Schedule A
- Schedule C
- Schedule E
- Schedule F
- AFR Menu
- Financial Activities Menu

Annual Financial Report Schedule A-1

Grantee Information	ID	Grantee	City	State	Licensee Type
	1468	KCCM-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	Line Reference \$0 comments
2. Telecasting production/teleconferencing	Line Reference \$0 comments
3. Foreign rights	Line Reference \$0 comments
4. Rentals of membership lists	Line Reference \$0 comments
5. Rentals of studio space, equipment, tower, parking space	Line Reference \$46,484 comments
6. Leasing of SCA, VBI, ITFS channels	Line Reference \$6,214 comments
7. Sale of programs or program rights for public performance	Line Reference \$11,390 comments
8. Sale or rental of program transcripts or recording for other than public performance including private use	Line Reference \$0 comments
9. Realized and unrealized gains or losses on investments and sale of other assets.	Line Reference \$253,319 comments
10. Sale of premiums	Line Reference \$0 comments
11. Royalty income from licensing fees	Line Reference \$0 comments
12. Other revenue not listed above and not includable by definition (e. g. PRMS, channel swaps, etc.)	Line Reference \$159,385 <input type="checkbox"/> comments
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	Line Reference \$0 comments
14. A wholly owned or partially owned nonprofit subsidiary	Line Reference \$10,606 comments
15. Sale of program guides	Line Reference \$0 comments
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	Line Reference \$0 comments
17. Refunds, rebates, reimbursements and insurance proceeds	Line Reference \$0 comments
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"/>	Line Reference \$0 <input type="checkbox"/> comments
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"/>	\$487,398 comments

Financial Activities

Help

AFR

- Schedule A
- Schedule C
- Schedule E
- Schedule F
- AFR Menu
- Financial Activities Menu

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

Grantee Information	ID	Grantee	City	State	Licensee Type
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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 comments
(b) Accounting and/or auditing	BS \$4,269	BS \$3,934	BS \$3,934 comments
(c) Engineering	\$0	NULL \$0	NULL \$0 comments
(d) Other professionals (see specific line item instructions in Guidelines before completing) <input type="checkbox"/>	\$0	NULL \$0	NULL \$0 <input type="checkbox"/> comments
Total Professional Services	\$4,269	\$3,934	\$3,934 comments
2. GENERAL OPERATIONAL SERVICES			
(a) Annual rental value of space (studios, offices, or tower facilities)	PU \$42,458	PU \$43,554	PU \$43,554 comments

(b) Annual value of land used for locating a station-owned transmission tower	\$0	NULL	\$0	NULL	\$0 comments
(c) Station Operating Expenses <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 comments
(d) Other (see specific line item instructions in Guidelines before completing) <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 <input type="checkbox"/> comments
Total general operational services	\$42,458		\$43,554		\$43,554 comments
3. OTHER SERVICES					
(a) ITV or educational radio <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 comments
(b) State public broadcasting agencies (APBC, FL DOE, NYN, OET, PPTN) <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 comments
(c) Local advertising <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 comments
(d) National advertising <input type="checkbox"/>	\$0	NULL	\$0	NULL	\$0 comments
Total Other Services	\$0		\$0		\$0 comments
4. Total in-Kind Contributions - services and other assets (Sum of Lines 1 through 3)	\$46,727		\$47,488		\$47,488 comments
5. LESS: In-kind contributions from federal and public broadcasting entities included in Line 4	\$0		\$0		\$0 comments
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	\$46,727		\$47,488		\$47,488 comments

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

- Schedule A
- Schedule C
- Schedule E
- Schedule F
- AFR Menu
- Financial Activities Menu

AFR SCHEDULE E - EXPENDITURES

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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
EXPENSES (Operating and non-operating) — Do not adjust for any reason. Total expenses must agree with financial statements.			
<input type="checkbox"/>			
PROGRAM SERVICES			
1. Programming and production	\$479,186	\$582,823	\$582,823 comments
2. Broadcasting and engineering	\$664,059	\$532,587	\$532,587 comments
3. Program information and promotion	\$89,048	\$92,747	\$92,747 comments
SUPPORT SERVICES			
4. Management and general	\$146,855	\$189,206	\$189,206 comments
5. Fund raising and membership development	\$134,729	\$122,971	\$122,971 comments
6. Underwriting and grant solicitation	\$63,460	\$66,736	\$66,736 comments

7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$105,770	\$89,916	\$89,916 comments
8. Total expenses (sum of lines 1 to 7) — must agree with audited financial statements	\$1,683,107	\$1,676,986	\$1,676,986 comments
INVESTMENT IN CAPITAL ASSETS			
Cost of capital assets purchased or donated			
9a. Land and buildings	\$0	\$234	\$234 comments
9b. Equipment	\$7,219	\$15,683	\$15,683 comments
9c. All other	\$0	\$0	\$0 comments
9. Total capital assets purchased or donated (sum of lines 9a. to 9c.)	\$7,219	\$15,917	\$15,917 comments
10. TOTAL EXPENSES AND INVESTMENT IN CAPITAL ASSETS (sum of lines 8 and 9)	\$1,690,326	\$1,692,903	\$1,692,903 comments
Additional Information (Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)			
11. Total expenses (direct cash only)		\$1,629,498	\$1,629,498 comments
12. Total expenses (indirect and in-kind)		\$47,488	\$47,488 comments
13. Investment in capital assets (direct cash only)		\$15,917	\$15,917 comments
14. Investment in capital assets (indirect and in-kind)		\$0	\$0 comments

- Schedule A
- Schedule C
- Schedule E
- Schedule F
- AFR Menu
- Financial Activities Menu

AFR SCHEDULE F - RECONCILIATION FORM

Grantee Information	ID	Grantee	City	State	Licensee Type
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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.

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

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