

**Financial Activities**

**Help**

**AFR**

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

AFR Schedule A

<b>Grantee Information</b>	<b>ID</b>	<b>Grantee</b>	<b>City</b>	<b>State</b>	<b>Licensee Type</b>
	1470	KLSE-FM	Saint Paul	MN	Community

When entering data in this screen (and all other SGMS screens), **DO NOT USE** the ENTER key to move the cursor from field to field. Use your mouse or the TAB key to do so.

To move from one task to another within SGMS, **NEVER USE THE BACK BUTTON ON YOUR BROWSER**, use:

- tabs at the top of the screen to move from one major section of SGMS to another,
- navigational buttons in the left-hand margin of each screen, or
- 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	\$0	\$36,090	\$36,090 <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	\$10,833	\$15,921	\$15,921 <a href="#">comments</a>
E. National Science Foundation	\$0	\$0	\$0 <a href="#">comments</a>
F. Other Federal Funds (specify)	\$699	-\$819 <input type="text"/>	-\$819 <input type="text"/> <a href="#">comments</a>
Total federal government (forwards to line 22)	\$11,532	\$51,192	\$51,192 <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)	\$258,436	\$250,436	\$250,436 <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	\$75,771	\$217,541	\$217,541 <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.	\$17,867	\$16,305	\$16,305 <a href="#">comments</a>
H. Public broadcasting stations - all payments	\$334,573	\$356,269	\$356,269 <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)	\$686,647	\$872,522	\$872,522 <a href="#">comments</a>
3. Local boards and departments of education or other local government or agency sources <input type="checkbox"/>	\$0	\$118	\$118 <a href="#">comments</a>
4. State boards and departments of education or other state government or agency sources <input type="checkbox"/>	\$0	\$10,709	\$10,709 <a href="#">comments</a>
5. State colleges and universities <input type="checkbox"/>	\$0	\$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"/>	\$52,714	\$53,895	\$53,895 <a href="#">comments</a>
8. Foundations and nonprofit associations <input type="checkbox"/>	\$37,682	\$144,544	\$144,544 <a href="#">comments</a>
9. Business and Industry <input type="checkbox"/>	\$779,915	\$785,948	\$785,948 <a href="#">comments</a>
10. Memberships and subscriptions (net of write-offs) <input type="checkbox"/>	\$576,323	\$625,686	\$625,686 <a href="#">comments</a>
10a. Total number of contributors.	6,861	4,713	4,713 <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)	\$22,017	\$20,186	\$20,186 <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 1,907	\$1,990 0	\$1,990 <a href="#">comments</a> 0
15. Passive income			
15a. Interest and dividends	\$53,002	\$27,994	\$27,994 <a href="#">comments</a>
15b. Royalties	\$85,833	\$81,461	\$81,461 <a href="#">comments</a>
15c. PBS or NPR pass-through copyright royalties	\$0	\$0	\$0 <a href="#">comments</a>
Subtotal - passive income	\$138,835	\$109,455	\$109,455 <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"/>	\$123	-\$56,200	-\$56,200 <a href="#">comments</a>
16b. Realized gains (losses) on investments. <input type="checkbox"/>	-\$9,657	\$152,071	\$152,071 <a href="#">comments</a>
16c. Unrealized gains (losses) on investments. <input type="checkbox"/>	\$0	\$0	\$0 <a href="#">comments</a>
Subtotal - gains (losses)	-\$9,534	\$95,871	\$95,871 <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"/>	\$230,537	\$253,746	\$253,746 <a href="#">comments</a>
18. Capital fund contributions			
18a. Facilities and Equipment <input type="checkbox"/>	\$409,663	\$540,392	\$540,392 <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	\$409,663	\$540,392	\$540,392 <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"/>	\$279,128	\$801,248 <input type="checkbox"/>	\$801,248 <input type="checkbox"/> <a href="#">comments</a>
21. Total Revenue (Sum of lines 1 through 20).	\$3,215,469	\$4,367,502	\$4,367,502 <a href="#">comments</a>
ADJUSTMENTS TO REVENUE			
22. Federal revenue from line 1.	\$11,532	\$51,192	\$51,192 <a href="#">comments</a>
23. Public broadcasting revenue from line 2.	\$686,647	\$872,522	\$872,522 <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)	\$315,100	\$938,996	\$938,996 <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"/>	\$2,202,190	\$2,504,792	\$2,504,792 <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?	\$17,541	\$15,833	\$15,833 <a href="#">comments</a>
2. How much of revenue reported on line 9 (from business and industry) was received as underwriting?	\$697,595	\$706,659	\$706,659 <a href="#">comments</a>

**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
	1470	KLSE-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:

**When entering data in this screen (and all other SGMS screens), DO NOT USE the ENTER key to move the cursor from field to field. Use your mouse or the TAB key to do so.**

**To move from one task to another within SGMS, NEVER USE THE BACK BUTTON ON YOUR BROWSER, use:**  
 - tabs at the top of the screen to move from one major section of SGMS to another,  
 - navigational buttons in the left-hand margin of each screen, or  
 - 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.**

**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> \$99,713 <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> \$21,677 <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> \$482,122 <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> \$303,347 <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> \$20,186 <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"/>	\$938,996 <a href="#">comments</a>

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
	1470	KLSE-FM	Saint Paul	MN	Community

When entering data in this screen (and all other SGMS screens), DO NOT USE the ENTER key to move the cursor from field to field. Use your mouse or the TAB key to do so.

To move from one task to another within SGMS, NEVER USE THE BACK BUTTON ON YOUR BROWSER, use:

- tabs at the top of the screen to move from one major section of SGMS to another,
- navigational buttons in the left-hand margin of each screen, or
- where appropriate, navigational buttons or hyperlinks that may appear either in the middle or bottom of a screen.

*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 \$8,124	BS \$7,487	BS \$7,487 <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	\$8,124	\$7,487	\$7,487 <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)	\$8,124		\$7,487		\$7,487 <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	\$8,124		\$7,487		\$7,487 <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

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

AFR SCHEDULE E - EXPENDITURES

<b>Grantee Information</b>	<b>ID</b>	<b>Grantee</b>	<b>City</b>	<b>State</b>	<b>Licensee Type</b>
	1470	KLSE-FM	Saint Paul	MN	Community

When entering data in this screen (and all other SGMS screens), **DO NOT USE** the ENTER key to move the cursor from field to field. Use your mouse or the TAB key to do so.

To move from one task to another within SGMS, **NEVER USE THE BACK BUTTON ON YOUR BROWSER**, use:

- tabs at the top of the screen to move from one major section of SGMS to another,
- navigational buttons in the left-hand margin of each screen, or
- where appropriate, navigational buttons or hyperlinks that may appear either in the middle or bottom of a screen.

**Include both cash and non-cash expenses**

<b>AFR SCHEDULE E - EXPENSES &amp; INVESTMENT IN CAPITAL</b>			
<b>Questions</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>Fiscal Year 2004 Revision</b>
<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	\$805,224	\$1,109,244	\$1,109,244 <a href="#">comments</a>
2. Broadcasting and engineering	\$1,115,885	\$1,013,634	\$1,013,634 <a href="#">comments</a>
3. Program information and promotion	\$149,636	\$176,519	\$176,519 <a href="#">comments</a>
<b>SUPPORT SERVICES</b>			
4. Management and general	\$246,776	\$360,102	\$360,102 <a href="#">comments</a>
5. Fund raising and membership development	\$226,398	\$234,041	\$234,041 <a href="#">comments</a>
6. Underwriting and grant solicitation	\$106,639	\$127,015	\$127,015 <a href="#">comments</a>

7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$177,736	\$171,130	\$171,130 <a href="#">comments</a>
8. Total expenses (sum of lines 1 to 7) — must agree with audited financial statements	\$2,828,294	\$3,191,685	\$3,191,685 <a href="#">comments</a>
<b>INVESTMENT IN CAPITAL ASSETS</b>			
Cost of capital assets purchased or donated			
9a. Land and buildings	\$0	\$78,918	\$78,918 <a href="#">comments</a>
9b. Equipment	\$48,534	\$48,134	\$48,134 <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.)	\$48,534	\$127,052	\$127,052 <a href="#">comments</a>
<b>10. TOTAL EXPENSES AND INVESTMENT IN CAPITAL ASSETS</b> (sum of lines 8 and 9)	\$2,876,828	\$3,318,737	\$3,318,737 <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)		\$3,184,198	\$3,184,198 <a href="#">comments</a>
12. Total expenses (indirect and in-kind)		\$7,487	\$7,487 <a href="#">comments</a>
13. Investment in capital assets (direct cash only)		\$127,052	\$127,052 <a href="#">comments</a>
14. Investment in capital assets (indirect and in-kind)		\$0	\$0 <a href="#">comments</a>

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

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>
	1470	KLSE-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>	<b>\$67868698 <a href="#">comments</a></b>
<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>	<b>\$53252397 <a href="#">comments</a></b>
<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"/>