

Financial Activities

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AFR Schedule A

Grantee Information	ID	Grantee	City	State	Licensee Type
	1466	KSJN-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	\$0	\$0	\$0 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	\$139,723	\$205,355	\$205,355 comments
E. National Science Foundation	\$0	\$0	\$0 comments
F. Other Federal Funds (specify)	\$9,018	-\$10,565 <input type="text"/>	-\$10,565 <input type="text"/> comments
Total federal government (forwards to line 22)	\$148,741	\$194,790	\$194,790 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)	\$2,166,975	\$2,012,102	\$2,012,102 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	\$977,315	\$2,805,905	\$2,805,905 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.	\$230,452	\$210,301	\$210,301 comments
H. Public broadcasting stations - all payments	\$4,315,426	\$4,595,268	\$4,595,268 comments
I. Other PBE funds (specify)	\$0	\$0 <input type="checkbox"/>	\$0 <input type="checkbox"/> comments
Total public broadcasting entities (forwards to line 23)	\$7,690,168	\$9,623,576	\$9,623,576 comments
3. Local boards and departments of education or other local government or agency sources <input type="checkbox"/>	\$0	\$1,522	\$1,522 comments
4. State boards and departments of education or other state government or agency sources <input type="checkbox"/>	\$0	\$138,123	\$138,123 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"/>	\$0	\$0	\$0 comments
8. Foundations and nonprofit associations <input type="checkbox"/>	\$486,032	\$481,786	\$481,786 comments
9. Business and Industry <input type="checkbox"/>	\$11,728,575	\$8,073,704	\$8,073,704 comments
10. Memberships and subscriptions (net of write-offs) <input type="checkbox"/>	\$7,433,590	\$8,070,286	\$8,070,286 comments
10a. Total number of contributors.	88,495	61,254	61,254 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)	\$283,977	\$260,371	\$260,371 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)	\$129 24,603	\$25,672 0	\$25,672 comments 0
15. Passive income			
15a. Interest and dividends	\$683,636	\$361,072	\$361,072 comments
15b. Royalties	\$1,121,213	\$1,050,704	\$1,050,704 comments
15c. PBS or NPR pass-through copyright royalties	\$0	\$0	\$0 comments
Subtotal - passive income	\$1,804,849	\$1,411,776	\$1,411,776 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"/>	\$1,583	-\$724,886	-\$724,886 comments
16b. Realized gains (losses) on investments. <input type="checkbox"/>	-\$124,558	\$1,961,457	\$1,961,457 comments
16c. Unrealized gains (losses) on investments. <input type="checkbox"/>	\$0	\$0	\$0 comments
Subtotal - gains (losses)	-\$122,975	\$1,236,571	\$1,236,571 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"/>	\$2,973,537	\$3,272,889	\$3,272,889 comments
18. Capital fund contributions			
18a. Facilities and Equipment <input type="checkbox"/>	\$5,283,952	\$6,782,605	\$6,782,605 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	\$5,283,952	\$6,782,605	\$6,782,605 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"/>	\$3,316,705	\$10,002,435 <input type="checkbox"/>	\$10,002,435 <input type="checkbox"/> comments
21. Total Revenue (Sum of lines 1 through 20).	\$41,027,280	\$49,576,106	\$49,576,106 comments
ADJUSTMENTS TO REVENUE			
22. Federal revenue from line 1.	\$148,741	\$194,790	\$194,790 comments
23. Public broadcasting revenue from line 2.	\$7,690,168	\$9,623,576	\$9,623,576 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)	\$3,716,842	\$11,779,132	\$11,779,132 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"/>	\$29,471,529	\$27,978,608	\$27,978,608 comments
ADDITIONAL INFORMATION REQUIRED			
1. How much of revenue reported on line 8 (from foundation and non-profits) was received as underwriting?	\$226,248	\$204,217	\$204,217 comments
2. How much of revenue reported on line 9 (from business and industry) was received as underwriting?	\$10,742,266	\$7,134,448	\$7,134,448 comments
AFR SCHEDULE A-1 REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NFFS			
<input type="checkbox"/>			

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Annual Financial Report Schedule A-1

Grantee Information	ID	Grantee	City	State	Licensee Type
	1466	KSJN-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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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	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 \$896,457 comments
6. Leasing of SCA, VBI, ITFS channels	Line Reference \$211,496 comments
7. Sale of programs or program rights for public performance	Line Reference \$279,591 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 \$6,218,558 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 \$3,912,659 <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 \$260,371 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"/>	\$11,779,132 comments

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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 \$104,790	BS \$96,571	BS \$96,571 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	\$104,790	\$96,571	\$96,571 comments
2. GENERAL OPERATIONAL SERVICES			
(a) Annual rental value of space (studios, offices, or tower facilities)	\$0	NULL \$0	NULL \$0 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	BS \$17,679	BS\$17,679 <input type="checkbox"/> comments
Total general operational services	\$0	\$17,679	\$17,679 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)	\$104,790	\$114,250	\$114,250 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	\$104,790	\$114,250	\$114,250 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

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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	\$10,274,549	\$14,307,364	\$14,307,364 comments
2. Broadcasting and engineering	\$14,238,540	\$13,074,157	\$13,074,157 comments
3. Program information and promotion	\$1,909,327	\$2,276,795	\$2,276,795 comments
SUPPORT SERVICES			
4. Management and general	\$3,148,821	\$4,644,705	\$4,644,705 comments
5. Fund raising and membership development	\$2,888,805	\$3,018,731	\$3,018,731 comments
6. Underwriting and grant solicitation	\$1,360,692	\$1,638,273	\$1,638,273 comments
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$2,267,880	\$2,207,283	\$2,207,283 comments

8. Total expenses (sum of lines 1 to 7) — must agree with audited financial statements	\$36,088,614	\$41,167,308	\$41,167,308 comments
INVESTMENT IN CAPITAL ASSETS			
Cost of capital assets purchased or donated			
9a. Land and buildings	\$779,677	\$3,831,870	\$3,831,870 comments
9b. Equipment	\$488,127	\$598,291	\$598,291 comments
9c. All other	\$16,000	\$0	\$0 comments
9. Total capital assets purchased or donated (sum of lines 9a. to 9c.)	\$1,283,804	\$4,430,161	\$4,430,161 comments
10. TOTAL EXPENSES AND INVESTMENT IN CAPITAL ASSETS (sum of lines 8 and 9)	\$37,372,418	\$45,597,469	\$45,597,469 comments
Additional Information (Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)			
11. Total expenses (direct cash only)		\$41,053,058	\$41,053,058 comments
12. Total expenses (indirect and in-kind)		\$114,250	\$114,250 comments
13. Investment in capital assets (direct cash only)		\$4,430,161	\$4,430,161 comments
14. Investment in capital assets (indirect and in-kind)		\$0	\$0 comments

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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"/>