

**Schedule A**  
**KBSU-FM (1365)**  
**Boise, ID**

**NFFS Excluded?**

If you have an NFFS Exclusion, please click the "NFFS X" button, and enter your NFFS data.



**Source of Income**

2021 data

2022 data

1. Amounts provided directly by federal government agencies

\$288 \$ 480

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

\$0 \$ 0

E. National Science Foundation

\$0 \$ 0

F. Other Federal Funds (specify)

\$288 \$ 480

Description

Amount

National Oceanic Atmospheri 480

Add Another

2. Amounts provided by Public Broadcasting Entities

\$381,426 \$ 120,313

A. CPB - Community Service Grants

\$50,193 \$ 111,993

B. CPB - all other funds from CPB (e.g. RTL, Programming Grants)

\$262,916 \$ 6,400

C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.

\$0 \$ 0

D. NPR - all payments except pass-through payments. See Guidelines for details.

\$0 \$ 1,920

E. Public broadcasting stations - all payments

\$68,317 \$ 0

F. Other PBE funds (specify)

\$0 \$ 0

Add

3. Local boards and departments of education or other local government or agency sources

\$2,591 \$ 9,974

3.1 NFFS Eligible

\$2,591 \$ 9,974

A. Program and production underwriting

\$2,591 \$ 9,974

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

Add

3.2 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 <b>Add</b>	\$0	\$ 0
4. State boards and departments of education or other state government or agency sources	\$2,085	\$ 16,609
4.1 NFFS Eligible	\$2,085	\$ 16,609
A. Program and production underwriting	\$2,085	\$ 0
B. Grants and contributions other than underwriting	\$0	\$ 16,609
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) <b>Add</b>	\$0	\$ 0
4.2 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 <b>Add</b>	\$0	\$ 0
5. State colleges and universities	\$153,971	\$ 163,219
5.1 NFFS Eligible	\$153,971	\$ 163,219
A. Program and production underwriting	\$0	\$ 6,553
B. Grants and contributions other than underwriting	\$0	\$ 34,437
C. Appropriations from the licensee	\$153,971	\$ 122,229
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) <b>Add</b>	\$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 <b>Add</b>	\$0	\$ 0
6. Other state-supported colleges and universities	\$0	\$ 1,425
6.1 NFFS Eligible	\$0	\$ 1,425
A. Program and production underwriting	\$0	\$ 1,425
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) <b>Add</b>	\$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 <b>Add</b>	\$0	\$ 0
7. Private colleges and universities	\$0	\$ 1,425
7.1 NFFS Eligible	\$0	\$ 1,425
A. Program and production underwriting	\$0	\$ 1,425
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) <b>Add</b>	\$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	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
8. Foundations and nonprofit associations	\$144,818	\$ <input type="text" value="64,005"/>
8.1 NFFS Eligible	\$144,818	\$ <input type="text" value="64,005"/>
A. Program and production underwriting	\$144,818	\$ <input type="text" value="64,005"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
E. Other income eligible as NFFS (specify) <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
8.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
9. Business and Industry	\$33,539	\$ <input type="text" value="122,087"/>
9.1 NFFS Eligible	\$32,125	\$ <input type="text" value="120,730"/>
A. Program and production underwriting	\$31,886	\$ <input type="text" value="120,730"/>
B. Grants and contributions other than underwriting	\$239	\$ <input type="text" value="0"/>
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
E. Other income eligible as NFFS (specify) <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
9.2 NFFS Ineligible	\$1,414	\$ <input type="text" value="1,357"/>
A. Rental income	\$1,414	\$ <input type="text" value="1,347"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital	\$0	\$ <input type="text" value="0"/>

campaign (TV only)

E. Other income ineligible for NFFS inclusion

\$0

\$ 10

**Description****Amount**

Return of operating margins fi

10

**Add Another**

10. Memberships and subscriptions (net of membership bad debt expense)

\$525,366

\$ 484,700

10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value

\$7,470

\$ 2,560

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)

\$8,324

\$ 2,482

**2021 data****2022 data**

10.3 Total number of contributors.

3,492

3,221

11. Revenue from Friends groups less any revenue included on line 10

\$0

\$ 0

**2021 data****2022 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****2021 data****2022 data**

13. Auction revenue (see instructions for Line 13)

\$12,593

\$ 0

A. Gross auction revenue

\$12,593

\$ 0

B. Direct auction expenses

\$0

\$ 0

14. Special fundraising activities (see instructions for Line 14)

\$0

\$ 13,068

A. Gross special fundraising revenues

\$0

\$ 13,068

B. Direct special fundraising expenses

\$0

\$ 0

15. Passive income

\$35

\$ 35

A. Interest and dividends (other than on endowment funds)

\$35

\$ 35

B. Royalties

\$0

\$ 0

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	\$ <input type="text" value="0"/>
17. Endowment revenue	\$0	\$ <input type="text" value="0"/>
A. Contributions to endowment principal	\$0	\$ <input type="text" value="0"/>
B. Interest and dividends on endowment funds	\$0	\$ <input type="text" value="0"/>
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$ <input type="text" value="0"/>
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$ <input type="text" value="0"/>
18. Capital fund contributions from individuals (see instructions)	\$0	\$ <input type="text" value="0"/>
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$ <input type="text" value="0"/>
B. Other	\$0	\$ <input type="text" value="0"/>
Add		
19. Gifts and bequests from major individual donors	\$172,818	\$ <input type="text" value="194,540"/>
2021 data      2022 data		
19.1 Total number of major individual donors      57 <input type="text" value="85"/>		
20. Other Direct Revenue	\$0	\$ <input type="text" value="0"/>
Add		
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$ <input type="text" value="0"/>
A. Proceeds from sale in spectrum auction	\$0	\$ <input type="text" value="0"/>
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$ <input type="text" value="0"/>
C. Payments from spectrum auction speculators	\$0	\$ <input type="text" value="0"/>
D. Channel sharing and spectrum leases revenues	\$0	\$ <input type="text" value="0"/>
E. Spectrum repacking funds	\$0	\$ <input type="text" value="0"/>
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,429,530	\$ <input type="text" value="1,191,880"/>

[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

	2021 data	2022 data
23. Federal revenue from line 1.	\$288	\$ <input type="text" value="480"/>
24. Public broadcasting revenue from line 2.	\$381,426	\$ <input type="text" value="120,313"/>
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$ <input type="text" value="0"/>
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$ <input type="text" value="0"/>
27. Other automatic subtractions from total revenue	\$17,208	\$ <input type="text" value="6,399"/>
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$ <input type="text" value="0"/>

B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$ 0
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	\$0	\$ 0
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$1,414	\$ 1,347
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$ 0
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	\$ 10
K. FMV of high-end premiums (Line 10.1)	\$7,470	\$ 2,560
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$8,324	\$ 2,482
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. <b>Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,030,608	\$ 1,064,688

## Comments

Comment	Name	Date	Status
Schedule B WorkSheet KBSU-FM (1365) Boise, ID			

2021

2022

### Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$36,932,000	\$ 44,816,000
AFS page or "n/a"	0	101
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$26,332,000	\$ 27,393,000
AFS page or "n/a"	0	101
<b>Licensee Indirect Costs</b>	\$63,264,000	\$ 72,209,000
<b>Licensee Direct Costs</b>		
Total Operating expenses	\$428,318,000	\$ 478,125,000
AFS page or "n/a"	0	101
Less: Institutional Support (Enter this amount whether or not the	\$36,932,000	\$ 44,816,000

	2021	2022
station benefits from Institutional Support.)		
AFS page or "n/a"	0	101
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$26,332,000	\$ 27,393,000
AFS page or "n/a"	0	101
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$365,054,000	\$ 405,916,000
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%17.330039	% 17.789148
<b>Step 2 - Identify the Base (Station's Net Direct Expenses)</b>		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$1,506,791	\$ 1,374,483
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$28,657	\$ 29,190
AFS page or "n/a"	0	28
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$20,450	\$ 32,165
AFS page or "n/a"	0	Sch C
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$221,400	\$ 217,500
AFS page or "n/a"	0	28
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$ 0
AFS page or "n/a"	0	n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$ 0
AFS page or "n/a"	0	n/a
Station's Net Direct Expenses	\$1,236,284	\$ 1,095,628
<b>Step 3: Apply the Rate to the Base (= total support activity benefiting the station)</b>	\$214,248	\$ 194,903

Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.]

[View Document](#)

## Comments

Comment	Name	Date	Status
Occupancy List KBSU-FM (1365) Boise, ID			



## Type of Occupancy

## Location

## Value

Building

4,224

## Annual Value Computations for buildings and tower facilities

## Questions

## Value

1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$	4164198
2. Total original cost of major improvements	\$	1089506
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	5253704
5. Enter year constructed or acquired	year	2013
6. Estimated useful life of building/improvements from date of acquisition or construction	years	40
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	31
8. Annual value (line 4 divided by line 6)	\$	131342
9. Station's prorata use of building	%	5.5
10. Annual prorated value (product of lines 8 and 9)	\$	7223.81
11. Payments made to building as a part of the lease or rental agreement	\$	0
12. Payments recieved from others as a part of a sublease or rental agreement	\$	3000
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	4223.81

**Schedule B Totals**  
**KBSU-FM (1365)**  
**Boise, ID**

	2021 data	2022 data
1. Total support activity benefiting station	\$214,248	\$ 194,903
2. Occupancy value	13,919	\$ 4,223
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$ 0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$ 0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$228,167	\$ 199,126
6. Please enter an institutional type code for your licensee.	SU	SU ▼

## Comments

Comment	Name	Date	Status
Schedule C KBSU-FM (1365) Boise, ID			

	2021 data	Donor Code	2022 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$ 0

	2021 data	Donor Code	2022 data
A. Legal	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Accounting and/or auditing	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Engineering	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
A. Annual rental value of space (studios, offices, or tower facilities)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Annual value of land used for locating a station-owned transmission tower	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Station operating expenses	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
D. Other (see specific line item instructions in Guidelines before completing)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
3. OTHER SERVICES (must be eligible as NFFS)	\$17,070		\$ <input type="text" value="28,805"/>
A. ITV or educational radio	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Local advertising	BS \$17,070	<input type="button" value="BS v"/>	\$ <input type="text" value="28,805"/>
D. National advertising	\$0	<input type="button" value="v"/>	\$ <input type="text" value="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	\$17,070		\$ <input type="text" value="28,805"/>
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$3,380		\$ <input type="text" value="3,360"/>
A. Compact discs, records, tapes and cassettes	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
B. Exchange transactions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
C. Federal or public broadcasting sources	PB \$3,380	<input type="button" value="PB v"/>	\$ <input type="text" value="3,360"/>
D. Fundraising related activities	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
E. ITV or educational radio outside the allowable scope of approved activities	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
F. Local productions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
G. Program supplements	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
H. Programs that are nationally distributed	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
I. Promotional items	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
J. Regional organization allocations of program services	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
K. State PB agency allocations other than those allowed on line 3(b)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
L. Services that would not need to be purchased if not donated	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
M. Other	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			

2021 data Donor Code 2022 data

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. \$20,450 \$ 32,165

## Comments

Comment Name Date Status  
Schedule D  
KBSU-FM (1365)  
Boise, ID

2021 data Donor Code 2022 data

1. Land (must be eligible as NFFS) \$0 \$ 0  
2. Building (must be eligible as NFFS) \$0 \$ 0  
3. Equipment (must be eligible as NFFS) \$0 \$ 0  
4. Vehicle(s) (must be eligible as NFFS) \$0 \$ 0  
5. Other (specify) (must be eligible as NFFS) \$0 \$ 0  
[Add](#)

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 \$0 \$ 0

7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS \$0 \$ 0  
a) Exchange transactions \$0 \$ 0  
b) Federal or public broadcasting sources \$0 \$ 0  
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment \$0 \$ 0  
d) Other (specify) \$0 \$ 0  
[Add](#)

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. \$0 \$ 0

## Comments

Comment Name Date Status  
Schedule E  
KBSU-FM (1365)  
Boise, ID

## EXPENSES

(Operating and non-operating)

## PROGRAM SERVICES

2021 data 2022 data  
1. Programming and production \$906,776 \$ 654,048  
A. Restricted Radio CSG \$9,902 \$ 19,752  
B. Unrestricted Radio CSG \$24,182 \$ 73,733  
C. Other CPB Funds \$41,855 \$ 24  
D. All non-CPB Funds \$830,837 \$ 560,539  
2. Broadcasting and engineering \$158,916 \$ 182,874

**PROGRAM SERVICES**

	2021 data	2022 data
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$5,502	\$ 3,240
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$153,414	\$ 179,634
3. Program information and promotion	\$136	\$ 4,327
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$136	\$ 4,327

**SUPPORT SERVICES**

	2021 data	2022 data
4. Management and general	\$167,524	\$ 163,557
A. Restricted Radio CSG	\$0	\$ 2,115
B. Unrestricted Radio CSG	\$1,195	\$ 5,861
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$166,329	\$ 155,581
5. Fund raising and membership development	\$163,761	\$ 217,496
A. Restricted Radio CSG	\$0	\$ 19,674
B. Unrestricted Radio CSG	\$7,224	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$156,537	\$ 197,822
6. Underwriting and grant solicitation	\$109,678	\$ 122,991
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$109,678	\$ 122,991
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$ 29,190
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$0	\$ 29,190
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$1,506,791</b>	<b>\$ 1,374,483</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$9,902	\$ 41,541
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$38,103	\$ 82,834
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$41,855	\$ 24

**PROGRAM SERVICES**

D. Total All non-CPB Funds (sum of Lines  
1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)

2021 data

\$1,416,931

2022 data

\$ 1,250,084

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

2021 data

2022 data

9. Total capital assets purchased or  
donated

\$0

\$ 0

9a. Land and buildings

\$0

\$ 0

9b. Equipment

\$0

\$ 0

9c. All other

\$0

\$ 0

**10. Total expenses and investment in  
capital assets** (Sum of lines 8 and 9)

\$1,506,791

\$ 1,374,483

**Additional Information**

(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)

2021 data

2022 data

11. Total expenses (direct only)

\$1,486,341

\$ 1,037,153

12. Total expenses (indirect and in-kind)

\$20,450

\$ 337,330

13. Investment in capital assets (direct only)

\$0

\$ 0

14. Investment in capital assets (indirect and in-  
kind)

\$0

\$ 0

## Comments

Comment	Name	Date	Status
Schedule F KBSU-FM (1365) Boise, ID			

**You are consolidated with KBSW-FM**

2022 data

**1. Data from AFR**

a. Schedule A, Line 22

\$ 3,965,506

b. Schedule B, Line 5

\$ 661,826

c. Schedule C, Line 6

\$ 87,600

d. Schedule D, Line 8

\$ 0

e. Total from AFR

\$ 4,714,932

**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 onlyGASB Model B public broadcasting entity-wide statements with  
mixed governmental and business-type activities

2022 data

**2. GASB Model A proprietary enterprise-fund financial statements with  
business-type activities only**

a. Operating revenues

\$3,965,506

b. Non-operating revenues

\$717,694

c. Other revenue

\$87,600

d. Captital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$ 4,770,800

Reconciliation

2022 data

3. Difference (line 1 minus line 2)	\$ -55,868
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$ -55,868

Description	Amount
Difference in IAS journal entry at year end and IAS AFR calculation	\$ -55,868

Comments			
Comment	Name	Date	Status