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CPB Annual Financial Report

June 30, 2018

**Cupit, Milligan,
Ogden & Williams**
Certified Public Accountants

Shareholders
Edward R. Cupit, CPA (1943-2010)
Ronald A. Milligan, CPA
Thomas M. Ogden, CPA
Melvin L. Williams, CPA

Independent Accountants' Report

To the Management of KUNR 88.7-FM Radio
University of Nevada, Reno
Reno, Nevada

We have examined management's assertion included in the accompanying Corporation of Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KUNR 88.7-FM Radio complied with CPB's Fiscal Year 2018 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June 30, 2018. Management is responsible for KUNR 88.7-FM Radio's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KUNR 88.7-FM Radio's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to error or fraud. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on KUNR 88.7-FM Radio's compliance with specified requirements.

In our opinion, KUNR 88.7-FM Radio complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2018.

This report is intended solely for the information and use of the Corporation of Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Cupit, Milligan, Ogden & Williams

Reno, Nevada
January 24, 2019

Grantee Information	Summary of Non-Federal Financial Support 2018	
Grantee ID: 1501		2018 data
Grantee Name: KUNR-FM	1. Direct Revenue (Schedule A)	\$1,547,556
	2. Indirect Administrative (Schedule B)	\$191,846
City: Reno	3. In-kind Contributions	
State: NV	a. Services and Other Assets (Schedule C)	\$17,000
	b. Property and Equipment (Schedule D)	\$0
Licensee Type: University	4. Total Non-Federal Financial Support	\$1,756,402

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2018 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2018 Financial Reporting Guidelines

Name of Head of Grantee: David Stipech
Title: Head of Grantee
Email: dstipech@kunr.org
Address: 1664 N Virginia, Mail Stop 0294, Reno, NV 89557
Telephone: 775-682-6055

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KUNR-FM complied with CPB's Fiscal Year 2018 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2018. Management is responsible for KUNR-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KUNR-FM 's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about KUNR-FM 's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on KUNR-FM compliance with specified requirements.

In our opinion, KUNR-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2018.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Name of Independent Accountant: Melvin L. Williams
Title: Independent Accountant
Email: mlw@cupit.com
Address: Cupit, Milligan, Ogden & Williams, 1695 Meadow Wood Lane, Suite 100, Reno, NV 89502
Telephone: (775) 827-5055
Audit Agency or Department: Cupit
City: Reno
State: NV

☐ Alternate Opinion Language is included.

Accountant's Qualification Statement: ☐ Not
☒ Included ☐ Applicable

Certified By : David Stipech, Head Of Grantee, Station Manager, 1/24/2019 5:13:29 PM

Attested By : Melvin Williams, Independent Accountant, Cupit, Milligan, Ogden and Williams-partner, 1/24/2019 5:12:06 PM

Schedule A
KUNR-FM (1501)
Reno, NV

NFFS Excluded?

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



Source of Income

	2017 data	2018 data
1. Amounts provided directly by federal government agencies	\$120	\$390
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)	\$120	\$390
Description Program UW US Air Force Band	Amount \$390	
2. Amounts provided by Public Broadcasting Entities	\$185,903	\$192,140
A. CPB - Community Service Grants	\$185,903	\$192,140
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0
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	\$0
E. Public broadcasting stations - all payments	\$0	\$0
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$4,168	\$5,165
3.1 NFFS Eligible	\$4,168	\$5,165
A. Program and production underwriting	\$4,168	\$5,165
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
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	\$0	\$0
4. State boards and departments of education or other state government or agency sources	\$57,998	\$46,660
4.1 NFFS Eligible	\$57,998	\$46,660
A. Program and production underwriting	\$22,107	\$12,391
B. Grants and contributions other than underwriting	\$35,891	\$34,269
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
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	\$0	\$0
5. State colleges and universities	\$188,888	\$199,133
5.1 NFFS Eligible	\$188,888	\$199,133
A. Program and production underwriting	\$31,380	\$33,510
B. Grants and contributions other than underwriting	\$1,440	\$0
C. Appropriations from the licensee	\$156,068	\$165,623
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
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	\$0	\$0

6. Other state-supported colleges and universities	\$4,900	\$2,520
6.1 NFFS Eligible	\$4,900	\$2,520
A. Program and production underwriting	\$4,900	\$2,520
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
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	\$0	\$0
7. Private colleges and universities	\$2,642	\$0
7.1 NFFS Eligible	\$2,642	\$0
A. Program and production underwriting	\$2,642	\$0
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
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	\$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	\$0	\$0
8. Foundations and nonprofit associations	\$185,930	\$164,454
8.1 NFFS Eligible	\$185,930	\$164,454
A. Program and production underwriting	\$88,430	\$94,454

1. Grants and contributions other than underwriting	\$97,500	\$70,000
2. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
3. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
4. Other income eligible as NFFS (specify)	\$0	\$0
8.2 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	\$0	\$0
9. Business and Industry	\$290,876	\$299,375
9.1 NFFS Eligible	\$290,726	\$299,375
A. Program and production underwriting	\$290,726	\$299,375
B. Grants and contributions other than underwriting	\$0	\$0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
9.2 NFFS Ineligible	\$150	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$150	\$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	\$0	\$0
10. Memberships and subscriptions (net of membership bad debt expense)	\$453,590	\$564,431
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$0	\$0
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)	\$0	\$0
2017 data 2018 data		
10.3 Total number of contributors.	3,325	3,623
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
2017 data 2018 data		

	2017 data	2018 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

	2017 data	2018 data
13. Auction revenue (see instructions for Line 13)	\$0	\$0
A. Gross auction revenue	\$0	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$6,352	\$8,349
A. Gross special fundraising revenues	\$6,352	\$8,349
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$0	\$0
A. Interest and dividends (other than on endowment funds)	\$0	\$0
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	\$0
17. Endowment revenue	\$0	\$0
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$0	\$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	\$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	\$0
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0

19. Gifts and bequests from major individual donors

	2017 data	2018 data	\$195,907	\$257,469
19.1 Total number of major individual donors	99	119		
20. Other Direct Revenue			\$0	\$0
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases			\$0	\$0
A. Proceeds from sale in spectrum auction			\$0	\$0
B. Interest and dividends earned on spectrum auction related revenue			\$0	\$0
C. Payments from spectrum auction speculators			\$0	\$0
D. Channel sharing and spectrum leases revenues			\$0	\$0
E. Spectrum repacking funds			\$	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)			\$1,577,274	\$1,740,086

[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

	2017 data	2018 data
23. Federal revenue from line 1.	\$120	\$390
24. Public broadcasting revenue from line 2.	\$185,903	\$192,140
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0
27. Other automatic subtractions from total revenue	\$150	\$0
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$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)	\$0	\$0
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$150	\$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	\$0
K. FMV of high-end premiums (Line 10.1)	\$0	\$0
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$0
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. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,391,101	\$1,547,556

Comments

Comment Name Date Status

Schedule B WorkSheet
KUNR-FM (1501)
Reno , NV

Rate is applicable to other sponsored activities

Rate is applicable to institutional and other sponsored activities

Rate is applicable to all programs

2017

2018

1. Determine station net direct expenses

1a. Total station operating expenses and capital outlays (Schedule E line 10)	\$1,813,368	\$2,010,188
1b.1. Capital outlays (from Schedule E, Line 9 total)	\$60,275	\$20,178
1b.2. Depreciation	\$31,069	\$20,721
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$17,000	\$17,000
1b.5. Indirect administrative support (see Guidelines for instructions)	\$127,210	\$191,846
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Report costs here that are not part of the base per the licensee's federal negotiated indirect cost rate agreement. (Commonly excluded: general and administrative, fundraising, membership development, and grant solicitation costs.)	\$377,714	\$437,366

Description	Amount
Compact Discs	\$2,232
GASB 68 Pension Expense Adjustment	\$10,799
Fundraising Expense	\$264,868
Underwriting Expense	\$151,443
GASB 75 OPEB Expense Adjustment	\$8,024

1b.8. Total deductions	\$613,268	\$687,111
1c. Station net direct expenses	\$1,200,100	\$1,323,077

2. Modify licensee negotiated cost rate

If the station's direct expenses are not included in the cost base, do not continue with this worksheet

2a. Licensee's negotiated indirect cost rate	%31	%35
Less: rate components that do not benefit station operations:		
2b.1. Departmental administration	%10.7	%12.8
2b.2. Sponsored projects administration	%8.8	%6.7
2b.3. Library support	%0.9	%1

	2017	2018
2b.4. Other	%	%0
2b.5. Total deductions (sum of 2b.1 through 2b.4)	%20.4	%20.5
2c. Modified cost rate	%10.6	%14.5
3. Apply modified rate to station net direct expenses		
3a. Station net direct expenses from line 1c	\$1,200,100	\$1,323,077
3b. Modified cost rate from line 2c	%10.6	%14.5
4. Total indirect support (forwards to line 1 of Schedule B Tab 3)	\$127,210	\$191,846

Comments

Comment	Name	Date	Status
Occupancy List KUNR-FM (1501) Reno , NV			

	Type of Occupancy	Location	Value
Schedule B Totals KUNR-FM (1501) Reno , NV			

	2017 data	2018 data
1. Total support activity benefiting station	\$	\$191,846
2. Occupancy value	0	\$0
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)	\$127,210	\$191,846
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
Schedule C KUNR-FM (1501) Reno , NV			

	2017 data	Donor Code	2018 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$17,000		\$17,000
A. Legal	\$0		\$0
B. Accounting and/or auditing	BS \$17,000	BS	\$17,000
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0

	2017 data	Donor Code	2018 data
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	\$0		\$0
D. National advertising	\$0		\$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	\$17,000		\$17,000
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$75,741		\$88,188
A. Compact discs, records, tapes and cassettes	BS \$2,256	BS	\$2,232
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	\$0		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	OT \$5,775		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	BS \$67,710	BS	\$85,956
Description	Amount		
Traded Promotional Items & Services	\$85,956		

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.

\$92,741 \$105,188

Comments

Comment	Name	Date	Status
Schedule D KUNR-FM (1501) Reno , NV			

	2017 data	Donor Code	2018 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

	2017 data	Donor Code	2018 data
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
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 KUNR-FM (1501) Reno , NV			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2017 data	2018 data
1. Programming and production	\$367,098	\$658,955
A. Restricted Radio CSG	\$26,399	\$42,277
B. Unrestricted Radio CSG	\$78,088	\$135,720
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$262,611	\$480,958
2. Broadcasting and engineering	\$630,373	\$354,047
A. Restricted Radio CSG	\$15,027	\$0
B. Unrestricted Radio CSG	\$89,461	\$16,726
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$525,885	\$337,321
3. Program information and promotion	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0

SUPPORT SERVICES

	2017 data	2018 data
4. Management and general	\$384,218	\$560,697
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0

PROGRAM SERVICES

	2017 data	2018 data
D. All non-CPB Funds	\$384,218	\$560,697
5. Fund raising and membership development	\$371,404	\$264,868
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$371,404	\$264,868
6. Underwriting and grant solicitation	\$0	\$151,443
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$151,443
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$1,753,093	\$1,990,010
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$41,426	\$42,277
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$167,549	\$152,446
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,544,118	\$1,795,287

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2017 data	2018 data
9. Total capital assets purchased or donated	\$60,275	\$20,178
9a. Land and buildings	\$0	\$0
9b. Equipment	\$60,275	\$20,178
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,813,368	\$2,010,188

Additional Information

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

	2017 data	2018 data
11. Total expenses (direct only)	\$1,502,072	\$1,672,255
12. Total expenses (indirect and in-kind)	\$251,021	\$317,755
13. Investment in capital assets (direct only)	\$60,275	\$20,178

	2017 data	2018 data
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F KUNR-FM (1501) Reno , NV			

2018 data

1. Data from AFR

a. Schedule A, Line 22	\$1,740,086
b. Schedule B, Line 5	\$191,846
c. Schedule C, Line 6	\$105,188
d. Schedule D, Line 8	\$0
e. Total from AFR	\$2,037,120

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 only
 ☐ GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

2018 data

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

a. Operating revenues	\$2,037,120
b. Non-operating revenues	\$0
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$2,037,120

Reconciliation

2018 data

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

Comments

Comment	Name	Date	Status
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