

SUE MATTERS

[Financial Reporting](#)

[Legal Forms](#)

[Grant Payments](#)

[Grantee Profile](#)

Current Grantee View:  
**KWSO-FM**

[Financial Reporting Main](#) \ AFR Schedule A

## AFR Schedule A (2019)

### Direct Revenue

[Schedule A](#) [Entire AFR](#)

[Schedule A](#)

#### NFFS Excluded?

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



### Source of Income

	2018 data	2019 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
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)	\$0	\$0	\$
2. Amounts provided by Public Broadcasting Entities	\$147,520	\$148,867	\$
A. CPB - Community Service Grants	\$147,520	\$141,861	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$7,006	\$
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	\$112,586	\$120,487	\$
3.1 NFFS Eligible	\$109,136	\$120,487	\$
A. Program and production underwriting	\$0	\$5,250	\$
B. Grants and contributions other than underwriting	\$	\$0	\$
C. Appropriations from the licensee	\$109,136	\$115,237	\$
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		\$3,450	\$0	\$
Variance greater than 25%.				
A. Rental income		\$3,450	\$0	\$
Variance greater than 25%.				
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		\$0	\$8,000	\$
4.1 NFFS Eligible		\$0	\$8,000	\$
A. Program and production underwriting		\$0	\$8,000	\$
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	\$
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		\$0	\$0	\$
5.1 NFFS Eligible		\$0	\$0	\$
A. Program and production underwriting		\$0	\$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	\$
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	\$0	\$0	\$
6.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$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	\$
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	\$1,000	\$0	\$
7.1 NFFS Eligible	\$1,000	\$0	\$
Variance greater than 25%.			
A. Program and production underwriting	\$1,000	\$0	\$
Variance greater than 25%.			
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	\$8,293	\$13,460	\$
8.1 NFFS Eligible	\$8,293	\$13,460	\$
Variance greater than 25%.			
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$8,293	\$13,460	\$
Variance greater than 25%.			
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	\$
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	\$75,472	\$55,100	\$
9.1 NFFS Eligible	\$25,950	\$23,000	\$
A. Program and production underwriting	\$25,950	\$23,000	\$
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	\$49,522	\$32,100	\$
Variance greater than 25%.			
A. Rental income	\$41,022	\$27,600	\$
Variance greater than 25%.			
B. Fees for services	\$8,500	\$4,500	\$
Variance greater than 25%.			
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)	\$1,570	\$930	\$
Variance greater than 25%.			
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$220	\$0	\$
Variance greater than 25%.			
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	\$
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	<u>2018 data</u>	<u>2019 data</u>	
10.3 Total number of contributors.	22	12	

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
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	<u>2018 data</u>	<u>2019 data</u>	
11.1 Total number of Friends contributors.	0	0	

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$
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A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0	\$
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B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0	\$
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C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0	\$
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D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0	\$
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## Form of Revenue

	<u>2018 data</u>	<u>2019 data</u>	<u>Revision</u>
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13. Auction revenue (see instructions for Line 13)	\$0	\$0	\$
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A. Gross auction revenue	\$0	\$0	\$
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B. Direct auction expenses	\$0	\$0	\$
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14. Special fundraising activities (see instructions for Line 14)	\$295	\$1,538	\$
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A. Gross special fundraising revenues	\$295	\$1,923	\$
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Variance greater than 25%.

B. Direct special fundraising expenses	\$0	\$385	\$
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15. Passive income	\$0	\$0	\$
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A. Interest and dividends (other than on endowment funds)	\$0	\$0	\$
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B. Royalties	\$0	\$0	\$
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C. PBS or NPR pass-through copyright royalties	\$0	\$0	\$
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16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0	\$
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A. Gains from sales of property and equipment (do not report losses)	\$0	\$0	\$
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B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0	\$
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C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0	\$
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17. Endowment revenue	\$0	\$0	\$
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A. Contributions to endowment principal	\$0	\$0	\$
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B. Interest and dividends on endowment funds	\$0	\$0	\$
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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	\$
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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	\$
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18. Capital fund contributions from individuals (see instructions)	\$0	\$0	\$
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A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
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B. Other	\$0	\$0	\$
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19. Gifts and bequests from major individual donors	\$0	\$0	\$
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	2018 data	2019 data	
19.1 Total number of major individual donors	0	0	
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	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$346,736	\$348,767	\$

[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

	2018 data	2019 data	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$147,520	\$148,867	\$
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	\$53,192	\$32,485	\$
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	\$385	\$
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)	\$44,472	\$27,600	\$
<b>Variance greater than 25%.</b>			
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$8,500	\$4,500	\$
<b>Variance greater than 25%.</b>			
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)	\$220	\$0	\$
<b>Variance greater than 25%.</b>			
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	\$
<b>28. Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$146,024	\$167,415	\$



SUE MATTERS

[Financial Reporting](#)

[Legal Forms](#)

[Grant Payments](#)

[Grantee Profile](#)

Current Grantee View:  
**KWSO-FM**

[Financial Reporting Main](#) \ AFR Schedule B

# AFR Schedule B (2019)

## INDIRECT ADMINISTRATIVE SUPPORT

[Schedule B](#) [Entire AFR](#)

Schedule B

**1 Determine Indirect Administrative Support**   **2 Determine Occupancy Values**   **3 Schedule B Summary**

### SELECT ONE METHOD TO CALCULATE YOUR INDIRECT ADMINISTRATIVE SUPPORT.

Note: in 2018 you selected Worksheet I: OSA Rate (Other Sponsored Activities – MTDC base).

- Worksheet I: OSA Rate (Other Sponsored Activities – MTDC base) (requires completed Schedule E)
- Worksheet IA: F&A Rate (Facilities and Administrative Cost Rate – salaries and wages cost base)
- Worksheet II: Basic Method (requires completed schedule E)
- Worksheet III: Grantee-Developed Method (requires pre-approval from CPB)
- Rate is applicable to other sponsored activities
- Rate is applicable to institutional and other sponsored activities
- Rate is applicable to all programs

2018   2019   Revision

#### 1. Determine station net direct expenses

1a. Total station operating expenses and capital outlays (Schedule E line 10)	\$432,814	\$432,733	\$
1b.1. Capital outlays (from Schedule E, Line 9 total)	\$0	\$0	\$
1b.2. Depreciation	\$18,679	\$18,678	\$
1b.3. Amortization	\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)	\$0	\$0	\$
1b.5. Indirect administrative support (see Guidelines for instructions)	\$65,301	\$65,289	\$
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.)	\$0	\$0	\$
1b.8. Total deductions	\$83,980	\$83,967	\$
1c. Station net direct expenses	\$348,834	\$348,766	\$

#### 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	%18.72	%18.72	%
Less: rate components that do not benefit station operations:			
2b.1. Departmental administration	%0	%0	%



	2018	2019	Revision
2b.2. Sponsored projects administration	%0	%0	%
2b.3. Library support	%0	%0	%
2b.4. Other	%0	%0	%
2b.5. Total deductions (sum of 2b.1 through 2b.4)	%0	%0	%
2c. Modified cost rate	%18.72	%18.72	%
<b>3. Apply modified rate to station net direct expenses</b>			
3a. Station net direct expenses from line 1c	\$348,834	\$348,766	\$
3b. Modified cost rate from line 2c	%18.72	%18.72	%
<b>4. Total indirect support (forwards to line 1 of Schedule B Tab 3)</b>	\$65,301	\$65,288	\$

Back

Next

SUE MATTERS

[Financial Reporting](#)

[Legal Forms](#)

[Grant Payments](#)

[Grantee Profile](#)

Current Grantee View:  
**KWSO-FM**

[Financial Reporting Main](#) \ AFR Schedule E

**AFR Schedule E (2019)**  
EXPENSES & INVESTMENT IN CAPITAL

[Schedule E](#) [Entire AFR](#)

Schedule E

Please enter expenses and investment in capital (operating and non-operating, cash and non-cash).  
**Do not adjust for any reason.**  
Total expenses must agree with financial statements.

**EXPENSES**

(Operating and non-operating)

**PROGRAM SERVICES**

	2018 data	2019 data	Revision
1. Programming and production	\$202,840	\$227,348	\$
A. Restricted Radio CSG	\$23,900	\$16,242	\$
B. Unrestricted Radio CSG	\$88,639	\$87,066	\$
C. Other CPB Funds	\$0	\$4,268	\$
D. All non-CPB Funds	\$90,301	\$119,772	\$
2. Broadcasting and engineering	\$22,014	\$7,089	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$9,414	\$7,089	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$12,600	\$0	\$
3. Program information and promotion	\$0	\$3,919	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$1,181	\$
C. Other CPB Funds	\$0	\$2,738	\$
D. All non-CPB Funds	\$0	\$0	\$

**SUPPORT SERVICES**

	2018 data	2019 data	Revision
4. Management and general	\$176,882	\$170,457	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$22,137	\$25,444	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$154,745	\$145,013	\$

**PROGRAM SERVICES**

	2018 data	2019 data	Revision
5. Fund raising and membership development	\$676	\$5,242	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$4,839	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$676	\$403	\$
6. Underwriting and grant solicitation	\$11,723	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$11,723	\$0	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$18,679	\$18,678	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$18,679	\$18,678	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$432,814</b>	<b>\$432,733</b>	<b>\$</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$23,900	\$16,242	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$120,190	\$125,619	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$7,006	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$288,724	\$283,866	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2018 data	2019 data	Revision
9. Total capital assets purchased or donated	\$0	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$0	\$0	\$
9c. All other	\$0	\$0	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$432,814</b>	<b>\$432,733</b>	<b>\$</b>

**Additional Information**

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

	2018 data	2019 data	Revision
11. Total expenses (direct only)	\$367,513	\$367,444	\$
12. Total expenses (indirect and in-kind)	\$65,301	\$65,289	\$
13. Investment in capital assets (direct only)	\$0	\$0	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$



SUE MATTERS

[Financial Reporting](#)

[Legal Forms](#)

[Grant Payments](#)

[Grantee Profile](#)

Current Grantee View:  
**KWSO-FM**

[Financial Reporting Main](#) \ AFR Schedule F

## AFR Schedule F (2019) Reconciliation

[Schedule F](#) [Entire AFR](#)

Schedule F

	2019 data	Revision
<b>1. Data from AFR</b>		
a. Schedule A, Line 22	\$348,767	\$0
b. Schedule B, Line 5	\$65,288	\$0
c. Schedule C, Line 6	\$0	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$414,055	\$414,055

### 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

2019 data Revision

### 2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

a. Charges for services	\$71,202	\$71,202
b. Operating grants and contributions	\$227,616	\$227,616
c. Capital grants and contributions	\$0	\$0
d. Other revenues	\$115,237	\$115,237
e. Total From AFS, lines 2a-2d	\$414,055	\$414,055

### Reconciliation

2019 data Revision

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

SUE MATTERS

[Financial Reporting](#)

[Legal Forms](#)

[Grant Payments](#)

[Grantee Profile](#)

Current Grantee View:  
**KWSO-FM**

[Financial Reporting Main](#) \ AFR Schedule B

## AFR Schedule B (2019)

### INDIRECT ADMINISTRATIVE SUPPORT

[Schedule B](#) [Entire AFR](#)

[Schedule B](#)

1 Determine Indirect Administrative Support    2 Determine Occupancy Values    3 Schedule B Summary

	2018 data	2019 data	
1. Total support activity benefiting station	\$65,301	\$65,288	\$
2. Occupancy value	0	\$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)	\$65,301	\$65,288	\$
6. Please enter an institutional type code for your licensee.	LG	LG	

Back

Next

## SUE MATTERS

[Financial Reporting](#)

[Legal Forms](#)

[Grant Payments](#)

[Grantee Profile](#)

Current Grantee View:  
**KWSO-FM**

[Financial Reporting Main](#) \ AFR Signature Page

# AFR Signature Page (2019)

[AFR Signature Page](#) [Entire AFR](#)

[AFR Signature Page](#)

### Grantee Information

### Summary of Non-Federal Financial Support 2019

<b>Grantee ID:</b> 4502		<b>2019 data</b>
<b>Grantee Name:</b> KWSO-FM	<b>1. Direct Revenue (Schedule A)</b>	\$167,415
<b>City:</b> Warm Springs	<b>2. Indirect Administrative (Schedule B)</b>	\$65,288
<b>State:</b> OR	<b>3. In-kind Contributions</b>	
<b>Licensee Type:</b> Community	<b>a. Services and Other Assets (Schedule C)</b>	\$0
	<b>b. Property and Equipment (Schedule D)</b>	\$0
	<b>4. Total Non-Federal Financial Support</b>	\$232,703

### Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending December,31,2019 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 2019 Financial Reporting Guidelines

**Name of Head of Grantee:** Sue Matters  
**Title:** Head of Grantee  
**Email:** sue.matters@wsribes.org  
**Address:** P.O. Box 489, , Warm Springs, OR USA 97761  
**Telephone:** 541-553-1968

### 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 KWSO-FM complied with CPB's Fiscal Year 2019 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended December,31,2019. Management is responsible for KWSO-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KWSO-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 KWSO-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 KWSO-FM compliance with specified requirements.

In our opinion, KWSO-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended December,31,2019.

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:** Paul Nielson  
**Title:** Independent Accountant  
**Email:** pnielson@islercpa.com  
**Address:** Isler CPA, 1976 Garden Avenue, Eugene, OR 97403  
**Telephone:** 541-342-5161  
**Audit Agency or Department:** Isler CPA  
**City:** Eugene  
**State:** OR

**Certified By** : Sue Matters, Head Of Grantee, Station Manager, 8/14/2020 1:04:18 PM

**Attested By** : Paul Nielson, Independent Accountant, Auditor, 8/14/2020 4:29:58 PM

[Back to Main](#)

[Signature Page](#)  
[Comments](#)



Current Grantee View:  
**KWSO-FM**[Financial Reporting Main](#) \ AFS

## Audited Financial Statements (2019)

[AFS Upload Form](#)[Entire AFR](#)

### Audited Financial Statements

**The Independent Auditor who completed the station's audited financial statement (AFS) must upload it here and complete this page.**

1. Upload your AFS

Note: Only PDF files are allowed for upload. If this grantee is filing biennially, upload the Election to File AFS Biennially.

No file chosen

[View the AFS file you have uploaded](#)

If you would like to change this file, first select the new file with the 'Browse' button above, and then resave.

2. Choose one of the following options to describe the opinion contained in the AFS:

- Unmodified opinion
- Qualified opinion
- Disclaimer of opinion
- Adverse opinion

3. Do the Notes to Financial Statements include any of the following?  
Check at least one:

- Going concern
- Restatement of prior year financial information
- Cumulative effect of change in accounting principle
- Capital campaign(s) and/or digital conversion
- Subsequent event(s)
- None apply

4. Is your AFS complete?

Review the [AFS checklist](#) to ensure that this grantee's AFS is complete.

ISIS is designed so that audited financial statements (AFS) can be submitted electronically. The AFS that is submitted electronically should be the same as the hard copy audit report that the independent auditor delivered to the grantee. The PDF file should contain everything that is in the hard copy report:

1. The auditor's report on the financial statements (it should be printed on the audit firm or agency's business letterhead and signed on behalf of the audit firm or agency)
2. The basic financial statements
3. Notes to the financial statements
4. All supplemental information
5. Any auditor's reports on internal controls or on compliance with laws, regulations, or contractual requirements.

Have you completed your AFS?  Yes  No

[Back to Main](#)

[Audited Financial Statement Comments](#)

