

Current Grantee View:
KBTC-TV

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

AFR Schedule A (2023)

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

2022 data 2023 data

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	\$867,331	\$838,780
A. CPB - Community Service Grants	\$819,939	\$782,694
B. CPB - all other funds from CPB	\$46,153	\$48,086
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$1,239	\$8,000
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	\$490,519	\$578,772
3.1 NFFS Eligible	\$469,525	\$575,512
A. Program and production underwriting	\$4,370	\$3,990
B. Grants and contributions other than underwriting	\$5,000	\$68,418
C. Appropriations from the licensee	\$460,155	\$503,104
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	\$20,994	\$3,260
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)	\$20,894	\$0
E. Other income ineligible for NFFS inclusion	\$100	\$3,260
Description Amount		
Local Production \$3,260		
4. State boards and departments of education or other state government or agency sources	\$0	\$0
4.1 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
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	\$11,200	\$7,750
5.1 NFFS Eligible	\$11,200	\$7,750
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$11,200	\$7,750
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	\$0	\$0
7.1 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
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	\$56,805	\$129,220
8.1 NFFS Eligible	\$56,555	\$129,220
A. Program and production underwriting	\$1,170	\$2,000
B. Grants and contributions other than underwriting	\$55,385	\$127,220
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	\$250	\$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	\$250	\$0
9. Business and Industry	\$242,891	\$228,750
9.1 NFFS Eligible	\$41,791	\$28,750
A. Program and production underwriting	\$41,791	\$28,750
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	\$201,100	\$200,000
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	\$201,100	\$200,000
Description	Amount	
JIB Compensation	\$200,000	
10. Memberships and subscriptions (net of membership bad debt expense)	\$2,375,533	\$2,215,975
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$243,228	\$215,768
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
	<u>2022 data</u>	<u>2023 data</u>
10.3 Total number of contributors.	18,493	17,585
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<u>2022 data</u>	<u>2023 data</u>
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

	2022 data	2023 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)	\$0	\$0
A. Gross special fundraising revenues	\$0	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$1	\$1
A. Interest and dividends (other than on endowment funds)	\$1	\$1
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 \$200,943 \$184,799

	2022 data	2023 data
19.1 Total number of major individual donors	103	105

20. Other Direct Revenue \$199,882 \$187,981

Description	Amount
Leases	\$186,691
Exclusion Description	Amount
Rentals of studio space, equipment, tower, parking space	\$186,691
Misc Reimbursements	\$1,290
Exclusion Description	Amount
Refunds, rebates, reimbursements and insurance proceeds	\$1,290

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) \$4,445,105 \$4,372,028

[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

	2022 data	2023 data
23. Federal revenue from line 1.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$867,331	\$838,780

25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$20,894	\$0
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$199,882	\$187,981
27. Other automatic subtractions from total revenue	\$444,678	\$419,028
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)	\$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)	\$201,450	\$203,260
K. FMV of high-end premiums (Line 10.1)	\$243,228	\$215,768
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)	\$2,912,320	\$2,926,239

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Current Grantee View:

KBTC-TV[Financial Reporting Main](#) \ AFR Schedule B**AFR Schedule B (2023)****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.**

- Worksheet: Standard Method (requires completed Schedule E)
- Worksheet: Grantee-Developed Method (requires pre-approval from CPB)

	2022	2023
Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs		
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$5,052,693	\$5,052,693
AFS page or "n/a"	60	60
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$3,305,664	\$3,305,664
AFS page or "n/a"	60	60
Licensee Indirect Costs	\$8,358,357	\$8,358,357
Licensee Direct Costs		
Total Operating expenses	\$46,117,868	\$46,117,868
AFS page or "n/a"	60	60
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$5,052,693	\$5,052,693
AFS page or "n/a"	60	60
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$3,305,664	\$3,305,664
AFS page or "n/a"	60	60
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$37,759,511	\$37,759,511
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%22.135766	%22.135766
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$5,927,460	\$6,385,493
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$249,006	\$267,397
AFS page or "n/a"	12	13
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$88,032	\$152,977
AFS page or "n/a"	N/A	N/A
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$1,175,707	\$1,261,509
AFS page or "n/a"	11	11
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$0
AFS page or "n/a"	N/A	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"	N/A	N/A
Station's Net Direct Expenses	\$4,414,715	\$4,703,610
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$977,231	\$1,041,180

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

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Occupancy

[Schedule B](#)

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

All grantees claiming occupancy values as indirect administrative support must do so by completing the appropriate occupancy forms. **Important:** When using an OSA rate to calculate IAS **do not** claim an occupancy value for building use if the cost pools used in determining the licensee's OSA rate include a rate for building use

Type of Occupancy	Location	Value
Land	N 35th	23,400

Annual Value Appraisal for Land Associated with Tower Facilities

Questions	Value
1. Land Area (in acres) Restricted to FCC requirements for the facility, unless local zoning requires additional land, in which case, the larger area may be used	Acres <input type="text" value="5.09"/>
2. Unit Value per acre Appraisals should include facts concerning, and analysis of, land-sale comparables. To arrive at a unit value per acre use community zoning laws or local codes for the property in question and base it on vacant lot value.	\$ <input type="text" value="35364.00"/>
3. Land value (product of lines 1 and 2)	\$ <input type="text" value="180,002"/>
4. Rate of return on the land	% <input type="text" value="13.00"/>
5. Annual value before deductions (product of lines 3 and 4)	\$ <input type="text" value="23,400"/>
6. Payments made to landowner as part of a lease or rental agreement	\$ <input type="text" value="0"/>
7. Payments received from others as part of a sublease or rental agreement	\$ <input type="text" value="0"/>
8. Annual value for NFFS purposes (line 5 less lines 6 and 7)	\$ <input type="text" value="23,400"/>

I certify that the annual value is correct to the best of my knowledge and belief; that I have no interest, present or contemplated, in subject property or in any of the principals involved; that my compensation is in no way contingent upon the values stated; that I personally inspected the property; that no important facts have intentionally been withheld or overlooked; and that this appraisal conforms to the standards of practice and code of ethics recognized by the appraisal profession.

Name of Appraiser <input type="text" value="On File"/>	Appraiser Designation <input type="text" value="Appraiser"/>	Date <input type="text" value="01/01/1950"/>
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Building	2320 S 19th	35,180
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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)	\$ <input type="text" value="1,561,811"/>
2. Total original cost of major improvements	\$ <input type="text" value="0"/>
3. Subtract federal and CPB funds used in construction or improvements	\$ <input type="text" value="0"/>
4. Total non federal value of building/improvements	\$ <input type="text" value="1,561,811"/>
5. Enter year constructed or acquired	year <input type="text" value="2001"/>
6. Estimated useful life of building/improvements from date of acquisition or construction	years <input type="text" value="40"/>
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years <input type="text" value="18"/>
8. Annual value (line 4 divided by line 6)	\$ <input type="text" value="39,045"/>
9. Station's prorata use of building	% <input type="text" value="90.10"/>
10. Annual prorated value (product of lines 8 and 9)	\$ <input type="text" value="35,179"/>
11. Payments made to building as a part of the lease or rental agreement	\$ <input type="text" value="0"/>
12. Payments recieved from others as a part of a sublease or rental agreement	\$ <input type="text" value="0"/>
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ <input type="text" value="35,179"/>

Questions

Value



Building 2320 S 19th 7,346

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)	\$ 0
2. Total original cost of major improvements	\$ 326,121
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 326,121
5. Enter year constructed or acquired	year 2002
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 19
8. Annual value (line 4 divided by line 6)	\$ 8,153
9. Station's prorata use of building	% 90.10
10. Annual prorated value (product of lines 8 and 9)	\$ 7,345
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	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 7,345



Building 2320 S 19th 673

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)	\$ 0
2. Total original cost of major improvements	\$ 29,913
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 29,913
5. Enter year constructed or acquired	year 2004
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 21
8. Annual value (line 4 divided by line 6)	\$ 747
9. Station's prorata use of building	% 90.10
10. Annual prorated value (product of lines 8 and 9)	\$ 673
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	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 673



Building 2320 S 19th 164

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)	\$ 0
2. Total original cost of major improvements	\$ 7,303
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 7,303
5. Enter year constructed or acquired	year 2008
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 25
8. Annual value (line 4 divided by line 6)	\$ 182



Type of Occupancy

Location

Value

Questions

Value

9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	163
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	163



Building	2320 S 19th	2,576
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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)	\$	0
2. Total original cost of major improvements	\$	114,375
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	114,375
5. Enter year constructed or acquired	year	2009
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	26
8. Annual value (line 4 divided by line 6)	\$	2,859
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	2,575
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	2,575



Building	2320 s 19th	5,434
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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)	\$	0
2. Total original cost of major improvements	\$	241,260
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	241,260
5. Enter year constructed or acquired	year	2010
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	27
8. Annual value (line 4 divided by line 6)	\$	6,031
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	5,433
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	5,433



Building	2320 S 19th	33,138
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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)	\$	0
2. Total original cost of major improvements	\$	1,471,168
3. Subtract federal and CPB funds used in construction or improvements	\$	0



Questions

Value

4. Total non federal value of building/improvements	\$	1,471,168
5. Enter year constructed or acquired	year	2011
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	28
8. Annual value (line 4 divided by line 6)	\$	36,779
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	33,137
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	33,137



Building	2320 S 19th	157
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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)	\$	0
2. Total original cost of major improvements	\$	6,977
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	6,977
5. Enter year constructed or acquired	year	2019
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	36
8. Annual value (line 4 divided by line 6)	\$	174
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	156
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	156



Building	2412 S 19th	62,168
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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)	\$	22,668,428
2. Total original cost of major improvements	\$	0
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	22,668,428
5. Enter year constructed or acquired	year	2016
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	33
8. Annual value (line 4 divided by line 6)	\$	566,710
9. Station's prorata use of building	%	10.97
10. Annual prorated value (product of lines 8 and 9)	\$	62,168
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	62,168



Building	2320 S 19th	25,087
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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)	\$	0
2. Total original cost of major improvements	\$	1,113,795
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	1,113,795
5. Enter year constructed or acquired	year	2021
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	38
8. Annual value (line 4 divided by line 6)	\$	27,844
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	25,087
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	25,087



Building	2320 S 19th	10,686
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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)	\$	0
2. Total original cost of major improvements	\$	474,423
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	474,423
5. Enter year constructed or acquired	year	2022
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	39
8. Annual value (line 4 divided by line 6)	\$	11,860
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	10,685
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	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	10,685



Building	2320 S 19th	14,308
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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)	\$	0
2. Total original cost of major improvements	\$	635,221
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	635,221
5. Enter year constructed or acquired	year	2023
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	40
8. Annual value (line 4 divided by line 6)	\$	15,880
9. Station's prorata use of building	%	90.10
10. Annual prorated value (product of lines 8 and 9)	\$	14,307
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	\$	0



Type of Occupancy

Location

Value

Questions

Value

13. Annual value for NFFS purposes (line 10 less lines 11 and 12)

\$ 14,307



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

AFR Schedule B (2023)

INDIRECT ADMINISTRATIVE SUPPORT

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

Schedule B

1 [Determine Indirect Administrative Support](#) 2 [Determine Occupancy Values](#) 3 [Schedule B Summary](#)

	2022 data	2023 data
1. Total support activity benefiting station	\$977,231	\$1,041,180
2. Occupancy value	198,469	\$220,316
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)	\$1,175,700	\$1,261,496
6. Please enter an institutional type code for your licensee.	SU	SU

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Financial Reporting Main \ AFR Schedule C

AFR Schedule C (2023)
In-kind Contributions - Services & Other Assets

Schedule C Entire AFR

Schedule C

Note: Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized as revenue in the station's audited financial statements.

	2022 data	Donor Code	2023 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$24,842		\$45,701
A. Legal	\$0		\$0
B. Accounting and/or auditing	BS \$6,500	BS	\$6,750
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	FD \$18,342	FD	\$38,951
Description	Amount		
Digital Media Consultant	\$3,600		
Graphic Design	\$5,651		
Educational Outreach Consultant	\$28,500		
Translator	\$1,200		
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$16,682		\$13,701
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
C. Station operating expenses	FD \$16,682	FD	\$13,701
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$7,700		\$4,000
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	\$0		\$0
C. Local advertising	BS \$7,700	BS	\$4,000
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	\$49,224		\$63,402
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$38,808		\$89,575
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	BS \$24,183	BS	\$42,844
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	FD \$13,855	FD	\$43,529
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$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

		2022 data		Donor Code	2023 data	
M. Other		FD	\$770	FD	\$3,202	
Description	Amount					
Food & Gifts	\$3,202					
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.			\$88,032		\$152,977	

Current Grantee View:
KBTC-TV

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

AFR Schedule D (2023)
In-kind Contributions - Property & Equipment

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

Schedule D

Note: Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized as revenue in the station's audited financial statements.

	2022 data	Donor Code	2023 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	FD	\$6,301
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0
5. Other (specify) (must be eligible as NFFS)	\$0		\$0
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		\$6,301
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$113,450		\$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)	BS \$113,450		\$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.	\$113,450		\$6,301

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KBTC-TV[Financial Reporting>Main](#) \ AFR Schedule E**AFR Schedule E (2023)**
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

	2022 data	2023 data
1. Programming and production	\$2,062,802	\$2,210,833
A. TV CSG	\$463,997	\$941,596
B. TV Interconnection	\$15,068	\$14,083
C. Other CPB Funds	\$224,422	\$38,336
D. All non-CPB Funds	\$1,359,315	\$1,216,818
2. Broadcasting and engineering	\$1,123,948	\$1,111,763
A. TV CSG	\$182,498	\$280,909
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$941,450	\$830,854
3. Program information and promotion	\$200,247	\$328,685
A. TV CSG	\$0	\$54,378
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$200,247	\$274,307

SUPPORT SERVICES

	2022 data	2023 data
4. Management and general	\$1,246,968	\$1,362,531
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,246,968	\$1,362,531
5. Fund raising and membership development	\$1,261,533	\$1,336,523
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,261,533	\$1,336,523
6. Underwriting and grant solicitation	\$31,962	\$35,158
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$31,962	\$35,158
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0

PROGRAM SERVICES

	2022 data	2023 data
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	\$5,927,460	\$6,385,493
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$646,495	\$1,276,883
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$15,068	\$14,083
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$224,422	\$38,336
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$5,041,475	\$5,056,191

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$338,230	\$225,713
9a. Land and buildings	\$0	\$0
9b. Equipment	\$338,230	\$225,713
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$6,265,690	\$6,611,206

Additional Information

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

	2022 data	2023 data
11. Total expenses (direct only)	\$4,550,271	\$4,964,706
12. Total expenses (indirect and in-kind)	\$1,377,189	\$1,420,787
13. Investment in capital assets (direct only)	\$224,780	\$219,412
14. Investment in capital assets (indirect and in-kind)	\$113,450	\$6,301

Current Grantee View:
KBTC-TV

[Financial Reporting_Main](#) \ AFR Schedule F

AFR Schedule F (2023)

Reconciliation

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

	<u>Schedule F</u>
	<u>Schedule F</u>
	2023 data
1. Data from AFR	
a. Schedule A, Line 22	\$4,372,028
b. Schedule B, Line 5	\$1,261,496
c. Schedule C, Line 6	\$152,977
d. Schedule D, Line 8	\$6,301
e. Total from AFR	\$5,792,802

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

	2023 data
2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only	
a. Operating revenues	\$5,792,815
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	\$5,792,815

Reconciliation

	2023 data
3. Difference (line 1 minus line 2)	\$-13
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-13

Description	Amount
Rounding	\$-13

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KBTC-TV[Financial Reporting Main](#) \ AFR Signature Page**AFR Signature Page (2023)**[AFR Signature Page](#) [Entire AFR](#)[AFR Signature Page](#)

Grantee Information	Summary of Non-Federal Financial Support 2023	
Grantee ID:1892		2023 data
Grantee Name:KBTC-TV	1. Direct Revenue (Schedule A)	\$2,926,239
City: Tacoma	2. Indirect Administrative (Schedule B)	\$1,261,496
State: WA	3. In-kind Contributions	
Licensee Type:University	a. Services and Other Assets (Schedule C)	\$63,402
	b. Property and Equipment (Schedule D)	\$6,301
	4. Total Non-Federal Financial Support	\$4,257,438

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2023 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 2023 Financial Reporting Guidelines

Name of Head of Grantee: DeAnne Hamilton
Title: Head of Grantee
Email: dhamilton@batestech.edu
Address: 2320 S 19th Street, , Tacoma, WA 98405
Telephone: 253-680-7702

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 KBTC-TV complied with CPB's Fiscal Year 2023 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2023. Management is responsible for KBTC-TV's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KBTC-TV'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 KBTC-TV'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 KBTC-TV compliance with specified requirements.

In our opinion, KBTC-TV complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2023.

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: Craig Catlin
Title: Independent Accountant
Email: ccatlin@jspcpa.com
Address: Johnson Stone Pagano, 1501 Regent Boulevard - Suite 100, Fircrest, WA 98466
Telephone: 253-566-7070
Audit Agency or Department: Johnson Stone Pagano
City: Fircrest
State: WA

Certified By : DeAnne Hamilton, Head Of Grantee, Executive Director & General Manager, 11/28/2023 12:49:59 PM

Attested By : Craig Catlin, Independent Accountant, Independent Accountant, 11/28/2023 1:32:11 PM

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