

Schedule A  
KUER-FM (1641)  
Salt Lake City, UT

### NFFS Excluded?

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

<b>Source of Income</b>	<b>2022 data</b>	<b>2023 data</b>
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	\$484,732	\$479,969
A. CPB - Community Service Grants	\$436,652	\$463,732
B. CPB - all other funds from CPB	\$46,500	\$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	\$-19,823	\$0
F. Other PBE funds (specify)	\$21,403	\$16,237
Description	Amount	
PBS Utah - KUED	\$16,237	
3. Local boards and departments of education or other local government or agency sources	\$32,924	\$50,773
3.1 NFFS Eligible	\$32,924	\$50,773
A. Program and production underwriting	\$32,924	\$50,773
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	\$37,053	\$63,920
4.1 NFFS Eligible	\$37,053	\$63,920
A. Program and production underwriting	\$37,053	\$63,920
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	\$628,303	\$715,607
5.1 NFFS Eligible	\$615,553	\$715,607
A. Program and production underwriting	\$128,856	\$172,803
B. Grants and contributions other than underwriting	\$0	\$0

C. Appropriations from the licensee	\$486,697	\$542,804
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	\$12,750	\$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	\$12,750	\$0
6. Other state-supported colleges and universities	\$32,937	\$35,640
6.1 NFFS Eligible	\$32,937	\$35,640
A. Program and production underwriting	\$32,937	\$35,640
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	\$50,616	\$71,509

7.1 NFFS Eligible	\$50,616	\$71,509
A. Program and production underwriting	\$50,616	\$71,509
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	\$384,369	\$545,083
8.1 NFFS Eligible	\$403,926	\$545,083
A. Program and production underwriting	\$221,246	\$357,583
B. Grants and contributions other than underwriting	\$182,680	\$187,500
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	\$-19,557	\$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	\$-19,557	\$0
9. Business and Industry	\$1,247,498	\$1,135,843
9.1 NFFS Eligible	\$1,243,898	\$1,129,643
A. Program and production underwriting	\$1,243,898	\$1,129,643
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	\$3,600	\$6,200
A. Rental income	\$3,600	\$6,200
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
10. Memberships and subscriptions (net of membership bad debt expense)	\$2,244,068	\$2,018,329
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$85,883	\$67,105
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.	13,955	13,001
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)	\$100,790	\$114,507
A. Gross special fundraising revenues	\$120,023	\$125,000
B. Direct special fundraising expenses	\$19,233	\$10,493
15. Passive income	\$0	\$35
A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$0	\$35
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	\$31
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	\$31
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	\$-18,727	\$18,268
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")	\$13,276	\$13,976
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$-32,003	\$4,292
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		\$648,459	\$737,199
	<u>2022 data</u>	<u>2023 data</u>	
19.1 Total number of major individual donors	417	436	
20. Other Direct Revenue		\$27,998	\$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)		\$5,920,253	\$5,997,206

[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

	<u>2022 data</u>	<u>2023 data</u>
23. Federal revenue from line 1.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$484,732	\$479,969
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	\$27,998	\$0
27. Other automatic subtractions from total revenue	\$83,182	\$102,097
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	\$19,233	\$10,493
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	\$31
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	\$-18,727	\$18,268
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$3,600	\$6,200

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)	\$-6,807	\$0
K. FMV of high-end premiums (Line 10.1)	\$85,883	\$67,105
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)	<b>\$5,324,341</b>	<b>\$5,415,140</b>

**Comments**

Comment Name Date Status  
**Schedule B WorkSheet**  
**KUER-FM (1641)**  
**Salt Lake City, UT**

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.)	\$213,259,000	\$281,497,000
AFS page or "n/a"	48	52
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$124,975,000	\$140,713,000
AFS page or "n/a"	48	52
<b>Licensee Indirect Costs</b>	<b>\$338,234,000</b>	<b>\$422,210,000</b>
<b>Licensee Direct Costs</b>		
Total Operating expenses	\$6,591,993,000	\$7,228,983,000
AFS page or "n/a"	48	52
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$213,259,000	\$281,497,000
AFS page or "n/a"	48	52
Less: Physical Plant Support (Enter this amount whether or not the	\$124,975,000	\$140,713,000



	2022	2023
station benefits from Physical Plant Support.)		
AFS page or "n/a"	48	52
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$6,253,759,000	\$6,806,773,000
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%5.408491	%6.202792
<b>Step 2 - Identify the Base (Station's Net Direct Expenses)</b>		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$6,393,920	\$6,478,290
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$116,091	\$97,676
AFS page or "n/a"	15	15
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$155,746	\$141,115
AFS page or "n/a"	15	15
Indirect Administrative Support (if included in station's total expenses) - per AFS	\$314,123	\$364,419
AFS page or "n/a"	15	15
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	\$5,807,960	\$5,875,080
<b>Step 3: Apply the Rate to the Base (= total support activity benefiting the station)</b>	\$314,123	\$364,419

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

[View Document](#)

1641\_KUER\_BWA\_fy23.pdf

### Comments

Comment	Name	Date	Status
Occupancy List KUER-FM (1641) Salt Lake City, UT			

**Schedule B Totals**  
**KUER-FM (1641)**  
**Salt Lake City, UT**

Type of Occupancy Location Value

	2022 data	2023 data
1. Total support activity benefiting station	\$314,123	\$364,419
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)	\$314,123	\$364,419
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment Name Date Status

**Schedule C**  
**KUER-FM (1641)**  
**Salt Lake City, UT**

	2022 data	Donor Code	2023 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$28,800		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	OT \$28,800		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$3,450		\$1,500
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	BS \$3,450	BS	\$1,500
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$32,172		\$56,000
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	\$0		\$0
C. Local advertising	BS \$32,172	BS	\$56,000

	2022 data	Donor Code	2023 data
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	\$64,422		\$57,500
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$91,323		\$83,615
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	PB \$35,110	PB	\$36,263
D. Fundraising related activities	BS \$48,213	BS	\$40,417
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	\$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
M. Other	BS \$8,000	BS	\$6,935
Description non-capital equipment	Amount \$6,935		
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.	\$155,745		\$141,115

Comments

Comment	Name	Date	Status
Schedule D KUER-FM (1641) Salt Lake City, UT			

	2022 data	Donor Code	2023 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0
5. Other (specify) (must be eligible as NFFS)	\$		\$0

	2022 data	Donor Code	2023 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
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
a) Exchange transactions	\$		\$0
b) Federal or public broadcasting sources	\$		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0
d) Other (specify)	\$		\$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

Comments

Comment	Name	Date	Status
Schedule E KUER-FM (1641) Salt Lake City, UT			

EXPENSES

(Operating and non-operating)

**PROGRAM SERVICES**

	2022 data	2023 data
1. Programming and production	\$2,821,577	\$2,909,675
A. Restricted Radio CSG	\$109,498	\$0
B. Unrestricted Radio CSG	\$46,296	\$549,713
C. Other CPB Funds	\$429,772	\$0
D. All non-CPB Funds	\$2,236,011	\$2,359,962
2. Broadcasting and engineering	\$616,231	\$431,619
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$616,231	\$431,619
3. Program information and promotion	\$286,659	\$276,761
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0

**PROGRAM SERVICES**

D. All non-CPB Funds

2022 data	2023 data
\$286,659	\$276,761

**SUPPORT SERVICES**

4. Management and general

2022 data	2023 data
\$934,391	\$1,099,778

A. Restricted Radio CSG

\$0	\$0
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B. Unrestricted Radio CSG

\$0	\$0
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C. Other CPB Funds

\$0	\$0
-----	-----

D. All non-CPB Funds

\$934,391	\$1,099,778
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5. Fund raising and membership development

\$1,011,611	\$1,013,560
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A. Restricted Radio CSG

\$0	\$0
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B. Unrestricted Radio CSG

\$0	\$0
-----	-----

C. Other CPB Funds

\$0	\$0
-----	-----

D. All non-CPB Funds

\$1,011,611	\$1,013,560
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6. Underwriting and grant solicitation

\$723,451	\$746,897
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A. Restricted Radio CSG

\$0	\$0
-----	-----

B. Unrestricted Radio CSG

\$0	\$0
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C. Other CPB Funds

\$0	\$0
-----	-----

D. All non-CPB Funds

\$723,451	\$746,897
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7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)

\$0	\$0
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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
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**8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements**

\$6,393,920	\$6,478,290
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A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)

\$109,498	\$0
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B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)

\$46,296	\$549,713
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C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)

\$429,772	\$0
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D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)

\$5,808,354	\$5,928,577
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**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$7,043	\$9,095
9a. Land and buildings	\$0	\$0
9b. Equipment	\$7,043	\$9,095
9c. All other	\$0	\$0
<b>10. Total expenses and investment in capital assets</b> (Sum of lines 8 and 9)	\$6,400,963	\$6,487,385

**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)	\$5,924,051	\$5,972,756
12. Total expenses (indirect and in-kind)	\$469,869	\$505,534
13. Investment in capital assets (direct only)	\$7,043	\$9,095
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

**Comments**

Comment	Name	Date	Status
Schedule F KUER-FM (1641) Salt Lake City, UT			

2023 data

**1. Data from AFR**

a. Schedule A, Line 22	\$5,997,206
b. Schedule B, Line 5	\$364,419
c. Schedule C, Line 6	\$141,115
d. Schedule D, Line 8	\$0
e. Total from AFR	\$6,502,740

**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	\$7,809
b. Non-operating revenues	\$6,494,931

c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$6,502,740

### Reconciliation

<b>3. Difference (line 1 minus line 2)</b>	<b>2023 data</b>
	\$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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- Grantee Information
- **Grantee ID:**1641
- **Grantee Name:**KUER-FM
- **City:** Salt Lake City
- **State:** UT
- **Licensee Type:**University

#### Summary of Non-Federal Financial Support 2023

	<b>2023 data</b>
<b>1. Direct Revenue (Schedule A)</b>	\$5,415,140
<b>2. Indirect Administrative (Schedule B)</b>	\$364,419
<b>3. In-kind Contributions</b>	
<b>a. Services and Other Assets (Schedule C)</b>	\$57,500
<b>b. Property and Equipment (Schedule D)</b>	\$0
<b>4. Total Non-Federal Financial Support</b>	<b>\$5,837,059</b>

### 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:** [REDACTED]
- **Title:** Head of Grantee
- **Email:** [REDACTED]
- **Address:** 101 Wasatch Drive, Room 215, Salt Lake City, UT 84112-1792
- **Telephone:** [REDACTED]

### 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 KUER-FM 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 KUER-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KUER-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 KUER-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 KUER-FM compliance with specified requirements.

In our opinion, KUER-FM 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:** [REDACTED]
- **Title:** Independent Accountant
- **Email:** [REDACTED]
- **Address:** WSRP, LLC, 155 N 400 W Ste 400, Salt Lake City, UT 84103
- **Telephone:** [REDACTED]
- **Audit Agency or Department:** WSRP
- **City:** Salt Lake City
- **State:** UT
-



- **Name of Independent Accountant:** [REDACTED]
- **Title:** Independent Accountant
- **Email:** [REDACTED]
- **Address:** 155 North 400 West, Suite 400, Salt Lake City, UT 84103
- **Telephone:** [REDACTED]
- **Audit Agency or Department:** 155 North 400 West
- **City:** Salt Lake City
- **State:** UT
- 

*Certified By :* [REDACTED], Head Of Grantee, Executive Director, 2/12/2024 3:34:35 PM

*Attested By :* [REDACTED], Independent Accountant, Partner, 2/12/2024 3:17:09 PM

[Signature](#)   [Signature](#)

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