

Current Grantee View:
KBTC-TV

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AFR Schedule A (2022)

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Direct Revenue

Schedule A

NFFS Excluded?

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



Source of Income

2021 data 2022 data 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	\$1,187,524	\$867,331	\$
A. CPB - Community Service Grants	\$730,784	\$819,939	\$
B. CPB - all other funds from CPB (e.g. RTL, Programming Grants)	\$445,488	\$46,153	\$
Variance greater than 25%.			
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$8,752	\$1,239	\$
Variance greater than 25%.			
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0	\$
E. Public broadcasting stations - all payments	\$2,500	\$0	\$
Variance greater than 25%.			
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$563,603	\$490,519	\$
3.1 NFFS Eligible	\$560,353	\$469,525	\$
A. Program and production underwriting	\$4,540	\$4,370	\$
B. Grants and contributions other than underwriting	\$7,500	\$5,000	\$
Variance greater than 25%.			
C. Appropriations from the licensee	\$548,313	\$460,155	\$
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	\$3,250	\$20,994	\$
Variance greater than 25%.			

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	\$20,894	\$
E. Other income ineligible for NFFS inclusion	\$3,250	\$100	\$
Description	Amount	Revision	
Local Production	\$100	\$	
Variance greater than 25%.			
4. State boards and departments of education or other state government or agency sources	\$21,961	\$0	\$
4.1 NFFS Eligible	\$21,461	\$0	\$
Variance greater than 25%.			
A. Program and production underwriting	\$21,461	\$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	\$
4.2 NFFS Ineligible	\$500	\$0	\$
Variance greater than 25%.			
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	\$500	\$0	\$
Variance greater than 25%.			
5. State colleges and universities	\$0	\$11,200	\$
5.1 NFFS Eligible	\$0	\$11,200	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$11,200	\$
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	\$2,750	\$0	\$
7.1 NFFS Eligible	\$2,750	\$0	\$
Variance greater than 25%.			
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$2,750	\$0	\$
Variance greater than 25%.			
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	\$101,079	\$56,805	\$
8.1 NFFS Eligible	\$95,079	\$56,555	\$
Variance greater than 25%.			
A. Program and production underwriting	\$5,813	\$1,170	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$89,266	\$55,385	\$
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		\$6,000	\$250	\$
Variance greater than 25%.				
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		\$6,000	\$250	\$
	Description	Amount	Revision	
	Local Production	\$250	\$	
Variance greater than 25%.				
9. Business and Industry		\$247,492	\$242,891	\$
9.1 NFFS Eligible		\$46,392	\$41,791	\$
A. Program and production underwriting		\$46,392	\$41,791	\$
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	\$201,100	\$
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	\$201,100	\$
	Description	Amount	Revision	
	JIB Compensation	\$200,000	\$	
	Program Guide UW	\$1,100	\$	
10. Memberships and subscriptions (net of membership bad debt expense)		\$2,331,461	\$2,375,533	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$436,109	\$243,228	\$
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	\$
		2021 data	2022 data	
10.3 Total number of contributors.		18,230	18,493	
11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0	\$
		2021 data	2022 data	
11.1 Total number of Friends contributors.		0	0	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)		\$0	\$0	\$
A. Nonprofit subsidiaries involved in telecommunications activities		\$0	\$0	\$
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities		\$0	\$0	\$
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities		\$0	\$0	\$
D. NFFS Ineligible – Other activities unrelated to public broadcasting		\$0	\$0	\$
Form of Revenue				
		2021 data	2022 data	Revision
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		\$75,913	\$1	\$
A. Interest and dividends (other than on endowment funds)		\$1	\$1	\$
B. Royalties		\$0	\$0	\$
C. PBS or NPR pass-through copyright royalties		\$75,912	\$0	\$
Variance greater than 25%.				
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		\$159,156	\$200,943	\$
	2021 data	2022 data		
19.1 Total number of major individual donors	82	103		
Variance greater than 25%.				
20. Other Direct Revenue		\$134,172	\$199,882	\$
Description		Amount	Revision	
Leases		\$197,270	\$	
Exclusion Description	Amount	Revision		
Rentals of studio space, equipment, tower, parking space	\$197,270	\$		
Misc Reimbursements		\$2,612	\$	
Exclusion Description	Amount	Revision		
Refunds, rebates, reimbursements and insurance proceeds	\$2,612	\$		
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)		\$4,825,111	\$4,445,105	\$

[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

	2021 data	2022 data	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$1,187,524	\$867,331	\$
Variance greater than 25%.			
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$20,894	\$
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$134,172	\$199,882	\$
Variance greater than 25%.			
27. Other automatic subtractions from total revenue	\$646,959	\$444,678	\$
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)	\$210,850	\$201,450	\$
K. FMV of high-end premiums (Line 10.1)	\$436,109	\$243,228	\$
Variance greater than 25%.			
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)	\$2,856,456	\$2,912,320	\$

Current Grantee View:
KBTC-TV

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AFR Schedule B (2022)
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)

	2021	2022	Revision
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"	0	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"	0	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"	0	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"	0	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"	0	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)	\$5,787,183	\$5,927,460	\$
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$278,655	\$249,006	\$
AFS page or "n/a"	0	12	
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$80,285	\$88,032	\$
AFS page or "n/a"	0	N/A	
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$1,138,111	\$1,175,707	\$
AFS page or "n/a"	0	11	
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$0	\$

	2021	2022	Revision
AFS page or "n/a"	0	N/A	
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$0	\$
AFS page or "n/a"	0	N/A	
Station's Net Direct Expenses	\$4,290,132	\$4,414,715	\$
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$949,654	\$977,231	\$
Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.]	View Document	1892_KBTC_BWA_fy22.pdf	

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Occupancy

Schedule B

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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	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 5.09	Acres 0
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.	\$ 35364	\$ 0
3. Land value (product of lines 1 and 2)	\$ 180002.76	\$ 0
4. Rate of return on the land	% 13	% 0
5. Annual value before deductions (product of lines 3 and 4)	\$ 23400.3588	\$ 0
6. Payments made to landowner as part of a lease or rental agreement	\$ 0	\$ 0
7. Payments received from others as part of a sublease or rental agreement	\$ 0	\$ 0
8. Annual value for NFFS purposes (line 5 less lines 6 and 7)	\$ 23400.3588	\$ 0

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 On File	Appraiser Designation Appraiser	Date 01/01/1950
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Building	2320 S 19th	32,977
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Annual Value Computations for buildings and tower facilities

Questions	Value	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)	\$ 1561811	\$ 0
2. Total original cost of major improvements	\$ 0	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 1561811	\$ 0
5. Enter year constructed or acquired	year 2001	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 19	years 0
8. Annual value (line 4 divided by line 6)	\$ 39045	\$ 0

Type of Occupancy	Location	Value	Value
Questions		Value	Value
9. Station's prorata use of building		% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)		% 32977.407	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 32977.407	\$ 0



Building	2320 S 19th	6,886
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Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 326121	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 326121	\$ 0
5. Enter year constructed or acquired	year 2002	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 20	years 0
8. Annual value (line 4 divided by line 6)	\$ 8153	\$ 0
9. Station's prorata use of building	% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)	% 6886.0238	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 6886.0238	\$ 0



Building	2320 S 19th	631
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Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 29913	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 1	\$ 0
4. Total non federal value of building/improvements	\$ 29912	\$ 0
5. Enter year constructed or acquired	year 2004	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 22	years 0
8. Annual value (line 4 divided by line 6)	\$ 747	\$ 0
9. Station's prorata use of building	% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)	% 630.9162	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 630.9162	\$ 0



Building	2320 S 19th	154
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Annual Value Computations for buildings and tower facilities

Questions	Value	Value
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Type of Occupancy	Location	Value	Value
Questions		Value	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	\$ 0
2. Total original cost of major improvements		\$ 7303	\$ 0
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 7303	\$ 0
5. Enter year constructed or acquired		year 2008	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction		years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation		years 26	years 0
8. Annual value (line 4 divided by line 6)		\$ 182	\$ 0
9. Station's prorata use of building		% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)		% 153.7172	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 153.7172	\$ 0

Building

2320 S 19th

2,415

Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 114375	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 114375	\$ 0
5. Enter year constructed or acquired	year 2009	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 27	years 0
8. Annual value (line 4 divided by line 6)	\$ 2859	\$ 0
9. Station's prorata use of building	% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)	% 2414.7114	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 2414.7114	\$ 0

Building

2320 S 19th

5,094

Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 241260	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 241260	\$ 0
5. Enter year constructed or acquired	year 2010	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 28	years 0
8. Annual value (line 4 divided by line 6)	\$ 6031	\$ 0
9. Station's prorata use of building	% 84.46	% 0

Type of Occupancy	Location	Value	Value
Questions		Value	Value
10. Annual prorated value (product of lines 8 and 9)		% 5093.7826	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 5093.7826	\$ 0

Building

2320 S 19th

31,064

Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 1471168	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 1471168	\$ 0
5. Enter year constructed or acquired	year 2011	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 29	years 0
8. Annual value (line 4 divided by line 6)	\$ 36779	\$ 0
9. Station's prorata use of building	% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)	% 31063.5434	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 31063.5434	\$ 0

Building

2320 S 19th

147

Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 6977	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 6977	\$ 0
5. Enter year constructed or acquired	year 2019	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 37	years 0
8. Annual value (line 4 divided by line 6)	\$ 174	\$ 0
9. Station's prorata use of building	% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)	% 146.9604	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 146.9604	\$ 0

Building

2412 S 19th

62,168

Annual Value Computations for buildings and tower facilities

Questions	Value	Value
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Type of Occupancy	Location	Value	Value
Questions		Value	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)		\$ 22668428	\$ 0
2. Total original cost of major improvements		\$ 0	\$ 0
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 22668428	\$ 0
5. Enter year constructed or acquired		year 2016	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction		years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation		years 34	years 0
8. Annual value (line 4 divided by line 6)		\$ 566710	\$ 0
9. Station's prorata use of building		% 10.97	% 0
10. Annual prorated value (product of lines 8 and 9)		% 62168.087	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 62168.087	\$ 0



Building	2320 S 19th	23,517
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Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 1113795	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 1113795	\$ 0
5. Enter year constructed or acquired	year 2021	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 39	years 0
8. Annual value (line 4 divided by line 6)	\$ 27844	\$ 0
9. Station's prorata use of building	% 84.46	% 0
10. Annual prorated value (product of lines 8 and 9)	% 23517.0424	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 23517.0424	\$ 0



Building	2320 S 19th	10,017
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Annual Value Computations for buildings and tower facilities

Questions	Value	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	\$ 0
2. Total original cost of major improvements	\$ 474423	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 474423	\$ 0
5. Enter year constructed or acquired	year 2022	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 40	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 40	years 0
8. Annual value (line 4 divided by line 6)	\$ 11860	\$ 0
9. Station's prorata use of building	% 84.46	% 0



Type of Occupancy

Location

Value

Questions

Value

Value

10. Annual prorated value (product of lines 8 and 9)	% 10016.956	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 10016.956	\$ 0



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AFR Schedule B (2022)
INDIRECT ADMINISTRATIVE SUPPORT

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

Schedule B

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

	2021 data	2022 data	
1. Total support activity benefiting station	\$949,654	\$977,231	\$
2. Occupancy value	188,452	\$198,469	\$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)	\$1,138,106	\$1,175,700	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

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In-kind Contributions - Services & Other Assets

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.

	2021 data	Donor Code	2022 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$12,315		\$24,842	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	BS \$6,500	BS	\$6,500	\$
C. Engineering	\$0		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	FD \$5,815	FD	\$18,342	\$
Description	Amount		Revision	
Graphic & Creative Design	\$5,042		\$	
Professional Training	\$6,100		\$	
Translator	\$7,200		\$	
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$2,551		\$16,682	\$
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 \$2,051	FD	\$16,682	\$
D. Other (see specific line item instructions in Guidelines before completing)	FD \$500		\$0	\$
Variance greater than 25%.				
3. OTHER SERVICES (must be eligible as NFFS)	\$23,400		\$7,700	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0	\$
C. Local advertising	BS \$23,400	BS	\$7,700	\$
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	\$38,266		\$49,224	\$
Variance greater than 25%.				
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$42,019		\$38,808	\$
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 \$19,081	BS	\$24,183	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$

	2021 data		Donor Code	2022 data	Revision
F. Local productions	FD	\$22,650	FD	\$13,855	\$
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	FD	\$288	FD	\$770	\$
	Description	Amount			Revision
	Food/Gifts	\$770			\$
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.		\$80,285		\$88,032	\$

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AFR Schedule D (2022)

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In-kind Contributions - Property & Equipment

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.

	2021 data	Donor Code	2022 data	Revision
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	\$
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	\$		\$113,450	\$
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)	\$	BS	\$113,450	\$
Description Used Digital Equipment	Amount \$113,450		Revision \$	
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	\$

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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

	2021 data	2022 data	Revision
1. Programming and production	\$1,911,676	\$2,062,802	\$
A. TV CSG	\$286,115	\$463,997	\$
B. TV Interconnection	\$13,823	\$15,068	\$
C. Other CPB Funds	\$204,101	\$224,422	\$
D. All non-CPB Funds	\$1,407,637	\$1,359,315	\$
2. Broadcasting and engineering	\$1,148,885	\$1,123,948	\$
A. TV CSG	\$0	\$182,498	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$39,105	\$0	\$
D. All non-CPB Funds	\$1,109,780	\$941,450	\$
3. Program information and promotion	\$207,708	\$200,247	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$207,708	\$200,247	\$

SUPPORT SERVICES

	2021 data	2022 data	Revision
4. Management and general	\$1,213,086	\$1,246,968	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,213,086	\$1,246,968	\$
5. Fund raising and membership development	\$1,238,804	\$1,261,533	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,238,804	\$1,261,533	\$
6. Underwriting and grant solicitation	\$67,024	\$31,962	\$

PROGRAM SERVICES

	2021 data	2022 data	Revision
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$67,024	\$31,962	\$
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	\$
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	\$5,787,183	\$5,927,460	\$
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$286,115	\$646,495	\$
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$13,823	\$15,068	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$243,206	\$224,422	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$5,244,039	\$5,041,475	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2021 data	2022 data	Revision
9. Total capital assets purchased or donated	\$332,626	\$338,230	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$332,626	\$338,230	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$6,119,809	\$6,265,690	\$

Additional Information

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

	2021 data	2022 data	Revision
11. Total expenses (direct only)	\$4,568,787	\$4,550,271	\$
12. Total expenses (indirect and in-kind)	\$1,218,396	\$1,377,189	\$
13. Investment in capital assets (direct only)	\$332,626	\$224,780	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$113,450	\$

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AFR Schedule F (2022)

Reconciliator

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

Schedule F

	2022 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$4,445,105	\$0
b. Schedule B, Line 5	\$1,175,700	\$0
c. Schedule C, Line 6	\$88,032	\$0
d. Schedule D, Line 8	\$113,450	\$0
e. Total from AFR	\$5,822,287	\$5,822,287

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

2022 data Revision

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

a. Operating revenues	\$5,822,294	\$5,822,294
b. Non-operating revenues	\$0	\$0
c. Other revenue	\$0	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$5,822,294	\$5,822,294

Reconciliation

2022 data Revision

3. Difference (line 1 minus line 2)	\$-7	\$-7
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-7	\$-7

Description	Amount	Revision
Rounding	\$-7	\$

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Grantee Information

Summary of Non-Federal Financial Support 2022

		2022 data
Grantee ID:1892		
Grantee Name:KBTC-TV	1. Direct Revenue (Schedule A)	\$2,912,320
City: Tacoma	2. Indirect Administrative (Schedule B)	\$1,175,700
State: WA	3. In-kind Contributions	
Licensee Type:University	a. Services and Other Assets (Schedule C)	\$49,224
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$4,137,244

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2022 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 2022 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 2022 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2022. 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,30,2022.

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, 12/15/2022 12:52:03 PM

Attested By : Craig Catlin, Independent Accountant, Independent Accountant, 12/15/2022 12:50:03 PM

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