

Grantee's Call Letters:	<b>KUNI-FM</b>
Grantee ID:	<b>1394</b>
City:	<b>Cedar Falls</b>
State:	<b>IA</b>
AFR Reporting Year:	<b>2022</b>

## **Instructions for completing this Annual Financial Report (AFR)**

**1. Schedules A through F and Other Details Worksheet:** Enter the data in the appropriate column and save each Schedule accordingly. All total fields will be automatically calculated and brought forward to the appropriate lines of Schedule F and the Signature Page.

### **2. Signature Page:**

- a)** Update the Signature Page with the Head of Grantee and Independent Accountant's information.
- b)** Update the certification and attestation language of the Signature Page with the grantee name and fiscal year dates.
- c)** Review the summary of Non-Federal Financial Support on the Signature Page.
- d)** The Head of Grantee and the Independent Accountant must complete the certification and attestation options on the Signature Page.

**3. The Head of Grantee and the Independent Accountant must sign a hard copy of the Signature Page.**

**4. Return this file electronically as an email attachment with a pdf of the signed signature page and a copy of the audited financial statements.**

**5. Mail the signed hard copy to:**

**Corporation for Public Broadcasting  
Attn: SD/SGA  
401 Ninth St. NW  
Third Floor  
Washington, DC 20004-2129**

# AFR Schedule A - Radio

## Source of Income

2022

### 1. Amounts provided directly by federal government agencies

\$ 9,991 subtotal

- A. Grants for facilities and other capital purposes
- B. Department of Education
- C. Department of Health and Human Services
- D. National Endowment for the Arts and Humanities
- E. National Science Foundation
- F. Other Federal Funds (specify) - see Other Details worksheet

3,891
6,100

### 2. Amounts provided by Public Broadcasting Entities

\$ 291,069 subtotal

- A. CPB - Community Service Grants
- B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)
- C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.
- D. NPR - all payments except pass-through payments. See Guidelines for details.
- E. Public broadcasting stations - all payments
- F. Other PBE funds (specify) - see Other Details worksheet

223,941
31,602
21,245
14,281

### 3. Local boards and departments of education or other local government or agency sources

\$ 15,856 subtotal

#### 3.1 NFFS Eligible

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Appropriations from the licensee
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- E. Gifts and grants received through a capital campaign but not for facilities and equipment
- F. Other income eligible as NFFS (specify) - see Other Details worksheet

15,856
15,856
-

#### 3.2 NFFS Ineligible

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - see Other Details worksheet

-
-

### 4. State boards and departments of education or other state government or agency sources

\$ 116,375 subtotal

#### 4.1 NFFS Eligible

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Appropriations from the licensee
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- E. Gifts and grants received through a capital campaign but not for facilities and equipment
- F. Other income eligible as NFFS (specify) - see Other Details worksheet

116,375
1,152
115,223

#### 4.2 NFFS Ineligible

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - see Other Details worksheet

-
-

**5. State colleges and universities**

\$ 10,714 subtotal

**5.1 NFFS Eligible**

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Appropriations from the licensee
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- E. Gifts and grants received through a capital campaign but not for facilities and equipment
- F. Other income eligible as NFFS (specify) - **see Other Details worksheet**

8,010
8,010
-

**5.2 NFFS Ineligible**

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - **see Other Details worksheet**

2,704
2,704

**6. Other state-supported colleges and universities**

\$ - subtotal

**6.1 NFFS Eligible**

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Appropriations from the licensee
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- E. Gifts and grants received through a capital campaign but not for facilities and equipment
- F. Other income eligible as NFFS (specify) - **see Other Details worksheet**

-
-

**6.2 NFFS Ineligible**

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - **see Other Details worksheet**

-
-

**7. Private colleges and universities**

\$ 25,764 subtotal

**7.1 NFFS Eligible**

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Appropriations from the licensee
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- E. Gifts and grants received through a capital campaign but not for facilities and equipment
- F. Other income eligible as NFFS (specify) - **see Other Details worksheet**

25,764
25,764
-

**7.2 NFFS Ineligible**

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - **see Other Details worksheet**

-
-

**8. Foundations and nonprofit associations****8.1 NFFS Eligible**

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- D. Gifts and grants received through a capital campaign but not for facilities and equipment
- E. Other income eligible as NFFS (specify) - **see Other Details worksheet**

**8.2 NFFS Ineligible**

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - **see Other Details worksheet**

**9. Business and Industry****9.1 NFFS Eligible**

- A. Program and production underwriting
- B. Grants and contributions other than underwriting
- C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)
- D. Gifts and grants received through a capital campaign but not for facilities and equipment
- E. Other income eligible as NFFS (specify) - **see Other Details worksheet**

**9.2 NFFS Ineligible**

- A. Rental income
- B. Fees for services
- C. Licensing fees (not royalties - see instructions for Line 15)
- D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)
- E. Other income ineligible for NFFS inclusion (specify) - **see Other Details worksheet**

**10. Memberships and subscriptions****10.1 NFFS Exclusion** - Fair Market Value of high-end premiums that are not of insubstantial value**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)**10.3** Total number of contributors**11. Revenue from Friends groups less any revenue included on line 10****11.1** Total number of contributors**12. Subsidiaries and other activities unrelated to public broadcasting (see instructions)**

- A. Nonprofit subsidiaries involved in telecommunications activities
- B. **NFFS Ineligible** - Nonprofit subsidiaries **not** involved in telecommunications activities
- C. **NFFS Ineligible** - For-profit subsidiaries regardless of the nature of its activities
- D. **NFFS Ineligible** - Other activities unrelated to public broadcasting

**Form of Revenue****2022****13. Auction revenue**

- A. Gross auction revenue
- B. Direct auction expenses

**14. Special fundraising activities**

- A. Gross special fundraising revenues
- B. Direct special fundraising expenses

\$ 267,286 subtotal

257,746

166,010

91,736

-

9,540

1,200

8,340

\$ 388,484 subtotal

334,668

329,264

5,404

-

53,816

52,366

1,450

\$ 1,125,620

14,792

8,891

\$

\$ - subtotal

\$ - subtotal

\$ - subtotal

**15. Passive income**

- A. Interest and dividends (other than on endowment funds)
- B. Royalties (not Licensing fees)
- C. PBS or NPR pass-through copyright royalties

	\$	6,866	subtotal
6,866			

**16. Gains and losses on investments, charitable trusts and gift annuities and sales of other assets (other than endowment funds)**

- A. Gains from sales of property and equipment (do not report losses\_
- B. Realized gains/losses on investments (other than endowment funds)
- C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)

	\$	(46,407)	subtotal
4,050			
20,038			
(70,495)			

**17. Endowment revenue**

- A. Contributions to endowment principal
- B. Interest and dividends on endowment funds
- C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g. "-1,765")
- D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g. "-1,765")

	\$	-	subtotal

**18. Gifts and grants from individuals raised through a capital campaign or restricted for facilities and equipment**

- A. Facilities and equipment
- B. Other (specify) - see Other Details worksheet

	\$	-	subtotal
-			

**19. Gifts and bequests from major individual donors**

- 19.1 Total number of major individual donors

	\$	443,478	
213			

**20. Other Direct Revenue (specify) - see Other Details worksheet**

\$ -

**21. Proceeds from the FCC Spectrum auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases**

- A. Proceeds from sale in spectrum auction
- B. Interest and dividends earned on spectrum auction related revenue
- C. Payments from spectrum auction speculators
- D. Channel sharing and spectrum leases revenues
- E. Spectrum repacking funds

	\$	-	subtotal

**22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)**

\$ 2,655,096 TOTAL

**Adjustments to Revenue**

2022

**23. Federal revenue from line 1**

9,991

**24. Public broadcasting revenue from line 2**

291,069

**25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18.A)**

-

**26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria**

-

**27. Other automatic subtractions from total revenue**

34,445

- A. Auction Expenses - limited to the lesser of lines 13A or 13B
- B. Special fundraising event expenses - limited to the lesser of lines 14A or 14B
- C. Gains from sales of property and equipment - line 16A
- D. Realized gains/losses on investments (other than endowment funds) - line 16B
- E. Unrealized investment and actuarial gains/losses (other than endowment funds) - line 16C
- F. Realized and unrealized net investment gains/losses on endowment funds - line 17C, 17D
- G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)
- H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)
- I. Licensing fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)
- J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)
- K. FMV of high-end premiums (Line 10.1)
- L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)
- M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)
- N. Proceeds from spectrum auction and related revenues Line 21

-
-
4,050
20,038
(70,495)
-
53,566
-
-
12,494
14,792
-
-
-

**28. Total Direct Nonfederal Financial Support (Line 22 less lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)**

2,319,591 TOTAL

# AFR Schedule B (Tab 1)

## Standard Method

Enter values and text in white boxes - gray boxes are calculated automatically

2022

### Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)

\$ 18,146,749

AFS page or "n/a"

24

Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)

\$ 26,448,363

AFS page or "n/a"

24

**Licensee Indirect Costs**

\$ 44,595,112

**Licensee Direct Costs**

Total Operating Expenses

\$ 247,355,872

AFS page or "n/a"

24

Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)

\$ 18,146,749

AFS page or "n/a"

24

Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)

\$ 26,448,363

AFS page or "n/a"

24

**Licensee's Direct Costs (=Total operating expenses minus both Institutional Support and Physical Plant Support)**

\$ 202,760,760

**Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)**

21.993956%

### Step 2 - Identify the Base (Station's Net Direct Expenses)

**Station's Total Operating Expenses (from Schedule E, Line 8)**

\$ 3,729,983

Less: Depreciation and Amortization - from station's AFS (if applicable)

\$ 90,865

AFS page or "n/a"

28

In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)

\$ -

AFS page or "n/a"

Indirect Administrative Support (if included in station's total expenses) - per AFS

\$ 671,422

AFS page or "n/a"

28

Expenses for non-broadcast activities and UBIT-per AFS (if applicable)

AFS page or "n/a"

Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))

\$ 20,242

AFS page or "n/a"

18

**Station's Net Direct Expenses**

\$ 2,947,454.00

**Step 3: Apply the Rate to the Base (= total support activity benefiting the station)**

\$ 648,262

## AFR Schedule B (Tab 2)

### Occupancy Value

If you need additional occupancy forms, copy rows 7:24 and paste below. Be sure to carry the total of all of the forms over to Tab 3, Line 2.

2022

**Type of Occupancy:** Building

**Location:** Communication Arts Center

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)		\$270,141
2. Total original cost of major improvements		\$0
3. Subtract federal and CPB fund used in construction or improvements		\$0
4. Total non federal value of building/improvements		\$270,141
5. Enter year constructed or acquired	year	2003
6. Estimated useful life of building/improvements from date of acquisition or construction	years	30
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	11
8. Annual value (line 4 divided by line 6)		\$9,005
9. Station's prorata use of building	percentage	100.00%
10. Annual prorated value (product of lines 8 and 9)		\$9,005
11. Payments made to building as part of the lease or rental agreement		\$0
12. Payments received 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)		\$9,005

**Type of Occupancy:** Land**Location:** Cerro Gordo County

1. Land area (in acres)
2. Unit value per acre
3. Land value
4. Rate of return on the land
5. Annual value before deductions
6. Payments made to landowner as part of a sublease or rental agreement
7. Payments received from others as a part of a sublease or rental agreement
8. Annual value for NFFS purposes (line 10 less lines 11 and 12)

2.57
\$ 10,000.00
\$25,700
16%
\$4,112
\$0
\$0
\$4,112

**Type of Occupancy:** Land**Location:** Schrock Road

1. Land area (in acres)
2. Unit value per acre
3. Land value
4. Rate of return on the land
5. Annual value before deductions
6. Payments made to landowner as part of a sublease or rental agreement
7. Payments received from others as a part of a sublease or rental agreement
8. Annual value for NFFS purposes (line 10 less lines 11 and 12)

7.00
\$ 9,000.00
\$63,000
16%
\$10,080
\$0
\$0
\$10,080

**Type of Occupancy:** Land**Location:** NIACC Campus

1. Land area (in acres)
2. Unit value per acre
3. Land value
4. Rate of return on the land
5. Annual value before deductions
6. Payments made to landowner as part of a sublease or rental agreement
7. Payments received from others as a part of a sublease or rental agreement
8. Annual value for NFFS purposes (line 10 less lines 11 and 12)

2.57
\$ 25,000.00
\$64,250
16%
\$10,280
\$0
\$0
\$10,280



# AFR Schedule B (Tab 3)

## Summary

	2022
1. Total support activity benefitting station	\$ 648,262
2. Occupancy value	\$ 33,477
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$ 10,316
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$ -
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$ 671,422
6. Please enter an institutional type code for your licensee.	SU

# AFR Schedule C

2022

## 1. PROFESSIONAL SERVICES (must be eligible as NFFS)

\$ - subtotal

- A. Legal
- B. Accounting and/or auditing
- C. Engineering
- D. Other professionals (see specific line item instructions Guidelines before completing) - **see Other Details worksheet**

-

## 2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)

\$ - subtotal

- A. Annual rental value of space (studios, offices, or tower facilities)
- B. Annual value of land used for locating a station-owned transmission tower
- C. Station operating expenses
- D. Other (see specific line item instructions in Guidelines before completing) - **see Other Details worksheet**

-

## 3. OTHER SERVICES (must be eligible as NFFS)

\$ - subtotal

- A. ITV or educational radio
- B. State public broadcasting agencies (APBC, FL-DOE, NYN, eTech Ohio, PPTN)
- C. Local advertising
- D. National advertising


## 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

\$ - TOTAL

## 5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS

\$ - subtotal

- A. Compact discs, records, tapes and cassettes
- B. Exchange transactions
- C. Federal or public broadcasting sources
- D. Fundraising related activities
- E. ITV or education radio outside the allowable scope of approved activities
- F. Local productions
- G. Program supplements
- H. Programs that are nationally distributed
- I. Promotional items
- J. Regional organization allocations of program services
- K. State PB agency allocations other than those allowed on line 3(b)
- L. Services that would not need to be purchased if not donated
- M. Other (specify) - **see Other Details worksheet**

-

## 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.

\$ - TOTAL

## AFR Schedule D

		2022	
1. Land (must be eligible as NFFS)	\$		
2. Building (must be eligible as NFFS)	\$		
3. Equipment (must be eligible as NFFS)	\$		
4. Vehicle(s) (must be eligible as NFFS)	\$		
5. Other (specify) (must be eligible as NFFS) - see Other Details worksheet	\$	-	
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	\$	-	TOTAL
<hr/>			
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$	-	subtotal
A. Exchange transactions			
B. Federal or public broadcasting sources			
C. TV only - property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment			
D. Other (specify) - see Other Details worksheet		-	
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.	\$	-	TOTAL

# AFR Schedule E - Radio

## EXPENSES

(Operating and non-operating)

### PROGRAM SERVICES

2022

<b>1. Programming and productions</b>	\$	1,262,034
A. Restricted Radio CSG		59,591
B. Unrestricted Radio CSG		126,191
C. Other CPB Funds		176,785
D. All Non-CPB Funds		899,467
<b>2. Broadcasting and engineering</b>	\$	706,227
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		38,159
C. Other CPB Funds		-
D. All Non-CPB Funds		668,068
<b>3. Program information and promotion</b>	\$	41,598
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		-
D. All Non-CPB Funds		41,598

### SUPPORT SERVICES

2022

<b>4. Management and general</b>	\$	984,217
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		1,458
D. All Non-CPB Funds		982,759
<b>5. Fundraising and membership development</b>	\$	482,116
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		30,144
D. All Non-CPB Funds		451,972
<b>6. Underwriting and grant solicitation</b>	\$	162,926
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		-
D. All Non-CPB Funds		162,926

**7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)**

\$	90,865
A. Restricted Radio CSG	-
B. Unrestricted Radio CSG	-
C. Other CPB Funds	-
D. All Non-CPB Funds	90,865

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

\$ 3,729,983 TOTAL

- A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)
- B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)
- C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)
- D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)

59,591
164,350
208,387
3,297,655

**INVESTMENT IN CAPITAL ASSETS****Cost of capital assets purchased or donated****2022****9. Total capital assets purchased or donated**

\$ 33,680 subtotal

- 9a. Land and buildings
- 9b. Equipment
- 9c. All other

0
33,680
0

**10. Total expenses and investment in capital assets (Sum of lines 8 and 9)**

\$ 3,763,663 TOTAL

**Additional Information**

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

**2022**

11. Total expenses (direct only)
12. Total expenses (indirect and in-kind)
13. Investment in capital assets (direct only)
14. Investment in capital assets (indirect and in-kind only)

\$	3,058,561
\$	671,422
\$	33,680
\$	-

# AFR Schedule F

2022

## 1. Data from AFR

a. Schedule A, Line 22	\$	2,655,096	
b. Schedule B, Line 5	\$	671,422	
c. Schedule C, line 6	\$	-	
d. Schedule D, line 8	\$	-	
e. Total from AFR	\$	3,326,518	TOTAL

## Choose Your Reporting Model

☐ FASB

☒ GASB A

☐ GASB B

2022

## 2. FASB

a. Total support and revenue - without donor restrictions	\$		
b. Total support and revenue - with donor restrictions	\$		
c. Total support and revenue - other	\$	-	
d. Total from AFS, lines 2a-2c	\$	-	TOTAL

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

a. Operating revenues	\$	3,312,493	
b. Non-operating revenues	\$	14,025	
c. Other revenue	\$	-	
d. Capital grants, gifts and appropriations (if not included above)	\$	-	
e. Total From AFS, lines 2a-2d	\$	3,326,518	TOTAL

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

a. Charges for services	\$		
b. Operating grants and contributions	\$		
c. Capital grants and contributions	\$		
d. Other revenues	\$		
e. Total From AFS, lines 2a-2d	\$	-	TOTAL

## Reconciliation

2022

3. Difference (line 1 minus line 2)	\$	0
4. If the amount on line 3 is not equal to \$0, list the reconciling items (specify) - see Other Details worksheet	\$	-

Please explain any difference reported on line 3:

[illegible]

Sch. A, line 5.2.E.		Sch. A, line 8.2.E.	
Desc.	Amount	Desc.	Amount
UW sponsorship-exchange portion	2,704	UW sponsorship-exchange portion	3,884
		Donation from Friends of KUNI rec'd via Iowa Public Radio	4,456
<b>Total</b>	2,704	<b>Total</b>	8,340



<b>Sch. A, line 9.2.E.</b>		<b>Sch. B, Worksheet II, line 1b.7</b>	
<b>Desc.</b>	<b>Amount</b>	<b>Desc.</b>	<b>Amount</b>
UW sponsorship-exchange portion	1,450	Communication Arts Center	11
<b>Total</b>	1,450	<b>Total</b>	11

## AFR Signature Page

Grantee Information		Summary of Non-Federal Financial Support 2022	
Grantee ID:	1394		072
Grantee Name:	KUNI-FM	1. Direct Revenue (Schedule A)	\$2,319,591
City:	Cedar Falls	2. Indirect Administrative (Schedule B)	\$671,422
State:	IA	3. In-kind Contributions	
Licensee Type:		a. Services and Other Assets (Schedule C)	\$0
		b. Property and Equipment (Schedule D)	\$0
		4. Total Non-Federal Financial Support	\$2,991,013

### 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, to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcastings Fiscal Year 2022 Financial Reporting Guidelines.

Name of Head of Grantee: Myrna Johnson  
Title: Head of Grantee  
Email: mjohnson@iowapublicradio.org  
Address: 2111 Grand Avenue, Des Moines, IA 50312  
Telephone: 515-725-1702

### Independent Accountant

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KUNI-FM 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 KUNI-FM's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KUNI-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 KUNI-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 KUNI-FM compliance with specified requirements.

In our opinion, KUNI-FM 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 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: Roger Nearmyer  
Title: Independent Accountant  
Email: roger@nearmyercpa.com  
Address: 6200 Aurora Avenue, Suite 402W, Urbandale, IA 50322-2800  
Telephone: 515-276-7000  
Audit Agency or Department: Nearmyer & Associates, P.C.  
City: Urbandale  
State: IA

Certification:

Head of Grantee

Date:

3/17/23

Attestation:

Independent Accountant

Date:

# AFR Signature Page

Grantee Information		Summary of Non-Federal Financial Support 2022	
Grantee ID:	1394		2022
Grantee Name:	KUNI-FM	1. Direct Revenue (Schedule A)	\$2,319,591
City:	Cedar Falls	2. Indirect Administrative (Schedule B)	\$671,422
State:	IA	3. In-kind Contributions	
Licensee Type:		a. Services and Other Assets (Schedule C)	\$0
		b. Property and Equipment (Schedule D)	\$0
		4. Total Non-Federal Financial Support	\$2,991,013

## 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, to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting Fiscal Year 2022 Financial Reporting Guidelines.

Name of Head of Grantee: Myrna Johnson  
Title: Head of Grantee  
Email: mjohnson@iowapublicradio.org  
Address: 2111 Grand Avenue, Des Moines, IA 50312  
Telephone: 515-725-1702

## Independent Accountant

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KUNI-FM 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 KUNI-FM's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KUNI-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 KUNI-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 KUNI-FM compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, KUNI-FM 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 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: Roger Nearmyer  
Title: Independent Accountant  
Email: roger@nearmyercpa.com  
Address: 6200 Aurora Avenue, Suite 402W, Urbandale, IA 50322-2800  
Telephone: 515-276-7000  
Audit Agency or Department: Nearmyer & Associates, P.C.  
City: Urbandale  
State: IA

Certification:

Date:

Attestation:

Head of Grantee

Independent Accountant

Date:

03/17/23