

Schedule A  
WOI-FM(1393)  
Des Moines, IA

### NFFS Excluded?

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

| Source of Income  |          | 2022 data | 2023 data   |
|---|----------|-----------|-------------|
| 1. Amounts provided directly by federal government agencies   |          | \$9,991   | \$24,831    |
| 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   |          | \$3,891   | \$0         |
| E. National Science Foundation  |          | \$0       | \$0         |
| F. Other Federal Funds (specify)  |          | \$6,100   | \$24,831    |
| Description   | Amount   |           |             |
| Underwriting contracts with federal agency  | \$17,862 |           |             |
| Tower rent  | \$6,969  |           |             |
| 2. Amounts provided by Public Broadcasting Entities   |          | \$151,664 | \$1,366,984 |
| A. CPB - Community Service Grants   |          | \$84,536  | \$945,710   |
| B. CPB - all other funds from CPB   |          | \$31,602  | \$296,847   |
| 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  |          | \$21,245  | \$97,226    |
| F. Other PBE funds (specify)  |          | \$14,281  | \$27,201    |
| Description   | Amount   |           |             |
| Underwriting contracts with PBEs  | \$23,806 |           |             |
| Tower rent  | \$3,395  |           |             |
| 3. Local boards and departments of education or other local government or agency sources  |          | \$15,856  | \$41,736    |
| 3.1 NFFS Eligible   |          | \$15,856  | \$40,429    |
| A. Program and production underwriting  |          | \$15,856  | \$40,429    |
| 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       | \$1,307     |
| 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       | \$1,307     |
| Description   | Amount   |           |             |
| Unqualified sponsorships - digital, podcast, newsletter, etc.   | \$1,307  |           |             |
| 4. State boards and departments of education or other state government or agency sources  |          | \$116,375 | \$12,125    |
| 4.1 NFFS Eligible   |          | \$116,375 | \$11,925    |
| A. Program and production underwriting  |          | \$1,152   | \$11,925    |
| 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)  |          | \$115,223 | \$0         |
| 4.2 NFFS Ineligible   |          | \$0       | \$200       |
| 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       | \$200       |
| Description   | Amount   |           |             |
| Unqualified sponsorships - digital, podcast, newsletter, etc.   | \$200    |           |             |
| 5. State colleges and universities  |          | \$43,993  | \$118,189   |
| 5.1 NFFS Eligible   |          | \$43,993  | \$92,930    |

|   |           |  |  |
|---|-----------|--|--|
| A. Program and production underwriting  | \$43,993  | \$92,930   |  |
| B. Grants and contributions other than underwriting   | \$0       | \$0  |  |
| C. Appropriations from the licensee   | \$0       | \$0  |  |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0       | \$0  |  |
| E. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0       | \$0  |  |
| F. Other income eligible as NFFS (specify)  | \$0       | \$0  |  |
| 5.2 NFFS Ineligible   | \$0       | \$25,259   |  |
| 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       | \$25,259   |  |
| <div> <div>Description</div> <div>Unqualified sponsorships - digital, podcast, newsletter, etc.</div> </div>                    |           | <div> <div>Amount</div> <div>\$25,259</div> </div> |  |
| 6. Other state-supported colleges and universities  | \$0       | \$603  |  |
| 6.1 NFFS Eligible   | \$0       | \$603  |  |
| A. Program and production underwriting  | \$0       | \$603  |  |
| 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  | \$25,764  | \$88,831   |  |
| 7.1 NFFS Eligible   | \$25,764  | \$84,211   |  |
| A. Program and production underwriting  | \$25,764  | \$84,211   |  |
| 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       | \$4,620  |  |
| 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       | \$4,620  |  |
| <div> <div>Description</div> <div>Unqualified sponsorships - digital, podcast, newsletter, etc.</div> </div>                    |           | <div> <div>Amount</div> <div>\$4,620</div> </div>  |  |
| 8. Foundations and nonprofit associations   | \$261,630 | \$1,159,389  |  |
| 8.1 NFFS Eligible   | \$257,746 | \$1,102,699  |  |
| A. Program and production underwriting  | \$166,010 | \$495,870  |  |
| B. Grants and contributions other than underwriting   | \$91,736  | \$278,829  |  |
| C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0       | \$200,000  |  |
| D. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0       | \$128,000  |  |
| E. Other income eligible as NFFS (specify)  | \$0       | \$0  |  |
| 8.2 NFFS Ineligible   | \$3,884   | \$56,690   |  |
| A. Rental income  | \$0       | \$1,465  |  |
| 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  |                                 | \$3,884     | \$55,225    |
| <div>DescriptionAmount</div> Unqualified sponsorships - digital, podcast, newsletter, etc. \$50,225  |                                 |             |             |
| Friends of KUNI donation \$5,000   |                                 |             |             |
| 9. Business and Industry   |                                 | \$337,357   | \$1,032,529 |
| 9.1 NFFS Eligible  |                                 | \$301,390   | \$986,430   |
| A. Program and production underwriting   |                                 | \$295,986   | \$957,434   |
| B. Grants and contributions other than underwriting  |                                 | \$5,404     | \$28,996    |
| 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  |                                 | \$35,967    | \$46,099    |
| A. Rental income   |                                 | \$34,517    | \$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  |                                 | \$1,450     | \$46,099    |
| <div>DescriptionAmount</div> Unqualified sponsorships - digital, podcast, newsletter, etc. \$46,099  |                                 |             |             |
| 10. Memberships and subscriptions (net of membership bad debt expense)   |                                 | \$1,124,469 | \$3,569,525 |
| 10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value  |                                 | \$14,792    | \$33,455    |
| 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         |
| 10.3 Total number of contributors.   | 2022 data 8,8082023 data 22,851 |             |             |
| 11. Revenue from Friends groups less any revenue included on line 10   |                                 | \$0         | \$0         |
| 11.1 Total number of Friends contributors.   | 2022 data 02023 data 0          |             |             |
| 12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)  |                                 | \$0         | \$0         |
| A. Nonprofit subsidiaries involved in telecommunications activities  |                                 | \$0         | \$0         |
| B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities  |                                 | \$0         | \$0         |
| C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities  |                                 | \$0         | \$0         |
| D. NFFS Ineligible – Other activities unrelated to public broadcasting   |                                 | \$0         | \$0         |
| Form of Revenue  |                                 |             |             |
|  |                                 | 2022 data   | 2023 data   |
| 13. Auction revenue (see instructions for Line 13)   |                                 | \$0         | \$0         |
| A. Gross auction revenue   |                                 | \$0         | \$0         |
| B. Direct auction expenses   |                                 | \$0         | \$0         |
| 14. Special fundraising activities (see instructions for Line 14)  |                                 | \$0         | \$272,812   |
| A. Gross special fundraising revenues  |                                 | \$0         | \$276,766   |
| B. Direct special fundraising expenses   |                                 | \$0         | \$3,954     |
| 15. Passive income   |                                 | \$4,668     | \$19,098    |
| A. Interest and dividends (other than on endowment funds)  |                                 | \$4,668     | \$19,098    |
| B. Royalties   |                                 | \$0         | \$0         |
| C. PBS or NPR pass-through copyright royalties   |                                 | \$0         | \$0         |
| 16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)  |                                 | \$-6,568    | \$1,023     |
| A. Gains from sales of property and equipment (do not report losses)   |                                 | \$185       | \$0         |
| B. Realized gains/losses on investments (other than endowment funds)   |                                 | \$0         | \$1,007     |
| C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)  |                                 | \$-6,753    | \$16        |
| 17. Endowment revenue  |                                 | \$0         | \$660,380   |
| A. Contributions to endowment principal  |                                 | \$0         | \$606,650   |
| B. Interest and dividends on endowment funds   |                                 | \$0         | \$42,059    |
| C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")  |                                 | \$0         | \$-573      |
| D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")  |                                 | \$0         | \$12,244    |
| 18. Capital fund contributions from individuals (see instructions)   |                                 | \$0         | \$2,775,569 |
| A. Facilities and equipment (except funds received from federal or public broadcasting sources)  |                                 | \$0         | \$588,389   |
| B. Other   |                                 | \$0         | \$2,187,180 |
| <div>DescriptionAmount</div> Restricted for journalism positions, training programs and unrestricted campaign donations \$2,187,180  |                                 |             |             |
| 19. Gifts and bequests from major individual donors  |                                 | \$607,005   | \$1,646,374 |

|   | 2022 data   | 2023 data    |                          |
|---|-------------|--------------|--------------------------|
| 19.1 Total number of major individual donors  | 214         | 631          |                          |
| 20. Other Direct Revenue  |             |              | \$8,952 \$6,282          |
| <div><div>Description</div><div>Sale of premium items</div><div>Amount</div><div>\$19,139</div></div>   |             |              |                          |
| <div><div>Exclusion Description</div><div>Sale of premiums</div><div>Amount</div><div>\$19,139</div></div>  |             |              |                          |
| C-band reimbursement  |             |              | \$8,948                  |
| <div><div>Exclusion Description</div><div>Refunds, rebates, reimbursements and insurance proceeds</div><div>Amount</div><div>\$8,948</div></div>                      |             |              |                          |
| Miscellaneous revenue   |             |              | \$593                    |
| <div><div>Exclusion Description</div><div>Revenue from non-broadcast activities that fail to meet exception criteria</div><div>Amount</div><div>\$593</div></div>     |             |              |                          |
| License transfer loss of endowment  |             |              | \$-22,398                |
| <div><div>Exclusion Description</div><div>Revenue from non-broadcast activities that fail to meet exception criteria</div><div>Amount</div><div>\$-22,398</div></div> |             |              |                          |
| 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)  |             |              | \$2,701,156 \$12,800,234 |
| <a href="#">Click here to view all NFFS Eligible revenue on Lines 3 through 9.</a>  |             |              |                          |
| <a href="#">Click here to view all NFFS Ineligible revenue on Lines 3 through 9.</a>  |             |              |                          |
| Adjustments to Revenue  |             |              |                          |
|   | 2022 data   | 2023 data    |                          |
| 23. Federal revenue from line 1.  | \$9,991     | \$24,831     |                          |
| 24. Public broadcasting revenue from line 2.  | \$151,664   | \$1,366,984  |                          |
| 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   | \$8,952     | \$6,282      |                          |
| 27. Other automatic subtractions from total revenue   | \$48,075    | \$184,278    |                          |
| 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         | \$3,954      |                          |
| C. Gains from sales of property and equipment – line 16a  | \$185       | \$0          |                          |
| D. Realized gains/losses on investments (other than endowment funds) – line 16b   | \$0         | \$1,007      |                          |
| E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c   | \$-6,753    | \$16         |                          |
| F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d  | \$0         | \$11,671     |                          |
| G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)   | \$34,517    | \$1,465      |                          |
| 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)  | \$5,334     | \$132,710    |                          |
| K. FMV of high-end premiums (Line 10.1)   | \$14,792    | \$33,455     |                          |
| 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)                 | \$2,482,474 | \$11,217,859 |                          |

| Comments   |                |            |                 |
|--|----------------|------------|-----------------|
| Comment  | Name           | Date       | Status          |
| Grant with NEH was completed in FY22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22. In addition to FY23 award, Iowa Public Radio also received WOI-FM's FY22 unexpended CSG funds of \$196,480 from Iowa State University. | Molly McWilson | 12/13/2023 | Comment for CPB |
| Implementation grant revenue for FY23 based on expenditures incurred.  | Molly McWilson | 12/13/2023 | Comment for CPB |

| Comment   | Name           | Date       | Status          |
|---|----------------|------------|-----------------|
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, and full-year of wages and benefits for NPR Midwest Hub position.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22. The number and dollar amount of underwriting contracts by source varies year-to-year. For FY23, there were fewer contracts with PBEs, but the average revenue per contract remained consistent. Increased rent due to sub-lease income with PBE and studio rentals. | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| The majority of unqualified sponsorship contracts were not allocated from Iowa Public Radio to WOI-FM in FY22. Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, all revenue recognized by Iowa Public Radio is now reported on the WOI-FM AFR.   | Molly McWilson | 12/13/2023 | Note            |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22. The number and dollar amount of underwriting contracts by source varies year-to-year. For FY23, there were more contracts with state agencies, but the average revenue per contract remained consistent.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Iowa Public Radio did not receive a general fund appropriation from the State of Iowa for FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| The majority of unqualified sponsorship contracts were not allocated from Iowa Public Radio to WOI-FM in FY22. Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, all revenue recognized by Iowa Public Radio is now reported on the WOI-FM AFR.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22. The number and dollar amount of underwriting contracts by source varies year-to-year. For FY23, there were fewer contracts with state colleges and universities, and the average revenue per contract decreased.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| The majority of unqualified sponsorship contracts were not allocated from Iowa Public Radio to WOI-FM in FY22. Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, all revenue recognized by Iowa Public Radio is now reported on the WOI-FM AFR.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| No contracts with other state-supported colleges and universities in FY22. One underwriting contract from this source was sold in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| The majority of unqualified sponsorship contracts were not allocated from Iowa Public Radio to WOI-FM in FY22. Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, all revenue recognized by Iowa Public Radio is now reported on the WOI-FM AFR.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.   | Molly McWilson | 12/13/2023 | Comment for CPB |

| Comment  | Name           | Date       | Status          |
|--|----------------|------------|-----------------|
| Comprehensive campaign launched in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Comprehensive campaign launched in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| The majority of unqualified sponsorship contracts were not allocated from Iowa Public Radio to WOI-FM in FY22. Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, all revenue recognized by Iowa Public Radio is now reported on the WOI-FM AFR. Donations from the friends group formerly consolidated with KUNI(1394) will continue to be excluded from WOI-FM's NFFS until the balance of friend's net assets as of 6/30/22 has been excluded. Additions to net assets | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22. Donations from business and industry varies from year-to-year based on grants solicited and awarded, and the number of employer matching gift requests received.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Rental agreements with cell companies were retained by Iowa State University. WOI-FM will no longer receive revenue from these contracts.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| The majority of unqualified sponsorship contracts were not allocated from Iowa Public Radio to WOI-FM in FY22. Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, all revenue recognized by Iowa Public Radio is now reported on the WOI-FM AFR.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Loss on uncollectible underwriting of \$2,555 as reported on the Statement of Activities has been net against underwriting revenue on line 9.1.a of Schedule A.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Includes vehicle donations and two special events host by/on behalf of Iowa Public Radio in FY23. Vehicle donations of \$260,037 are reported net of third party selling expenses in the audited financial statements, and are included on the line titled contributions and memberships.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, and investment of excess cash in money market fund.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| No property or equipment sold in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Varies based on market for the types of investments held and balance invested.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Comprehensive campaign launched in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Endowment earnings were not allocated from Iowa Public Radio to WOI-FM in FY22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Endowment earnings were not allocated from Iowa Public Radio to WOI-FM in FY22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Endowment earnings were not allocated from Iowa  | Molly McWilson | 12/13/2023 | Comment for CPB |

| Comment  | Name           | Date       | Status          |
|--|----------------|------------|-----------------|
| Public Radio to WOI-FM in FY22.  |                |            |                 |
| Comprehensive campaign launched in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Comprehensive campaign launched in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Sales of premium items were not allocated from Iowa Public Radio to WOI-FM in FY22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, and varies based on the number of donors who opt to receive a premium during the year and mix of branded and non-branded premiums offered.   | Molly McWilson | 1/5/2024   | Comment for CPB |
| An endowment fund for which the Organization believed was included in the license transfer was ultimately retained by the UI Foundation. The license transfer loss of endowment line on the statement of activities reflects the loss recognized to write-off the receivable of the endowment fund. This amount has not previously been reported as revenue or included in NFFS in a previous Annual Financial Report. | Kelly Edmister | 1/8/2024   | Comment for CPB |
| Schedule B WorkSheet<br>WOI-FM(1393)<br>Des Moines, IA   |                |            |                 |

Comments

| Comment  | Name | Date | Status |
|--|------|------|--------|
| Occupancy List<br>WOI-FM(1393)<br>Des Moines, IA |      |      |        |

| Type of Occupancy                                   | Location | Value |
|---|----------|-------|
| Schedule B Totals<br>WOI-FM(1393)<br>Des Moines, IA |          |       |

|  | 2022 data | 2023 data |
|--|-----------|-----------|
| 1. Total support activity benefiting station   | \$468,500 | \$0       |
| 2. Occupancy value   | 0         | \$0       |
| 3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.                             | \$15,292  | \$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) | \$453,208 | \$0       |
| 6. Please enter an institutional type code for your licensee.  | SU        |           |

Comments

| Comment                                      | Name | Date | Status |
|--|------|------|--------|
| Schedule C<br>WOI-FM(1393)<br>Des Moines, IA |      |      |        |

|  | 2022 data | Donor Code | 2023 data |
|--|-----------|------------|-----------|
| 1. PROFESSIONAL SERVICES (must be eligible as NFFS)  | \$        |            | \$0       |
| A. Legal   | \$        |            | \$0       |
| B. Accounting and/or auditing  | \$        |            | \$0       |
| C. Engineering   | \$        |            | \$0       |
| D. Other professionals (see specific line item instructions in Guidelines before completing) | \$        |            | \$0       |
| 2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)                                   | \$        |            | \$0       |
| A. Annual rental value of space (studios, offices, or tower facilities)                      | \$        |            | \$0       |
| B. Annual value of land used for locating a station-owned transmission tower                 | \$        |            | \$0       |
| C. Station operating expenses  | \$        |            | \$0       |
| D. Other (see specific line item instructions in Guidelines before completing)               | \$        |            | \$0       |
| 3. OTHER SERVICES (must be eligible as NFFS)   | \$        |            | \$0       |
| A. ITV or educational radio  | \$        |            | \$0       |
| B. State public broadcasting agencies  | \$        |            | \$0       |
| C. Local advertising   | \$        |            | \$0       |
| D. National advertising  | \$        |            | \$0       |

|   | 2022 data | Donor<br>Code | 2023 data |
|---|-----------|---------------|-----------|
| 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               | \$        |               | \$0       |
| 5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS   | \$        |               | \$0       |
| A. Compact discs, records, tapes and cassettes  | \$        |               | \$0       |
| B. Exchange transactions  | \$        |               | \$0       |
| C. Federal or public broadcasting sources   | \$        |               | \$0       |
| D. Fundraising related activities   | \$        |               | \$0       |
| E. ITV or educational radio outside the allowable scope of approved activities  | \$        |               | \$0       |
| F. Local productions  | \$        |               | \$0       |
| G. Program supplements  | \$        |               | \$0       |
| H. Programs that are nationally distributed   | \$        |               | \$0       |
| I. Promotional items  | \$        |               | \$0       |
| J. Regional organization allocations of program services  | \$        |               | \$0       |
| K. State PB agency allocations other than those allowed on line 3(b)  | \$        |               | \$0       |
| L. Services that would not need to be purchased if not donated  | \$        |               | \$0       |
| M. Other  | \$        |               | \$0       |
| 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. | \$        |               | \$0       |

## Comments

| Comment                                      | Name | Date | Status |
|--|------|------|--------|
| Schedule D<br>WOI-FM(1393)<br>Des Moines, IA |      |      |        |

|  | 2022 data | Donor<br>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       |
| 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<br>WOI-FM(1393)<br>Des Moines, IA |      |      |        |

| EXPENSES<br>(Operating and non-operating) |                                      |             |             |
|---|--------------------------------------|-------------|-------------|
| PROGRAM SERVICES                          |                                      | 2022 data   | 2023 data   |
| +   | 1. Programming and production        | \$1,018,968 | \$4,080,930 |
|   | A. Restricted Radio CSG              | \$68,214    | \$189,624   |
|   | B. Unrestricted Radio CSG            | \$42,352    | \$756,086   |
|   | C. Other CPB Funds                   | \$252,001   | \$112,600   |
|   | D. All non-CPB Funds                 | \$656,401   | \$3,022,620 |
| +   | 2. Broadcasting and engineering      | \$737,850   | \$2,233,623 |
|   | A. Restricted Radio CSG              | \$0         | \$0         |
|   | B. Unrestricted Radio CSG            | \$0         | \$0         |
|   | C. Other CPB Funds                   | \$0         | \$0         |
|   | D. All non-CPB Funds                 | \$737,850   | \$2,233,623 |
| +   | 3. Program information and promotion | \$41,598    | \$161,732   |
|   | A. Restricted Radio CSG              | \$0         | \$0         |
|   | B. Unrestricted Radio CSG            | \$0         | \$0         |
|   | C. Other CPB Funds                   | \$0         | \$15,223    |
|   | D. All non-CPB Funds                 | \$41,598    | \$146,509   |
| SUPPORT SERVICES                          |                                      | 2022 data   | 2023 data   |



| PROGRAM SERVICES |   | 2022 data   | 2023 data   |
|------------------|---|-------------|-------------|
| +                | 4. Management and general   | \$776,032   | \$1,061,265 |
|                  | A. Restricted Radio CSG   | \$0         | \$0         |
|                  | B. Unrestricted Radio CSG   | \$0         | \$0         |
|                  | C. Other CPB Funds  | \$1,458     | \$500       |
|                  | D. All non-CPB Funds  | \$774,574   | \$1,060,765 |
| +                | 5. Fund raising and membership development  | \$471,496   | \$1,202,195 |
|                  | A. Restricted Radio CSG   | \$0         | \$0         |
|                  | B. Unrestricted Radio CSG   | \$0         | \$0         |
|                  | C. Other CPB Funds  | \$30,144    | \$144,524   |
|                  | D. All non-CPB Funds  | \$441,352   | \$1,057,671 |
| +                | 6. Underwriting and grant solicitation  | \$138,615   | \$578,115   |
|                  | A. Restricted Radio CSG   | \$0         | \$0         |
|                  | B. Unrestricted Radio CSG   | \$0         | \$0         |
|                  | C. Other CPB Funds  | \$0         | \$24,000    |
|                  | D. All non-CPB Funds  | \$138,615   | \$554,115   |
| +                | 7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6) | \$136,101   | \$0         |
|                  | A. Restricted Radio CSG   | \$0         | \$0         |
|                  | B. Unrestricted Radio CSG   | \$0         | \$0         |
|                  | C. Other CPB Funds  | \$0         | \$0         |
|                  | D. All non-CPB Funds  | \$136,101   | \$0         |
| +                | 8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements              | \$3,320,660 | \$9,317,860 |
|                  | A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)                    | \$68,214    | \$189,624   |
|                  | B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)                  | \$42,352    | \$756,086   |
|                  | C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)                         | \$283,603   | \$296,847   |
|                  | D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)                       | \$2,926,491 | \$8,075,303 |

## INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

|  | 2022 data   | 2023 data   |
|--|-------------|-------------|
| 9. Total capital assets purchased or donated                               | \$0         | \$357,744   |
| 9a. Land and buildings   | \$0         | \$0         |
| 9b. Equipment  | \$0         | \$357,744   |
| 9c. All other  | \$0         | \$0         |
| 10. Total expenses and investment in capital assets (Sum of lines 8 and 9) | \$3,320,660 | \$9,675,604 |

## 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)                        | \$2,867,452 | \$9,317,860 |
| 12. Total expenses (indirect and in-kind)               | \$453,208   | \$0         |
| 13. Investment in capital assets (direct only)          | \$0         | \$357,744   |
| 14. Investment in capital assets (indirect and in-kind) | \$0         | \$0         |

## Comments

| Comment  | Name           | Date       | Status          |
|--|----------------|------------|-----------------|
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22. In addition to FY23 award, Iowa Public Radio also received WOI-FM's FY22 unexpended CSG funds of \$196,480 from Iowa State University, which were spent in FY23. | Molly McWilson | 12/13/2023 | Comment for CPB |
| Fiscal stabilization funds spent in FY22. Implementation grant funds spent in FY23.  | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, allocation of depreciation to functional categories, and additional facilities cost in FY23 due to campus space agreements.                                      | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22, and  | Molly McWilson | 12/13/2023 | Comment for CPB |

| Comment   | Name           | Date       | Status          |
|---|----------------|------------|-----------------|
| allocation of depreciation to functional categories.  |                |            |                 |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.                         | Molly McWilson | 12/13/2023 | Comment for CPB |
| Implementation grant funds spent in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Implementation grant funds spent in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.                         | Molly McWilson | 12/13/2023 | Comment for CPB |
| allocation of depreciation to functional categories, and additional facilities cost in FY23 due to campus space agreements. |                |            |                 |
| Implementation grant funds spent in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.                         | Molly McWilson | 12/13/2023 | Comment for CPB |
| Implementation grant funds spent in FY23.   | Molly McWilson | 12/13/2023 | Comment for CPB |
| Due to consolidation of KUNI(1394) and KSUI(1400) to the remaining entity WOI-FM effective 6/30/22.                         | Molly McWilson | 12/13/2023 | Comment for CPB |
| Depreciation was allocated to functional categories in FY23.  | Molly McWilson | 12/13/2023 | Comment for CPB |

Schedule F  
WOI-FM(1393)  
Des Moines, IA

2023 data

1. Data from AFR

a. Schedule A, Line 22

\$12,800,234

b. Schedule B, Line 5

\$0

c. Schedule C, Line 6

\$0

d. Schedule D, Line 8

\$0

e. Total from AFR

\$12,800,234

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. FASB

a. Total support and revenue - without donor restrictions

\$9,219,747

b. Total support and revenue - with donor restrictions

\$3,605,440

c. Total support and revenue - other

\$0

d. Total from AFS, lines 2a-2c

\$12,825,187

Reconciliation

2023 data

3. Difference (line 1 minus line 2)

\$-24,953

4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.

\$-24,953

Description

Amount

Loss on uncollectible uw (9.1.A)

\$-2,555

License transfer loss of endowment

\$-22,398

Comments

| Comment  | Name           | Date     | Status          |
|--|----------------|----------|-----------------|
| Loss on uncollectible underwriting accounts have been offset against program and production underwriting on line 9.1.A to reduce NFFS.   | Molly McWilson | 1/5/2024 | Comment for CPB |
| An endowment fund for which the Organization believed was included in the license transfer was ultimately retained by the UI Foundation. The license transfer loss of endowment line on the statement of activities reflects the loss recognized to write-off the receivable of the endowment fund. This amount has not previously been reported as revenue or included in NFFS in a previous Annual Financial Report. | Kelly Edmister | 1/8/2024 | Comment for CPB |