

Grantee's Call Letters:	KSUI-FM
Grantee ID:	1400
City:	Iowa City
State:	IA
AFR Reporting Year:	2022

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

\$ 271,561 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**

	204,433
	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

\$ 68,275 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**

65,675
65,675
-

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**

2,600
2,600

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

\$ 261,894 subtotal

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

257,745

166,009

91,736

-

4,149

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

265

3,884

9. Business and Industry

\$ 278,558 subtotal

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

277,108

271,704

5,404

-

1,450

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

1,450

10. Memberships and subscriptions

\$ 1,127,610

10.1 NFFS Exclusion - Fair Market Value of high-end premiums that are not of insubstantial value

14,792

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

8,797

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)**

\$ - subtotal

- 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**

\$ - subtotal

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

14. Special fundraising activities

\$ - subtotal

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

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

\$ 3,495 subtotal

3,495

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)

\$ (32,166) subtotal

(11,153)
(21,013)

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")

\$ 24,118 subtotal

20,048
(25,928)
29,998

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

\$ 447,934

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)

\$ 2,619,265 TOTAL

Adjustments to Revenue**2022****23. Federal revenue from line 1**

9,991

24. Public broadcasting revenue from line 2

271,561

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

(5,105)

27. Other automatic subtractions from total revenue

- 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

-
-
-
(11,153)
(21,013)
4,070
265
-
-
-
7,934
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)

2,342,818 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.)

\$ 56,547,000

AFS page or "n/a"

20

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

\$ 94,595,000

AFS page or "n/a"

20

Licensee Indirect Costs

\$ 151,142,000

Licensee Direct Costs

Total Operating Expenses

\$ 4,042,722,000

AFS page or "n/a"

20

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

\$ 56,547,000

AFS page or "n/a"

20

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

\$ 94,595,000

AFS page or "n/a"

20

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

\$ 3,891,580,000

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

3.883821%

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

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

\$ 2,929,492

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

\$ 50,018

AFS page or "n/a"

24

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

\$ 110,775

AFS page or "n/a"

24

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))

\$ -

AFS page or "n/a"

Station's Net Direct Expenses

\$ 2,768,699.00

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

\$ 107,531

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: 710 S Clinton St

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)		\$247,266
2. Total original cost of major improvements		\$1,123,611
3. Subtract federal and CPB fund used in construction or improvements		\$0
4. Total non federal value of building/improvements		\$1,370,877
5. Enter year constructed or acquired	year	1998
6. Estimated useful life of building/improvements from date of acquisition or construction	years	25
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	1
8. Annual value (line 4 divided by line 6)		\$54,835
9. Station's prorata use of building	percentage	40.00%
10. Annual prorated value (product of lines 8 and 9)		\$21,934
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)		\$21,934

AFR Schedule B (Tab 3)

Summary

2022	
1. Total support activity benefitting station	\$ 107,531
2. Occupancy value	\$ 21,934
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$ 18,690
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)	\$ 110,775
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

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

1. Programming and productions	\$	1,226,083
A. Restricted Radio CSG		54,400
B. Unrestricted Radio CSG		134,071
C. Other CPB Funds		174,096
D. All Non-CPB Funds		863,516
2. Broadcasting and engineering	\$	532,352
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		15,962
C. Other CPB Funds		-
D. All Non-CPB Funds		516,390
3. Program information and promotion	\$	41,598
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		-
D. All Non-CPB Funds		41,598

SUPPORT SERVICES

2022

4. Management and general	\$	485,797
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		1,458
D. All Non-CPB Funds		484,339
5. Fundraising and membership development	\$	485,700
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		30,144
D. All Non-CPB Funds		455,556
6. Underwriting and grant solicitation	\$	107,944
A. Restricted Radio CSG		-
B. Unrestricted Radio CSG		-
C. Other CPB Funds		-
D. All Non-CPB Funds		107,944

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

\$	50,018
A. Restricted Radio CSG	-
B. Unrestricted Radio CSG	-
C. Other CPB Funds	-
D. All Non-CPB Funds	50,018

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

\$ 2,929,492 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)

54,400
150,033
205,698
2,519,361

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

2022

9. Total capital assets purchased or donated

\$ - subtotal

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

0
0
0

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

\$ 2,929,492 TOTAL

Additional Information

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

2022

11. Total expenses (direct only)

\$ 2,818,717

12. Total expenses (indirect and in-kind)

\$ 110,775

13. Investment in capital assets (direct only)

\$ -

14. Investment in capital assets (indirect and in-kind only)

\$ -

AFR Schedule F

2022

1. Data from AFR

a. Schedule A, Line 22	\$	2,619,265	
b. Schedule B, Line 5	\$	110,775	
c. Schedule C, line 6	\$	-	
d. Schedule D, line 8	\$	-	
e. Total from AFR	\$	2,730,040	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	\$	2,734,328	
b. Non-operating revenues	\$	(4,288)	
c. Other revenue	\$	-	
d. Capital grants, gifts and appropriations (if not included above)	\$	-	
e. Total From AFS, lines 2a-2d	\$	2,730,040	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:

Sch. A, line 1.F.	Sch. A, line 2.F.	Sch. A, line 4.1.F.
Desc. Amount	Desc. Amount	Desc. Amount
UW contract w/federal agency6,100	UW contracts w/PBEs14,281	State of IA appropriation115,223
Total6,100	Total14,281	Total115,223

Sch. A, line 5.2.E.		Sch. A, line 8.2.E.	
Desc.	Amount	Desc.	Amount
UW sponsorship-exchange portion	2,600	UW sponsorship-exchange portion	3,884
Total	2,600	Total	3,884

Sch. A, line 9.2.E.		Sch. B, Worksheet II, line 1b.7	
Desc.	Amount	Desc.	Amount
UW sponsorship-exchange portion	1,450	710 S Clinton	1
Total	1,450	Total	1

AFR Signature Page

Grantee Information		Summary of Non-Federal Financial Support 2022	
Grantee ID:	1400		2022
Grantee Name:	KSUI-FM	1. Direct Revenue (Schedule A)	\$2,342,818
City:	Iowa City	2. Indirect Administrative (Schedule B)	\$110,775
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	\$2,453,593

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

In our opinion, KSUI-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

Attestation:

Independent Accountant

Date:

3/17/23

Date:

AFR Signature Page

Grantee Information		Summary of Non-Federal Financial Support 2022	
Grantee ID:	1400		2022
Grantee Name:	KSUI-FM	1. Direct Revenue (Schedule A)	\$2,342,818
City:	Iowa City	2. Indirect Administrative (Schedule B)	\$110,775
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	\$2,453,593

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 KSUI-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 KSUI-FM's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KSUI-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 KSUI-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 KSUI-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, KSUI-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@nearmyer CPA.com
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Telephone: 515-276-7000
Audit Agency or Department: Nearmyer & Associates, P.C.
City: Urbandale
State: IA

Certification:

Head of Grantee

Attestation:

Independent Accountant

Date:

Date:

03/17/2023