

Subtotal A
 *NFFS Eligible
 *NFFS Ineligible

NFFS Excluded:
 *NFFS Eligible
 *NFFS Ineligible

Source of Income

	2023	2022	Variance
1. Amounts provided directly by federal government agencies	\$42,913	\$0	\$
A. Grants for facilities and other capital purposes	\$0	\$0	\$
B. Department of Education	\$0	\$0	\$
C. Department of Health and Human Services	\$0	\$0	\$
D. National Endowment for the Arts and Humanities	\$0	\$0	\$
E. National Science Foundation	\$0	\$0	\$
F. Other Federal Funds (specify)	\$42,913	\$0	\$
Variance greater than 25%.			
2. Amounts provided by Public Broadcasting Entities	\$92,475	\$87,227	\$
A. CPB - Community Service Grants	\$86,981	\$87,227	\$
B. CPB - all other funds from CPB	\$3,994	\$0	\$
Variance greater than 25%.			
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	\$0	\$0	\$
F. Other PBE funds (specify)	\$1,500	\$0	\$
Variance greater than 25%.			
3. Local boards and departments of education or other local government or agency sources	\$0	\$580	\$
3.1 NFFS Eligible	\$0	\$580	\$
A. Program and production underwriting	\$0	\$580	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
3.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$

B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
4. State boards and departments of education or other state government or agency sources	\$57,156	\$58,333	\$
4.1 NFFS Eligible	\$57,156	\$58,333	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$57,156	\$58,333	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
4.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
5. State colleges and universities	\$8,411	\$8,071	\$
5.1 NFFS Eligible	\$8,411	\$8,071	\$
A. Program and production underwriting	\$8,411	\$8,071	\$
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	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$

6. Other state-supported colleges and universities	\$0	\$0	\$
6.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
6.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
7. Private colleges and universities	\$0	\$3,744	\$
7.1 NFFS Eligible	\$0	\$3,744	\$
A. Program and production underwriting	\$0	\$3,744	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
7.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
8. Foundations and nonprofit associations	\$48,782	\$27,286	\$
8.1 NFFS Eligible	\$48,582	\$27,286	\$
Variance greater than 25%.			
A. Program and production underwriting	\$15,758	\$27,286	\$

Variance greater than 25%.

B. Grants and contributions other than underwriting	\$32,734	\$0	\$
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Variance greater than 25%.

C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$90	\$0	\$
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Variance greater than 25%.

D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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E. Other income eligible as NFFS (specify)	\$0	\$0	\$
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8.2 NFFS Ineligible	\$200	\$0	\$
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Variance greater than 25%.

A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion	\$200	\$0	\$
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Variance greater than 25%.

9. Business and Industry	\$80,433	\$71,559	\$
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9.1 NFFS Eligible	\$80,433	\$71,559	\$
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A. Program and production underwriting	\$80,428	\$71,559	\$
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B. Grants and contributions other than underwriting	\$5	\$0	\$
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Variance greater than 25%.

C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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E. Other income eligible as NFFS (specify)	\$0	\$0	\$
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9.2 NFFS Ineligible	\$0	\$0	\$
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A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
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10. Memberships and subscriptions (net of membership bad debt expense)	\$194,824	\$175,140	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$3,070	\$4,228	\$

Variance greater than 25%.

10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$5,775	\$4,296	\$
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	2022 data	2023 data	
10.3 Total number of contributors.	1,313	1,316	

Variance greater than 25%.

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
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	2022 data	2023 data	
11.1 Total number of Friends contributors.	0	0	

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$
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A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0	\$
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B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0	\$
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C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0	\$
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D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0	\$
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Form of Revenue

13. Auction revenue (see instructions for Line 13)	\$0	\$0	\$
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A. Gross auction revenue	\$0	\$0	\$
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B. Direct auction expenses	\$0	\$0	\$
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14. Special fundraising activities (see instructions for Line 14)	\$0	\$0	\$
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A. Gross special fundraising revenues	\$0	\$0	\$
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B. Direct special fundraising expenses	\$0	\$0	\$
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15. Passive income	\$7,192	\$8,662	\$
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A. Interest and dividends (other than on endowment funds)	\$7,192	\$8,662	\$
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B. Royalties	\$0	\$0	\$
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C. PBS or NPR pass-through copyright royalties	\$0	\$0	\$
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16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$-20,856	\$9,602	\$
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A. Gains from sales of property and equipment (do not report losses)	\$0	\$0	\$
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B. Realized gains/losses on investments (other than endowment funds)	\$545	\$-1,835	\$
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Variance greater than 25%.

C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than	\$-21,401	\$11,437	\$
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endowment funds)

Variance greater than 25%.

17. Endowment revenue	\$0	\$0	\$
A. Contributions to endowment principal	\$0	\$0	\$
B. Interest and dividends on endowment funds	\$0	\$0	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
18. Capital fund contributions from individuals (see instructions)	\$-183	\$-1,058	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$-183	\$-1,058	\$

Variance greater than 25%.

B. Other	\$0	\$0	\$
19. Gifts and bequests from major individual donors	\$115,391	\$121,747	\$
	2022 data	2023 data	
19.1 Total number of major individual donors	56	60	
20. Other Direct Revenue	\$0	\$43	\$
Description	Amount	Revision	
United Way designations from individuals	\$43		\$
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)	\$626,538	\$570,936	\$
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[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)
[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

23. Federal revenue from line 1.	\$42,913	\$0	\$
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Variance greater than 25%.

24. Public broadcasting revenue from line 2.	\$92,475	\$87,227	\$
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	\$0	\$0	\$
27. Other automatic subtractions from total revenue	\$-11,811	\$18,126	\$

A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	\$
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	\$
C. Gains from sales of property and equipment – line 16a	\$0	\$0	\$
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$545	\$-1,835	\$

Variance greater than 25%.

E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$-21,401	\$11,437	\$
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Variance greater than 25%.

F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0	\$
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0	\$
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0	\$
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0	\$
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$200	\$0	\$

Variance greater than 25%.

K. FMV of high-end premiums (Line 10.1)	\$3,070	\$4,228	\$
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Variance greater than 25%.

L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$5,775	\$4,296	\$
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Variance greater than 25%.

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)	\$502,961	\$465,583	\$

Comments

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	2023 Value	2022 Value	
1. Total support activity benefiting station	\$	\$0	\$
2. Occupancy value		\$0	\$
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$	\$0	\$
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$	\$0	\$
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$	\$0	\$
6. Please enter an institutional type code for your licensee.			

Comments

Comments
 Date: 03/26/24
 Time: 11:03 AM
 Location: WISN-TV

	2023 Value	2022 Value	2021 Value	
1. PROFESSIONAL SERVICES (must be eligible as NFFS)		\$0	\$0	\$
A. Legal		\$0	\$0	\$
B. Accounting and/or auditing		\$0	\$0	\$
C. Engineering		\$0	\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)		\$0	\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)		\$3,319	\$4,369	\$
A. Annual rental value of space (studios, offices, or tower facilities)		\$0	\$0	\$
B. Annual value of land used for locating a station-owned transmission tower		\$0	\$0	\$
C. Station operating expenses	BS	\$3,319	BS \$4,369	\$
D. Other (see specific line item instructions in Guidelines before completing)		\$0	\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)		\$0	\$17,100	\$
A. ITV or educational radio		\$0	\$0	\$
B. State public broadcasting agencies		\$0	\$0	\$
C. Local advertising		\$0	BS \$17,100	\$
D. National advertising		\$0	\$0	\$
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support		\$3,319	\$21,469	\$

Variance greater than 25%.

5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS		\$91,169	\$11,677	\$
A. Compact discs, records, tapes and cassettes		\$0	\$0	\$
B. Exchange transactions		\$0	\$0	\$
C. Federal or public broadcasting sources		\$0	\$0	\$
D. Fundraising related activities	BS	\$1,140	FD \$150	\$

Variance greater than 25%.

E. ITV or educational radio outside the allowable scope of approved activities		\$0	\$0	\$
F. Local productions	FD	\$73,750	\$0	\$

Variance greater than 25%.

G. Program supplements		\$0		\$0	\$
H. Programs that are nationally distributed		\$0		\$0	\$
I. Promotional items		\$0		\$0	\$
J. Regional organization allocations of program services		\$0		\$0	\$
K. State PB agency allocations other than those allowed on line 3(b)		\$0		\$0	\$
L. Services that would not need to be purchased if not donated	FD	\$9,601	FD	\$4,827	\$
M. Other	BS	\$6,678	BS	\$6,700	\$

Description	Amount	Revision
Parking spaces for WNIN staff in bank owned garage	\$5,000	\$
Food & beverage costs/catering for volunteer thank you lunch	\$1,700	\$

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.	\$94,488	\$33,146	\$
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Variance greater than 25%.

Comments

Comments	Amount	Revision
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	\$	\$

Description	Amount	Revision
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)	\$	\$
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	\$	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$	\$
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)	\$	\$
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.	\$	\$

Comments

Comments	Amount	Revision
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$	\$

EXPENSES
(Operating and non-operating)

	FY2024 Budget	FY2023 Actual	FY2022 Actual
PROGRAM SERVICES			
1. Programming and production	\$624,868	\$537,657	\$
A. Restricted Radio CSG	\$23,146	\$22,845	\$
B. Unrestricted Radio CSG	\$63,835	\$64,382	\$
C. Other CPB Funds	\$1,337	\$2,165	\$
D. All non-CPB Funds	\$536,550	\$448,265	\$
2. Broadcasting and engineering	\$-1,645	\$237	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$-1,645	\$237	\$
3. Program information and promotion	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
SUPPORT SERVICES			
4. Management and general	\$60,806	\$53,578	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$60,806	\$53,578	\$
5. Fund raising and membership development	\$10,608	\$9,621	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$10,608	\$9,621	\$
6. Underwriting and grant solicitation	\$0	\$17,100	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$17,100	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$

PROGRAM SERVICES

	2023 Actual	2022 Actual	2022 Budget
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$694,637	\$618,193	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$23,146	\$22,845	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$63,835	\$64,382	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$1,337	\$2,165	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$606,319	\$528,801	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets are recorded in dollars.

	2023 Actual	2022 Actual	2022 Budget
9. Total capital assets purchased or donated	\$55,737	\$40,138	\$
9a. Land and buildings	\$5,734	\$0	\$
9b. Equipment	\$48,714	\$40,138	\$
9c. All other	\$1,289	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$750,374	\$658,331	\$

ADDITIONAL EXPENSES

Expenses are recorded in dollars.

	2023 Actual	2022 Actual	2022 Budget
11. Total expenses (direct only)	\$610,843	\$593,156	\$
12. Total expenses (indirect and in-kind)	\$83,794	\$25,037	\$
13. Investment in capital assets (direct only)	\$55,737	\$40,138	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comments	Amount	Date	Amount
Schedule 1 WVGA-4-04 (03/20) Fayetteville, F			

1. Data from AFR

	2023 Actual	2022 Actual
a. Schedule A, Line 22	\$2,476,969	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$72,633	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$2,549,602	\$2,549,602

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

2. FASB

a. Total support and revenue - without donor restrictions	\$2,500,351	\$2,500,351
b. Total support and revenue - with donor restrictions	\$49,251	\$49,251
c. Total support and revenue - other	\$0	\$0
d. Total from AFS, lines 2a-2c	\$2,549,602	\$2,549,602

Reconciliation

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

Comments

Details

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- Grantee Information
- **Grantee ID:**1385
- **Grantee Name:**WNIN-FM
- **City:** Evansville
- **State:** IN
- **Licensee Type:**Community

Summary of Non-Federal Financial Support 2023

	2023 data
1. Direct Revenue (Schedule A)	\$465,583
2. Indirect Administrative (Schedule B)	\$0
3. In-kind Contributions	
a. Services and Other Assets (Schedule C)	\$21,469
b. Property and Equipment (Schedule D)	\$0
4. Total Non-Federal Financial Support	\$487,052

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending September,30,2023 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2023 Financial Reporting Guidelines

- **Name of Head of Grantee:** Tim Black
- **Title:** Head of Grantee
- **Email:** tblack@wnin.org
- **Address:** Two Main Street, , Evansville, IN 47708
- **Telephone:** (812) 423-2973

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WNIN-FM complied with CPB's Fiscal Year 2023 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended September,30,2023. Management is responsible for WNIN-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WNIN-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 WNIN-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 WNIN-FM compliance with specified requirements.

In our opinion, WNIN-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended September,30,2023.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

- **Name of Independent Accountant:** Ashley Schultz
- **Title:** Independent Accountant

- **Email:** aschultz@hscpa.com
- **Address:** Harding Shymanski, P. S. C., 21 S. E. Third Street, Evansville, IN 47708
- **Telephone:** (812) 491-1416
- **Audit Agency or Department:** Harding Shymanski
- **City:** Evansville
- **State:** IN
-
- **Name of Independent Accountant:** Montana Taylor
- **Title:** Independent Accountant
- **Email:** mtaylor@hscpa.com
- **Address:** Harding Shymanski, P. S. C., 21 S. E. Third Street, Evansville, IN 47708
- **Telephone:** 8124911408
- **Audit Agency or Department:** Harding Shymanski
- **City:** Evansville
- **State:** IN
-

Certified By : Tim Black, Head Of Grantee, President & CEO, 2/27/2024 3:49:36 PM

Attested By : Montana Taylor, Independent Accountant, CPA, 2/27/2024 3:58:48 PM

Signature Signature

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