

**Grantee Information****Summary of Non-Federal Financial Support 2023**

<b>Grantee ID:</b> 1832		<b>2023 data</b>
<b>Grantee Name:</b> WOSU-TV	<b>1. Direct Revenue (Schedule A)</b>	\$6,410,037
<b>City:</b> Columbus	<b>2. Indirect Administrative (Schedule B)</b>	\$215,723
<b>State:</b> OH	<b>3. In-kind Contributions</b>	
<b>Licensee Type:</b> University	<b>a. Services and Other Assets (Schedule C)</b>	\$415,552
	<b>b. Property and Equipment (Schedule D)</b>	\$0
	<b>4. Total Non-Federal Financial Support</b>	\$7,041,312

**Certification by Head of Grantee**

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,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:** Anthony Padgett

**Title:** Head of Grantee

**Email:** anthony.padgett@wosu.org

**Address:** 1800 N Pearl St , Columbus, OH 43201

**Telephone:** 614-292-9678

**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 WOSU-TV 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 June,30,2023. Management is responsible for WOSU-TV 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WOSU-TV 's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about WOSU-TV 's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on WOSU-TV compliance with specified requirements.

In our opinion, WOSU-TV complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,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:** James Creeden Jr

**Title:** Independent Accountant

**Email:** jim.creeden@forvis.com

**Address:** Forvis LLP, PO Box 5367, Cincinnati, OH 45201-5367

**Telephone:** 513.562.5540

**Audit Agency or Department:** Forvis LLP

**City:** Cincinnati

**State:** OH

**Name of Independent Accountant:** Mike Behme

**Title:** Independent Accountant

**Email:** mike.behme@forvis.com

**Address:** Forvis LLP, PO Box 5367, Cincinnati, OH 45201-5367

**Telephone:** 513.562.5550

**Audit Agency or Department:** Forvis LLP

**City:** Cincinnati

**State:** OH

**Certified By :** Anthony Padgett, Head Of Grantee,General Manager , 2/7/2024 3:30:17 PM

**Attested By :** Mike Behme, Independent Accountant, Director, 2/8/2024 11:47:38 AM

Schedule A  
WOSU-TV (1832)  
Columbus, OH

**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

\$781,466

\$28,833

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)

\$781,466

\$28,833

Description  
FBI

Amount  
\$28,833

2. Amounts provided by Public Broadcasting Entities

\$1,506,997

\$1,489,700

A. CPB - Community Service Grants

\$1,462,287

\$1,449,009

B. CPB - all other funds from CPB

\$0

\$10,000

C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.

\$29,202

\$0

D. NPR - all payments except pass-through payments. See Guidelines for details.

\$0

\$0

E. Public broadcasting stations - all payments

\$15,000

\$30,691

F. Other PBE funds (specify)

\$508

\$0

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

\$46,574

\$60,266

3.1 NFFS Eligible

\$1,500

\$26,724

A. Program and production underwriting

\$1,500

\$11,724

B. Grants and contributions other than underwriting

\$0

\$15,000

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

\$45,074

\$33,542

A. Rental income

\$-326

\$325

B. Fees for services

\$45,400

\$33,217

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

\$0

\$0

campaign (TV only)		
E. Other income ineligible for NFFS inclusion	\$0	\$0
4. State boards and departments of education or other state government or agency sources	\$1,025,209	\$741,452
4.1 NFFS Eligible	\$770,015	\$690,546
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$770,015	\$690,546
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	\$255,194	\$50,906
A. Rental income	\$1,500	\$0
B. Fees for services	\$194	\$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)	\$253,500	\$50,906
E. Other income ineligible for NFFS inclusion	\$0	\$0
5. State colleges and universities	\$1,267,759	\$1,875,263
5.1 NFFS Eligible	\$971,307	\$1,095,575
A. Program and production underwriting	\$-731	\$82,486
B. Grants and contributions other than underwriting	\$0	\$25,000
C. Appropriations from the licensee	\$972,038	\$988,089
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	\$296,452	\$779,688
A. Rental income	\$147,591	\$631,290
B. Fees for services	\$148,861	\$148,398
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	\$-4,143	\$5,981
7.1 NFFS Eligible	\$-4,455	\$1,417
A. Program and production underwriting	\$-4,455	\$1,417
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	\$312	\$4,564
A. Rental income	\$0	\$0
B. Fees for services	\$312	\$4,564
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	\$459,416	\$495,996
8.1 NFFS Eligible	\$385,136	\$438,778
A. Program and production underwriting	\$165,136	\$141,591

B. Grants and contributions other than underwriting	\$220,000	\$297,187
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
8.2 NFFS Ineligible	\$74,280	\$57,218
A. Rental income	\$2,749	\$5,642
B. Fees for services	\$71,202	\$51,576
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	\$329	\$0
9. Business and Industry	\$662,220	\$607,220
9.1 NFFS Eligible	\$90,014	\$121,555
A. Program and production underwriting	\$85,014	\$121,555
B. Grants and contributions other than underwriting	\$5,000	\$0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
9.2 NFFS Ineligible	\$572,206	\$485,665
A. Rental income	\$123,713	\$472,356
B. Fees for services	\$403,380	\$3,166
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)	\$43,331	\$0
E. Other income ineligible for NFFS inclusion	\$1,782	\$10,143
Description	Amount	
Electric co-op refund and recycling	\$10,143	
10. Memberships and subscriptions (net of membership bad debt expense)	\$3,716,634	\$3,740,044
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$275,529	\$252,113
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)	\$14,157	\$-8,249
10.3 Total number of contributors.	2022 data 24,170	2023 data 24,434

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

	2022 data	2023 data
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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	\$23,274	\$8,339
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A. Interest and dividends (other than on endowment funds)	\$22,670	\$8,339
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B. Royalties	\$0	\$0
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C. PBS or NPR pass-through copyright royalties	\$604	\$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)	\$0	\$0
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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)	\$0	\$0
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C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0
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17. Endowment revenue	\$1,914,280	\$539,528
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A. Contributions to endowment principal	\$2,168,153	\$51,161
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B. Interest and dividends on endowment funds	\$270,180	\$316,337
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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
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D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$-524,053	\$172,030
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18. Capital fund contributions from individuals (see instructions)	\$184,616	\$98,459
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A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$184,616	\$73,459
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B. Other		\$0	\$25,000
<b>Description</b>	<b>Amount</b>		
Columbus Neighborhoods	\$25,000		
19. Gifts and bequests from major individual donors		\$112,155	\$138,425
	<b>2022 data</b>	<b>2023 data</b>	
19.1 Total number of major individual donors	13	15	
20. Other Direct Revenue		\$14,657	\$24,228
<b>Description</b>	<b>Amount</b>		
DVD sales	\$4,148		
<b>Exclusion Description</b>	<b>Amount</b>		
DVD sales	\$4,148		
Lease interest	\$20,080		
<b>Exclusion Description</b>	<b>Amount</b>		
Rentals of studio space, equipment, tower, parking space	\$20,080		
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases		\$113,223	\$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		\$113,223	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)		\$11,824,337	\$9,853,734
<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>			
<b>Adjustments to Revenue</b>	<b>2022 data</b>	<b>2023 data</b>	
23. Federal revenue from line 1.	\$781,466	\$28,833	
24. Public broadcasting revenue from line 2.	\$1,506,997	\$1,489,700	
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$481,447	\$124,365	
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$14,657	\$24,228	
27. Other automatic subtractions from total revenue	\$825,543	\$1,776,571	
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	
C. Gains from sales of property and equipment – line 16a	\$0	\$0	
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0	
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0	

F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$-524,053	\$172,030
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$275,227	\$1,109,613
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$669,349	\$240,921
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)	\$2,111	\$10,143
K. FMV of high-end premiums (Line 10.1)	\$275,529	\$252,113
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$14,157	\$-8,249
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.	\$113,223	\$0
28. <b>Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$8,214,227	\$6,410,037

## Comments

Comment	Name	Date	Status
P/Y - CARES ACT-PPP SBA Loan forgiveness	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - CARES ACT-PPP SBA Loan forgiveness	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - BEMC State capital award	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - BEMC State capital award	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - BEMC State capital award	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - Accidentally put rental income on line 9.2.B instead of 9.2.A	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - Accidentally put rental income on line 9.2.B instead of 9.2.A	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - Full year office rent from OSU, P/Y only 3 months	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - Accidentally put rental income on line 9.2.B instead of 9.2.A	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - Accidentally put rental income on line 9.2.B instead of 9.2.A	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - Full year office rent from OSU on 5.2.A, P/Y only 3 months	Connie Knoechel	1/8/2024	Comment for CPB
P/Y - had establishment of the Tom Rieland Endowed WOSU General Manager fund	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - Endowments in university long-term investment pool increased market value	Connie Knoechel	1/8/2024	Comment for CPB



Comment	Name	Date	Status
C/Y - Endowments in university long-term investment pool increased market value	Connie Knoechel	1/8/2024	Comment for CPB

**Schedule B WorkSheet**  
**WOSU-TV (1832)**  
**Columbus, OH**

	2022	2023
<b>Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs</b>		
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$287,501,000	\$261,695,000
AFS page or "n/a"	28	24
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$128,325,000	\$123,564,000
AFS page or "n/a"	28	24
<b>Licensee Indirect Costs</b>	<b>\$415,826,000</b>	<b>\$385,259,000</b>
<b>Licensee Direct Costs</b>		
Total Operating expenses	\$7,408,565,000	\$9,018,749,000
AFS page or "n/a"	28	24
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$287,501,000	\$261,695,000
AFS page or "n/a"	28	24
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$128,325,000	\$123,564,000
AFS page or "n/a"	28	24
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$6,992,739,000	\$8,633,490,000
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%5.94654	%4.462378
<b>Step 2 - Identify the Base (Station's Net Direct Expenses)</b>		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$9,605,364	\$10,556,606
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$1,413,373	\$1,448,488
AFS page or "n/a"	41	40
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$458,375	\$415,551
AFS page or "n/a"	41	40
Indirect Administrative Support (if included in station's total expenses) - per AFS	\$280,508	\$215,723

	2022	2023
AFS page or "n/a"	41	40
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$838,988	\$796,044
AFS page or "n/a"	n/a	n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$0
AFS page or "n/a"	n/a	n/a
Station's Net Direct Expenses	\$6,614,120	\$7,680,800
<b>Step 3: Apply the Rate to the Base (= total support activity benefiting the station)</b>	\$393,311	\$342,746
Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.]	<a href="#">View Document</a>	1832_WOSU_BWA_fy23.pdf

## Comments

Comment	Name	Date	Status
Occupancy List WOSU-TV (1832) Columbus, OH			

	Type of Occupancy Location	Value
Schedule B Totals WOSU-TV (1832) Columbus, OH		
	2022 data	2023 data
1. Total support activity benefiting station	\$393,311	\$342,746
2. Occupancy value	0	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$112,803	\$127,023
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)	\$280,508	\$215,723
6. Please enter an institutional type code for your licensee.	SU	SU

## Comments

Comment	Name	Date	Status
Schedule C WOSU-TV (1832) Columbus, OH			

	2022 data	Donor Code	2023 data
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	\$0		\$0

	2022 data	Donor Code	2023 data
NFFS)			
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	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$458,375		\$415,552
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	SG \$458,375	SG	\$415,552
C. Local advertising	\$0		\$0
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	\$458,375		\$415,552
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
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	\$0		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	\$0		\$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.	\$458,375		\$415,552

#### Comments

Comment	Name	Date	Status
Schedule D WOSU-TV (1832) Columbus, OH			

	2022 data	Donor Code	2023 data
1. Land (must be eligible as NFFS)	\$0		\$0
2. Building (must be eligible as NFFS)	\$0		\$0
3. Equipment (must be eligible as NFFS)	\$0		\$0

	2022 data	Donor Code	2023 data
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0
5. Other (specify) (must be eligible as NFFS)	\$0		\$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		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
a) Exchange transactions	\$0		\$0
b) Federal or public broadcasting sources	\$0		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0		\$0
d) Other (specify)	\$0		\$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		\$0

#### Comments

Comment	Name	Date	Status
Schedule E WOSU-TV (1832) Columbus, OH			

#### EXPENSES

(Operating and non-operating)

#### PROGRAM SERVICES

	2022 data	2023 data
1. Programming and production	\$3,192,789	\$3,849,665
A. TV CSG	\$931,647	\$1,339,217
B. TV Interconnection	\$0	\$50,317
C. Other CPB Funds	\$0	\$204
D. All non-CPB Funds	\$2,261,142	\$2,459,927
2. Broadcasting and engineering	\$995,008	\$1,334,208
A. TV CSG	\$59,061	\$38,658
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$935,947	\$1,295,550
3. Program information and promotion	\$275,776	\$247,003
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$275,776	\$247,003

#### SUPPORT SERVICES

	2022 data	2023 data
4. Management and general	\$2,172,876	\$1,848,698
A. TV CSG	\$0	\$888

**PROGRAM SERVICES**

	2022 data	2023 data
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$1,793
D. All non-CPB Funds	\$2,172,876	\$1,846,017
5. Fund raising and membership development	\$1,326,308	\$1,439,982
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,326,308	\$1,439,982
6. Underwriting and grant solicitation	\$229,234	\$388,562
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$229,234	\$388,562
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$1,413,373	\$1,448,488
A. TV CSG	\$6,093	\$6,093
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,407,280	\$1,442,395
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$9,605,364</b>	<b>\$10,556,606</b>
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$996,801	\$1,384,856
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$0	\$50,317
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$1,997
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$8,608,563	\$9,119,436

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$199,623	\$0
9a. Land and buildings	\$0	\$0
9b. Equipment	\$199,623	\$0
9c. All other	\$0	\$0
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$9,804,987</b>	<b>\$10,556,606</b>

**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)	\$8,866,481	\$9,925,331

	2022 data	2023 data
12. Total expenses (indirect and in-kind)	\$738,883	\$631,275
13. Investment in capital assets (direct only)	\$199,623	\$0
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

#### Comments

Comment	Name	Date	Status
C/Y - GASB 68/75 change due to negative investment returns	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - GASB 68/75 change due to negative investment returns	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - GASB 68/75 change due to negative investment returns	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - GASB 68/75 change due to negative investment returns	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - GASB 68/75 change due to negative investment returns	Connie Knoechel	1/8/2024	Comment for CPB
C/Y - GASB 68/75 change due to negative investment returns	Connie Knoechel	1/8/2024	Comment for CPB

#### Schedule F WOSU-TV (1832) Columbus, OH

#### 2023 data

##### 1. Data from AFR

a. Schedule A, Line 22	\$13,639,230
b. Schedule B, Line 5	\$314,303
c. Schedule C, Line 6	\$693,888
d. Schedule D, Line 8	\$4,890
e. Total from AFR	\$14,652,311

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

a. Operating revenues	\$11,498,452
b. Non-operating revenues	\$2,464,399
c. Other revenue	\$689,460
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$14,652,311

### Reconciliation

#### 2023 data

3. Difference (line 1 minus line 2)

\$0

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

\$0

Comments			
Comment	Name	Date	Status