

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

	2023 data	2024 data	
1. Amounts provided directly and indirectly by federal government agencies	\$24,831	\$24,956	
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)	\$24,831	\$24,956	
Description	Amount		
Underwriting contract with federal agency	\$17,778		
Tower rent	\$7,178		
2. Amounts provided by Public Broadcasting Entities	\$1,366,984	\$1,054,728	
A. CPB - Community Service Grants	\$945,710	\$760,953	
B. CPB - all other funds from CPB	\$296,847	\$169,765	
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	\$97,226	\$93,044	
F. Other PBE funds (specify)	\$27,201	\$30,966	
Description	Amount		
Underwriting contracts with PBEs	\$23,020		
Rent	\$5,407		
NPR network donation distribution	\$2,539		
3. Local boards and departments of education or other local government or agency sources	\$41,736	\$46,218	
3.1 NFFS Eligible	\$40,429	\$45,041	
A. Program and production underwriting	\$40,429	\$45,041	
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	\$1,307	\$1,177	
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	\$1,307	\$1,177	
Description	Amount		
Unqualified sponsorships - digital, podcast, newsletter, etc.	\$1,177		
4. State boards and departments of education or other state government or agency sources	\$12,125	\$44,797	
4.1 NFFS Eligible	\$11,925	\$44,797	
A. Program and production underwriting	\$11,925	\$44,797	
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	
4.2 NFFS Ineligible	\$200	\$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	\$200	\$0	
5. State colleges and universities	\$118,189	\$129,542	
5.1 NFFS Eligible	\$92,930	\$99,999	

A. Program and production underwriting	\$92,930	\$99,999	
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	\$25,259	\$29,543	
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	\$25,259	\$29,543	
<div> <div>Description</div> <div>Unqualified sponsorships - digital, podcast, newsletter, etc.</div> <div>Amount</div> <div>\$29,543</div> </div>			
6. Other state-supported colleges and universities	\$603	\$0	
6.1 NFFS Eligible	\$603	\$0	
A. Program and production underwriting	\$603	\$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	\$88,831	\$79,713	
7.1 NFFS Eligible	\$84,211	\$74,343	
A. Program and production underwriting	\$84,211	\$74,343	
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	\$4,620	\$5,370	
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	\$4,620	\$5,370	
<div> <div>Description</div> <div>Unqualified sponsorships - digital, podcast, newsletter, etc.</div> <div>Amount</div> <div>\$5,370</div> </div>			
8. Foundations and nonprofit associations	\$1,159,389	\$852,920	
8.1 NFFS Eligible	\$1,102,699	\$771,500	
A. Program and production underwriting	\$495,870	\$454,471	
B. Grants and contributions other than underwriting	\$278,829	\$142,029	
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$200,000	\$150,000	
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$128,000	\$25,000	
E. Other income eligible as NFFS (specify)	\$0	\$0	
8.2 NFFS Ineligible	\$56,690	\$81,420	
A. Rental income	\$1,465	\$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	\$55,225	\$79,955							
<table> <tr> <th>Description</th> <th>Amount</th> </tr> <tr> <td>Unqualified sponsorships - digital, podcast, newsletter, etc.</td> <td>\$68,955</td> </tr> <tr> <td>Friends of KUNI donation</td> <td>\$11,000</td> </tr> </table>	Description	Amount	Unqualified sponsorships - digital, podcast, newsletter, etc.	\$68,955	Friends of KUNI donation	\$11,000			
Description	Amount								
Unqualified sponsorships - digital, podcast, newsletter, etc.	\$68,955								
Friends of KUNI donation	\$11,000								
9. Business and Industry	\$1,032,529	\$966,940							
9.1 NFFS Eligible	\$986,430	\$939,445							
A. Program and production underwriting	\$957,434	\$906,213							
B. Grants and contributions other than underwriting	\$28,996	\$33,232							
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	\$46,099	\$27,495							
A. Rental income	\$0	\$1,800							
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	\$46,099	\$25,695							
<table> <tr> <th>Description</th> <th>Amount</th> </tr> <tr> <td>Unqualified sponsorships - digital, podcast, newsletter, etc.</td> <td>\$25,695</td> </tr> </table>	Description	Amount	Unqualified sponsorships - digital, podcast, newsletter, etc.	\$25,695					
Description	Amount								
Unqualified sponsorships - digital, podcast, newsletter, etc.	\$25,695								
10. Memberships and subscriptions (net of membership bad debt expense)	\$3,569,525	\$3,613,288							
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$33,455	\$49,070							
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.	2023 data 22,851	2024 data 21,916							
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0							
11.1 Total number of Friends contributors.	2023 data 0	2024 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									
13. Auction revenue (see instructions for Line 13)	2023 data \$0	2024 data \$0							
A. Gross auction revenue	\$0	\$0							
B. Direct auction expenses	\$0	\$0							
14. Special fundraising activities (see instructions for Line 14)	\$272,812	\$223,911							
A. Gross special fundraising revenues	\$276,766	\$229,640							
B. Direct special fundraising expenses	\$3,954	\$5,729							
15. Passive income	\$19,098	\$136,170							
A. Interest and dividends (other than on endowment funds)	\$19,098	\$136,170							
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)	\$1,023	\$24,603							
A. Gains from sales of property and equipment (do not report losses)	\$0	\$6,425							
B. Realized gains/losses on investments (other than endowment funds)	\$1,007	\$-4,787							
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$16	\$22,965							
17. Endowment revenue	\$660,380	\$222,381							
A. Contributions to endowment principal	\$606,650	\$114,727							
B. Interest and dividends on endowment funds	\$42,059	\$39,424							
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$-573	\$7,893							
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$12,244	\$60,337							
18. Capital fund contributions from individuals (see instructions)	\$2,775,569	\$239,710							
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$588,389	\$1,870							
B. Other	\$2,187,180	\$237,840							
<table> <tr> <th>Description</th> <th>Amount</th> </tr> <tr> <td>Restricted for journalism positions, training programs and unrestricted campaign donations</td> <td>\$237,840</td> </tr> </table>	Description	Amount	Restricted for journalism positions, training programs and unrestricted campaign donations	\$237,840					
Description	Amount								
Restricted for journalism positions, training programs and unrestricted campaign donations	\$237,840								

19. Gifts and bequests from major individual donors	2023 data	2024 data	\$1,646,374	\$2,380,244	
19.1 Total number of major individual donors	631	732			
20. Other Direct Revenue			\$6,282	\$19,515	
Description Sale of premium items	Amount \$18,057				
Exclusion Description Sale of premiums	Amount \$18,057				
Miscellaneous revenue			\$608		
Exclusion Description Revenue from non-broadcast activities that fail to meet exception criteria	Amount \$608				
Honorariums and content use reimbursements			\$850		
Exclusion Description Revenue from non-broadcast activities that fail to meet exception criteria	Amount \$850				
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)			\$12,800,234	\$10,065,365	
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	2023 data	2024 data			
23. Federal revenue from line 1.			\$24,831	\$24,956	
24. Public broadcasting revenue from line 2.			\$1,366,984	\$1,054,728	
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			\$6,282	\$19,515	
27. Other automatic subtractions from total revenue			\$184,278	\$292,637	
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			\$3,954	\$5,729	
C. Gains from sales of property and equipment – line 16a			\$0	\$6,425	
D. Realized gains/losses on investments (other than endowment funds) – line 16b			\$1,007	\$-4,787	
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c			\$16	\$22,965	
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d			\$11,671	\$68,230	
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)			\$1,465	\$3,265	
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)			\$132,710	\$141,740	
K. FMV of high-end premiums (Line 10.1)			\$33,455	\$49,070	
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)			\$11,217,859	\$8,673,529	

Comments			
Comment	Name	Date	Status
Implementation grant revenue for FY24 based on expenditures incurred. Final expenditures incurred in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Tower rent with PBE increased by 2%. Studio rent with PBEs varies based on number of requests to use studio space and number of hours used. In FY24 studios were used by PBEs for 12.5 hours more than in FY23. NPR network donation distributions not received before FY24.	Molly McWilson	11/18/2024	Comment for CPB
No digital or newsletter sponsorships were sold to state agencies in FY24.	Molly McWilson	11/18/2024	Comment for CPB
No contracts with other state-supported colleges and universities sold in FY24. One underwriting contract from this source was sold in FY23.	Molly McWilson	11/18/2024	Comment for CPB







Comment	Name	Date	Status
Comprehensive campaign launched in FY23 and ended in FY24. One foundation contributed to the campaign in FY23 and a different foundation contributed in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Comprehensive campaign launched in FY23 and ended in FY24. Two foundations contributed to the campaign in FY23 and one foundation contributed in FY24.	Molly McWilson	11/18/2024	Comment for CPB
The number and dollar amount of unqualified sponsorships varies year-to-year. Several non-profit organizations increased their investment in digital and newsletter sponsorships resulting in higher per contract sales in FY24 over FY23.	Molly McWilson	11/18/2024	Comment for CPB
The number and dollar amount of unqualified sponsorships by source varies year-to-year. Some larger digital and newsletter sponsorships sold in FY23 were not renewed in FY24. The number of contracts sold remained fairly consistent between fiscal years but the average per contract revenue decreased in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Varies based on type of event. FY24 included 2 sponsored events, and one event included a catered reception.	Molly McWilson	11/18/2024	Comment for CPB
Increase due to investment of excess cash in money market funds, corporate fixed income and government securities.	Molly McWilson	11/18/2024	Comment for CPB
No property or equipment sold in FY23. One vehicle disposed of in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Investment management fees were more than realized gains on short-term investments in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Varies based on market for the types of investments held and balance invested. Increase due to investment in corporate fixed income and other government securities in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Comprehensive campaign launched in FY23 and ended in FY24. There were more significant contributions to the endowment fund as a result of the campaign in FY23.	Molly McWilson	11/18/2024	Comment for CPB
Investment management fees were less than realized gains on endowment investments in FY24 compared to FY23.	Molly McWilson	11/18/2024	Comment for CPB
Comprehensive campaign launched in FY23. Minimal campaign donations received and designated for equipment as campaign ended in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Comprehensive campaign launched in FY23. Fewer campaign donations received as campaign ended in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Increased focus on major giving following campaign. Increase in number of mid-level donors (\$1,000-\$5,000) by 83 households in FY24, and increased number of major donors (donations greater than \$5,000) by 18 households in FY24. The organization also received a sizeable realized bequest in FY24.	Molly McWilson	11/18/2024	Comment for CPB
C-band relocation payment was a one-time only receipt in FY23. License transfer loss of endowment was a one-time only loss in FY23.	Molly McWilson	11/18/2024	Comment for CPB
The number and dollar amount of underwriting contracts by source varies year-to-year. For FY24, the organization added two new state agency clients, doubled the number of contracts sold to one state agency, and increased the average revenue per contract.	Molly McWilson	11/19/2024	Comment for CPB
Three foundations that typically donate did not make donations in FY24, and one foundation donated twice in FY23 but not in FY24. The loss of these donations was partially offset by receiving a new foundation grant in FY24.	Molly McWilson	11/19/2024	Comment for CPB

Comment	Name	Date	Status
Donations from the Friends group formerly consolidated with KUNI(1394) will continue to be excluded from WOI-FM's NFFS until the balance of the Friends' net assets as of 6/30/22 have been excluded. Additions to net assets of the Friends group after the consolidation date will not have been reported on WOI-FM's annual financial report, and will be considered eligible as NFFS if the form and source criteria are met.	Molly McWilson	11/19/2024	Comment for CPB
Studio rentals vary based on number of requests received and number of hours used. In FY24, 6 businesses requested to use studio space for a total of 12 hours.	Molly McWilson	11/19/2024	Comment for CPB
Varies based on the number of donors who opt to receive a premium during the year, the mix of branded and non-branded premiums offered and the cost of branded premiums. A higher cost for branded premiums was experienced in FY24 which resulted in more premiums being evaluated based on the 2% rule. There was also an increase in the number of households that received multiple premium during the year.	Molly McWilson	11/19/2024	Comment for CPB
Loss on uncollectible underwriting of \$3,654 as reported on the Statement of Activities has been netted against underwriting revenue on line 9.1.a of Schedule A.	Molly McWilson	11/19/2024	Comment for CPB
Includes vehicle donations and two special events hosted by/on behalf of Iowa Public Radio in FY24. Vehicle donations of \$220,258 are reported net of third party selling expenses in the audited financial statements, and are included on the AFS line titled contributions and memberships.	Molly McWilson	11/19/2024	Comment for CPB
Endowment funds were invested in long-term investments in FY24. The organization experienced unrealized gains from most investments including: corporate fixed income, government securities, mutual funds, ETFs, and alternatives.	Molly McWilson	11/19/2024	Comment for CPB
Schedule B WorkSheet WOI-FM(1393) Des Moines, IA			

Comments

Comment	Name	Date	Status
Occupancy List WOI-FM(1393) Des Moines, IA			
Type of Occupancy Location			Value
Schedule B Totals WOI-FM(1393) Des Moines, IA			
		2023 data	2024 data
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

Comment	Name	Date	Status	
Schedule C WOI-FM(1393) Des Moines, IA				
		2023 data	Donor Code	2024 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 

	2023 data	Donor Code	2024 data
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
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
Schedule D WOI-FM(1393) Des Moines, IA

	2023 data	Donor Code	2024 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
Schedule E WOI-FM(1393) Des Moines, IA

EXPENSES (Operating and non-operating)			
PROGRAM SERVICES		2023 data	2024 data
+	1. Programming and production	\$4,080,930	\$4,104,663
	A. Restricted Radio CSG	\$189,624	\$193,007
	B. Unrestricted Radio CSG	\$756,086	\$567,946
	C. Other CPB Funds	\$112,600	\$0
	D. All non-CPB Funds	\$3,022,620	\$3,343,710
+	2. Broadcasting and engineering	\$2,233,623	\$2,249,434

PROGRAM SERVICES		2023 data	2024 data
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$0	\$0
	D. All non-CPB Funds	\$2,233,623	\$2,249,434
+	3. Program information and promotion	\$161,732	\$323,023
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$15,223	\$158,765
	D. All non-CPB Funds	\$146,509	\$164,258
SUPPORT SERVICES		2023 data	2024 data
+	4. Management and general	\$1,061,265	\$1,228,419
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$500	\$11,000
	D. All non-CPB Funds	\$1,060,765	\$1,217,419
+	5. Fund raising and membership development	\$1,202,195	\$1,071,683
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$144,524	\$0
	D. All non-CPB Funds	\$1,057,671	\$1,071,683
+	6. Underwriting and grant solicitation	\$578,115	\$551,054
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$24,000	\$0
	D. All non-CPB Funds	\$554,115	\$551,054
+	7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$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
+	8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$9,317,860	\$9,528,276
	A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$189,624	\$193,007
	B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$756,086	\$567,946
	C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$296,847	\$169,765
	D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$8,075,303	\$8,597,558

INVESTMENT IN CAPITAL ASSETS
Cost of capital assets purchased or donated

	2023 data	2024 data
9. Total capital assets purchased or donated	\$357,744	\$372,945
9a. Land and buildings	\$0	\$0
9b. Equipment	\$357,744	\$372,945
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$9,675,604	\$9,901,221

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

	2023 data	2024 data
11. Total expenses (direct only)	\$9,317,860	\$9,528,276
12. Total expenses (indirect and in-kind)	\$0	\$0
13. Investment in capital assets (direct only)	\$357,744	\$372,945
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Iowa Public Radio received WOI-FM's FY22 unexpended CSG funds of \$196,480 from Iowa State University, which were spent in FY23 in addition to the FY23 grant awarded to Iowa Public Radio.	Molly McWilson	11/18/2024	Comment for CPB
Implementation grant funds spent in FY23. There were no implementation grant expenses incurred for	Molly McWilson	11/18/2024	Comment for CPB

Comment	Name	Date	Status
programming and production in FY24.			
Implementation grant funds spent in FY23 and FY24. Final implementation grant expenses were incurred in FY24 with the completion of a major marketing campaign resulting in increased expense for FY24.	Molly McWilson	11/18/2024	Comment for CPB
Implementation grant funds spent in FY23. There were no implementation grant expenses incurred for fundraising and membership development in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Implementation grant funds spent in FY23. There were no implementation grant expenses incurred for underwriting and grant solicitation in FY24.	Molly McWilson	11/18/2024	Comment for CPB
Larger implementation grant expenses were incurred in FY23. Final implementation grant expenses were incurred in FY24 with the completion of the listening sessions and marketing campaign.	Molly McWilson	11/18/2024	Comment for CPB
Implementation grant funds spent in FY23 and FY24. Listening sessions were completed in FY24 resulting in increased expense for FY24.	Molly McWilson	11/19/2024	Comment for CPB

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

2024 data

1. Data from AFR

a. Schedule A, Line 22

\$10,065,365

b. Schedule B, Line 5

\$0

c. Schedule C, Line 6

\$0

d. Schedule D, Line 8

\$0

e. Total from AFR

\$10,065,365

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

2024 data

2. FASB

a. Total support and revenue - without donor restrictions

\$10,150,019

b. Total support and revenue - with donor restrictions

\$-81,000

c. Total support and revenue - other

\$0

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

\$10,069,019

Reconciliation

2024 data

3. Difference (line 1 minus line 2)

\$-3,654

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

\$-3,654

Description

Amount

Loss on uncollectible us (9.1.A)

\$-3,654

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	11/18/2024	Comment for CPB