

NFFS Excluded?

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

Source of Income	2018 data	2019 data
1. Amounts provided directly by federal government agencies	\$2,899	\$3,001
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)	\$2,899	\$3,001
Description	Amount	
Underwriting contract with federal agency	\$3,001	
2. Amounts provided by Public Broadcasting Entities	\$243,744	\$259,197
A. CPB - Community Service Grants	\$238,656	\$253,638
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0
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)	\$5,088	\$5,559
Description	Amount	
Underwriting contract with PBE	\$5,559	
3. Local boards and departments of education or other local government or agency sources	\$3,612	\$1,693
3.1 NFFS Eligible	\$3,612	\$1,693
A. Program and production underwriting	\$3,612	\$1,693
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	\$159,641	\$118,465
4.1 NFFS Eligible	\$159,641	\$118,465
A. Program and production underwriting	\$1,884	\$1,579
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)	\$40,878	\$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)	\$116,879	\$116,886
Description	Amount	

Description
State of Iowa General Fund Appropriation \$116,886

Description	Amount	
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	\$307,692	\$314,680
5.1 NFFS Eligible	\$307,692	\$314,680
A. Program and production underwriting	\$35,671	\$42,659
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$272,021	\$272,021
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	\$35,924	\$34,056
7.1 NFFS Eligible	\$35,674	\$33,489
A. Program and production underwriting	\$35,674	\$33,489
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	\$250	\$567
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	\$250	\$567
Description	Amount	
UW sponsorship agreement - exchange portion	\$567	
8. Foundations and nonprofit associations	\$144,175	\$158,793
8.1 NFFS Eligible	\$143,925	\$157,871
A. Program and production underwriting	\$108,843	\$114,075
B. Grants and contributions other than underwriting	\$35,082	\$43,796
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	\$250	\$922
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	\$250	\$922
Description	Amount	
UW sponsorship agreement - exchange portion	\$922	
9. Business and Industry	\$378,433	\$393,155
9.1 NFFS Eligible	\$341,766	\$357,155
A. Program and production underwriting	\$340,363	\$355,735
B. Grants and contributions other than underwriting	\$1,403	\$1,420
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	\$36,667	\$36,000
A. Rental income	\$36,000	\$36,000
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	\$667	\$0
10. Memberships and subscriptions (net of membership bad debt expense)	\$1,219,320	\$1,031,464
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$23,562	\$28,880
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.	2018 data 8,880	2019 data 8,900
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
11.1 Total number of Friends contributors.	2018 data 0	2019 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

	2018 data	2019 data
13. Auction revenue (see instructions for Line 13)	\$0	\$0
A. Gross auction revenue	\$0	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$2,859	\$0
A. Gross special fundraising revenues	\$16,294	\$16,309
B. Direct special fundraising expenses	\$13,435	\$19,309
15. Passive income	\$4,131	\$4,194
A. Interest and dividends (other than on endowment funds)	\$4,131	\$4,194
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)	\$2,905	\$278
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$2,905	\$278
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)	\$0	\$240,972
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$240,972
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$262,744	\$280,084
	2018 data	2019 data
19.1 Total number of major individual donors	137	152
20. Other Direct Revenue	\$11,677	\$13,439
Description	Amount	
Proceeds from online store sales	\$5,606	
Exclusion Description	Amount	
Sale of premiums	\$5,606	
Web banner ads	\$6,326	
Exclusion Description	Amount	
Other UBI (including the sale of advertising in publications and other media)	\$6,326	
Miscellaneous	\$1,507	
Exclusion Description	Amount	
Revenue from non-broadcast activities that fail to meet exception criteria	\$1,507	
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0

A. Proceeds from sale in spectrum auction	\$0	\$0
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0
C. Payments from spectrum auction speculators	\$0	\$0
D. Channel sharing and spectrum leases revenues	\$0	\$0
E. Spectrum repacking funds	\$0	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$2,793,191	\$2,869,780

[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

	2018 data	2019 data
23. Federal revenue from line 1.	\$2,899	\$3,001
24. Public broadcasting revenue from line 2.	\$243,744	\$259,197
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	\$11,677	\$13,439
27. Other automatic subtractions from total revenue	\$77,069	\$82,956
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	\$13,435	\$16,309
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	\$2,905	\$278
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)	\$36,000	\$36,000
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)	\$1,167	\$1,489
K. FMV of high-end premiums (Line 10.1)	\$23,562	\$28,880
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$0
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0
N. Proceeds from spectrum auction and related revenues from line 21.	\$0	\$0
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$2,457,802	\$2,511,187

Comments

Comment	Name	Date	Status
Decrease in the dollar amount of underwriting contracts entered into with this source in FY19.	Molly McWilson	1/6/2020	Comment for CPB
Capital appropriations available to WOI were fully expended and recognized as revenue in FY18. None were available for recognition in FY19.	Molly McWilson	1/6/2020	Comment for CPB
Varies by year based on the number and dollar amount of sponsorships received and portion of each sponsorship agreement that represents an exchange transaction.	Molly McWilson	1/6/2020	Comment for CPB
FY19 includes operating grants applied for by Iowa Public Radio and transferred to WOI for station specific operating projects.	Molly McWilson	1/6/2020	Comment for CPB

Comment	Name	Date	Status
Varies by year based on the number and dollar amount of sponsorships received and portion of each sponsorship agreement that represents an exchange transaction.	Molly McWilson	1/6/2020	Comment for CPB
2018 amount represents the exchange portion of sponsorship agreements. No sponsorships were received from this source in 2019.	Molly McWilson	1/6/2020	Comment for CPB
The total operating revenue for WOI is reported net of bad debt expense. The AFS line item titled "membership and fundraising campaigns" is reported net of an allowance for uncollectible receivables adjustment of \$45 for FY19. The AFS line item titled "program underwriting" is reported net of an allowance for uncollectible receivables adjustment of \$1,514 for FY19.	Molly McWilson	1/6/2020	Comment for CPB
Increase in speaker/performance and venue fees in FY19.	Molly McWilson	1/6/2020	Comment for CPB
Varies based on market for type of investments held and balance invested. Investments are managed by the Iowa State University Foundation.	Molly McWilson	1/6/2020	Comment for CPB
2019 includes individual donations received by Iowa Public Radio and restricted by IPR for use on improvements to the WOI studio facilities in Ames, Iowa.	Molly McWilson	1/6/2020	Comment for CPB

Schedule B WorkSheet
WOI-FM(1393)
Ames, IA

	2018	2019
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,934,032	\$3,244,004
Deductions (lines 1b.1. through 1b.7.):	\$71,910	\$325,745
1b.1. Capital outlays (from Schedule E, line 9 total)		
1b.2. Depreciation	\$192,460	\$173,437
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$0	\$0
1b.5. Indirect administrative support (see Guidelines for instructions)	\$124,984	\$123,358
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$0	\$12,999
Description Iowa Public Radio - depreciation	Amount \$12,999	
1b.8. Total deductions	\$389,354	\$635,539
1c. Station net direct expenses	\$2,544,678	\$2,608,465
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)		
2a. Net direct expense method		
2a.1. Station net direct Expenses (forwards from line 1)	\$2,544,678	\$2,608,465
2a.2. Licensee net direct activities	\$0	\$0
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0	%0
2b. Salaries and wages method		
2b.1. Station salaries and wages for direct activities	\$293,844	\$238,802
2b.2. Licensee salaries and wages for direct activities	\$325,330,428	\$327,613,835

	2018	2019
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0.090322	%0.072891
2c. Institutional support calculation		
2c.1. Choose applicable cost groups that benefit the station		
<input checked="" type="checkbox"/> Budget and Analysis		
<input checked="" type="checkbox"/> Campus Mail Service		
<input type="checkbox"/> Computer Operations		
<input checked="" type="checkbox"/> Financial Operations		
<input checked="" type="checkbox"/> Human Resources		
<input checked="" type="checkbox"/> Insurance		
<input checked="" type="checkbox"/> Internal Audit		
<input checked="" type="checkbox"/> Legal		
<input checked="" type="checkbox"/> Payroll		
<input checked="" type="checkbox"/> President's Office		
<input checked="" type="checkbox"/> Purchasing		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
2c.2. Costs per licensee financial statements	\$37,443,599	\$41,003,632
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$8,830,737	\$10,297,106
2c.4. Costs benefiting station operations	\$28,612,862	\$30,706,526
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.090322	%0.072891
2c.6. Total institutional costs benefiting station operations	\$25,843	\$22,382
3. Physical plant support rate calculation		
3a. Net square footage occupied by station	8,557	8,622
3b. Licensee's net assignable square footage	4,986,944	5,098,723
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.171588	%0.169101
3d.1. Choose applicable cost groups that benefit the station		
<input checked="" type="checkbox"/> Building Maintenance		
<input checked="" type="checkbox"/> Custodial Services		
<input type="checkbox"/> Director of Operations		
<input type="checkbox"/> Elevator Maintenance		
<input checked="" type="checkbox"/> Grounds and Landscaping		
<input type="checkbox"/> Motor Pool		
<input checked="" type="checkbox"/> Refuse Disposal		
<input type="checkbox"/> Roof Maintenance		
<input checked="" type="checkbox"/> Utilities		
<input checked="" type="checkbox"/> Security Services		
<input checked="" type="checkbox"/> Facilities Planning		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
3d.2. Costs per licensee financial statements	\$60,361,620	\$62,684,609
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$2,583,859	\$2,971,502
3d.4. Costs benefiting station operations	\$57,777,761	\$59,713,107
3d.5. Percentage of allocation (from line 3c.)	%0.171588	%0.169101
3d.6. Total physical plant support costs benefiting station operations	\$99,139	\$100,975
4. Total costs benefiting station operations (forwards to line 1 on tab 3)	\$124,982	\$123,357

Comments

Comment	Name	Date	Status
Occupancy List WOI-FM(1393) Ames, IA			
		Type of Occupancy Location	Value
Schedule B Totals WOI-FM(1393) Ames, IA			

	2018 data	2019 data
1. Total support activity benefiting station	\$124,982	\$123,357
2. Occupancy value	0	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$124,982	\$123,357
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
Schedule C WOI-FM(1393) Ames, IA			

	2018 data	Donor Code	2019 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$		\$0
A. Legal	\$		\$0
B. Accounting and/or auditing	\$		\$0
C. Engineering	\$		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$		\$0
C. Station operating expenses	\$		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$		\$0
A. ITV or educational radio	\$		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$		\$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	Name	Date	Status
Schedule D WOI-FM(1393)			

Ames, IA

	2018 data	Donor Code	2019 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0
5. Other (specify) (must be eligible as NFFS)	\$		\$0
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
a) Exchange transactions	\$		\$0
b) Federal or public broadcasting sources	\$		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0
d) Other (specify)	\$		\$0
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0

Comments

Comment	Name	Date	Status
Schedule E WOI-FM(1393) Ames, IA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2018 data	2019 data
1. Programming and production	\$942,710	\$939,834
A. Restricted Radio CSG	\$56,417	\$61,018
B. Unrestricted Radio CSG	\$215,899	\$176,577
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$670,394	\$702,239
2. Broadcasting and engineering	\$880,034	\$900,726
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$880,034	\$900,726
3. Program information and promotion	\$5,471	\$4,592
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$5,471	\$4,592

SUPPORT SERVICES

	2018 data	2019 data
4. Management and general	\$404,644	\$419,593
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$404,644	\$419,593
5. Fund raising and membership development	\$352,659	\$390,110
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$352,659	\$390,110

PROGRAM SERVICES

	2018 data	2019 data
6. Underwriting and grant solicitation	\$84,144	\$89,967
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$84,144	\$89,967
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$192,460	\$173,437
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$192,460	\$173,437
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$2,862,122	\$2,918,259
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$56,417	\$61,018
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$215,899	\$176,577
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$2,589,806	\$2,680,664

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2018 data	2019 data
9. Total capital assets purchased or donated	\$71,910	\$325,745
9a. Land and buildings	\$0	\$238,972
9b. Equipment	\$71,910	\$86,773
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$2,934,032	\$3,244,004

Additional Information

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

	2018 data	2019 data
11. Total expenses (direct only)	\$2,737,138	\$2,794,901
12. Total expenses (indirect and in-kind)	\$124,984	\$123,358
13. Investment in capital assets (direct only)	\$71,910	\$325,745
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
2019 includes improvements to the WOI studio facilities in Ames, Iowa.	Molly McWilson	1/6/2020	Comment for CPB

Schedule F
WOI-FM(1393)
Ames, IA

2019 data

1. Data from AFR

a. Schedule A, Line 22	\$2,869,780
b. Schedule B, Line 5	\$123,357
c. Schedule C, Line 6	\$0
d. Schedule D, Line 8	\$0
e. Total from AFR	\$2,993,137

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

2019 data

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

a. Operating revenues	\$2,711,694
b. Non-operating revenues	\$281,444
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$2,993,138

Reconciliation

3. Difference (line 1 minus line 2)	2019 data \$-1
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-1

Description	Amount
Rounding: Institutional support is \$1 higher on AFS than AFR	\$-1

Comments

Comment	Name	Date	Status
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