

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**Open to Public  
Inspection**A For the 2024 calendar year, or tax year beginning****, and ending****B Check if applicable:**

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C Name of organization****COOK COUNTY COMMUNITY RADIO****D Employer identification number****41-1754979****Doing business as**Number and street (or P.O. box if mail is not delivered to street address)  
**PO BOX 1005**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**GRAND MARAIS MN 55604****G Gross receipts \$ 997,108****F Name and address of principal officer:****LESLIE ANDERSON  
4038 CASCADE BEACH ROAD  
GRAND MARAIS MN 55604****H(a) Is this a group return for subordinates?  Yes  No****H(b) Are all subordinates included?  Yes  No**

If "No," attach a list. See instructions

**I Tax-exempt status:**  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527**J Website:** **WWW.WTIP.ORG****H(c) Group exemption number****K Form of organization:**  Corporation  Trust  Association  Other**L Year of formation: 1998** **M State of legal domicile: MN****Part I Summary****1 Briefly describe the organization's mission or most significant activities:****PUBLIC SERVICE COMMUNITY RADIO STATION.****2 Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.**

3 Number of voting members of the governing body (Part VI, line 1a)	3	6
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	13
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

**Activities & Governance**

8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	<b>963,253</b>	<b>951,274</b>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>3,769</b>	<b>15,416</b>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>33,037</b>	<b>30,418</b>
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,000,059</b>	<b>997,108</b>

**Revenue**

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>46,676</b>	0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>504,111</b>	<b>556,938</b>
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25)	<b>148,561</b>	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>351,154</b>	<b>434,686</b>
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>901,941</b>	<b>991,624</b>
19 Revenue less expenses. Subtract line 18 from line 12	<b>98,118</b>	<b>5,484</b>

**Expenses****Net Assets or Fund Balances**

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	<b>1,068,178</b>	<b>1,068,357</b>
21 Total liabilities (Part X, line 26)	<b>30,671</b>	<b>25,366</b>
22 Net assets or fund balances. Subtract line 21 from line 20	<b>1,037,507</b>	<b>1,042,991</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

*Leslie Anderson**JUNE 19, 2025***Sign Here**

Signature of officer

**LESLIE ANDERSON****PRESIDENT**

Date

Type or print name and title

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
STEVEN S. LICARI, CPA	STEVEN S. LICARI, CPA	04/11/25		P00521417
Firm's name	<b>LICARI LARSEN AND COMPANY</b>	Firm's EIN		<b>41-1806729</b>
Firm's address	130 W SUPERIOR ST STE 712 DULUTH, MN 55802	Phone no.		<b>218-722-2226</b>

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2024)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III 1 Briefly describe the organization's mission:**PUBLIC SERVICE COMMUNITY RADIO STATION.**2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 710,291 including grants of \$ ) (Revenue \$ )

**WTIP BROADCASTS A RADIO SIGNAL FOR COOK COUNTY AND PRODUCES LOCAL PROGRAMS FOR 90 HOURS PER WEEK. THERE ARE OVER 60 VOLUNTEERS INVOLVED. THE SIGNAL IS HEARD BY OVER 5,100 PERMANENT RESIDENTS AND 12,000 SEASONAL RESIDENTS.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**4d Other program services (Describe on Schedule O.)

(Expenses \$

including grants of \$

) (Revenue \$ )

4e Total program service expenses

**710,291**

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A .....	1 <input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions .....	2 <input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I .....	3 <input checked="" type="checkbox"/>	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II .....	4 <input checked="" type="checkbox"/>	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III .....	5 <input checked="" type="checkbox"/>	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I .....	6 <input checked="" type="checkbox"/>	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II .....	7 <input checked="" type="checkbox"/>	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III .....	8 <input checked="" type="checkbox"/>	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV .....	9 <input checked="" type="checkbox"/>	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V .....	10 <input checked="" type="checkbox"/>	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI .....	11a <input checked="" type="checkbox"/>	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII .....	11b <input checked="" type="checkbox"/>	
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII .....	11c <input checked="" type="checkbox"/>	
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX .....	11d <input checked="" type="checkbox"/>	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X .....	11e <input checked="" type="checkbox"/>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X .....	11f <input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII .....	12a <input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional .....	12b <input checked="" type="checkbox"/>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E .....	13 <input checked="" type="checkbox"/>	
14a Did the organization maintain an office, employees, or agents outside of the United States? .....	14a <input checked="" type="checkbox"/>	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV .....	14b <input checked="" type="checkbox"/>	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV .....	15 <input checked="" type="checkbox"/>	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV .....	16 <input checked="" type="checkbox"/>	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions .....	17 <input checked="" type="checkbox"/>	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II .....	18 <input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III .....	19 <input checked="" type="checkbox"/>	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H .....	20a <input checked="" type="checkbox"/>	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	20b <input checked="" type="checkbox"/>	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II .....	21 <input checked="" type="checkbox"/>	

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, Instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable

1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable

1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

	Yes	No
1a	0	
1b	0	
1c		

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .....	2a	13		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	2b	<input checked="" type="checkbox"/>		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	3a	<input checked="" type="checkbox"/>		
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	4a	<input checked="" type="checkbox"/>		
b	If "Yes," enter the name of the foreign country .....				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). .....				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	5a	<input checked="" type="checkbox"/>		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	5b	<input checked="" type="checkbox"/>		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	6a	<input checked="" type="checkbox"/>		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	7b			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	7c			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	7d			
d	If "Yes," indicate the number of Forms 8282 filed during the year .....	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9a			
a	Did the sponsoring organization make any taxable distributions under section 4966? .....	9b			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....				
10	<b>Section 501(c)(7) organizations.</b> Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 .....	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	10b			
11	<b>Section 501(c)(12) organizations.</b> Enter:				
a	Gross income from members or shareholders .....	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	12b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a			
a	Is the organization licensed to issue qualified health plans in more than one state? .....				
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....	13b			
c	Enter the amount of reserves on hand .....	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? .....	14a	<input checked="" type="checkbox"/>		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....	15	<input checked="" type="checkbox"/>		
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	16	<input checked="" type="checkbox"/>		
	If "Yes," complete Form 4720, Schedule O.				
17	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? .....	17			
	If "Yes," complete Form 6069.				

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year .....	1a 6	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b	Enter the number of voting members included on line 1a, above, who are independent .....	1b 6	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....	2	<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....	3	<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....	4	<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....	5	<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders? .....	6	<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	7a	<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....	7b	<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	<input checked="" type="checkbox"/>
a	The governing body? .....	8b	<input checked="" type="checkbox"/>
b	Each committee with authority to act on behalf of the governing body? .....	9	<input checked="" type="checkbox"/>
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. ....		

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? .....	10a	<input checked="" type="checkbox"/>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	11a	<input checked="" type="checkbox"/>
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. ....	12a	<input checked="" type="checkbox"/>
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	12b	<input checked="" type="checkbox"/>
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	12c	<input checked="" type="checkbox"/>
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....	13	<input checked="" type="checkbox"/>
13	Did the organization have a written whistleblower policy? .....	14	<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy? .....	15a	<input checked="" type="checkbox"/>
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	<input checked="" type="checkbox"/>
a	The organization's CEO, Executive Director, or top management official .....	16a	<input checked="" type="checkbox"/>
b	Other officers or key employees of the organization .....	16b	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....		

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	MN
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	
	<input type="checkbox"/> Own website	<input type="checkbox"/> Another's website
	<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> Other (explain on Schedule O)
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records.	

MATTHEW BROWN

PO BOX 1005

MN 55604

218-387-1070

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

 Check if Schedule O contains a response or note to any line in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Officer or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(1) MATTHEW BROWN EXECUTIVE DIRECTOR	40.00 0.00				X			63,409	0	5,000
(2) CLAY AHRENS TREASURER	1.00 0.00		X	X				0	0	0
(3) LESLIE ANDERSON PRESIDENT	1.00 0.00	X		X				0	0	0
(4) AGATHA ARMSTRONG BOARD	1.00 0.00	X						0	0	0
(5) PETER CLISSOLD TREASURER	1.00 0.00	X		X				0	0	0
(6) MOLLY HICKEN SECRETARY	1.00 0.00	X		X				0	0	0
(7) CARLY PUCH BOARD	1.00 0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										

## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)			(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Former or director	Individual trustee	Institutional trustee			
(12) .....							
(13) .....							
(14) .....							
(15) .....							
(16) .....							
(17) .....							
(18) .....							
(19) .....							
<b>1b Subtotal</b> .....					<b>63,409</b>		<b>5,000</b>
<b>c Total from continuation sheets to Part VII, Section A</b> .....							
<b>d Total (add lines 1b and 1c)</b> .....					<b>63,409</b>		<b>5,000</b>
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	0						
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual						<b>3</b>	<b>X</b>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual						<b>4</b>	<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person						<b>5</b>	<b>X</b>

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of  
compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	1a Federated campaigns .....	1a				
	b Membership dues .....	1b	281,037			
	c Fundraising events .....	1c				
	d Related organizations .....	1d				
	e Government grants (contributions) .....	1e	212,136			
	f All other contributions, gifts, grants, and similar amounts not included above .....	1f	458,101			
	g Noncash contributions included in lines 1a-1f .....	1g	\$ 18,290			
	<b>h Total. Add lines 1a-1f .....</b>		<b>951,274</b>			
<b>Program Service Revenue</b>	2a .....	Business Code				
	b .....					
	c .....					
	d .....					
	e .....					
	f All other program service revenue .....					
	<b>g Total. Add lines 2a-2f .....</b>					
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts) .....		15,416		15,416	
	4 Income from investment of tax-exempt bond proceeds .....					
	5 Royalties .....					
	6a Gross rents .....	(i) Real	(ii) Personal			
	6a					
	b Less: rental expenses .....	6b				
	c Rental inc. or (loss) .....	6c				
	d Net rental income or (loss) .....					
	7a Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other			
	7a					
b Less: cost or other basis and sales exps. .....	7b					
c Gain or (loss) .....	7c					
d Net gain or (loss) .....						
8a Gross income from fundraising events (not including \$ .....	8a					
of contributions reported on line 1c). See Part IV, line 18 .....	8b					
b Less: direct expenses .....	8b					
c Net income or (loss) from fundraising events .....						
9a Gross income from gaming activities. See Part IV, line 19 .....	9a					
b Less: direct expenses .....	9b					
c Net income or (loss) from gaming activities .....						
10a Gross sales of inventory, less returns and allowances .....	10a					
b Less: cost of goods sold .....	10b					
c Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	11a MISCELLANEOUS INCOME .....	Business Code				
	11a	900099	30,418	30,418		
	b .....					
	c .....					
	d All other revenue .....					
	<b>e Total. Add lines 11a-11d .....</b>		<b>30,418</b>			
<b>12 Total revenue. See instructions .....</b>		<b>997,108</b>	<b>30,418</b>	<b>0</b>	<b>15,416</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	<b>63,409</b>	<b>43,511</b>	<b>8,575</b>	<b>11,323</b>
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	<b>406,034</b>	<b>278,618</b>	<b>54,907</b>	<b>72,509</b>
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....				
9 Other employee benefits .....	<b>51,102</b>	<b>35,065</b>	<b>6,911</b>	<b>9,126</b>
10 Payroll taxes .....	<b>36,393</b>	<b>25,158</b>	<b>4,921</b>	<b>6,314</b>
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....				
c Accounting .....				
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....	<b>24,112</b>			<b>24,112</b>
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) .....				
12 Advertising and promotion .....	<b>84,176</b>	<b>65,886</b>		<b>18,290</b>
13 Office expenses .....				
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....				
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	<b>16,694</b>	<b>16,694</b>		
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	<b>31,205</b>	<b>31,205</b>		
23 Insurance .....				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) .....				
a RADIO PROGRAMMING .....	<b>133,278</b>	<b>133,278</b>		
b FUNDRAISING .....	<b>30,999</b>			<b>30,999</b>
c BUILDING EXPENSES .....	<b>29,712</b>	<b>22,284</b>	<b>7,428</b>	
d ADMINISTRATIVE EXPENSE .....	<b>25,918</b>		<b>25,918</b>	
e All other expenses .....	<b>58,592</b>	<b>58,592</b>		
25 Total functional expenses. Add lines 1 through 24e .....	<b>991,624</b>	<b>710,291</b>	<b>132,772</b>	<b>148,561</b>
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) .....				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing .....	565,356	1	545,903
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	1,119,239		
	10b Less: accumulated depreciation .....	596,785	10c	522,454
	11 Investments—publicly traded securities .....		11	
	12 Investments—other securities. See Part IV, line 11 .....		12	
	13 Investments—program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,068,178	16	1,068,357
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	30,671	17	25,366
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	30,671	26	25,366
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>			
	and complete lines 27, 28, 32, and 33. ....			
	27 Net assets without donor restrictions .....	933,441	27	1,042,991
	28 Net assets with donor restrictions .....	104,066	28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>			
	and complete lines 29 through 33. ....			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	<b>32 Total net assets or fund balances</b> .....	1,037,507	32	1,042,991
	<b>33 Total liabilities and net assets/fund balances</b> .....	1,068,178	33	1,068,357

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12) .....	1	997,108
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	991,624
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	5,484
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4	1,037,507
5 Net unrealized gains (losses) on investments .....	5	
6 Donated services and use of facilities .....	6	
7 Investment expenses .....	7	
8 Prior period adjustments .....	8	
9 Other changes in net assets or fund balances (explain on Schedule O) .....	9	
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10	1,042,991

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other .....		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a	<input checked="" type="checkbox"/>
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant? .....	2b	<input checked="" type="checkbox"/>
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....	2c	<input checked="" type="checkbox"/>
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....	3a	<input checked="" type="checkbox"/>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....	3b	

**SCHEDULE A**  
**(Form 990)**
Department of the Treasury  
Internal Revenue Service
**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**2024**Open to Public  
Inspection

Name of the organization

**COOK COUNTY COMMUNITY RADIO**

Employer identification number

**41-1754979**
**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)  
 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.  
 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)  
 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)  
 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)  
 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_  
 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)  
 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.  
 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.  
 a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**  
 b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**  
 c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**  
 d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**  
 e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.  
 f Enter the number of supported organizations \_\_\_\_\_  
 g Provide the following information about the supported organization(s). \_\_\_\_\_

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1–10 above (see instructions))	(IV) Is the organization listed in your governing document?		(V) Amount of monetary support (see instructions)	(VI) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990) 2024

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
6 <b>Public support.</b> Subtract line 5 from line 4 .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4 .....						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
11 <b>Total support.</b> Add lines 7 through 10 .....						12
12 Gross receipts from related activities, etc. (see instructions) .....						
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14 .....	15	%
16a <b>33 1/3% support test — 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>33 1/3% support test — 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test — 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test — 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	706,084	879,941	800,765	963,253	951,274	4,301,317
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	71,392	25,655	39,114	33,037	30,418	199,616
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
6 <b>Total.</b> Add lines 1 through 5 .....	777,476	905,596	839,879	996,290	981,692	4,500,933
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
c Add lines 7a and 7b .....						
8 <b>Public support.</b> (Subtract line 7c from line 6.) .....						4,500,933

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6 .....	777,476	905,596	839,879	996,290	981,692	4,500,933
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	493	710	906	3,769	15,416	21,294
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....	493	710	906	3,769	15,416	21,294
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) .....	777,969	906,306	840,785	1,000,059	997,108	4,522,227
14 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	15	99.53 %
16 Public support percentage from 2023 Schedule A, Part III, line 15 .....	16	99.86 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17 .....	18	%
19a <b>33 1/3% support tests — 2024.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
b <b>33 1/3% support tests — 2023.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....		<input type="checkbox"/>

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in <b>Part I</b> , answer lines 4b and 4c below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete <b>Part I</b> of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete <b>Part I</b> of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .	9a	
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .	9b	
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b	

**Part IV Supporting Organizations (continued)**

11 Has the organization accepted a gift or contribution from any of the following persons?

- A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- A family member of a person described on line 11a above?
- A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).

3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- The organization satisfied the Activities Test. Complete line 2 below.
- The organization is the parent of each of its supported organizations. Complete line 3 below.
- The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

**2 Activities Test. Answer lines 2a and 2b below.**

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

**3 Parent of Supported Organizations. Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C – Distributable Amount</b>			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D – Distributions</b>		<b>Current Year</b>
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10
<b>Section E – Distribution Allocations (see instructions)</b>		
	(i) Excess Distributions	(ii) Underdistributions Pre-2024
1	Distributable amount for 2024 from Section C, line 6	
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required— <i>explain in Part VI</i> ). See instructions.	
3	Excess distributions carryover, if any, to 2024	
a	From 2019 .....	
b	From 2020 .....	
c	From 2021 .....	
d	From 2022 .....	
e	From 2023 .....	
f	<b>Total of lines 3a through 3e</b>	
g	Applied to underdistributions of prior years	
h	Applied to 2024 distributable amount	
i	Carryover from 2019 not applied (see instructions)	
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	
4	Distributions for 2024 from Section D, line 7: \$	
a	Applied to underdistributions of prior years	
b	Applied to 2024 distributable amount	
c	Remainder. Subtract lines 4a and 4b from line 4.	
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.	
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.	
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.	
8	<b>Breakdown of line 7:</b>	
a	Excess from 2020 .....	
b	Excess from 2021 .....	
c	Excess from 2022 .....	
d	Excess from 2023 .....	
e	Excess from 2024 .....	

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**Schedule B****(Form 990)**

(Rev. December 2024))

Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

**COOK COUNTY COMMUNITY RADIO**

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

 501(c)( 3 ) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation

Employer identification number

**41-1754979**Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1/3</sup>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization

COOK COUNTY COMMUNITY RADIO

Employer identification number

41-1754979

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CORPORATION OF PUBLIC BROADCASTING 401 NINTH STREET NW  WASHINGTON DC 20004	\$ 196,060	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STATE OF MINNESOTA 50 SHERBURNE AVENUE  ST. PAUL MN 55115	\$ 212,136	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LLOYD K. JOHNSON FOUNDATION 130 W. SUPERIOR STREET, SUITE 710  DULUTH MN 55802	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	VISIT COOK COUNTY 116 W HWY 61  GRAND MARAIS MN 55604	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	STORYCORPS 80 HANSON PLACE, 2ND FLOOR  BROOKLYN NY 11217	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	NORTH SHORE HEALTH CARE FOUNDATION 21 W 2ND STREET SUITE E GRAND MARAIS MN 55604	\$ 5,550	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

Employer identification number

**COOK COUNTY COMMUNITY RADIO****41-1754979****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....

4 Number of states where property subject to conservation easement is located .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

 Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

\$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)

(i) and section 170(h)(4)(B)(ii)? .....

 Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 .....

\$

(ii) Assets included in Form 990, Part X .....

\$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 .....

\$

b Assets included in Form 990, Part X .....

\$

## Schedule D (Form 990) (Rev. 12-2024) COOK COUNTY COMMUNITY RADIO

41-1754979

Page 2

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange program
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other .....
c <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? .....

Yes  No

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? .....

Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

c Beginning balance .....	
d Additions during the year .....	
e Distributions during the year .....	
f Ending balance .....	

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? .....

Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII .....

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....					
b Contributions .....					
c Net investment earnings, gains, and losses .....					
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....					
f Administrative expenses .....					
g End of year balance .....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment .....	%
b Permanent endowment .....	%
c Term endowment .....	%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? .....	
(ii) Related organizations? .....	

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? .....

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....				
b Buildings .....		534,066	224,870	309,196
c Leasehold improvements .....		5,982	371,915	-365,933
d Equipment .....		397,927		397,927
e Other .....		181,264		181,264
<b>Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))</b>				522,454

Yes	No
3a(i)	
3a(ii)	
3b	

**Part VII Investments – Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))</b>		

**Part VIII Investments – Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))</b>		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))</b>	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes .....	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))</b>	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements .....	1	997,108
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments .....	2a	
b	Donated services and use of facilities .....	2b	
c	Recoveries of prior year grants .....	2c	
d	Other (Describe in Part XIII.) .....	2d	
e	Add lines 2a through 2d .....	2e	
3	Subtract line 2e from line 1 .....	3	997,108
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b	Other (Describe in Part XIII.) .....	4b	
c	Add lines 4a and 4b .....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	997,108

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements .....	1	991,624
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities .....	2a	
b	Prior year adjustments .....	2b	
c	Other losses .....	2c	
d	Other (Describe in Part XIII.) .....	2d	
e	Add lines 2a through 2d .....	2e	
3	Subtract line 2e from line 1 .....	3	991,624
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b	Other (Describe in Part XIII.) .....	4b	
c	Add lines 4a and 4b .....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	991,624

### **Part XIII      Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.



**SCHEDULE O**  
**(Form 990)**  
(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public  
Inspection**

Name of the organization

**COOK COUNTY COMMUNITY RADIO**

Employer identification number

**41-1754979**

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
REVIEWED AT BOARD MEETING.**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
ANNUAL REVIEW OF ANY CONFLICTS AT BOARD MEETING.**

**FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
BOARD DISCUSSES COMPENSATION PACKAGE BASED ON PERFORMANCE AND COMPENSATION  
IN THE AREA.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
DOCUMENTS AVAILABLE UPON REQUEST.**

**Federal Statements****Taxable Interest on Investments**

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
TAXABLE INTEREST	\$ 15,416			14		
TOTAL	\$ 15,416					

**Form 990, Part IX, Line 24e - All Other Expenses**

<b>Description</b>	<b>Total Expenses</b>	<b>Program Service</b>	<b>Management &amp; General</b>	<b>Fund Raising</b>
	\$ 19,715	\$ 19,715	\$ 14,288	\$
TRANSMITTER EXPENSE	\$ 14,288			
TECHNICAL SERVICES	\$ 8,350			\$ 350
EQUIPMENT	\$ 6,377			\$ 377
TRANSLATOR/TRANSMITTER	\$ 5,004			\$ 004
TELEPHONE	\$ 3,750			\$ 750
SPECIAL EVENTS	\$ 1,108			\$ 108
VOLUNTEER	\$ 58,592	\$ 58,592	\$ 0	\$ 0
<b>TOTAL</b>				

**Schedule A, Part III, Line 1(e)**

Description	Amount
MEMBERSHIP DUES AND ASSESSMENTS	\$ 281,037
COOK COUNTY OTHER CONTRIBUTIONS	186,491
CORPORATION OF PUBLIC BROADCASTING	196,060
CASH CONTRIBUTION	212,136
STATE OF MINNESOTA	
CASH CONTRIBUTION	
LLOYD K. JOHNSON FOUNDATION	
CASH CONTRIBUTION	45,000
VISIT COOK COUNTY	15,000
CASH CONTRIBUTION	
STORYCORPS	
CASH CONTRIBUTION	10,000
NORTH SHORE HEALTH CARE FOUNDATION	5,550
CASH CONTRIBUTION	
TOTAL	\$ 951,274

**Schedule A, Part III, Line 2(e)**

Description	Amount
MISCELLANEOUS INCOME	\$ 30,418
TOTAL	\$ 30,418

**Schedule A, Part III, Line 10a(e)**

Description	Amount
TAXABLE INTEREST	\$ 15,416
TOTAL	\$ 15,416

Form **4562**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

OMB No. 1545-0172

**2024**Attachment Sequence No. **179**Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.**COOK COUNTY COMMUNITY RADIO**

Identifying number

**41-1754979**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) .....	1	<b>1,220,000</b>
2 Total cost of section 179 property placed in service (see instructions) .....	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	<b>3,050,000</b>
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29 .....	7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8		
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9		
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....	10		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions .....	11		
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12		
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....	13		

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions .....	14	
15 Property subject to section 168(f)(1) election .....	15	
16 Other depreciation (including ACRS) .....	16	<b>31,205</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2024 .....	17	0
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 .....	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions .....	22	<b>31,205</b>
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

**Federal Asset Report**

FYE: 12/31/2024

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>Other Depreciation:</b>											
1	BUILDING	12/31/07	330,000				330,000	40	MO S/L	132,000	8,250
2	REMODEL	1/23/07	1,750				1,750	40	MO S/L	701	44
3	REMODEL	1/06/08	202,316				202,316	40	MO S/L	78,817	5,058
4	BUILDING IMPROVEMENTS	1/06/08	2,291				2,291	40	MO S/L	891	57
5	ICE SHIELD	1/12/11	3,691				3,691	15	MO S/L	2,830	246
6	OFFICE EQUIPMENT	1/01/06	3,373				3,373	5	MO S/L	3,373	0
7	OFFICE EQUIPMENT	1/01/07	100				100	5	MO S/L	100	0
8	OFFICE EQUIPMENT	1/01/07	1,703				1,703	5	MO S/L	1,703	0
9	TRANSMITTER TOWER	1/01/06	99,759				99,759	30	MO S/L	59,853	3,326
10	STUDIO EQUIPMENT	1/01/07	14,963				14,963	10	MO S/L	14,963	0
11	STUDIO EQUIPMENT	1/01/06	50,855				50,855	10	MO S/L	50,855	0
12	OFFICE EQUIPMENT	1/06/08	7,081				7,081	5	MO S/L	7,081	0
13	SERVER, WEB PORTS	6/08/10	4,500				4,500	7	MO S/L	4,500	0
14	STUDIO EQUIPMENT	3/08/12	14,503				14,503	10	MO S/L	14,503	0
15	STUDIO EQUIPMENT	1/06/08	2,436				2,436	10	MO S/L	2,436	0
16	SIGNS	1/06/09	1,858				1,858	10	MO S/L	1,858	0
17	DELL COMPUTER	1/06/09	4,012				4,012	5	MO S/L	4,012	0
18	GRAND PORTAGE TRANSMITTER	1/06/09	57,715				57,715	30	MO S/L	28,056	1,924
19	SATELLITE DISH	1/06/09	18,481				18,481	7	MO S/L	18,481	0
20	CAMCORDER	3/02/10	336				336	5	MO S/L	336	0
21	LAPTOP	6/21/10	1,252				1,252	5	MO S/L	1,252	0
22	2 COMPUTERS	6/30/10	3,580				3,580	5	MO S/L	3,580	0
23	HARDRIVE	12/17/10	1,791				1,791	5	MO S/L	1,791	0
24	TRANSMITTER ADDITIONS	12/31/11	32,954				32,954	15	MO S/L	26,638	2,197
25	EXCODER	10/17/11	2,043				2,043	5	MO S/L	2,043	0
26	COMPUTER	7/31/12	1,004				1,004	5	MO S/L	1,004	0
27	STEREO	2/07/12	3,143				3,143	5	MO S/L	3,143	0
28	COMPUTER	7/31/12	1,451				1,451	5	MO S/L	1,451	0
29	MISCELLANEOUS EQUIPMENT	8/16/12	172				172	6	MO S/L	172	0
30	OFFICE COMPUTER	12/19/13	987				987	5	MO S/L	987	0
31	STUDIO COMPUTER	5/09/13	968				968	5	MO S/L	968	0
32	STUDIO BATTERIES	10/05/13	2,295				2,295	5	MO S/L	2,295	0
33	2014 ANTENNA	7/01/14	58,828				58,828	30	MO S/L	18,629	1,961
34	2015 TRANSMITTER	11/01/15	61,662				61,662	30	MO S/L	16,786	2,055
35	2015 STL	11/02/15	1,811				1,811	5	MO S/L	1,811	0
36	2015 TRANSMITTER	7/01/16	3,603				3,603	30	MO S/L	901	120
37	2015 STL	2/01/16	1,245				1,245	5	MO S/L	1,245	0
38	OFFICE EQUIPMENT	10/01/16	7,551				7,551	5	MO S/L	7,551	0
39	STUDIO EQUIPMENT	6/01/16	5,685				5,685	5	MO S/L	5,685	0
40	TOWER EQUIPMENT	5/01/16	1,221				1,221	5	MO S/L	1,221	0
41	REMODEL 16	2/15/16	2,500				2,500	40	MO S/L	495	62
42	OFFICE EQUIPMENT	2/09/17	384				384	5	MO S/L	384	0
43	STUDIO EQUIPMENT	7/01/17	4,743				4,743	5	MO S/L	4,743	0
44	IMPROVEMENTS	6/27/17	7,560				7,560	40	MO S/L	1,229	189
45	EQUIPMENT	7/01/17	1,177				1,177	5	MO S/L	1,177	0
46	OFFICE EQUIPMENT	6/30/18	5,181				5,181	5	MO S/L	5,181	0
47	STUDIO EQUIPMENT	5/06/18	603				603	5	MO S/L	603	0
48	TRASMITTOR	1/09/18	325				325	15	MO S/L	130	22
49	STUDIO EQUIPMENT	7/10/19	750				750	5	MO S/L	675	75
50	OFFICE EQUIPMENT	12/22/19	10,133				10,133	5	MO S/L	8,106	2,027
51	OFFICE EQUIPMENT - UPS	6/01/19	16,664				16,664	5	MO S/L	15,276	1,388
52	CARPET	4/01/19	3,413				3,413	15	MO S/L	1,081	227
53	TRANSMITTER REPLACEMENTS	6/01/24	50,837				50,837	15	MO S/L	0	1,977
<b>Total Other Depreciation</b>			<b>1,119,239</b>				<b>1,119,239</b>			<b>565,582</b>	<b>31,205</b>
<b>Total ACRS and Other Depreciation</b>			<b>1,119,239</b>				<b>1,119,239</b>			<b>565,582</b>	<b>31,205</b>
<b>Grand Totals</b>			<b>1,119,239</b>				<b>1,119,239</b>			<b>565,582</b>	<b>31,205</b>
<b>Less: Dispositions and Transfers</b>			<b>0</b>				<b>0</b>			<b>0</b>	<b>0</b>
<b>Less: Start-up/Org Expense</b>			<b>0</b>				<b>0</b>			<b>0</b>	<b>0</b>
<b>Net Grand Totals</b>			<b>1,119,239</b>				<b>1,119,239</b>			<b>565,582</b>	<b>31,205</b>

**COOK COUNTY COMMUNITY RADIO**  
**D/B/A WTIP-FM**

**FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2024 AND 2023**

COOK COUNTY COMMUNITY RADIO  
D/B/A WTIP – FM

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## Independent Auditor's Report

March 24, 2025

To the Board of Directors  
Cook County Community Radio  
D/B/A WTIP-FM  
Grand Marais, Minnesota

### **Opinion**

We have audited the accompanying financial statements of Cook County Community Radio d/b/a WTIP-FM (a tax-exempt organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cook County Community Radio d/b/a WTIP-FM as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cook County Community Radio d/b/a WTIP-FM and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about Cook County Community Radio d/b/a WTIP-FM's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## Independent Auditor's Report (Continued)

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cook County Community Radio d/b/a WTIP-FM's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cook County Community Radio d/b/a WTIP-FM's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

COOK COUNTY COMMUNITY RADIO  
D/B/A WTIP-FM  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>Assets</u>		
<b><u>Current Assets:</u></b>		
Cash and cash equivalents	\$ 545,903	\$ 565,356
Total Current Assets	<u>545,903</u>	<u>565,356</u>
<b><u>Property And Equipment:</u></b>		
Building	537,388	537,388
Transmitter tower/equipment	581,851	531,014
	<u>1,119,239</u>	<u>1,068,402</u>
Less: accumulated depreciation	(596,785)	(565,580)
Property And Equipment, Net	<u>522,454</u>	<u>502,822</u>
Total Assets	<u><u>\$ 1,068,357</u></u>	<u><u>\$ 1,068,178</u></u>
<b><u>Liabilities And Net Assets</u></b>		
<b><u>Current Liabilities:</u></b>		
Accounts payable/accruals	\$ 25,366	\$ 30,671
Total Current Liabilities	<u>25,366</u>	<u>30,671</u>
<b><u>Net Assets:</u></b>		
Without donor restrictions	1,042,991	933,441
With donor restrictions	-	104,066
Total Net Assets	<u>1,042,991</u>	<u>1,037,507</u>
Total Liabilities And Net Assets	<u><u>\$ 1,068,357</u></u>	<u><u>\$ 1,068,178</u></u>

See accompanying notes.

(3)

COOK COUNTY COMMUNITY RADIO  
D/B/A WTIP-FM  
STATEMENTS OF ACTIVITIES  
YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b><u>Public Support And Revenues:</u></b>			
<b>Public Support:</b>			
Grant-Corporation for Public Broadcasting	\$ 150,309	\$ 45,751	\$ 196,060
Grant-State of Minnesota - Heritage	130,724	-	130,724
Grant-Ampers	73,059	8,353	81,412
Grants and donations-other	135,550	-	135,550
In-kind contributions	18,290	-	18,290
Net assets released from restrictions	<u>158,170</u>	<u>(158,170)</u>	-
<b>Total Public Support</b>	<b><u>666,102</u></b>	<b><u>(104,066)</u></b>	<b><u>562,036</u></b>
<b>Revenues:</b>			
Memberships	281,037	-	281,037
Business underwriting	108,201	-	108,201
Investment income	15,416	-	15,416
Miscellaneous activities	30,418	-	30,418
<b>Total Revenues</b>	<b><u>435,072</u></b>	<b><u>-</u></b>	<b><u>435,072</u></b>
<b>Total Public Support/Revenue</b>	<b><u>1,101,174</u></b>	<b><u>(104,066)</u></b>	<b><u>997,108</u></b>
<b>Operating Expenses:</b>			
Program services	710,291	-	710,291
Fundraising	148,561	-	148,561
Management and general	132,772	-	132,772
<b>Total Operating Expenses</b>	<b><u>991,624</u></b>	<b><u>-</u></b>	<b><u>991,624</u></b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b><u>\$ 109,550</u></b>	<b><u>\$(104,066)</u></b>	<b><u>\$ 5,484</u></b>
<b>Net Assets:</b>			
Beginning of year	<u>933,441</u>	<u>104,066</u>	<u>1,037,507</u>
End of year	<u><b>\$ 1,042,991</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,042,991</b></u>

See accompanying notes.

(4)

**COOK COUNTY COMMUNITY RADIO**  
**D/B/A WTIP-FM**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<b>2023</b>		
	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b><u>Public Support And Revenues:</u></b>			
<b>Public Support:</b>			
Grant-Corporation for Public Broadcasting	\$ 130,869	\$ 36,805	\$ 167,674
Grant-State of Minnesota - Heritage	70,149	47,000	117,149
Grant-Ampers	85,294	80,250	165,544
Grants and donations-other	77,250	-	77,250
In-kind contributions	25,926	-	25,926
Net assets released from restrictions	71,955	(71,955)	-
<b>Total Public Support</b>	<b>461,443</b>	<b>92,100</b>	<b>553,543</b>
<b>Revenues:</b>			
Memberships	289,860	-	289,860
Business underwriting	119,850	-	119,850
Investment income	3,769	-	3,769
Miscellaneous activities	33,037	-	33,037
<b>Total Revenues</b>	<b>446,516</b>	<b>-</b>	<b>446,516</b>
<b>Total Public Support/Revenue</b>	<b>907,959</b>	<b>92,100</b>	<b>1,000,059</b>
<b><u>Operating Expenses:</u></b>			
Program services	597,649	-	597,649
Fundraising	169,647	-	169,647
Management and general	134,645	-	134,645
<b>Total Operating Expenses</b>	<b>901,941</b>	<b>-</b>	<b>901,941</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>\$ 6,018</b>	<b>\$ 92,100</b>	<b>\$ 98,118</b>
<b><u>Net Assets:</u></b>			
Beginning of year	927,423	11,966	939,389
<b>End of year</b>	<b>\$ 933,441</b>	<b>\$ 104,066</b>	<b>\$ 1,037,507</b>

See accompanying notes.

(5)

**COOK COUNTY COMMUNITY RADIO**  
**D/B/A WTIP-FM**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<b>2024</b>			
	<b>Program Services</b>	<b>Fundraising</b>	<b>Management And General</b>	<b>Total</b>
Salaries	\$ 322,129	\$ 83,832	\$ 63,482	\$ 469,443
Payroll taxes	25,158	6,314	4,921	36,393
Employee benefits	35,065	9,126	6,911	51,102
<b>Total Compensation</b>	<b>382,352</b>	<b>99,272</b>	<b>75,314</b>	<b>556,938</b>
Administrative expense	-	-	25,918	25,918
Advertising/marketing	65,886	-	-	65,886
Advertising/marketing-in kind	-	18,290	-	18,290
Building expenses	22,284	-	7,428	29,712
Depreciation	31,205	-	-	31,205
Dues/conferences	16,694	-	-	16,694
Equipment	8,350	-	-	8,350
Fundraising	-	30,999	-	30,999
Professional fees	-	-	24,112	24,112
Radio programming-contractors	81,116	-	-	81,116
Radio programming	52,162	-	-	52,162
Special events	3,750	-	-	3,750
Technical services	14,288	-	-	14,288
Telephone	5,004	-	-	5,004
Translator/transmitter	6,377	-	-	6,377
Transmitter expense	19,715	-	-	19,715
Volunteer	1,108	-	-	1,108
	<b>\$ 710,291</b>	<b>\$ 148,561</b>	<b>\$ 132,772</b>	<b>\$ 991,624</b>

See accompanying notes.

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**COOK COUNTY COMMUNITY RADIO**  
**D/B/A WTIP-FM**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<b>2023</b>				
	Program Services	Fundraising	Management And General	Total	Increase (Decrease)
Salaries	\$ 261,763	\$ 92,588	\$ 67,848	\$ 422,199	\$ 47,244
Payroll taxes	20,229	7,155	5,244	32,628	3,765
Employee benefits	30,556	10,808	7,920	49,284	1,818
<b>Total Compensation</b>	<b>312,548</b>	<b>110,551</b>	<b>81,012</b>	<b>504,111</b>	<b>52,827</b>
Administrative expense	-	-	25,947	25,647	271
Advertising/marketing	45,462	-	-	45,462	20,424
Advertising/marketing-in kind	-	25,926	-	25,926	(7,636)
Building expenses	24,875	-	8,157	33,032	(3,320)
Depreciation	31,806	-	-	31,806	(601)
Dues/conferences	16,699	-	-	16,699	(5)
Equipment	12,222	-	-	12,222	(3,872)
Fundraising	-	33,170	-	33,170	(2,171)
Professional fees	-	-	19,529	19,529	4,583
Radio programming-contractors	46,676	-	-	46,676	34,440
Radio programming	66,640	-	-	66,640	(14,478)
Special events	-	-	-	-	3,750
Technical services	3,074	-	-	3,074	11,214
Telephone	3,473	-	-	3,473	1,531
Translator/transmitter	6,676	-	-	6,676	(299)
Transmitter expense	25,506	-	-	25,506	(5,791)
Volunteer	1,992	-	-	1,992	(884)
	<b><u>\$ 597,649</u></b>	<b><u>\$ 169,647</u></b>	<b><u>\$ 134,645</u></b>	<b><u>\$ 901,641</u></b>	<b><u>\$ 89,983</u></b>

See accompanying notes.

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COOK COUNTY COMMUNITY RADIO  
D/B/A WTIP-FM  
STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
<u>Cash Flows From Operating Activities:</u>		
Increase (decrease) in net assets	\$ 5,484	\$ 98,118
<u>Adjustments to reconcile to net cash flows</u>		
<u>from operating activities:</u>		
Depreciation	31,205	31,806
<u>Increase (decrease) in:</u>		
Payables and accruals	<u>(5,305)</u>	<u>24,899</u>
Net Cash Flows From Operating Activities	<u>31,384</u>	<u>154,823</u>
<u>Cash Flows From Investing Activities:</u>		
Purchase of building and equipment	<u>(50,837)</u>	-
Net Cash Flows From Investing Activities	<u>(50,837)</u>	-
NET INCREASE (DECREASE) IN CASH	(19,453)	154,823
<u>Cash And Cash Equivalents:</u>		
Beginning of year	<u>565,356</u>	<u>410,533</u>
End of year	<u>\$ 545,903</u>	<u>\$ 565,356</u>

COOK COUNTY COMMUNITY RADIO

D/B/A WTIP-FM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

Organization

Cook County Community Radio D/B/A WTIP-FM is a tax-exempt Minnesota corporation operating a public broadcasting radio station in Grand Marais, Minnesota. The Organization is a charitable organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Revenues are derived from public support and membership support. The Organization provides local programming.

Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. The financial statements have been prepared in conformity with the standards set forth for not-for-profit organizations.

Financial Statement Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets with Donor Restrictions – Net asset subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met with the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity.

Property and Equipment

Property and equipment over \$1,000 are stated at cost less accumulated depreciation.

Depreciation is determined on the straight-line basis over the estimated useful lives of the assets, which range from 3 to 40 years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to income as incurred; significant renewals and betterments are capitalized. Transmitter tower and equipment are recorded at cost, if purchased and at fair market value at date of gift, if donated to WTIP.

COOK COUNTY COMMUNITY RADIO

D/B/A WTIP-FM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the organization to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

**Income Taxes**

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the organization, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**In-Kind Contributions and Donated Personal Services of Volunteers**

In-kind contributions are recorded as revenues in the Statements of Activities. In-kind contributions consist of local support for marketing.

The value of personal services of volunteers has not been reflected in the financial statements as no objective basis is available for valuation.

**Accrued Vacation**

Accrued compensated absences have not been reflected in the financial statements as they cannot be reasonably estimated.

**Cash Flows**

Cash and cash equivalents are defined as checking and short-term investments with maturities of less than one year for purposes of the Statement of Cash Flows.

COOK COUNTY COMMUNITY RADIO

D/B/A WTIP-FM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Functional Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Concentration of Credit Risk**

Financial instruments that potentially subject the Organization to credit risk include cash and cash equivalents at financial institutions and any grants receivable.

**Advertising Costs**

Advertising costs are expensed as incurred.

**Leases**

The Organization adopted FASB ASC 842, Leases, that requires lessees to recognize most leases on their balance sheets as a right-of-use (ROU) asset representing the right to use and underlying asset and lease liability representing the obligation to make lease payments of the lease term, measured on a discount basis.

The Organization made an accounting policy election available under ASC 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. As a result, adoption of ASC 842 did not result in the recording of any ROU assets or lease liabilities at December 31, 2024.

**Subsequent Events**

Management has evaluated subsequent events through March 24, 2025, the date on which the financial statements were available to be issued.

COOK COUNTY COMMUNITY RADIO

D/B/A WTIP-FM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE B – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For the purpose of analyzing resources available to meet general expenditures over a twelve-month period, the Organization considers all expenditures for programming and general expenditures without restriction. The Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. The Organization invests excess available cash in bank savings.

Financial assets available for general expenditures without donor restriction, within one year of the date of the statement of financial position, comprise the following:

	<u>2024</u>	<u>2023</u>
Petty cash	\$ 195	\$ 195
Checking accounts	159,265	158,112
Savings accounts	<u>386,443</u>	<u>408,293</u>
Financial assets available within one year to meet cash needs for expenditures	<u>\$ 545,903</u>	<u>\$ 566,600</u>

**NOTE C – ENDOWMENT FUND**

WTIP has endowment funds as part of the Duluth Superior Area Community Foundation. Income generated from investments is available for general operations. The money is maintained under a custodial agreement with the Duluth-Superior Community Foundation and all investing and accounting is performed by them. The asset value is not reflected in these financial statements. Total Fund value is \$44,862 on December 31, 2024 of which \$29,562 represents permanent contributions.

**NOTE D – NET ASSETS WITH DONOR RESTRICTIONS**

Grants and donations that are originally restricted when received and have not been expended for that restricted purpose on December 31, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
MN - Equipment Grant	\$ -	\$ 6,802
MN - Technology Grant	- <u>\$ -</u>	97,264 <u>\$ 104,066</u>

COOK COUNTY COMMUNITY RADIO

D/B/A WTIP-FM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE E – FUNCTIONAL EXPENSES**

Operating expenses are allocated between the program, fundraising and management and general. Program expenses provide a public broadcasting radio station to provide local programming and service. Expenses are allocated based on their direct relationship to providing the program activities described above.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The Organization maintains accountability for each line-item expense and allocates each expense to the various programs accordingly.

**NOTE F – OTHER GRANTS**

The detail of Grants and Donations – Other is as follows:

	<u>2024</u>	<u>2023</u>
Lloyd K. Johnson Foundation	\$ 45,000	\$ 45,000
Miscellaneous contributions	60,000	10,000
North Shore Health Care Foundation	5,550	-
Storycorps	10,000	8,000
Visit Cook County	<u>15,000</u>	<u>14,250</u>
	<u><u>\$ 135,550</u></u>	<u><u>\$ 77,250</u></u>

**NOTE G – RETIREMENT PLANS**

The Organization maintains a 403(b) plan for all eligible employees who have worked at least 1,000 hours in one year and attained 18 years of age. Total employer contributions were \$5,731 and \$6,515 for the years ended December 31, 2024 and 2023, respectively.

COOK COUNTY COMMUNITY RADIO

D/B/A WTIP-FM

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE H – REVENUE RECOGNITION**

The Organization has analyzed the provisions of the new accounting standard, ASC Topic 606, *Revenue from Contracts with Customers*, ASU 2014-09 and has concluded that no changes in revenue recognition are necessary to transition to the new standard. ASU 2014-09 applies to exchange transactions with customers that are bound by contract or similar arrangements and establishes a performance obligation approach to revenue recognition. Significant revenue streams consist of grants and other public support, memberships and underwriting for radio programs.

Memberships are generally purchased annually and provide the member with general communication of events happening at the station. Performance obligations are considered met when the membership is purchased. The underwriting of programs is considered to have met the performance obligation once the underwriting is complete, which generally occurs at the time of payment.

Significant support is received from the Corporation for Public Broadcasting and the State of Minnesota. Membership and underwriting revenues are received from approximately 200 individuals and businesses.

**NOTE I – TAX STATUS**

Accounting principles generally accepted in the United States of America require the Organization's management to evaluate tax positions taken by the Organization and recognize a tax liability if there has been an uncertain position taken that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.