

Schedule A
WBFO-FM (1518)
Buffalo , NY

NFFS Excluded?

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



**Source of
Income**

	2008 data	2009 data
1. Amounts provided directly by federal government agencies	\$223,500	\$0
A. PTFP (NTIA) Facilities Grants	\$223,500	\$0
B. Department of Education	\$0	\$0
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$0	\$0
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$0	\$0
2. Amounts provided by Public Broadcasting Entities (e.g. CPB, PBS, NPR, etc., including other stations and regional networks. See Guidelines for complete list.)	\$203,326	\$216,426
A. CPB - Community Service Grants (for radio enter unrestricted portion only)	\$146,720	\$159,917
B. CPB - Digital Project Grants	\$0	\$0
C. CPB - Restricted portion of Radio Community Service Grants	\$56,606	\$56,509
D. CPB - TV Interconnection grants	\$0	\$0
E. CPB - all other funds	\$0	\$0
F. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0
G. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
H. Public broadcasting stations - all payments	\$0	\$0
I. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$0	\$12,000
4. State boards and departments of education or other state government or agency sources	\$168,596	\$147,748
5. State colleges and universities	\$919,297	\$905,831
6. Other state-supported colleges and universities	\$0	\$0
7. Private colleges and universities	\$0	\$0
8. Foundations and nonprofit associations	\$23,125	\$8,575
	2008 data	2009 data
8a. How much of this revenue was received as underwriting?	\$0	\$0
9. Business and Industry	\$407,213	\$379,793
	2008 data	2009 data
9a. How much of this revenue was received	\$407,213	\$379,793

as underwriting?

10. Memberships and subscriptions (net of write-offs)	\$646,100	\$609,985
	<u>2008 data</u>	<u>2009 data</u>

10a. Total number of contributors.	7,008	7,076
------------------------------------	-------	-------

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
--	-----	-----

	<u>2008 data</u>	<u>2009 data</u>
--	------------------	------------------

11a. Total number of Friends contributors.	0	0
--	---	---

12. Revenue from subsidiary enterprises and related organizations (See instructions)	\$0	\$0
--	-----	-----

Form of Revenue

	<u>2008 data</u>	<u>2009 data</u>
13. Auction revenue	\$0	\$0
A. Gross auction revenue	\$0	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities	\$0	\$0
A. Gross special fundraising revenues	\$0	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$0	\$0
A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$0	\$0
C. PBS or NPR pass-through copyright royalties	\$0	\$0
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$-16,470	\$0
A. Gains from sales of property and equipment - do not report losses	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$-16,470	\$0
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0
17. Endowment revenue	\$5,108	\$-69,814
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$5,108	\$216
C. Realized and unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen - e.g. "-1,765")	\$0	\$-70,030
18. Capital fund contributions	\$0	\$472,896
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$472,896
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$12,500	\$49,495
	<u>2008 data</u>	<u>2009 data</u>
19a. Total number of major		

individual donors	1	10		
20. Other Direct Revenue			\$31,260	\$33,228
Description		Amount		
CD Sales		\$4,323		
Exclusion Description	Amount			
FMV of premiums (thank you gifts) in quid pro quo contributions	\$4,323			
Cable Royalties		\$2,881		
Exclusion Description	Amount			
Revenue from non-broadcast activities that fail to meet exception criteria	\$2,881			
Travel Club		\$2,594		
Exclusion Description	Amount			
Revenue from non-broadcast activities that fail to meet exception criteria	\$2,594			
Wine Tasting		\$3,480		
Exclusion Description	Amount			
Revenue from non-broadcast activities that fail to meet exception criteria	\$3,480			
Studio Rental		\$5,100		
Exclusion Description	Amount			
Revenue from non-broadcast activities that fail to meet exception criteria	\$5,100			
Tower Rental		\$14,850		
Exclusion Description	Amount			
Revenue from non-broadcast activities that fail to meet exception criteria	\$14,850			
21. Total Revenue (Sum of lines 1 through 12, 13a, 14a, and 15 through 20).			\$2,623,555	\$2,766,163
Adjustments to Revenue			2008 data	2009 data
22. Federal revenue from line 1.			\$223,500	\$0

23. Public broadcasting revenue from line 2.	\$203,326	\$216,426
24. Capital funds exclusion (from line 18a) - TV only	\$0	\$0
25. Other revenue on line 21 not meeting the source, form, purpose, or recipient criteria to be included as NFFS. Click here to view all revenue reported as NFFS X.	\$31,260	\$33,228
26. Other automatic subtractions from total revenue	\$-16,470	\$-70,030
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0
C. Gains from sales of property and equipment – line 16a	\$0	\$0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$-16,470	\$0
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c	\$0	\$-70,030
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$2,181,939	\$2,586,539

Comments

Comment	Name	Date	Status
Schedule B WorkSheet			
WBFO-FM (1518)			
Buffalo , NY			
		2008	2009
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)		\$3,780,146	\$3,509,973
Deductions (lines 1b.1. through 1b.7.):			
1b.1. Capital outlays (from Schedule E, line 9 total)		\$848,727	\$513,504
1b.2. Depreciation		\$88,847	\$105,280
1b.3. Amortization		\$0	\$0
1b.4. In-kind contributions (services and other assets)		\$159,620	\$147,716
1b.5. Indirect administrative support (see Guidelines for instructions)		\$556,573	\$605,478
1b.6. Donated property and equipment (if not included on line 1b.1)		\$0	\$0
1b.7. Other		\$0	\$68,871
	Description	Amount	
	Loss on Capital Asset	\$68,871	
1b.8. Total deductions		\$1,211,988	\$1,440,849
1c. Station net direct expenses		\$2,126,379	\$2,069,124
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)			
2a. Net direct expense method			
2a.1. Station net direct Expenses (forwards from line		\$2,126,379	\$2,069,124

1)		
2a.2. Licensee net direct activities	\$353,719,922	\$342,000,393
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.601148	%0.605006
2b. Salaries and wages method		
2b.1. Station salaries and wages	\$0	\$0
2b.2. Licensee salaries and wages for direct activities	\$0	\$0
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0	%0
2c. Institutional support calculation		
2c.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Budget and Analysis		
<input type="checkbox"/> Campus Mail Service		
<input type="checkbox"/> Computer Operations		
<input type="checkbox"/> Financial Operations		
<input type="checkbox"/> Human Resources		
<input type="checkbox"/> Insurance		
<input type="checkbox"/> Internal Audit		
<input type="checkbox"/> Legal		
<input type="checkbox"/> Payroll		
<input type="checkbox"/> President's Office		
<input type="checkbox"/> Purchasing		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
2c.2. Costs per licensee financial statements	\$57,973,837	\$65,227,183
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$3,008,543	\$2,725,966
2c.4. Costs benefiting station operations	\$54,965,294	\$62,501,217
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.601148	%0.605006
2c.6. Total institutional costs benefiting station operations	\$330,422	\$378,136
3. Physical plant support rate calculation		
3a. Net square footage occupied by station	10,152	10,152
3b. Licensee's net assignable square footage	6,157,231	6,127,190
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.164879	%0.165688
3d.1. Choose applicable cost groups that benefit the station		

- Building Maintenance
- Custodial Services
- Director of Operations
- Elevator Maintenance
- Grounds and Landscaping
- Motor Pool
- Refuse Disposal
- Roof Maintenance
- Utilities
- Security Services
- Facilities Planning
- Other
- Not Applicable

3d.2. Costs per licensee financial statements	\$67,210,744	\$67,652,655
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$501,168	\$885,201
3d.4. Costs benefiting station operations	\$66,709,576	\$66,767,454
3d.5. Percentage of allocation (from line 3c.)	%0.164879	%0.165688
3d.6. Total physical plant support costs benefiting station operations	\$109,990	\$110,625
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$440,412	\$488,761

Comments

Comment	Name	Date	Status
Occupancy List			
WBFO-FM (1518)			
Buffalo , NY			

Type of Occupancy	Location	Value
Building	Allen Hall	10,146

Annual Value Computations for buildings and tower facilities

Questions	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ <input style="width: 80px;" type="text" value="0"/>
2. Total original cost of major improvements	\$ <input style="width: 80px;" type="text" value="616629"/>
3. Subtract federal and CPB funds used in construction or improvements	\$ <input style="width: 80px;" type="text" value="0"/>
4. Total non federal value of building/improvements	\$ <input style="width: 80px;" type="text" value="616629"/>
5. Enter year constructed or acquired	year <input style="width: 80px;" type="text" value="1993"/>
6. Estimated useful life of building/improvements from date of acquisition or construction	years <input style="width: 80px;" type="text" value="31"/>
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years <input style="width: 80px;" type="text" value="15"/>
8. Annual value (line 4 divided by line 6)	\$ <input style="width: 80px;" type="text" value="19891"/>
9. Station's prorata use of building	% <input style="width: 80px;" type="text" value="51.01"/>

10. Annual prorated value (product of lines 8 and 9)	\$	10146.3991
11. Payments made to building as a part of the lease or rental agreement	\$	0
12. Payments recieved from others as a part of a sublease or rental agreement	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	10146.3991

Building	Allen Hall 2	62,711
----------	--------------	--------

Annual Value Computations for buildings and tower facilities

Questions	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 0
2. Total original cost of major improvements	\$ 4302837
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 4302837
5. Enter year constructed or acquired	year 2007
6. Estimated useful life of building/improvements from date of acquisition or construction	years 35
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 33
8. Annual value (line 4 divided by line 6)	\$ 122938
9. Station's prorata use of building	% 51.01
10. Annual prorated value (product of lines 8 and 9)	\$ 62710.6738
11. Payments made to building as a part of the lease or rental agreement	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 62710.6738

Building	Allen 1st Fl	827
----------	--------------	-----

Annual Value Computations for buildings and tower facilities

Questions	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 0
2. Total original cost of major improvements	\$ 51908
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 51908
5. Enter year constructed or acquired	year 2008
6. Estimated useful life of building/improvements from date of acquisition or construction	years 32

7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	31
8. Annual value (line 4 divided by line 6)	\$	1622
9. Station's prorata use of building	%	51.01
10. Annual prorated value (product of lines 8 and 9)	\$	827.3822
11. Payments made to building as a part of the lease or rental agreement	\$	0
12. Payments recieved from others as a part of a sublease or rental agreement	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	827.3822

Schedule B Totals
WBFO-FM (1518)
Buffalo , NY

	2008 data	2009 data
1. Total support activity benefiting station	\$440,412	\$488,761
2. Occupancy value	67,477	\$73,684
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$507,889	\$562,445
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
---------	------	------	--------

Schedule C
WBFO-FM (1518)
Buffalo , NY

	2008 data	Donor Code	2009 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$18,610		\$23,890
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	BS \$18,610	BS	\$23,890
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
	\$79,117		\$77,787

3. OTHER SERVICES (must be eligible as NFFS)			
A. ITV or educational radio		\$0	\$0
B. State public broadcasting agencies (APBC, FL-DOE, NYN, eTech Ohio, PPTN)		\$0	\$0
C. Local advertising	BS	\$79,117	BS \$77,787
D. National advertising		\$0	\$0
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support		\$97,727	\$101,677
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS		\$61,893	\$46,040
A. Compact discs, records, tapes and cassettes		\$0	\$0
B. Exchange transactions		\$0	\$0
C. Federal or public broadcasting sources		\$0	\$0
D. Fundraising related activities		\$0	\$0
E. ITV or educational radio outside the allowable scope of approved activities		\$0	\$0
F. Local productions	BS	\$4,825	\$0
G. Program supplements		\$0	\$0
H. Programs that are nationally distributed		\$0	\$0
I. Promotional items	BS	\$28,650	BS \$46,040
J. Regional organization allocations of program services		\$0	\$0
K. State PB agency allocations other than those allowed on line 3(b)		\$0	\$0
L. Services that would not need to be purchased if not donated	BS	\$28,418	\$0
M. Other		\$0	\$0
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.		\$159,620	\$147,717

Comments

Comment	Name	Date	Status
Schedule D			
WBFO-FM (1518)			
Buffalo , NY			
		2008 data	Donor Code
			2009 data
1. Land (must be eligible as NFFS)		\$	\$0
2. Building (must be eligible as NFFS)		\$	\$0
3. Equipment (must be eligible as NFFS)		\$	\$0
4. Vehicle(s) (must be eligible as NFFS)		\$	\$0
5. Other (specify) (must be eligible as NFFS)		\$	\$0
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support		\$	\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS		\$	\$0
a) Exchange transactions		\$	\$0
		\$	\$0

b) Federal or public broadcasting sources		
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$	\$0
d) Other (specify)	\$	\$0
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$	\$0

Comments

Comment	Name	Date	Status
---------	------	------	--------

Schedule E
WBFO-FM (1518)
Buffalo , NY

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2008 data	2009 data
1. Programming and production	\$862,011	\$814,117
2. Broadcasting and engineering	\$701,330	\$742,948
3. Program information and promotion	\$311,352	\$371,266

SUPPORT SERVICES

	2008 data	2009 data
4. Management and general	\$558,149	\$538,583
5. Fund raising and membership development	\$257,773	\$275,025
6. Underwriting and grant solicitation	\$240,804	\$254,530
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$2,931,419	\$2,996,469

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2008 data	2009 data
9. Total capital assets purchased or donated	\$848,727	\$513,504
9a. Land and buildings	\$0	\$0
9b. Equipment	\$848,727	\$513,504
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$3,780,146	\$3,509,973

Additional Information

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

	2008 data	2009 data
11. Total expenses (direct only)	\$2,215,226	\$2,243,275
12. Total expenses (indirect and in-kind)	\$716,193	\$753,194
13. Investment in capital assets (direct only)	\$848,727	\$513,504
14. Investment in capital assets (indirect and in-		

kind) \$0 \$0

Comments

Comment Name Date Status

Schedule F
WBFO-FM (1518)
Buffalo , NY

2009 data

1. Data from AFR

a. Schedule A, Line 21	\$2,766,163
b. Schedule B, Line 5	\$562,445
c. Schedule C, Line 6	\$147,717
d. Schedule D, Line 8	\$0
e. Total from AFR	\$3,476,325

Choose Reporting Model

You **must** choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

- FASB
 GASB Model A proprietary enterprise-fund financial statements with business-type activities only
 GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

2009 data

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

a. Operating revenues	\$3,171,198
b. Non-operating revenues	\$291,979
c. Other revenue	\$13,278
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$3,476,455

Reconciliation

2009 data

3. Difference (line 1 minus line 2)	\$-130
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-130

Description	Amount
Rounding	\$-130

Comments

Comment Name Date Status