

**WYSO 91.3FM**

**Annual Financial Report (AFR)  
FY 2015**

**Submitted to The Corporation  
For Public Broadcasting**

**November 30, 2015**

<b>Grantee Information</b>	<b>Summary of Non-Federal Financial Support 2015</b>	
Grantee ID:1570		<b>2015 data</b>
Grantee Name:WYSO-FM	<b>1. Direct Revenue (Schedule A)</b>	\$1,433,721
City: Yellow Springs	<b>2. Indirect Administrative (Schedule B)</b>	\$542,293
State: OH	<b>3. In-kind Contributions</b>	
Licensee Type:University	<b>a. Services and Other Assets (Schedule C)</b>	\$179,584
	<b>b. Property and Equipment (Schedule D)</b>	\$0
	<b>4. Total Non-Federal Financial Support</b>	\$2,155,598

**Certification by Head of Grantee**

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2015 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2015 Financial Reporting Guidelines

**Name of Head of Grantee:** Neenah Ellis  
**Title:** Head of Grantee  
**Email:** nellis@wyso.org  
**Address:** 150 E. South College Street, , Yellow Springs, OH 45387  
**Telephone:** 937-769-1391

**Independent Accountant's Report**

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WYSO-FM complied with CPB's Fiscal Year 2015 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2015. Management is responsible for WYSO-FM's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WYSO-FM's compliance based on our examination.

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

In our opinion, WYSO-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2015.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

**Name of Independent Accountant:** Matthew T. Shroyer  
**Title:** Independent Accountant  
**Email:** mshroyer@cshco.com  
**Address:** Clark Schaefer Hackett, 14 East Main Street, Suite 500, Springfield, OH 45502  
**Telephone:** 937-399-5528  
**Audit Agency or Department:** Clark Schaefer Hackett  
**City:** Springfield  
**State:** OH

**Certified By :** Neenah Ellis, Head Of Grantee, General Manager, 7/28/2016 9:37:54 AM  
**Attested By :** Matthew T. Shroyer, Independent Accountant, Manager, 7/28/2016 9:57:26 AM

# Financial Reporting Main

Show all data for: 2015

AFR Status: **Submitted to CPB**

Forms due: **November 30, 2015**

## Required Forms due on November 30, 2015

Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
<a href="#">Grantee Profile</a>	Completed	Doug Hull
<a href="#">Schedule A: Direct Revenue</a>	Completed	Doug Hull
<a href="#">Schedule E: Expenses &amp; Investment in Capital</a>	Completed	Doug Hull
<a href="#">Schedule F: Reconciliation</a>	Completed	Doug Hull
<a href="#">Signature Page</a>	Completed	Matthew T. Shroyer
<a href="#">Audited Financial Statements</a>	Completed	Matthew T. Shroyer

[Elect to file AFS biennially](#)

## Optional Forms

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
<a href="#">Schedule B: Indirect administrative support and occupancy support provided by licensee</a>	Completed	Doug Hull
<a href="#">Schedule C: In-kind contributions of services and other assets</a>	Completed	Doug Hull
<a href="#">Schedule D: In-kind contributions of property and equipment</a>	Completed	Doug Hull
<a href="#">Capital Spread: Elect to amortize substantial gifts of property (for use by Radio grantees only)</a>	Not Started	
<a href="#">Accountant's Qualification Statement: (for use by state or internal auditors only)</a>	Not Started	

[Submit to CPB](#)

## Have you completed your AFR schedules?

Please verify and Route the Signature Page. When the Signature Page is complete, please ensure that the Audited Financial Statement has been uploaded and you reviewed your Grantee Profile. Then you are ready to Submit to CPB. If you cannot complete the forms on time, request an extension .

## NFFS Summary

	2015	2014	\$ Change	% Change
1. Schedule A	\$1,433,721	\$1,081,398	\$352,323	32.6

	<b>2015</b>	<b>2014</b>	<b>\$ Change</b>	<b>% Change</b>
Variance greater than 25%.				
2. Schedule B	\$542,293	\$614,324	\$-72,031	-11.7
3. Schedule C	\$179,584	\$204,863	\$-25,279	-12.3
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$2,155,598	\$1,900,585	\$255,013	13.4

no

**Schedule A**  
**WYSO-FM (1570)**  
**Yellow Springs, OH**

**NFFS Excluded?**

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



**Source of Income**

	2014 data	2015 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
A. Grants for facilities and other capital purposes (PTFP and others)	\$0	\$0	\$
B. Department of Education	\$0	\$0	\$
C. Department of Health and Human Services	\$0	\$0	\$
D. National Endowment for the Arts and Humanities	\$0	\$0	\$
E. National Science Foundation	\$0	\$0	\$
F. Other Federal Funds (specify)	\$0	\$0	\$
2. Amounts provided by Public Broadcasting Entities	\$264,370	\$219,944	\$
A. CPB - Community Service Grants	\$253,120	\$167,498	\$
Variance greater than 25%.			
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$11,250	\$52,446	\$
Variance greater than 25%.			
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0	\$
E. Public broadcasting stations - all payments	\$0	\$0	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$0	\$0	\$
3.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
3.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$

B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
<b>4. State boards and departments of education or other state government or agency sources</b>	<b>\$20,729</b>	<b>\$20,729</b>	<b>\$</b>
4.1 NFFS Eligible	\$20,729	\$20,729	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$20,729	\$20,729	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
4.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
<b>5. State colleges and universities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$</b>
5.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
5.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$

E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
6. Other state-supported colleges and universities	\$0	\$0	\$
6.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
6.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
7. Private colleges and universities	\$2,619,274	\$-1,738,105	\$
7.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
7.2 NFFS Ineligible	\$2,619,274	\$-1,738,105	\$
Variance greater than 25%.			
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$2,619,274	\$-1,738,105	\$
Description	Amount	Revision	

Description	Amount	Revision
Assets transferred to Antioch College	\$-1,738,105	\$

Variance greater than 25%.

8. Foundations and nonprofit associations	\$272,967	\$192,959	\$
8.1 NFFS Eligible	\$272,967	\$192,959	\$

Variance greater than 25%.

A. Program and production underwriting	\$177,498	\$111,552	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$95,469	\$81,407	\$
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C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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E. Other income eligible as NFFS (specify)	\$0	\$0	\$
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8.2 NFFS Ineligible	\$0	\$0	\$
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A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
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9. Business and Industry	\$238,288	\$225,732	\$
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9.1 NFFS Eligible	\$238,288	\$225,732	\$
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A. Program and production underwriting	\$238,288	\$225,732	\$
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B. Grants and contributions other than underwriting	\$0	\$0	\$
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C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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E. Other income eligible as NFFS (specify)	\$0	\$0	\$
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9.2 NFFS Ineligible	\$0	\$0	\$
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A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion		\$0	\$0	\$
10. Memberships and subscriptions (net of membership bad debt expense)		\$479,097	\$550,260	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$53,112	\$37,397	\$
Variance greater than 25%.				
10.2 NFFS Exclusion – Membership bad debt expense (unless netted from the total in Line 10)		\$0	\$0	\$
10.3 Total number of contributors.		<b>2014 data</b> 3,955	<b>2015 data</b> 4,219	
11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0	\$
11.1 Total number of Friends contributors.		<b>2014 data</b> 0	<b>2015 data</b> 0	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)		\$0	\$0	\$
A. Nonprofit subsidiaries involved in telecommunications activities		\$0	\$0	\$
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities		\$0	\$0	\$
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities		\$0	\$0	\$
D. NFFS Ineligible – Other activities unrelated to public broadcasting		\$0	\$0	\$
<b>Form of Revenue</b>		<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
13. Auction revenue (see instructions for Line 13)		\$0	\$0	\$
A. Gross auction revenue		\$0	\$0	\$
B. Direct auction expenses		\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)		\$0	\$0	\$
A. Gross special fundraising revenues		\$9,655	\$24,697	\$
Variance greater than 25%.				
B. Direct special fundraising expenses		\$9,655	\$24,697	\$
Variance greater than 25%.				
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)		\$0	\$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)		\$0	\$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		\$0	\$0	\$
A. Contributions to endowment principal		\$0	\$0	\$
B. Interest and dividends on endowment funds		\$0	\$0	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")		\$0	\$0	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")		\$0	\$0	\$
18. Capital fund contributions from individuals (see instructions)		\$0	\$327,764	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)		\$0	\$327,764	\$
B. Other		\$0	\$0	\$
19. Gifts and bequests from major individual donors		\$123,429	\$153,674	\$
	<b>2014 data</b>	<b>2015 data</b>		
19.1 Total number of major individual donors	44	92		
20. Other Direct Revenue		\$19,851	\$24,884	\$
<b>Description</b>		<b>Amount</b>	<b>Revision</b>	
Training, Education		\$24,884	\$	
<b>Exclusion Description</b>	<b>Amount</b>	<b>Revision</b>		
Training, Education, Consulting	\$24,884	\$		
21. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 20)		\$4,047,660	\$2,538	\$

Variance greater than 25%.

[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

### Adjustments to Revenue

	<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
22. Federal revenue from line 1.	\$0	\$0	\$
23. Public broadcasting revenue from line 2.	\$264,370	\$219,944	\$
24. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
25. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$19,851	\$24,884	\$

Variance greater than 25%.

26. Other automatic subtractions from total revenue	\$2,682,041	\$-1,676,011	\$
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	\$9,655	\$24,697	\$

Variance greater than 25%.

C. Gains from sales of property and equipment – line 16a	\$0	\$0	\$
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0	\$
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0	\$
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0	\$
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0	\$
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0	\$
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0	\$
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$2,619,274	\$-1,738,105	\$

Variance greater than 25%.

K. FMV of high-end premiums (Line 10.1)	\$53,112	\$37,397	\$
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Variance greater than 25%.

L. Membership bad debt expense (Line 10.2)	\$0	\$0	\$
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M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0	\$
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<b>27. Total Direct Nonfederal Financial Support</b> (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,081,398	\$1,433,721	\$
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Variance greater than 25%.

### Comments

Comment	Name	Date	Status
Combination of moneys received from CPB for projects related to American Graduate in connection with Think TV and Veterans Voices in connection with Wright State University Veterans Affairs	Doug Hull	11/20/2015	Note
Tower relocation project funded solely by contributions from individual donors	Doug Hull	11/20/2015	Note

**Schedule B WorkSheet  
WYSO-FM (1570)  
Yellow Springs, OH**

	2014	2015	Revision
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,652,817	\$2,430,568	\$
Deductions (lines 1b.1. through 1b.7.):			
1b.1. Capital outlays (from Schedule E, line 9 total)	\$86,062	\$119,128	\$

	2014	2015	Revision
Variance greater than 25%.			
1b.2. Depreciation	\$235,158	\$176,230	\$
Variance greater than 25%.			
1b.3. Amortization	\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)	\$290,949	\$239,238	\$
1b.5. Indirect administrative support (see Guidelines for instructions)	\$714,613	\$542,293	\$
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0	\$
1b.7. Other	\$0	\$0	\$
1b.8. Total deductions	\$1,326,782	\$1,076,889	\$
1c. Station net direct expenses	\$1,326,035	\$1,353,679	\$
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)			
2a. Net direct expense method			
2a.1. Station net direct Expenses (forwards from line 1)	\$1,326,035	\$1,353,679	\$
2a.2. Licensee net direct activities	\$8,861,750	\$11,040,041	\$
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%14.963579	%12.26154	%
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	%
2c. Institutional support calculation			
2c.1. Choose applicable cost groups that benefit the station			
<input checked="" type="checkbox"/> Budget and Analysis			
<input checked="" type="checkbox"/> Campus Mail Service			
<input checked="" type="checkbox"/> Computer Operations			
<input checked="" type="checkbox"/> Financial Operations			
<input checked="" type="checkbox"/> Human Resources			
<input checked="" type="checkbox"/> Insurance			
<input checked="" type="checkbox"/> Internal Audit			
<input checked="" type="checkbox"/> Legal			
<input checked="" type="checkbox"/> Payroll			
<input checked="" type="checkbox"/> President's Office			
<input checked="" type="checkbox"/> Purchasing			
<input type="checkbox"/> Other			
<input type="checkbox"/> Not Applicable			

	2014	2015	Revision
2c.2. Costs per licensee financial statements	\$4,105,468	\$4,422,719	\$
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$0	\$
2c.4. Costs benefiting station operations	\$4,105,468	\$4,422,719	\$
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%14.963579	%12.26154	%
2c.6. Total institutional costs benefiting station operations	\$614,324	\$542,293	\$
<b>3. Physical plant support rate calculation</b>			
3a. Net square footage occupied by station	0	0	
3b. Licensee's net assignable square footage	0	0	
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%	%0	%
3d.1. Choose applicable cost groups that benefit the station			
<input type="checkbox"/> Building Maintenance			
<input type="checkbox"/> Custodial Services			
<input type="checkbox"/> Director of Operations			
<input type="checkbox"/> Elevator Maintenance			
<input type="checkbox"/> Grounds and Landscaping			
<input type="checkbox"/> Motor Pool			
<input type="checkbox"/> Refuse Disposal			
<input type="checkbox"/> Roof Maintenance			
<input type="checkbox"/> Utilities			
<input type="checkbox"/> Security Services			
<input type="checkbox"/> Facilities Planning			
<input type="checkbox"/> Other			
<input type="checkbox"/> Not Applicable			
3d.2. Costs per licensee financial statements	\$0	\$0	\$
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$0	\$
3d.4. Costs benefiting station operations	\$0	\$0	\$
3d.5. Percentage of allocation (from line 3c.)	%	%0	%
3d.6. Total physical plant support costs benefiting station operations	\$0	\$0	\$
<b>4. Total costs benefiting station operations (forwards to line1 on tab3)</b>	<b>\$614,324</b>	<b>\$542,293</b>	<b>\$</b>

**Comments**

Comment	Name	Date	Status
<b>Occupancy List</b>			
<b>WYSO-FM (1570)</b>			
<b>Yellow Springs, OH</b>			

Type of Occupancy Location	Value
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**Schedule B Totals**  
**WYSO-FM (1570)**  
**Yellow Springs, OH**

	2014 data	2015 data	
1. Total support activity benefiting station	\$614,324	\$542,293	\$
2. Occupancy value	0	\$0	\$
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0	\$
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$0	\$
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$614,324	\$542,293	\$
6. Please enter an institutional type code for your licensee.	PU	PU	

Comments

**Comment**                      **Name**                      **Date**                      **Status**

**Schedule C**  
**WYSO-FM (1570)**  
**Yellow Springs, OH**

	2014 data	<u>Donor Code</u>	2015 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$19,410		\$33,820	\$
A. Legal	OT \$2,280	OT	\$2,280	\$
B. Accounting and/or auditing	\$0		\$0	\$
C. Engineering	\$0		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	BS \$17,130	BS	\$31,540	\$
<b>Description</b>	<b>Amount</b>		<b>Revision</b>	
Various Professional Services	\$31,540			\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$6,305		\$5,605	\$
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 \$6,305	BS	\$5,605	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$179,148		\$140,159	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	SG \$72,418	SG	\$72,194	\$
C. Local advertising	OT \$106,730	OT	\$67,965	\$
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	\$204,863		\$179,584	\$

	2014 data	<u>Donor Code</u>	2015 data	Revision
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$86,086		\$59,654	\$
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	BS \$27,596	BS	\$27,954	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$
F. Local productions	PB \$12,950	PB	\$12,400	\$
G. Program supplements	\$0		\$0	\$
H. Programs that are nationally distributed	\$0		\$0	\$
I. Promotional items	OT \$45,540	OT	\$19,300	\$
J. Regional organization allocations of program services	\$0		\$0	\$
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0	\$
L. Services that would not need to be purchased if not donated	\$0		\$0	\$
M. Other	\$0		\$0	\$
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$290,949		\$239,238	\$

Comments

Comment	Name	Date	Status
<b>Schedule D</b>			
<b>WYSO-FM (1570)</b>			
<b>Yellow Springs, OH</b>			

	2014 data	<u>Donor Code</u>	2015 data	Revision
1. Land (must be eligible as NFFS)	\$0		\$0	\$
2. Building (must be eligible as NFFS)	\$0		\$0	\$
3. Equipment (must be eligible as NFFS)	\$0		\$0	\$
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$0		\$0	\$
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$0		\$0	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0	\$
a) Exchange transactions	\$0		\$0	\$
b) Federal or public broadcasting sources	\$0		\$0	\$
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0		\$0	\$
d) Other (specify)	\$0		\$0	\$

	<b>2014 data</b>	<u><b>Donor</b></u> <u><b>Code</b></u>	<b>2015 data</b>	<b>Revision</b>
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$0		\$0	\$

Comments

<b>Comment</b>	<b>Name</b>	<b>Date</b>	<b>Status</b>
<b>Schedule E</b>			
<b>WYSO-FM (1570)</b>			
<b>Yellow Springs, OH</b>			

**EXPENSES**

(Operating and non-operating)

<b>PROGRAM SERVICES</b>	<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
1. Programming and production	\$612,251	\$515,300	\$
A. Restricted Radio CSG	\$13,904	\$9,847	\$
B. Unrestricted Radio CSG	\$46,473	\$27,494	\$
C. Other CPB Funds	\$0	\$11,692	\$
D. All non-CPB Funds	\$551,874	\$466,267	\$
2. Broadcasting and engineering	\$585,630	\$492,896	\$
A. Restricted Radio CSG	\$13,299	\$9,419	\$
B. Unrestricted Radio CSG	\$44,452	\$26,299	\$
C. Other CPB Funds	\$0	\$11,183	\$
D. All non-CPB Funds	\$527,879	\$445,995	\$
3. Program information and promotion	\$133,097	\$112,022	\$
A. Restricted Radio CSG	\$3,022	\$2,141	\$
B. Unrestricted Radio CSG	\$10,103	\$5,977	\$
C. Other CPB Funds	\$0	\$2,542	\$
D. All non-CPB Funds	\$119,972	\$101,362	\$
<b>SUPPORT SERVICES</b>	<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
4. Management and general	\$425,934	\$375,273	\$
A. Restricted Radio CSG	\$9,673	\$7,171	\$
B. Unrestricted Radio CSG	\$32,331	\$20,023	\$
C. Other CPB Funds	\$0	\$8,515	\$
D. All non-CPB Funds	\$383,930	\$339,564	\$
5. Fund raising and membership development	\$483,510	\$455,031	\$
A. Restricted Radio CSG	\$10,981	\$8,695	\$
B. Unrestricted Radio CSG	\$36,701	\$24,278	\$
C. Other CPB Funds	\$0	\$10,325	\$
D. All non-CPB Funds	\$435,828	\$411,733	\$



<b>PROGRAM SERVICES</b>	<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
6. Underwriting and grant solicitation	\$326,333	\$360,918	\$
A. Restricted Radio CSG	\$7,411	\$6,897	\$
B. Unrestricted Radio CSG	\$24,770	\$19,257	\$
C. Other CPB Funds	\$0	\$8,189	\$
D. All non-CPB Funds	\$294,152	\$326,575	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$2,566,755</b>	<b>\$2,311,440</b>	<b>\$</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$58,290	\$44,170	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$194,830	\$123,328	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$52,446	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$2,313,635	\$2,091,496	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
9. Total capital assets purchased or donated	\$86,062	\$119,128	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$31,490	\$119,128	\$
9c. All other	\$54,572	\$0	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$2,652,817</b>	<b>\$2,430,568</b>	<b>\$</b>

**Additional Information**

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

	<b>2014 data</b>	<b>2015 data</b>	<b>Revision</b>
11. Total expenses (direct only)	\$1,777,444	\$1,529,909	\$
12. Total expenses (indirect and in-kind)	\$789,311	\$781,531	\$
13. Investment in capital assets (direct only)	\$86,062	\$119,128	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
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**Schedule F**  
**WYSO-FM (1570)**  
**Yellow Springs, OH**

	2015 data	Revision
<b>1. Data from AFR</b>		
a. Schedule A, Line 21	\$2,538	\$0
b. Schedule B, Line 5	\$542,293	\$0
c. Schedule C, Line 6	\$239,238	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$784,069	\$784,069

**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

	2015 data	Revision
<b>2. FASB</b>		
a. Total support and revenue - unrestricted	\$439,254	\$439,254
b. Total support and revenue - temporarily restricted	\$344,815	\$344,815
c. Total support and revenue - permanently restricted	\$0	\$0
d. Total from AFS, lines 2a-2c	\$784,069	\$784,069

**Reconciliation**

	2015 data	Revision
<b>3. Difference (line 1 minus line 2)</b>	\$0	\$0
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$0	\$0

Comments

Comment	Name	Date	Status
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