

Schedule A
WSCD-FM (1460)
Saint Paul, MN

NFFS Excluded?

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



Source of Income

	2007 data	2008 data
1. Amounts provided directly by federal government agencies	\$138,980	\$11,245
A. PTFP (NTIA) Facilities Grants	\$811	\$0
B. Department of Education	\$0	\$0
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$138,169	\$11,245
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.)	\$1,110,850	\$1,288,251
A. CPB - Community Service Grants (for radio enter unrestricted portion only)	\$299,741	\$369,451
B. CPB - Digital Project Grants	\$0	\$0
C. CPB - Restricted portion of Radio Community Service Grants	\$0	\$0
D. CPB - TV Interconnection grants	\$0	\$0
E. CPB - all other funds	\$250,247	\$314,404
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.	\$18,925	\$26,178
H. Public broadcasting stations - all payments	\$541,937	\$578,218
I. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$923	\$0
4. State boards and departments of education or other state government or agency sources	\$231,472	\$-30
5. State colleges and universities	\$94,123	\$38,546
6. Other state-supported colleges and universities	\$0	\$0
7. Private colleges and universities	\$0	\$57,817
8. Foundations and nonprofit associations	\$599,407	\$911,065
8a. How much of this revenue was received as underwriting?	\$279,963	\$349,297

Exclusion Description	Amount
Unrelated business income as reported on federal form	\$736

990T
 Other - Exchange Transaction \$357

9. Business and Industry \$1,141,393 \$1,118,646

	2007 data	2008 data
9a. How much of this revenue was received as underwriting?	\$993,859	\$1,091,824

Exclusion Description	Amount
Unrelated business income as reported on federal form 990T	\$1,664

10. Memberships and subscriptions (net of write-offs) \$689,186 \$565,393

	2007 data	2008 data
10a. Total number of contributors.	4,942	4,935

Exclusion Description	Amount
FMV of premiums (thank you gifts) in quid pro quo contributions	\$57,039

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

	2007 data	2008 data
11a. Total number of Friends contributors.	0	0

12. Revenue from subsidiary enterprises and related organizations (See instructions) \$24,769 \$32,662

Exclusion Description	Amount
A wholly owned or partially owned nonprofit subsidiary engaged in non-telecommunications activities	\$32,662

Form of Revenue

	2007 data	2008 data
13. Auction revenue	\$3,833	\$0
A. Gross auction revenue	\$4,831	\$0
B. Direct auction expenses	\$998	\$0
14. Special fundraising activities	\$13,358	\$5,907
A. Gross special fundraising revenues	\$52,665	\$35,223
B. Direct special fundraising expenses	\$39,307	\$29,316
15. Passive income	\$91,389	\$101,990
A. Interest and dividends (other than on endowment funds)	\$48,942	\$71,208
B. Royalties	\$42,447	\$30,782

Exclusion Description	Amount
Royalty income from licensing fees	\$6,560

C. PBS or NPR pass-through copyright royalties	\$0	\$0
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$-1,643	\$-27,012
A. Gains from sales of property and equipment - do not report losses	\$2,568	\$149
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)	\$-4,211	\$-27,161
17. Endowment revenue	\$375,773	\$209,925
A. Contributions to endowment principal	\$645	\$15,929
B. Interest and dividends on endowment funds	\$221,801	\$248,449
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")	\$153,327	\$-54,453
18. Capital fund contributions	\$209,355	\$20,959
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$209,355	\$20,959
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$0	\$132,211
	2007 data	2008 data
19a. Total number of major individual donors	0	47
20. Other Direct Revenue	\$350,318	\$331,039
Description	Amount	
Product Sales	\$4,283	
Exclusion		
Description	Amount	
Revenue from non-broadcast activities that fail to meet exception criteria	\$4,283	
Rental Income	\$92,751	
Exclusion		
Description	Amount	
Rentals of studio space, equipment, tower, parking space	\$92,751	
Service Income	\$234,005	
Exclusion		
Description	Amount	
Production, taping, or other broadcast related activities	\$29,653	
Ticket sales to concerts and other events (exclusive of contributions)	\$191,899	

portion if disclosed)
 Revenue from non-broadcast activities that fail to meet exception criteria \$6,933

21. Total Revenue (Sum of lines 1 through 12, 13a, 14a, and 15 through 20). \$5,113,791 \$4,827,930

Adjustments to Revenue

	2007 data	2008 data
22. Federal revenue from line 1.	\$138,980	\$11,245
23. Public broadcasting revenue from line 2.	\$1,110,850	\$1,288,251
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.	\$420,668	\$424,537
26. Other automatic subtractions from total revenue	\$191,989	\$-52,149
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$998	\$0
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$39,307	\$29,316
C. Gains from sales of property and equipment – line 16a	\$2,568	\$149
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	\$-4,211	\$-27,161
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c	\$153,327	\$-54,453
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$3,251,304	\$3,156,046

Comments

Comment	Name	Date	Status
Schedule B Worksheet WSCD-FM (1460) Saint Paul, MN			

Comments

Comment	Name	Date	Status
Occupancy List WSCD-FM (1460) Saint Paul, MN			

	Type of Occupancy	Location	Value
Schedule B Totals WSCD-FM (1460) Saint Paul, MN			
			2007 data
1. Total support activity benefiting station			\$0
2. Occupancy value			\$0

- 3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc. \$ 0
- 4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements. \$ 0
- 5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support) \$ 0
- 6. Please enter an institutional type code for your licensee.

Comments

Comment	Name	Date	Status
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Schedule C
WSCD-FM (1460)
Saint Paul, MN

	2007 data	Donor Code	2008 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$5,844		\$8,915
A. Legal	\$0		\$0
B. Accounting and/or auditing	BS \$5,844	BS	\$8,915
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)	\$5,682		\$27,575
A. Annual rental value of space (studios, offices, or tower facilities)	\$0	SU	\$27,575
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	BS \$5,682		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, NYN, eTech Ohio, PPTN)	\$0		\$0
C. Local advertising	\$0		\$0
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	\$11,526		\$36,490
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
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	\$0		\$0
	\$0		\$0

G. Program supplements		
H. Programs that are nationally distributed	\$0	\$0
I. Promotional items	\$0	\$0
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.	\$11,526	\$36,490

Comments

Comment Name Date Status

Schedule D
WSCD-FM (1460)
Saint Paul, MN

	2007 data	Donor Code	2008 data
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)	BS \$3,281	BS	\$2,950
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	\$3,281		\$2,950
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
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.	\$3,281		\$2,950

Comments

Comment Name Date Status

Schedule E
WSCD-FM (1460)
Saint Paul, MN

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2007 data	2008 data
1. Programming and production	\$1,354,150	\$2,385,963

2. Broadcasting and engineering	\$1,268,016	\$688,555
3. Program information and promotion	\$281,121	\$152,898
SUPPORT SERVICES		
	2007 data	2008 data
4. Management and general	\$388,896	\$611,943
5. Fund raising and membership development	\$279,633	\$279,876
6. Underwriting and grant solicitation	\$233,212	\$196,566
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$243,352	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$4,048,380	\$4,315,801

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2007 data	2008 data
9. Total capital assets purchased or donated	\$172,562	\$585,378
9a. Land and buildings	\$0	\$63,898
9b. Equipment	\$172,562	\$521,480
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$4,220,942	\$4,901,179

Additional Information

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

	2007 data	2008 data
11. Total expenses (direct only)	\$4,033,573	\$4,276,361
12. Total expenses (indirect and in-kind)	\$14,807	\$39,440
13. Investment in capital assets (direct only)	\$172,562	\$585,378
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
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Schedule F
WSCD-FM (1460)
Saint Paul, MN

2008 data

1. Data from AFR

a. Schedule A, Line 21	\$80,731,264
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$323,621
d. Schedule D, Line 8	\$58,906
e. Total from AFR	\$81,113,791

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

2008 data

2. FASB

a. Total support and revenue - unrestricted	\$80,577,012
b. Total support and revenue - temporarily restricted	\$1,700,726
c. Total support and revenue - permanently restricted	\$-1,571,188
d. Total from AFS, lines 2a-2c	\$80,706,550

Reconciliation

2008 data

3. Difference (line 1 minus line 2)	\$407,241
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$407,241

Description	Amount
Minority Interest in Joint Venture	\$-11,260
Capital Campaign Revenue	\$418,501

Comments

Comment	Name	Date	Status
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