

**Schedule A**  
**WBHM-FM(1245)**  
**Birmingham, AL**

**NFFS Excluded?**

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



**Source of Income**

	2011 data	2012 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
A. PTFP (NTIA) Facilities Grants	\$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 (e.g. CPB, PBS, NPR, etc., including other stations and regional networks. See Guidelines for complete list.)	\$186,706	\$187,606	\$
A. CPB - Community Service Grants (for radio enter unrestricted portion only)	\$100,698	\$99,435	\$
B. CPB - Digital Project Grants	\$0	\$0	\$
C. CPB - Restricted portion of Radio Community Service Grants	\$35,749	\$35,119	\$
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	\$50,259	\$53,052	\$
I. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$0	\$0	\$
4. State boards and departments of education or other state government or agency sources	\$39,214	\$0	\$
Variance greater than 25%.			
5. State colleges and universities	\$13,031	\$498,784	\$

Variance greater than 25%.

6. Other state-supported colleges and universities	\$0	\$0	\$
7. Private colleges and universities	\$0	\$0	\$
8. Foundations and nonprofit associations	\$9,006	\$11,202	\$
	<b>2011 data</b>	<b>2012 data</b>	
8a. How much of this revenue was received as underwriting?	\$9,006	\$11,202	\$
9. Business and Industry	\$441,280	\$548,894	\$
	<b>2011 data</b>	<b>2012 data</b>	
9a. How much of this revenue was received as underwriting?	\$441,280	\$548,894	\$
10. Memberships and subscriptions (net of write-offs)	\$736,337	\$760,265	\$
	<b>2011 data</b>	<b>2012 data</b>	
10a. Total number of contributors.	6,594	5,810	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
	<b>2011 data</b>	<b>2012 data</b>	
11a. Total number of Friends contributors.	0	0	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$
<b>Form of Revenue</b>			
	<b>2011 data</b>	<b>2012 data</b>	<b>Revision</b>
13. Auction revenue	\$0	\$0	\$
A. Gross auction revenue	\$0	\$0	\$
B. Direct auction expenses	\$0	\$0	\$
14. Special fundraising activities	\$2,246	\$19,498	\$
A. Gross special fundraising revenues	\$2,246	\$19,498	\$
Variance greater than 25%.			
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)	\$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	\$3,258	\$0	\$
A. Contributions to endowment principal	\$0	\$0	\$
B. Interest and dividends on endowment funds	\$0	\$0	\$
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")	\$3,258	\$0	\$

Variance greater than 25%.

18. Capital fund contributions	\$10,000	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
B. Other	\$10,000	\$0	\$

Variance greater than 25%.

19. Gifts and bequests from major individual donors	\$0	\$0	\$
	<u>2011 data</u>	<u>2012 data</u>	
19a. Total number of major individual donors	0	0	
20. Other Direct Revenue	\$4,726	\$308	\$
Description	Amount	Revision	
Arkiv Music	\$13	\$	
Studio Rental	\$295	\$	
21. Total Revenue (Sum of lines 1 through 12, 13a, 14a, and 15 through 20).	\$1,445,804	\$2,026,557	\$

Variance greater than 25%.

<b>Adjustments to Revenue</b>	<b>2011 data</b>	<b>2012 data</b>	<b>Revision</b>
22. Federal revenue from line 1.	\$0	\$0	\$
23. Public broadcasting revenue from line 2.	\$186,706	\$187,606	\$
24. Capital funds exclusion (from line 18a) - TV only	\$0	\$0	\$
25. Other revenue on line 21 not meeting the source, form,	\$4,726	\$0	\$

purpose, or recipient criteria to be included as NFFS. [Click here to view all revenue reported as NFFS X.](#)

Variance greater than 25%.

26. Other automatic subtractions from total revenue	\$3,258	\$0	\$
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	\$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	\$3,258	\$0	\$

Variance greater than 25%.

27. <b>Total Direct Nonfederal Financial Support</b> (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,251,114	\$1,838,951	\$
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Variance greater than 25%.

## Comments

<b>Comment</b>	<b>Name</b>	<b>Date</b>	<b>Status</b>
Schedule B WorkSheet			
WBHM-FM(1245)			
Birmingham, AL			

	2011	2012	Revision
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$1,549,149	\$1,724,840	\$
Deductions (lines 1b.1. through 1b.7.):			
1b.1. Capital outlays (from Schedule E, line 9 total)	\$0	\$0	\$
1b.2. Depreciation	\$18,029	\$6,765	\$

Variance greater than 25%.

1b.3. Amortization	\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)	\$0	\$0	\$
1b.5. Indirect administrative support (see Guidelines for instructions)	\$81,265	\$126,667	\$

Variance greater than 25%.

1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0	\$
1b.7. Other	\$0	\$0	\$
1b.8. Total deductions	\$99,294	\$133,432	\$

Variance greater than 25%.

1c. Station net direct expenses	\$1,449,855	\$1,591,408	\$
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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)	\$1,449,855	\$1,591,408	\$
2a.2. Licensee net direct activities	\$594,519,752	\$566,789,940	\$
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.24387	%0.280776	%

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

- Budget and Analysis
- Campus Mail Service
- Computer Operations
- Financial Operations
- Human Resources
- Insurance
- Internal Audit
- Legal
- Payroll
- President's Office
- Purchasing
- Other
- Not Applicable

2c.2. Costs per licensee financial statements	\$79,468,412	\$64,215,365	\$
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$52,397,971	\$24,447,082	\$

Variance greater than 25%.

2c.4. Costs benefiting station operations	\$27,070,441	\$39,768,283	\$
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Variance greater than 25%.

2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.24387	%0.280776	%
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2c.6. Total institutional costs benefiting station operations	\$66,016	\$111,659	\$
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Variance greater than 25%.

3. Physical plant support rate calculation

3a. Net square footage occupied by station	4,819	4,819	
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3b. Licensee's net assignable square footage	10,004,012	10,081,099	
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3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.048171	%0.047802	%
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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	\$43,364,627	\$45,989,751	\$
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3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$11,707,000	\$14,593,000	\$
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3d.4. Costs benefiting station operations	\$31,657,627	\$31,396,751	\$
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3d.5. Percentage of allocation (from line 3c.)	%0.048171	%0.047802	%
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3d.6. Total physical plant support costs benefiting station operations	\$15,249	\$15,008	\$
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<b>4. Total costs benefiting station operations (forwards to line1 on tab3)</b>	<b>\$81,265</b>	<b>\$126,667</b>	<b>\$</b>
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Variance greater than 25%.

## Comments

Comment	Name	Date	Status
Occupancy List WBHM-FM(1245)			

**Birmingham, AL**

**Type of Occupancy Location**

**Value**

**Schedule B Totals  
WBHM-FM(1245)  
Birmingham, AL**

	2011 data	2012 data	
1. Total support activity benefiting station	\$81,265	\$126,667	\$
Variance greater than 25%.			
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)	\$81,265	\$126,667	\$
Variance greater than 25%.			
6. Please enter an institutional type code for your licensee.	SU	SU	

**Comments**

Comment	Name	Date	Status
<b>Schedule C WBHM-FM(1245) Birmingham, AL</b>			

	2011 data	Donor Code	2012 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$		\$0	\$
A. Legal	\$		\$0	\$
B. Accounting and/or auditing	\$		\$0	\$
C. Engineering	\$		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$		\$0	\$
A. Annual rental value of space (studios, offices, or tower facilities)	\$		\$0	\$
B. Annual value of land used for locating a station-owned transmission tower	\$		\$0	\$
C. Station operating expenses	\$		\$0	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$		\$0	\$
A. ITV or educational radio	\$		\$0	\$

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

Comments

Comment	Name	Date	Status
<b>Schedule D</b> <b>WBHM-FM(1245)</b> <b>Birmingham, AL</b>			
			Donor Code
		2011 data	2012 data
			Revision
1. Land (must be eligible as NFFS)		\$	\$0 \$
2. Building (must be eligible as NFFS)		\$	\$0 \$
3. Equipment (must be eligible as NFFS)		\$	\$0 \$
4. Vehicle(s) (must be eligible as NFFS)		\$	\$0 \$
5. Other (specify) (must be eligible as NFFS)		\$	\$0 \$
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support		\$	\$0 \$



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

Comments

Comment	Name	Date	Status
<b>Schedule E</b>			
<b>WBHM-FM(1245)</b>			
<b>Birmingham, AL</b>			

**EXPENSES**

(Operating and non-operating)

<b>PROGRAM SERVICES</b>	2011 data	2012 data	Revision
1. Programming and production	\$682,723	\$613,443	\$
2. Broadcasting and engineering	\$78,773	\$170,198	\$
3. Program information and promotion	\$0	\$0	\$
<b>SUPPORT SERVICES</b>	2011 data	2012 data	Revision
4. Management and general	\$459,932	\$632,293	\$
5. Fund raising and membership development	\$150,537	\$153,507	\$
6. Underwriting and grant solicitation	\$159,155	\$148,634	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$18,029	\$6,765	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$1,549,149</b>	<b>\$1,724,840</b>	<b>\$</b>

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2011 data	2012 data	Revision
9. Total capital assets purchased or donated	\$0	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$0	\$0	\$
9c. All other	\$0	\$0	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$1,549,149</b>	<b>\$1,724,840</b>	<b>\$</b>

**Additional Information**

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

	2011 data	2012 data	Revision
11. Total expenses (direct only)	\$1,467,884	\$1,598,173	\$
12. Total expenses (indirect and in-kind)	\$81,265	\$126,667	\$
13. Investment in capital assets (direct only)	\$0	\$0	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
<b>Schedule F WBHM-FM(1245) Birmingham, AL</b>			

	2012 data	Revision
<b>1. Data from AFR</b>		
a. Schedule A, Line 21	\$2,026,557	\$0
b. Schedule B, Line 5	\$126,667	\$0
c. Schedule C, Line 6	\$0	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$2,153,224	\$2,153,224

**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

	2012 data	Revision
<b>2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only</b>		
a. Operating revenues	\$1,654,440	\$1,654,440
b. Non-operating revenues	\$498,784	\$498,784
c. Other revenue	\$0	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$2,153,224	\$2,153,224

**Reconciliation**

	2012 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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