

Return of Organization Exempt From Income Tax

2001

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

Please use IRS label or print or type See Specific Instructions	C Name of organization <u>Niagara Frontier Radio Reading Service Inc</u>		D Employer identification number <u>16-1272790</u>
	Number and street (or PO box if mail is not delivered to street address) Room/suite <u>PO Box 575</u>		E Telephone number
	City or town state or country and ZIP + 4 <u>Buffalo, NY 14225-0575</u>		F Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

- H and I are not applicable to section 527 organizations
- H(a) Is this a group return for affiliates? Yes No
- H(b) If "Yes" enter number of affiliates ▶
- H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
- H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site ▶

J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail it should file a return without financial data. Some states require a complete return.

I Enter 4 digit GEN ▶

L Gross receipts. Add lines 6b, 8b, 9b and 10b to line 12 ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

SCANNED JUL 11 '02 Revenue

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	<u>97,754</u>	
b	Indirect public support	1b		
c	Government contributions (grants)	1c	<u>55,214</u>	
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		<u>152,968</u>
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		<u>426</u>
5	Dividends and interest from securities	5		<u>1,240</u>
6a	Gross rents	6a		
b	Less rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe _____)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
9	Special events and activities (attach schedule)	9d		
a	Gross receipts including contributions reported on line 1a	9a	<u>41,237</u>	
b	Less direct expenses other than fundraising expenses	9b	<u>25,789</u>	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		<u>15,448</u>
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		<u>170,082</u>
13	Program services (from line 44, column (B))	13		
14	Management and general (from line 44, column (C))	14		<u>181,279</u>
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17		<u>181,279</u>
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		<u>(11,197)</u>
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		<u>100,209</u>
20	Other changes in net assets or fund balances (attach explanation) <u>unrealized loss investment</u>	20		<u>(4,844)</u>
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		<u>84,168</u>

SP

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25 44,560		44,560	
26	Other salaries and wages	26 28,360		28,360	
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29 5,357		5,357	
30	Professional fundraising fees	30			
31	Accounting fees	31 650		650	
32	Legal fees	32 300		300	
33	Supplies	33			
34	Telephone	34 5,599		5,599	
35	Postage and shipping	35 2,389		2,389	
36	Occupancy	36 32,430		32,430	
37	Equipment rental and maintenance	37 2,406		2,406	
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 11,754		11,754	
43	Other expenses not covered above (itemize) a Office	43a 7,676		7,676	
b	Insurance	43b 7,785		7,785	
c	Subcontract	43c 31,500		31,500	
d	Membership	43d 45		45	
e	Sundry	43e 468		468	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 181,279		181,279	

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? Organizing to build a handball court
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
 (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a	----- ----- ----- (Grants and allocations \$ _____)	
b	----- ----- ----- (Grants and allocations \$ _____)	
c	----- ----- ----- (Grants and allocations \$ _____)	
d	----- ----- ----- (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	

Part IV Balance Sheets (See Specific Instructions on page 24)

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year		(B) End of year
45	Cash — non-interest-bearing	5,017	45	8,575
46	Savings and temporary cash investments	75,391	46	55,133
47a	Accounts receivable			
	b Less allowance for doubtful accounts		47c	
48a	Pledges receivable			
	b Less allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
	b Less allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments — securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments — land, buildings, and equipment basis			
	b Less accumulated depreciation (attach schedule)	23,048	55c	28,106
56	Investments — other (attach schedule)		56	
57a	Land, buildings, and equipment basis			
	b Less accumulated depreciation (attach schedule)		57c	
58	Other assets (describe <input type="checkbox"/> Security Deposit)	1,610	58	1,610
59	Total assets (add lines 45 through 58) (must equal line 74)	105,066	59	93,424
60	Accounts payable and accrued expenses	4,857	60	9,256
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe <input type="checkbox"/>)		65	
66	Total liabilities (add lines 60 through 65)	4,857	66	9,256
	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	100,209	67	84,168
68	Temporarily restricted		68	
69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	100,209	73	84,168
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	105,066	74	93,424

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions on page 27)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	X
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ <u>-0-</u> , section 4912 ▶ <u>-0-</u> , section 4955 ▶ <u>-0-</u>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<u>-0-</u>
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		<u>-0-</u>
90a	List the states with which a copy of this return is filed ▶ <u>New York</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	7
91	The books are in care of ▶ <u>Robert J. Sikorski</u> Telephone no ▶ _____ Located at ▶ <u>PO Box 575 Buffalo, NY</u> ZIP + 4 ▶ <u>14225</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			06	426	
96 Dividends and interest from securities			06	1,240	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			06	15,448	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b Government Grants			06	55,214	
c Contributions			06	97,754	
d					
e					
104 Subtotal (add columns (B), (D), and (E))				170,082	
105 Total (add line 104, columns (B), (D), and (E))				170,082	

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	N/A

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (a) Did the organization, during the year receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

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

Please [Redacted Signature]

Date 5/14/02

SIDENT

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545 0047

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information — (See separate instructions)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Niagara Frontier Radio Reading Service, Inc.

Employer identification number

16 1272790

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
none				

Total number of other employees paid over \$50,000 ▶

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
none		

Total number of others receiving over \$50,000 for professional services ▶

Part III Statements About Activities (See page 2 of the instructions)	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	✗
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?	2a	✗
b Lending of money or other extension of credit?	2b	✗
c Furnishing of goods, services, or facilities?	2c	✗
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✗
e Transfer of any part of its income or assets?	2e	✗
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)	3	✗
4 Do you have a section 403(b) annuity plan for your employees?	4	✗
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)								
The organization is not a private foundation because it is (Please check only ONE applicable box)								
5 <input type="checkbox"/> A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)								
6 <input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V)								
7 <input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)								
8 <input type="checkbox"/> A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)								
9 <input type="checkbox"/> A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____								
10 <input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)								
11a <input checked="" type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)								
11b <input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)								
12 <input type="checkbox"/> 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 charitable etc. 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) (Also complete the Support Schedule in Part IV-A)								
13 <input type="checkbox"/> An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2) (See section 509(a)(3))								
Provide the following information about the supported organizations (See page 5 of the instructions)								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 75%; padding: 5px;">(a) Name(s) of supported organization(s)</th> <th style="width: 25%; padding: 5px;">(b) Line number from above</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </tbody> </table>	(a) Name(s) of supported organization(s)	(b) Line number from above						
(a) Name(s) of supported organization(s)	(b) Line number from above							
14 <input type="checkbox"/> An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)								

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note. You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	182,235	160,593	144,249	132,928	620,005
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	3,045	7,638	3,687	2,684	17,054
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	13,998	11,142	21,606	25,872	72,618
23 Total of lines 15 through 22	199,278	179,373	169,542	161,484	709,677
24 Line 23 minus line 17	199,278	179,373	169,542	161,484	709,677
25 Enter 1% of line 23	1,993	1,794	1,695	1,615	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e) line 24 ▶ 26a 14,194

b Prepare a list for your records to show the name of and amount contributed by each person (other than a publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown on this list with your return. Total of all these excess amounts ▶ 26b none

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c 709,677

d Add: Amounts from column (e) for lines 18 17,054 19 -
 22 72,618 26b - ▶ 26d 89,672

e Public support (line 26c minus line 26d total) ▶ 26e 620,005

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f 87.364%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:
 (2000) _____ (1999) _____ (1998) _____ (1997) _____

b For any amount included in line 17 that was received from each person (other than "disqualified person"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
 (2000) _____ (1999) _____ (1998) _____ (1997) _____

c Add: Amounts from column (e) for lines 15 _____ 16 _____
 17 _____ 20 _____ 21 _____ ▶ 27c _____

d Add: Line 27a total _____ and line 27b total _____ ▶ 27d _____

e Public support (line 27c total minus line 27d total) ▶ 27e _____

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ 27f _____

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g _____ %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h _____ %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement.)		
<hr/> <hr/> <hr/>		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<hr/> <hr/>		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<hr/> <hr/>		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36														
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37														
38	Total lobbying expenditures (add lines 36 and 37)	38														
39	Other exempt purpose expenditures	39														
40	Total exempt purpose expenditures (add lines 38 and 39)	40														
41	Lobbying nontaxable amount Enter the amount from the following table —															
	<table border="0"> <tr> <td>If the amount on line 40 is —</td> <td>The lobbying nontaxable amount is —</td> <td></td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> <td rowspan="5">} the excess over \$500,000</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is —	The lobbying nontaxable amount is —		Not over \$500,000	20% of the amount on line 40	} the excess over \$500,000	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	
If the amount on line 40 is —	The lobbying nontaxable amount is —															
Not over \$500,000	20% of the amount on line 40	} the excess over \$500,000														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000															
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000															
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000															
Over \$17,000,000	\$1,000,000															
42	Grassroots nontaxable amount (enter 25% of line 41)	42														
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43														
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44														

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			-0-

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Book Asset Detail 1/01/01 - 12/31/01

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Deprec	Book Current Depreciation	Book End Depreciation	Book Net Book Value	Book Method	Book Period
Group - EQUIPMENT											
1	FILE CABINET	3/31/86	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
2	PHONE	5/31/86	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
3	ANSWER MACHINE	5/31/86	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
4	TYPEWRITER	8/31/86	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
5	BROTHER	4/02/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
6	FILE CABINET	7/29/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
7	CAMERA	9/28/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
8	PHONE	9/22/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
9	3 PHONES	2/16/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
10	B/W TELEVISION	5/22/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
11	VACUUM CLEANER	3/01/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
12	RADIOS	6/30/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
13	HYUNDA COMPUTER	12/30/87	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
14	SWIVEL CHAIR	6/01/88	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
15	RADIOS	6/30/88	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
16	ROSA'S TV MONITOR	2/03/89	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
17	STEREO ADVANTAGE, VCR	2/04/89	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
18	N E BROADCAST	7/31/89	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
19	NORVER RADIOS	10/12/89	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
20	NORVER, RADIO RECEIVERS	12/01/89	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
21	DELAWARE VALLEY-RECEIV	12/01/90	8 700 00	0 00	0 00	8,700 00	0 00	8,700 00	0 00	S/L	100
22	TARGET TUNING RECEIVERS	5/31/90	5,815 16	0 00	0 00	5,815 16	0 00	5,815 16	0 00	S/L	100
23	VCR	1/09/91	400 00	0 00	0 00	400 00	0 00	400 00	0 00	S/L	50
24	RECEIVERS	6/30/91	4,951 00	0 00	0 00	4,951 00	185 66	4,765 34	0 00	S/L	100
25	NU-IC FM SCA RADIO 67 KHZ	7/27/92	2,175 00	0 00	0 00	2,175 00	0 00	2,175 00	0 00	S/L	70
26	NU-IC FM SCA RADIO	6/25/92	2,175 00	0 00	0 00	2,175 00	0 00	2,175 00	0 00	S/L	70
27	TOS CF2055 20" MTS REM	10/08/92	298 00	0 00	0 00	298 00	0 00	298 00	0 00	S/L	70
28	RICCAR N2000 VACUUM	8/26/92	264 90	0 00	0 00	264 90	0 00	264 90	0 00	S/L	70
29	SCA GENERATOR MSI	5/19/93	3,247 63	0 00	0 00	3,247 63	0 00	3,247 63	0 00	S/L	70
30	NU-IC FM SCA RADIO	5/27/93	4,350 00	0 00	0 00	4,350 00	0 00	4,350 00	0 00	S/L	70
31	COMPOL-RECEIVER/ADAPTOR	8/06/94	5 081 24	0 00	0 00	4,718 29	362 95	5 081 24	0 00	S/L	70
32	FAX MACHINE	4/01/95	499 99	0 00	0 00	499 99	0 00	499 99	0 00	S/L	50
33	ERKO TECHNOLOGIES-COMM	9/11/96	389 48	0 00	0 00	337 57	51 91	389 48	0 00	S/L	50
34	DUALEX-COMPUTER UPGRAD	3/29/96	830 00	0 00	0 00	788 50	41 50	830 00	0 00	S/L	50
35	ARTI-RECEIVERS	2/23/96	1,290 00	0 00	0 00	1,247 00	43 00	1,290 00	0 00	S/L	50
36	ARTI RECEIVERS	5/05/96	1,720 00	0 00	0 00	1,605 33	114 67	1,720 00	0 00	S/L	50
38	TW670 HUBS	1/23/98	361 10	0 00	0 00	210 64	72 22	282 86	78 24	S/L	50
39	STACK CHAIRS	7/10/98	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
40	VCR	5/13/98	0 00	0 00	0 00	0 00	0 00	0 00	0 00		0 0
41	DESK TOP RECEIVER - ERKO T	3/03/99	2,050 45	0 00	0 00	751 83	410 09	1 161 92	888 53	S/L	50
42	DESK TOP RECEIVER - ERKO T	3/09/99	665 40	0 00	0 00	243 98	133 08	377 06	288 34	S/L	50
43	DUALEX COMPUTER	10/27/99	2,770 00	0 00	0 00	646 33	554 00	1 200 33	1,569 67	S/L	50
44	DUALEX - CD ROM	11/03/99	145 00	0 00	0 00	33 83	29 00	62 83	82 17	S/L	50
45	DESK TOP RECEIVERS - ERKO	2/04/99	1,617 50	0 00	0 00	620 04	323 50	943 54	673 96	S/L	50
46	DESK TOP RECEIVER - ERKO T	2/16/99	1,378 95	0 00	0 00	505 62	275 79	781 41	597 54	S/L	50
47	HARRIS PTPP EQUIPMENT	8/06/99	4 492 66	0 00	0 00	1,272 92	898 53	2,171 45	2,321 21	S/L	50
48	FIARD STUDIO EQUIP-CONTRIO	5/02/00	13,213 55	0 00	0 00	1,258 43	1,887 65	3 146 08	10 067 47	S/L	70
49	MID ATLANTIC DENON SHELF	5/18/00	105 96	0 00	0 00	8 83	15 14	23 97	81 99	S/L	70
50	DENON CD PLAYERS	5/19/00	2,799 12	0 00	0 00	326 56	559 82	886 38	1,912 74	S/L	50

Book Asset Detail 1/01/01 - 12/31/01

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Deprec	Book Current Depreciation	Book End Depreciation	Book Net Book Value	Book Method	Book Period
Group. EQUIPMENT (continued)											
51	ERKO RECEIVERS/TRANSFOR	2/01/00	308 24	0 00	0 00	56 51	61 65	118 16	190 08	S/L	5 0
52	TAPE RECORDERS/EQUIPMEN	6/05/00	2 330 50	0 00	0 00	271 89	466 10	737 99	1 592 51	S/L	5 0
53	HARRIS - PTFP EQUIPMENT	2/09/01	8 304 46	0 00c	0 00	0 00	1,522 48	1,522 48	6,781 98	S/L	5 0
54	SCMS PTFP EQUIPMENT	3/22/01	6,654 77	0 00c	0 00	0 00	998 22	998 22	5,656 55	S/L	5 0
55	TAPE HEAD ASSEMBLY	8/10/01	1,853 00	0 00c	0 00	0 00	154 42	154 42	1,698 58	S/L	5 0
	EQUIPMENT		91,238 06	0 00c	0 00	47,595 12	9,161 38	56,756 50	34,481 56		
Group. LEASEHOLDS											
37	IMPROVEMENTS	10/31/91	11,755 79	0 00	0 00	11,755 79	0 00	11,755 79	0 00	S/L	5 0
	LEASEHOLDS		11,755 79	0 00c	0 00	11,755 79	0 00	11,755 79	0 00		
	Grand Total		102,993 85	0 00c	0 00	59,350 91	9 161 38	68,512 29	34,481 56		

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Margaret Riso (Retired Music Teacher) 516 Mt. Vernon Rd , Snyder, N.Y 14226, 839-4150 [Term ending 6/30/04]

William Saurer, Jr. (Mercury Radio Communications VP/General Manager), 6212 Shamrock Lane, East Amherst, N.Y 14051, (o) 881-4555, (h) 741-4249 [Term ending 6/30/02]

JoAnn M. Schaaf (Antiques Shop Owner/Model), 110 S Jerge Dr , Elma, N Y 14059, (o) 655-6235, (h) 652-2395 [Term ending 6/30/03]

Robert J. Sikorski (Attorney/Communications Consultant), 212 Losson Road, Cheektowaga, N Y 14227, (o) 668-8888, (h) 656-5088 [Term ending 6/30/03]

Vincent M. Tagliarino (Musician/Piano Tuner), 29 Mona Ct , Depew, N Y 14043, 681-1645 [Term ending 6/30/03]

C. Peter Wachtel (Marketing Communications Consultant), 227 Wellingwood Drive, East Amherst, N Y 14051; 689-9323 [Term ending 6/30/02]

-0-

Contact Person:

Robert J. Sikorski
President, Niagara Frontier Radio Reading Service
Telephone: 668-8888; Fax: 668-9022

* with Studios and Offices at 15 Industrial Parkway*