

**Schedule A**  
**WBST-FM (1390)**  
**Muncie, IN**

**NFFS Excluded?**

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



**Source of Income**

	2017 data	2018 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
A. Grants for facilities and other capital purposes	\$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	\$135,855	\$131,315	\$
A. CPB - Community Service Grants	\$135,855	\$131,315	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0	\$
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	\$201	\$500	\$
3.1 NFFS Eligible	\$201	\$500	\$
Variance greater than 25%.			
A. Program and production underwriting	\$201	\$500	\$
Variance greater than 25%.			
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	\$
4. State boards and departments of education or other state government or agency sources	\$59,511	\$56,583	\$
4.1 NFFS Eligible	\$59,511	\$56,583	\$
A. Program and production underwriting	\$2,928	\$0	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$56,583	\$56,583	\$
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	\$
5. State colleges and universities	\$568,998	\$622,074	\$
5.1 NFFS Eligible	\$568,998	\$622,074	\$
A. Program and production underwriting	\$459	\$25,130	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$

C. Appropriations from the licensee	\$568,539	\$596,944	\$
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	\$18,080	\$3,594	\$
6.1 NFFS Eligible	\$18,080	\$3,594	\$
Variance greater than 25%.			
A. Program and production underwriting	\$18,080	\$3,594	\$
Variance greater than 25%.			
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	\$0	\$0	\$
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	\$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	\$
8. Foundations and nonprofit associations	\$39,077	\$38,827	\$
8.1 NFFS Eligible	\$39,077	\$38,827	\$
A. Program and production underwriting	\$28,177	\$38,827	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$10,900	\$0	\$
Variance greater than 25%.			
8.2 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	\$
9. Business and Industry	\$123,670	\$134,038	\$
9.1 NFFS Eligible	\$123,670	\$134,038	\$
A. Program and production underwriting	\$103,245	\$134,038	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$20,425	\$0	\$
Variance greater than 25%.			
9.2 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	\$
10. Memberships and subscriptions (net of membership bad debt expense)	\$216,226	\$181,237	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$0	\$773	\$
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$0	\$0	\$
10.3 Total number of contributors.	<b>2017 data</b> 1,333	<b>2018 data</b> 1,176	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
11.1 Total number of Friends contributors.	<b>2017 data</b> 0	<b>2018 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>2017 data</b>	<b>2018 data</b>	<b>Revision</b>
13. Auction revenue (see instructions for Line 13)	\$11,771	\$3,106	\$
A. Gross auction revenue	\$11,771	\$3,106	\$
Variance greater than 25%.			
B. Direct auction expenses	\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)	\$8,135	\$10,909	\$
A. Gross special fundraising revenues	\$8,135	\$10,909	\$
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	\$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	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
B. Other	\$0	\$0	\$

19. Gifts and bequests from major individual donors			\$0	\$148,811	\$
	<b>2017 data</b>	<b>2018 data</b>			
19.1 Total number of major individual donors	0	34			
20. Other Direct Revenue			\$111	\$263	\$
<b>Description</b>			<b>Amount</b>	<b>Revision</b>	
T-Shirt Sales			\$100	\$	
<b>Exclusion Description</b>	<b>Amount</b>	<b>Revision</b>			
Revenue from non-broadcast activities that fail to meet exception criteria	\$100	\$			
Refund of American Public Media for prepayment or cancelled show			\$163	\$	
<b>Exclusion Description</b>	<b>Amount</b>	<b>Revision</b>			
Refunds, rebates, reimbursements and insurance proceeds	\$163	\$			
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases			\$0	\$0	\$
A. Proceeds from sale in spectrum auction			\$0	\$0	\$
B. Interest and dividends earned on spectrum auction related revenue			\$0	\$0	\$
C. Payments from spectrum auction speculators			\$0	\$0	\$
D. Channel sharing and spectrum leases revenues			\$0	\$0	\$
E. Spectrum repacking funds			\$	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)			\$1,181,635	\$1,331,257	\$

[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>2017 data</b>	<b>2018 data</b>	<b>Revision</b>
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$135,855	\$131,315	\$
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$111	\$263	\$
Variance greater than 25%.			
27. Other automatic subtractions from total revenue	\$0	\$773	\$
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, 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)	\$0	\$0	\$
K. FMV of high-end premiums (Line 10.1)	\$0	\$773	\$
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$0	\$
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0	\$
N. Proceeds from spectrum auction and related revenues from line 21.	\$0	\$0	\$
<b>28. Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,045,669	\$1,198,906	\$

## Comments

Comment	Name	Date	Status
<b>Schedule B WorkSheet</b>			
<b>WBST-FM (1390)</b>			
<b>Muncie, IN</b>			
		<b>2017</b>	<b>2018 Revision</b>
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)		\$1,525,352	\$1,512,682 \$
Deductions (lines 1b.1. through 1b.7.):		\$12,501	\$0 \$
1b.1. Capital outlays (from Schedule E, line 9 total)			
Variance greater than 25%.			
1b.2. Depreciation		\$5,952	\$4,851 \$
1b.3. Amortization		\$0	\$0 \$
1b.4. In-kind contributions (services and other assets)		\$67,736	\$37,516 \$
Variance greater than 25%.			
1b.5. Indirect administrative support (see Guidelines for instructions)		\$295,654	\$243,550 \$
1b.6. Donated property and equipment (if not included on line 1b.1)		\$0	\$0 \$



	2017	2018	Revision
1b.7. Other	\$5,838	\$8,293	\$

Description	Amount	Revision
Foundation	\$8,293	\$

Variance greater than 25%.

1b.8. Total deductions	\$387,681	\$294,210	\$
1c. Station net direct expenses	\$1,137,671	\$1,218,472	\$
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)	\$1,137,671	\$1,218,472	\$
2a.2. Licensee net direct activities	\$197,747,047	\$194,031,876	\$
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.575316	%0.627975	%
2b. Salaries and wages method			
2b.1. Station salaries and wages for direct activities	\$0	\$0	\$
2b.2. Licensee salaries and wages for direct activities	\$0	\$0	\$
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0	%0	%
2c. Institutional support calculation			
2c.1. Choose applicable cost groups that benefit the station			
<input 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			
2c.2. Costs per licensee financial statements	\$41,256,941	\$29,867,434	\$

Variance greater than 25%.

2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$0	\$
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	2017	2018	Revision
2c.4. Costs benefiting station operations	\$41,256,941	\$29,867,434	\$
Variance greater than 25%.			
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.575316	%0.627975	%
2c.6. Total institutional costs benefiting station operations	\$237,357	\$187,560	\$
3. Physical plant support rate calculation			
3a. Net square footage occupied by station	5,049	4,925	
3b. Licensee's net assignable square footage	3,124,258	3,666,935	
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.161606	%0.134308	%
3d.1. Choose applicable cost groups that benefit the station			
<input checked="" type="checkbox"/> Building Maintenance <input checked="" type="checkbox"/> Custodial Services <input checked="" type="checkbox"/> Director of Operations <input type="checkbox"/> Elevator Maintenance <input checked="" type="checkbox"/> Grounds and Landscaping <input type="checkbox"/> Motor Pool <input checked="" type="checkbox"/> Refuse Disposal <input checked="" type="checkbox"/> Roof Maintenance <input checked="" type="checkbox"/> Utilities <input checked="" type="checkbox"/> Security Services <input checked="" type="checkbox"/> Facilities Planning <input type="checkbox"/> Other <input type="checkbox"/> Not Applicable			
3d.2. Costs per licensee financial statements	\$3,739,569	\$3,642,553	\$
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$0	\$
3d.4. Costs benefiting station operations	\$3,739,569	\$3,642,553	\$
3d.5. Percentage of allocation (from line 3c.)	%0.161606	%0.134308	%
3d.6. Total physical plant support costs benefiting station operations	\$6,043	\$4,892	\$
<b>4. Total costs benefiting station operations (forwards to line1 on tab3)</b>	<b>\$243,400</b>	<b>\$192,452</b>	<b>\$</b>

Comments

Comment	Name	Date	Status
Occupancy List WBST-FM (1390) Muncie, IN			
	Type of Occupancy	Location	Value
	Building	Letterman Bu	49,688

Type of Occupancy	Location	Value	
<b>Annual Value Computations for buildings and tower facilities</b>			
Questions		Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)		\$ 18437280	\$ 0
2. Total original cost of major improvements		\$ 0	\$ 0
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 18437280	\$ 0
5. Enter year constructed or acquired	year 2008		year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20		years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 10		years 0
8. Annual value (line 4 divided by line 6)		\$ 921864	\$ 0
9. Station's prorata use of building		% 5.39	% 0
10. Annual prorated value (product of lines 8 and 9)		% 49688.4696	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 49688.4696	\$ 0

Building	Letterman Bu	861

<b>Annual Value Computations for buildings and tower facilities</b>			
Questions		Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)		\$ 0	\$ 0
2. Total original cost of major improvements		\$ 319492	\$ 0
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 319492	\$ 0

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Type of Occupancy	Location	Value	Value
Questions		Value	Value
5. Enter year constructed or acquired		year 2009	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction		years 20	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation		years 11	years 0
8. Annual value (line 4 divided by line 6)		\$ 15974	\$ 0
9. Station's prorata use of building		% 5.39	% 0
10. Annual prorated value (product of lines 8 and 9)		% 860.9986	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 860.9986	\$ 0

Building

Letterman Bu

190

#### Annual Value Computations for buildings and tower facilities

Questions	Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 0	\$ 0
2. Total original cost of major improvements	\$ 70560	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 70560	\$ 0
5. Enter year constructed or acquired	year 2010	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 12	years 0
8. Annual value (line 4 divided by line 6)	\$ 3528	\$ 0
9. Station's prorata use of building	% 5.39	% 0

Type of Occupancy	Location	Value	Value
<b>Questions</b>		<b>Value</b>	<b>Value</b>
10. Annual prorated value (product of lines 8 and 9)		190.1592	0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 190.1592	\$ 0

Building	Letterman Bu	59
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**Annual Value Computations for buildings and tower facilities**

Questions	Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 0	\$ 0
2. Total original cost of major improvements	\$ 21735	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 21735	\$ 0
5. Enter year constructed or acquired	year 2011	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 13	years 0
8. Annual value (line 4 divided by line 6)	\$ 1086	\$ 0
9. Station's prorata use of building	5.39	0
10. Annual prorated value (product of lines 8 and 9)	58.5354	0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 58.5354	\$ 0

Building	Ball Buildin	12
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Type of Occupancy	Location	Value	
<b>Annual Value Computations for buildings and tower facilities</b>			
Questions		Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)		\$ 0	\$ 0
2. Total original cost of major improvements		\$ 88042	\$ 0
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 88042	\$ 0
5. Enter year constructed or acquired	year 2001		year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20		years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 3		years 0
8. Annual value (line 4 divided by line 6)		\$ 4402	\$ 0
9. Station's prorata use of building		% 0.27	% 0
10. Annual prorated value (product of lines 8 and 9)		% 11.8854	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 11.8854	\$ 0

Building	Ball Buildin	43

<b>Annual Value Computations for buildings and tower facilities</b>			
Questions		Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)		\$ 0	\$ 0
2. Total original cost of major improvements		\$ 321561	\$ 0
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 321561	\$ 0

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Type of Occupancy	Location	Value	Value
<b>Questions</b>		<b>Value</b>	<b>Value</b>
5. Enter year constructed or acquired		year 2002	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction		years 20	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation		years 4	years 0
8. Annual value (line 4 divided by line 6)		\$ 16078	\$ 0
9. Station's prorata use of building		% 0.27	% 0
10. Annual prorated value (product of lines 8 and 9)		% 43.4106	% 0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 43.4106	\$ 0

Building

Ball Buildin

244

**Annual Value Computations for buildings and tower facilities**

Questions	Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 0	\$ 0
2. Total original cost of major improvements	\$ 1805019	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 1805019	\$ 0
5. Enter year constructed or acquired	year 2003	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 5	years 0
8. Annual value (line 4 divided by line 6)	\$ 90250	\$ 0
9. Station's prorata use of building	% 0.27	% 0

Type of Occupancy	Location	Value	Value
<b>Questions</b>		<b>Value</b>	<b>Value</b>
10. Annual prorated value (product of lines 8 and 9)		243.675	0
11. Payments made to building as a part of the lease or rental agreement		\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 243.675	\$ 0



Building	Ball Buildin	4
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**Annual Value Computations for buildings and tower facilities**

Questions	Value	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 0	\$ 0
2. Total original cost of major improvements	\$ 32900	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0
4. Total non federal value of building/improvements	\$ 32900	\$ 0
5. Enter year constructed or acquired	year 2005	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 7	years 0
8. Annual value (line 4 divided by line 6)	\$ 1645	\$ 0
9. Station's prorata use of building	0.27	0
10. Annual prorated value (product of lines 8 and 9)	4.4415	0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 4.4415	\$ 0





**Schedule B Totals**  
**WBST-FM (1390)**  
**Muncie, IN**

	2017 data	2018 data	
1. Total support activity benefiting station	\$243,400	\$192,452	\$
2. Occupancy value	52,257	\$51,101	\$
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)	\$295,657	\$243,553	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

Comments

Comment	Name	Date	Status
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**Schedule C**  
**WBST-FM (1390)**  
**Muncie, IN**

	2017 data	<u>Donor Code</u>	2018 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	\$0		\$0	\$
C. Engineering	\$0		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
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	\$0		\$0	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$20,420		\$20,180	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0	\$
C. Local advertising	BS \$20,420	OT	\$20,180	\$

	2017 data	<u>Donor Code</u>	2018 data	Revision
Variance greater than 25%.				
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	\$20,420		\$20,180	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$47,316		\$17,336	\$
A. Compact discs, records, tapes and cassettes	\$0		\$0	\$
B. Exchange transactions	\$0	BS	\$5,168	\$
C. Federal or public broadcasting sources	BS \$5,646		\$0	\$

Variance greater than 25%.

D. Fundraising related activities	BS \$41,670	BS	\$11,508	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$
F. Local productions	\$0		\$0	\$
G. Program supplements	\$0		\$0	\$
H. Programs that are nationally distributed	\$0		\$0	\$
I. Promotional items	\$0	OT	\$660	\$
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.	\$67,736		\$37,516	\$

Variance greater than 25%.

Comments

Comment	Name	Date	Status
<b>Schedule D WBST-FM (1390) Muncie, IN</b>			

	2017 data	<u>Donor Code</u>	2018 data	Revision
1. Land (must be eligible as NFFS)	\$0		\$0	\$

	2017 data	<u>Donor Code</u>	2018 data	Revision
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	\$
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

Comment	Name	Date	Status
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**Schedule E**  
**WBST-FM (1390)**  
**Muncie, IN**

**EXPENSES**

(Operating and non-operating)

PROGRAM SERVICES	2017 data	2018 data	Revision
1. Programming and production	\$597,503	\$563,404	\$
A. Restricted Radio CSG	\$35,418	\$34,444	\$
B. Unrestricted Radio CSG	\$100,437	\$96,871	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$461,648	\$432,089	\$
2. Broadcasting and engineering	\$97,282	\$151,554	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$97,282	\$151,554	\$

<b>PROGRAM SERVICES</b>	<b>2017 data</b>	<b>2018 data</b>	<b>Revision</b>
3. Program information and promotion	\$26,727	\$79,003	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$26,727	\$79,003	\$
<b>SUPPORT SERVICES</b>	<b>2017 data</b>	<b>2018 data</b>	<b>Revision</b>
4. Management and general	\$369,607	\$418,262	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$369,607	\$418,262	\$
5. Fund raising and membership development	\$291,772	\$159,149	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$291,772	\$159,149	\$
6. Underwriting and grant solicitation	\$124,008	\$136,459	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$124,008	\$136,459	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$5,952	\$4,851	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$5,952	\$0	\$
D. All non-CPB Funds	\$0	\$4,851	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$1,512,851</b>	<b>\$1,512,682</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)	\$35,418	\$34,444	\$

PROGRAM SERVICES	2017 data	2018 data	Revision
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$100,437	\$96,871	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$5,952	\$0	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,371,044	\$1,381,367	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2017 data	2018 data	Revision
9. Total capital assets purchased or donated	\$12,501	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$12,501	\$0	\$
9c. All other	\$0	\$0	\$
<b>10. Total expenses and investment in capital assets</b> (Sum of lines 8 and 9)	\$1,525,352	\$1,512,682	\$

**Additional Information**

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

	2017 data	2018 data	Revision
11. Total expenses (direct only)	\$1,137,671	\$1,218,473	\$
12. Total expenses (indirect and in-kind)	\$375,180	\$294,209	\$
13. Investment in capital assets (direct only)	\$12,501	\$0	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
<b>Schedule F</b>			
<b>WBST-FM (1390)</b>			
<b>Muncie, IN</b>			

	2018 data	Revision
<b>1. Data from AFR</b>		
a. Schedule A, Line 22	\$1,331,257	\$0
b. Schedule B, Line 5	\$243,553	\$0
c. Schedule C, Line 6	\$37,516	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$1,612,326	\$1,612,326

**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

	<b>2018 data</b>	<b>Revision</b>
<b>2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only</b>		
a. Operating revenues	\$1,612,322	\$1,612,322
b. Non-operating revenues	\$0	\$0
c. Other revenue	\$0	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$1,612,322	\$1,612,322

**Reconciliation**

	<b>2018 data</b>	<b>Revision</b>
<b>3. Difference (line 1 minus line 2)</b>	\$4	\$4
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$4	\$4

Description	Amount	Revision
Rounding	\$4	\$

Comments

Comment	Name	Date	Status
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