

**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**

|   | 2022 data | 2023 data |
|---|-----------|-----------|
| 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      |
| Add   |           |           |
| 2. Amounts provided by Public Broadcasting Entities   | \$279,219 | \$ 0      |
| A. CPB - Community Service Grants   | \$129,820 | \$ 0      |
| B. CPB - all other funds from CPB   | \$149,399 | \$ 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      |
| Add   |           |           |
| 3. Local boards and departments of education or other local government or agency sources  | \$0       | \$ 0      |
| 3.1 NFFS Eligible   | \$0       | \$ 0      |
| A. Program and production underwriting  | \$0       | \$ 0      |
| B. Grants and contributions other than underwriting   | \$0       | \$ 0      |
| C. Appropriations from the licensee   | \$0       | \$ 0      |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0       | \$ 0      |
| E. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0       | \$ 0      |
| F. Other income eligible as NFFS (specify)  | \$0       | \$ 0      |
| Add   |           |           |
| 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       | \$ <input type="text" value="0"/> |
| E. Other income ineligible for NFFS inclusion<br><b>Add</b>   | \$0       | \$ <input type="text" value="0"/> |
| 4. State boards and departments of education or other state government or agency sources  | \$61,179  | \$ <input type="text" value="0"/> |
| 4.1 NFFS Eligible   | \$61,179  | \$ <input type="text" value="0"/> |
| A. Program and production underwriting  | \$4,608   | \$ <input type="text" value="0"/> |
| B. Grants and contributions other than underwriting   | \$56,571  | \$ <input type="text" value="0"/> |
| C. Appropriations from the licensee   | \$0       | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0       | \$ <input type="text" value="0"/> |
| E. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0       | \$ <input type="text" value="0"/> |
| F. Other income eligible as NFFS (specify)<br><b>Add</b>  | \$0       | \$ <input type="text" value="0"/> |
| 4.2 NFFS Ineligible   | \$0       | \$ <input type="text" value="0"/> |
| A. Rental income  | \$0       | \$ <input type="text" value="0"/> |
| B. Fees for services  | \$0       | \$ <input type="text" value="0"/> |
| C. Licensing fees (not royalties – see instructions for Line 15)  | \$0       | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)    | \$0       | \$ <input type="text" value="0"/> |
| E. Other income ineligible for NFFS inclusion<br><b>Add</b>   | \$0       | \$ <input type="text" value="0"/> |
| 5. State colleges and universities  | \$540,756 | \$ <input type="text" value="0"/> |
| 5.1 NFFS Eligible   | \$472,814 | \$ <input type="text" value="0"/> |
| A. Program and production underwriting  | \$19,412  | \$ <input type="text" value="0"/> |
| B. Grants and contributions other than underwriting   | \$0       | \$ <input type="text" value="0"/> |
| C. Appropriations from the licensee   | \$453,402 | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0       | \$ <input type="text" value="0"/> |
| E. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0       | \$ <input type="text" value="0"/> |
| F. Other income eligible as NFFS (specify)<br><b>Add</b>  | \$0       | \$ <input type="text" value="0"/> |
| 5.2 NFFS Ineligible   | \$67,942  | \$ <input type="text" value="0"/> |
| A. Rental income  | \$0       | \$ <input type="text" value="0"/> |
| B. Fees for services  | \$0       | \$ <input type="text" value="0"/> |
| C. Licensing fees (not royalties – see instructions for Line 15)  | \$0       | \$ <input type="text" value="0"/> |

|   |          |                                   |
|---|----------|-----------------------------------|
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)    | \$0      | \$ <input type="text" value="0"/> |
| E. Other income ineligible for NFFS inclusion<br><b>Add</b>   | \$67,942 | \$ <input type="text" value="0"/> |
| 6. Other state-supported colleges and universities  | \$1,490  | \$ <input type="text" value="0"/> |
| 6.1 NFFS Eligible   | \$1,490  | \$ <input type="text" value="0"/> |
| A. Program and production underwriting  | \$1,490  | \$ <input type="text" value="0"/> |
| B. Grants and contributions other than underwriting   | \$0      | \$ <input type="text" value="0"/> |
| C. Appropriations from the licensee   | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0      | \$ <input type="text" value="0"/> |
| E. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0      | \$ <input type="text" value="0"/> |
| F. Other income eligible as NFFS (specify)<br><b>Add</b>  | \$0      | \$ <input type="text" value="0"/> |
| 6.2 NFFS Ineligible   | \$0      | \$ <input type="text" value="0"/> |
| A. Rental income  | \$0      | \$ <input type="text" value="0"/> |
| B. Fees for services  | \$0      | \$ <input type="text" value="0"/> |
| C. Licensing fees (not royalties – see instructions for Line 15)  | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)    | \$0      | \$ <input type="text" value="0"/> |
| E. Other income ineligible for NFFS inclusion<br><b>Add</b>   | \$0      | \$ <input type="text" value="0"/> |
| 7. Private colleges and universities  | \$0      | \$ <input type="text" value="0"/> |
| 7.1 NFFS Eligible   | \$0      | \$ <input type="text" value="0"/> |
| A. Program and production underwriting  | \$0      | \$ <input type="text" value="0"/> |
| B. Grants and contributions other than underwriting   | \$0      | \$ <input type="text" value="0"/> |
| C. Appropriations from the licensee   | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0      | \$ <input type="text" value="0"/> |
| E. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0      | \$ <input type="text" value="0"/> |
| F. Other income eligible as NFFS (specify)<br><b>Add</b>  | \$0      | \$ <input type="text" value="0"/> |
| 7.2 NFFS Ineligible   | \$0      | \$ <input type="text" value="0"/> |
| A. Rental income  | \$0      | \$ <input type="text" value="0"/> |
| B. Fees for services  | \$0      | \$ <input type="text" value="0"/> |
| C. Licensing fees (not royalties – see instructions for Line 15)  | \$0      | \$ <input type="text" value="0"/> |

|   |          |                                   |
|---|----------|-----------------------------------|
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)    | \$0      | \$ <input type="text" value="0"/> |
| E. Other income ineligible for NFFS inclusion<br><b>Add</b>   | \$0      | \$ <input type="text" value="0"/> |
| 8. Foundations and nonprofit associations   | \$35,255 | \$ <input type="text" value="0"/> |
| 8.1 NFFS Eligible   | \$35,255 | \$ <input type="text" value="0"/> |
| A. Program and production underwriting  | \$35,255 | \$ <input type="text" value="0"/> |
| B. Grants and contributions other than underwriting   | \$0      | \$ <input type="text" value="0"/> |
| C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0      | \$ <input type="text" value="0"/> |
| E. Other income eligible as NFFS (specify)<br><b>Add</b>  | \$0      | \$ <input type="text" value="0"/> |
| 8.2 NFFS Ineligible   | \$0      | \$ <input type="text" value="0"/> |
| A. Rental income  | \$0      | \$ <input type="text" value="0"/> |
| B. Fees for services  | \$0      | \$ <input type="text" value="0"/> |
| C. Licensing fees (not royalties – see instructions for Line 15)  | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)    | \$0      | \$ <input type="text" value="0"/> |
| E. Other income ineligible for NFFS inclusion<br><b>Add</b>   | \$0      | \$ <input type="text" value="0"/> |
| 9. Business and Industry  | \$91,182 | \$ <input type="text" value="0"/> |
| 9.1 NFFS Eligible   | \$91,182 | \$ <input type="text" value="0"/> |
| A. Program and production underwriting  | \$91,182 | \$ <input type="text" value="0"/> |
| B. Grants and contributions other than underwriting   | \$0      | \$ <input type="text" value="0"/> |
| C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants received through a capital campaign but not for facilities and equipment                                    | \$0      | \$ <input type="text" value="0"/> |
| E. Other income eligible as NFFS (specify)<br><b>Add</b>  | \$0      | \$ <input type="text" value="0"/> |
| 9.2 NFFS Ineligible   | \$0      | \$ <input type="text" value="0"/> |
| A. Rental income  | \$0      | \$ <input type="text" value="0"/> |
| B. Fees for services  | \$0      | \$ <input type="text" value="0"/> |
| C. Licensing fees (not royalties – see instructions for Line 15)  | \$0      | \$ <input type="text" value="0"/> |
| D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)    | \$0      | \$ <input type="text" value="0"/> |

E. Other income ineligible for NFFS inclusion

**Add**

\$0 \$

10. Memberships and subscriptions (net of membership bad debt expense)

\$151,638 \$

10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value

\$641 \$

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 \$

2022 data 2023 data

10.3 Total number of contributors. 954

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

\$0 \$

2022 data 2023 data

11.1 Total number of Friends contributors. 0

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)

\$0 \$

A. Nonprofit subsidiaries involved in telecommunications activities

\$0 \$

B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities

\$0 \$

C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities

\$0 \$

D. NFFS Ineligible – Other activities unrelated to public broadcasting

\$0 \$

**Form of Revenue**

2022 data

2023 data

13. Auction revenue (see instructions for Line 13)

\$0 \$

A. Gross auction revenue

\$0 \$

B. Direct auction expenses

\$0 \$

14. Special fundraising activities (see instructions for Line 14)

\$6,851 \$

A. Gross special fundraising revenues

\$6,851 \$

B. Direct special fundraising expenses

\$0 \$

15. Passive income

\$0 \$

A. Interest and dividends (other than on endowment funds)

\$0 \$

B. Royalties

\$0 \$

C. PBS or NPR pass-through copyright royalties

\$0 \$

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)

\$0 \$

A. Gains from sales of property and equipment (do not report losses)

\$0 \$

B. Realized gains/losses on investments (other than endowment funds)

\$0 \$

C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)

\$0 \$

|  |             |                                   |
|--|-------------|-----------------------------------|
| 17. Endowment revenue  | \$0         | \$ <input type="text" value="0"/> |
| A. Contributions to endowment principal  | \$0         | \$ <input type="text" value="0"/> |
| B. Interest and dividends on endowment funds   | \$0         | \$ <input type="text" value="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         | \$ <input type="text" value="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         | \$ <input type="text" value="0"/> |
| 18. Capital fund contributions from individuals (see instructions)   | \$0         | \$ <input type="text" value="0"/> |
| A. Facilities and equipment (except funds received from federal or public broadcasting sources)  | \$0         | \$ <input type="text" value="0"/> |
| B. Other   | \$0         | \$ <input type="text" value="0"/> |
| Add  |             |                                   |
| 19. Gifts and bequests from major individual donors  | \$68,268    | \$ <input type="text" value="0"/> |
| 2022 data                      2023 data   |             |                                   |
| 19.1 Total number of major individual donors   | 38          | <input type="text" value="0"/>    |
| 20. Other Direct Revenue   | \$500       | \$ <input type="text" value="0"/> |
| Add  |             |                                   |
| Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases | \$0         | \$ <input type="text" value="0"/> |
| A. Proceeds from sale in spectrum auction  | \$0         | \$ <input type="text" value="0"/> |
| B. Interest and dividends earned on spectrum auction related revenue   | \$0         | \$ <input type="text" value="0"/> |
| C. Payments from spectrum auction speculators  | \$0         | \$ <input type="text" value="0"/> |
| D. Channel sharing and spectrum leases revenues  | \$0         | \$ <input type="text" value="0"/> |
| E. Spectrum repacking funds  | \$0         | \$ <input type="text" value="0"/> |
| 22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)   | \$1,236,338 | \$ <input type="text" value="0"/> |

[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

|   | 2022 data | 2023 data                         |
|---|-----------|-----------------------------------|
| 23. Federal revenue from line 1.  | \$0       | \$ <input type="text" value="0"/> |
| 24. Public broadcasting revenue from line 2.  | \$279,219 | \$ <input type="text" value="0"/> |
| 25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)      | \$0       | \$ <input type="text" value="0"/> |
| 26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria | \$0       | \$ <input type="text" value="0"/> |
| 27. Other automatic subtractions from total revenue                                 | \$68,583  | \$ <input type="text" value="0"/> |
| A. Auction expenses – limited to the lesser of lines 13a or 13b                     | \$0       | \$ <input type="text" value="0"/> |
| B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b   | \$0       | \$ <input type="text" value="0"/> |

|  |                  |                                   |
|--|------------------|-----------------------------------|
| C. Gains from sales of property and equipment – line 16a   | \$0              | \$ <input type="text" value="0"/> |
| D. Realized gains/losses on investments (other than endowment funds) – line 16b  | \$0              | \$ <input type="text" value="0"/> |
| E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c  | \$0              | \$ <input type="text" value="0"/> |
| F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d   | \$0              | \$ <input type="text" value="0"/> |
| G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)  | \$0              | \$ <input type="text" value="0"/> |
| H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)  | \$0              | \$ <input type="text" value="0"/> |
| I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)   | \$0              | \$ <input type="text" value="0"/> |
| J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)   | \$67,942         | \$ <input type="text" value="0"/> |
| K. FMV of high-end premiums (Line 10.1)  | \$641            | \$ <input type="text" value="0"/> |
| L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)                          | \$0              | \$ <input type="text" value="0"/> |
| M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)  | \$0              | \$ <input type="text" value="0"/> |
| N. Proceeds from spectrum auction and related revenues from line 21.   | \$0              | \$ <input type="text" value="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) | <b>\$888,536</b> | \$ <input type="text" value="0"/> |

**Comments**

| Comment  | Name | Date | Status |
|--|------|------|--------|
| Schedule B WorkSheet<br>WBST-FM (1390)<br>Muncie, IN |      |      |        |

**Comments**

| Comment  | Name | Date | Status |
|--|------|------|--------|
| Occupancy List<br>WBST-FM (1390)<br>Muncie, IN |      |      |        |

|  | Type of Occupancy | Location  | Value                             |
|--|-------------------|-----------|-----------------------------------|
| <b>Schedule B Totals</b><br>WBST-FM (1390)<br>Muncie, IN   |                   |           |                                   |
|  | <b>2022 data</b>  |           | <b>2023 data</b>                  |
| 1. Total support activity benefiting station   |                   | \$231,735 | \$ <input type="text" value="0"/> |
| 2. Occupancy value   |                   | 50,379    | \$ <input type="text" value="0"/> |
| 3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.                             |                   | \$0       | \$ <input type="text" value="0"/> |
| 4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.         |                   | \$0       | \$ <input type="text" value="0"/> |
| 5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support) |                   | \$282,114 | \$ <input type="text" value="0"/> |
| 6. Please enter an institutional type code for your licensee.  | SU                |           | <input type="text" value="v"/>    |

Comments

| Comment   | Name | Date      | Status                            |
|---|------|-----------|-----------------------------------|
| <b>Schedule C</b><br><b>WBST-FM (1390)</b><br><b>Muncie, IN</b>   |      |           |                                   |
|   |      | 2022 data | Donor Code                        |
|   |      |           | 2023 data                         |
| 1. PROFESSIONAL SERVICES (must be eligible as NFFS)   |      | \$3,120   | \$ <input type="text" value="0"/> |
| A. Legal  |      | \$0       | \$ <input type="text" value="0"/> |
| B. Accounting and/or auditing   |      | \$0       | \$ <input type="text" value="0"/> |
| C. Engineering  |      | \$0       | \$ <input type="text" value="0"/> |
| D. Other professionals (see specific line item instructions in Guidelines before completing)  | BS   | \$3,120   | \$ <input type="text" value="0"/> |
| Add   |      |           |                                   |
| 2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)  |      | \$0       | \$ <input type="text" value="0"/> |
| A. Annual rental value of space (studios, offices, or tower facilities)   |      | \$0       | \$ <input type="text" value="0"/> |
| B. Annual value of land used for locating a station-owned transmission tower  |      | \$0       | \$ <input type="text" value="0"/> |
| C. Station operating expenses   |      | \$0       | \$ <input type="text" value="0"/> |
| D. Other (see specific line item instructions in Guidelines before completing)  |      | \$0       | \$ <input type="text" value="0"/> |
| Add   |      |           |                                   |
| 3. OTHER SERVICES (must be eligible as NFFS)  |      | \$1,000   | \$ <input type="text" value="0"/> |
| A. ITV or educational radio   |      | \$0       | \$ <input type="text" value="0"/> |
| B. State public broadcasting agencies   |      | \$0       | \$ <input type="text" value="0"/> |
| C. Local advertising  | OT   | \$1,000   | \$ <input type="text" value="0"/> |
| D. National advertising   |      | \$0       | \$ <input type="text" value="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 |      | \$4,120   | \$ <input type="text" value="0"/> |
| 5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS   |      | \$0       | \$ <input type="text" value="0"/> |
| A. Compact discs, records, tapes and cassettes  |      | \$0       | \$ <input type="text" value="0"/> |
| B. Exchange transactions  |      | \$0       | \$ <input type="text" value="0"/> |
| C. Federal or public broadcasting sources   |      | \$0       | \$ <input type="text" value="0"/> |
| D. Fundraising related activities   |      | \$0       | \$ <input type="text" value="0"/> |
| E. ITV or educational radio outside the allowable scope of approved activities  |      | \$0       | \$ <input type="text" value="0"/> |
| F. Local productions  |      | \$0       | \$ <input type="text" value="0"/> |
| G. Program supplements  |      | \$0       | \$ <input type="text" value="0"/> |
| H. Programs that are nationally distributed   |      | \$0       | \$ <input type="text" value="0"/> |
| I. Promotional items  |      | \$0       | \$ <input type="text" value="0"/> |
| J. Regional organization allocations of program services  |      | \$0       | \$ <input type="text" value="0"/> |



|   | 2022 data | Donor Code                     | 2023 data                         |
|---|-----------|--------------------------------|-----------------------------------|
| K. State PB agency allocations other than those allowed on line 3(b)  | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| L. Services that would not need to be purchased if not donated  | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| M. Other<br><input type="button" value="Add"/>  | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="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. | \$4,120   |                                | \$ <input type="text" value="0"/> |

Comments

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

|  | 2022 data | Donor Code                     | 2023 data                         |
|--|-----------|--------------------------------|-----------------------------------|
| 1. Land (must be eligible as NFFS)   | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| 2. Building (must be eligible as NFFS)   | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| 3. Equipment (must be eligible as NFFS)  | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| 4. Vehicle(s) (must be eligible as NFFS)   | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| 5. Other (specify) (must be eligible as NFFS)<br><input type="button" value="Add"/>  | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="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       |                                | \$ <input type="text" value="0"/> |
| 7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS  | \$0       |                                | \$ <input type="text" value="0"/> |
| a) Exchange transactions   | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| b) Federal or public broadcasting sources  | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment                                | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="0"/> |
| d) Other (specify)<br><input type="button" value="Add"/>   | \$0       | <input type="text" value="v"/> | \$ <input type="text" value="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       |                                | \$ <input type="text" value="0"/> |

Comments

| Comment                                    | Name | Date | Status |
|--|------|------|--------|
| Schedule E<br>WBST-FM (1390)<br>Muncie, IN |      |      |        |

**EXPENSES**

(Operating and non-operating)

**PROGRAM SERVICES**

|                               | 2022 data | 2023 data                         |
|-------------------------------|-----------|-----------------------------------|
| 1. Programming and production | \$374,850 | \$ <input type="text" value="0"/> |
| A. Restricted Radio CSG       | \$28,075  | \$ <input type="text" value="0"/> |

**PROGRAM SERVICES**

|   | 2022 data        | 2023 data   |
|---|------------------|-------------|
| B. Unrestricted Radio CSG                   | \$95,024         | \$ 0        |
| C. Other CPB Funds                          | \$0              | \$ 0        |
| D. All non-CPB Funds                        | \$251,751        | \$ 0        |
| <b>2. Broadcasting and engineering</b>      | <b>\$108,929</b> | <b>\$ 0</b> |
| A. Restricted Radio CSG                     | \$0              | \$ 0        |
| B. Unrestricted Radio CSG                   | \$0              | \$ 0        |
| C. Other CPB Funds                          | \$0              | \$ 0        |
| D. All non-CPB Funds                        | \$108,929        | \$ 0        |
| <b>3. Program information and promotion</b> | <b>\$63,790</b>  | <b>\$ 0</b> |
| A. Restricted Radio CSG                     | \$0              | \$ 0        |
| B. Unrestricted Radio CSG                   | \$0              | \$ 0        |
| C. Other CPB Funds                          | \$0              | \$ 0        |
| D. All non-CPB Funds                        | \$63,790         | \$ 0        |

**SUPPORT SERVICES**

|  | 2022 data          | 2023 data   |
|--|--------------------|-------------|
| <b>4. Management and general</b>   | <b>\$474,892</b>   | <b>\$ 0</b> |
| A. Restricted Radio CSG  | \$0                | \$ 0        |
| B. Unrestricted Radio CSG  | \$0                | \$ 0        |
| C. Other CPB Funds   | \$17,224           | \$ 0        |
| D. All non-CPB Funds   | \$457,668          | \$ 0        |
| <b>5. Fund raising and membership development</b>  | <b>\$59,667</b>    | <b>\$ 0</b> |
| A. Restricted Radio CSG  | \$0                | \$ 0        |
| B. Unrestricted Radio CSG  | \$0                | \$ 0        |
| C. Other CPB Funds   | \$0                | \$ 0        |
| D. All non-CPB Funds   | \$59,667           | \$ 0        |
| <b>6. Underwriting and grant solicitation</b>  | <b>\$69,971</b>    | <b>\$ 0</b> |
| A. Restricted Radio CSG  | \$0                | \$ 0        |
| B. Unrestricted Radio CSG  | \$0                | \$ 0        |
| C. Other CPB Funds   | \$0                | \$ 0        |
| D. All non-CPB Funds   | \$69,971           | \$ 0        |
| <b>7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)</b> | <b>\$34,367</b>    | <b>\$ 0</b> |
| A. Restricted Radio CSG  | \$0                | \$ 0        |
| B. Unrestricted Radio CSG  | \$0                | \$ 0        |
| C. Other CPB Funds   | \$0                | \$ 0        |
| D. All non-CPB Funds   | \$34,367           | \$ 0        |
| <b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>              | <b>\$1,186,466</b> | <b>\$ 0</b> |

**PROGRAM SERVICES**

|  | 2022 data   | 2023 data                         |
|--|-------------|-----------------------------------|
| A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)   | \$28,075    | \$ <input type="text" value="0"/> |
| B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B) | \$95,024    | \$ <input type="text" value="0"/> |
| C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)        | \$17,224    | \$ <input type="text" value="0"/> |
| D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)      | \$1,046,143 | \$ <input type="text" value="0"/> |

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

|   | 2022 data          | 2023 data                                |
|---|--------------------|--|
| 9. Total capital assets purchased or donated                                      | \$8,998            | \$ <input type="text" value="0"/>        |
| 9a. Land and buildings  | \$0                | \$ <input type="text" value="0"/>        |
| 9b. Equipment   | \$8,998            | \$ <input type="text" value="0"/>        |
| 9c. All other   | \$0                | \$ <input type="text" value="0"/>        |
| <b>10. Total expenses and investment in capital assets</b> (Sum of lines 8 and 9) | <b>\$1,195,464</b> | <b>\$ <input type="text" value="0"/></b> |

**Additional Information**

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

|   | 2022 data | 2023 data                         |
|---|-----------|-----------------------------------|
| 11. Total expenses (direct only)                        | \$838,930 | \$ <input type="text" value="0"/> |
| 12. Total expenses (indirect and in-kind)               | \$347,536 | \$ <input type="text" value="0"/> |
| 13. Investment in capital assets (direct only)          | \$8,998   | \$ <input type="text" value="0"/> |
| 14. Investment in capital assets (indirect and in-kind) | \$0       | \$ <input type="text" value="0"/> |

**Comments**

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

**Consolidate Grantee (optional)**

To consolidate this AFR with one or more separate AFRs from your joined grantees, for which the financial statements are consolidated, select a grantee and then check the consolidate grantee box:

WIPB-TV

**Consolidate**

You **must** click on "Save" button in order to save consolidation.

2023 data

**1. Data from AFR**

|                        |                                   |
|------------------------|-----------------------------------|
| a. Schedule A, Line 22 | \$ <input type="text" value="0"/> |
| b. Schedule B, Line 5  | \$ <input type="text" value="0"/> |
| c. Schedule C, Line 6  | \$ <input type="text" value="0"/> |
| d. Schedule D, Line 8  | \$ <input type="text" value="0"/> |
| e. Total from AFR      | \$ <input type="text" value="0"/> |

**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

**Choose**

2023 data

**2. Choose reporting model above**

## Reconciliation

2023 data

3. Difference (line 1 minus line 2)

\$

4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.

\$

**Add**

### Comments

| Comment | Name | Date | Status |
|---------|------|------|--------|
|---------|------|------|--------|