

**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**

2023 data

2024 data

1. Amounts provided directly and indirectly 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

\$129,500

\$ 130,768

A. CPB - Community Service Grants

\$129,500

\$ 130,768

B. CPB - all other funds from CPB

\$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

Add

3. Local boards and departments of education or other local government or agency sources

\$1,357

\$ 0

3.1 NFFS Eligible

\$1,357

\$ 0

A. Program and production underwriting

\$1,357

\$ 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	\$0	\$ <input type="text" value="0"/>
<b>Add</b>		
4. State boards and departments of education or other state government or agency sources	\$57,156	\$ <input type="text" value="58,333"/>
4.1 NFFS Eligible	\$57,156	\$ <input type="text" value="58,333"/>
A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$57,156	\$ <input type="text" value="58,333"/>
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)	\$0	\$ <input type="text" value="0"/>
<b>Add</b>		
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	\$0	\$ <input type="text" value="0"/>
<b>Add</b>		
5. State colleges and universities	\$491,745	\$ <input type="text" value="573,881"/>
5.1 NFFS Eligible	\$422,195	\$ <input type="text" value="500,382"/>
A. Program and production underwriting	\$306	\$ <input type="text" value="17,796"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$421,889	\$ <input type="text" value="482,586"/>
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)	\$0	\$ <input type="text" value="0"/>
<b>Add</b>		
5.2 NFFS Ineligible	\$69,550	\$ <input type="text" value="73,499"/>
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 \$ 0

E. Other income ineligible for NFFS inclusion

\$69,550 \$ 73,499

**Description**

**Amount**

Tower Utilities & Bldg Expens

73,499

Add Another

6. Other state-supported colleges and universities

\$0 \$ 0

6.1 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

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

Add

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

Add

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	\$ <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 <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
<b>8. Foundations and nonprofit associations</b>	<b>\$41,096</b>	<b>\$ <input type="text" value="42,537"/></b>
8.1 NFFS Eligible	\$41,096	\$ <input type="text" value="42,537"/>
A. Program and production underwriting	\$41,096	\$ <input type="text" value="42,537"/>
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) <input type="button" value="Add"/>	\$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 <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
<b>9. Business and Industry</b>	<b>\$91,377</b>	<b>\$ <input type="text" value="57,708"/></b>
9.1 NFFS Eligible	\$91,377	\$ <input type="text" value="57,708"/>
A. Program and production underwriting	\$91,377	\$ <input type="text" value="57,708"/>
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) <input type="button" value="Add"/>	\$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	\$0	\$ <input type="text" value="0"/>

campaign (TV only)

E. Other income ineligible for NFFS inclusion

**Add**

\$0 \$ 0

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

\$160,332 \$ 147,951

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

\$659 \$ 0

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

**2023 data****2024 data**

10.3 Total number of contributors. 899 838

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

\$0 \$ 0

**2023 data****2024 data**

11.1 Total number of Friends contributors. 0 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

**Form of Revenue****2023 data****2024 data**

13. Auction revenue (see instructions for Line 13)

\$0 \$ 0

A. Gross auction revenue

\$0 \$ 0

B. Direct auction expenses

\$0 \$ 0

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

\$0 \$ 1,514

A. Gross special fundraising revenues

\$19,427 \$ 1,514

B. Direct special fundraising expenses

\$19,772 \$ 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	\$ <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="150,000"/>
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$ <input type="text" value="150,000"/>
B. Other	\$0	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>		
19. Gifts and bequests from major individual donors	\$47,296	\$ <input type="text" value="77,334"/>
2023 data                      2024 data		
19.1 Total number of major individual donors                      19 <input type="text" value="28"/>		
20. Other Direct Revenue	\$0	\$ <input type="text" value="0"/>
<input type="button" value="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)	\$1,039,286	\$ <input type="text" value="1,240,026"/>

[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

	2023 data	2024 data
23. Federal revenue from line 1.	\$0	\$ <input type="text" value="0"/>
24. Public broadcasting revenue from line 2.	\$129,500	\$ <input type="text" value="130,768"/>
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	\$89,636	\$ <input type="text" value="73,499"/>
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	\$19,427	\$ <input type="text" value="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)	\$69,550	\$ 73,499
K. FMV of high-end premiums (Line 10.1)	\$659	\$ 0
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
28. <b>Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$820,150	\$ 1,035,759

## Comments

**Comment**                      **Name**                      **Date**                      **Status**

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

2023

2024

### Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$68,728,781	\$ 63,647,456
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AFS page or "n/a"	66	68
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Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$35,443,035	\$ 34,968,911
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AFS page or "n/a"	66	68
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<b>Licensee Indirect Costs</b>	<b>\$104,171,816</b>	<b>\$ 98,616,367</b>
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### Licensee Direct Costs

Total Operating expenses	\$462,005,301	\$ 476,338,062
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AFS page or "n/a"	66	68
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Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$68,728,781	\$ 63,647,456
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	2023	2024
AFS page or "n/a"	66	68
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$35,443,035	\$ 34,968,911
AFS page or "n/a"	66	68
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$357,833,485	\$ 377,721,695
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%29.111813	% 26.108208
<b>Step 2 - Identify the Base (Station's Net Direct Expenses)</b>		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$1,162,589	\$ 1,763,733
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$24,462	\$ 22,901
AFS page or "n/a"	11	11
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$20,198	\$ 16,395
AFS page or "n/a"	11	11
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$287,678	\$ 392,678
AFS page or "n/a"	11	11
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$ 0
AFS page or "n/a"	N/A	N/A
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$14,620	\$ 23,734
AFS page or "n/a"	11	11
Station's Net Direct Expenses	\$815,631	\$ 1,308,026
<b>Step 3: Apply the Rate to the Base (= total support activity benefiting the station)</b>	\$237,445	\$ 341,502

Upload the licensee's audited financial  
statement only. [NOTE: Only PDF files  
are allowed for upload.]

[View Document](#)

## Comments

Comment	Name	Date	Status
Occupancy List WBST-FM (1390) Muncie, IN			

## Type of Occupancy

Building

## Location

Letterman

## Value

50,057

## Annual Value Computations for buildings and tower facilities

## Questions

## 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
2. Total original cost of major improvements	\$	0
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	18437280
5. Enter year constructed or acquired	year	2008
6. Estimated useful life of building/improvements from date of acquisition or construction	years	20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	4
8. Annual value (line 4 divided by line 6)	\$	921864
9. Station's prorata use of building	%	5.43
10. Annual prorated value (product of lines 8 and 9)	\$	50057.2152
11. Payments made to building as a part of the lease or rental agreement	\$	0
12. Payments recieved from others as a part of a sublease or rental agreement	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	50057.2152

Building

Letterman

867

## Annual Value Computations for buildings and tower facilities

## Questions

## 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
2. Total original cost of major improvements	\$	319492
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	319492
5. Enter year constructed or acquired	year	2009
6. Estimated useful life of building/improvements from date of acquisition or construction	years	20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	5
8. Annual value (line 4 divided by line 6)	\$	15974
9. Station's prorata use of building	%	5.43
10. Annual prorated value (product of lines 8 and 9)	\$	867.3882
11. Payments made to building as a part of the lease or rental agreement	\$	0

Type of Occupancy	Location	Value
<b>Questions</b>		
12. Payments recieved from others as a part of a sublease or rental agreement		\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)		\$ 867.3882
Building	Letterman	192

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

Questions	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
2. Total original cost of major improvements	\$ 70560
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 70560
5. Enter year constructed or acquired	year 2010
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 6
8. Annual value (line 4 divided by line 6)	\$ 3528
9. Station's prorata use of building	% 5.43
10. Annual prorated value (product of lines 8 and 9)	\$ 191.5704
11. Payments made to building as a part of the lease or rental agreement	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 191.5704
Building	Letterman
	59

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

Questions	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
2. Total original cost of major improvements	\$ 21735
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 21735
5. Enter year constructed or acquired	year 2011
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 7

Type of Occupancy	Location	Value
<b>Questions</b>		
8. Annual value (line 4 divided by line 6)	\$	1086
9. Station's prorata use of building	%	5.43
10. Annual prorated value (product of lines 8 and 9)	\$	58.9698
11. Payments made to building as a part of the lease or rental agreement	\$	0
12. Payments recieved from others as a part of a sublease or rental agreement	\$	0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$	58.9698
Building	Ball	1

## Annual Value Computations for buildings and tower facilities

Questions	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
2. Total original cost of major improvements	\$ 32900
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 32900
5. Enter year constructed or acquired	year 2005
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 1
8. Annual value (line 4 divided by line 6)	\$ 1645
9. Station's prorata use of building	% 0.04
10. Annual prorated value (product of lines 8 and 9)	\$ 0.658
11. Payments made to building as a part of the lease or rental agreement	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 0.658

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

	2023 data	2024 data
1. Total support activity benefiting station	\$237,445	\$ 341,502
2. Occupancy value	50,233	\$ 51,175
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	\$287,678	\$ 290,327

2023 data

2024 data

Nonfederal Financial Support)

6. Please enter an institutional type code for your licensee.

SU

SU ▼

Comments

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

	2023 data	Donor Code	2024 data
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1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$1,618		\$ 1,609
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)	BS \$1,618	BS ▼	\$ 1,609

Description	Amount
Other Professionals	1,609

Add Another










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

Add

3. OTHER SERVICES (must be eligible as NFFS)	\$7,960		\$ 5,956
A. ITV or educational radio	\$0	▼	\$ 0
B. State public broadcasting agencies	\$0	▼	\$ 0
C. Local advertising	OT \$7,960	OT ▼	\$ 5,956
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	\$9,578		\$ 7,565
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






5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$10,620		\$ 8,830
A. Compact discs, records, tapes and cassettes	\$0	▼	\$ 0
B. Exchange transactions	\$0	▼	\$ 0
C. Federal or public broadcasting sources	\$0	▼	\$ 0
D. Fundraising related activities	BS \$10,320	BS ▼	\$ 8,470
E. ITV or educational radio outside the allowable scope of approved activities	\$0	▼	\$ 0

	2023 data	Donor Code	2024 data
F. Local productions	BS \$300	OT 	\$ <input type="text" value="360"/>
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"/>
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$ <input type="text" value="0"/>
L. Services that would not need to be purchased if not donated	\$0		\$ <input type="text" value="0"/>
M. Other	\$0		\$ <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. \$20,198 \$

## Comments

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

	2023 data	Donor Code	2024 data
1. Land (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
2. Building (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
3. Equipment (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$ <input type="text" value="0"/>
5. Other (specify) (must be eligible as NFFS)	\$0		\$ <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="0"/>
b) Federal or public broadcasting sources	\$0		\$ <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="0"/>
d) Other (specify)	\$0		\$ <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 WBST-FM (1390) Muncie, IN			

**EXPENSES**

(Operating and non-operating)

**PROGRAM SERVICES**

	2023 data	2024 data
1. Programming and production	\$387,151	\$ 741,734
A. Restricted Radio CSG	\$31,708	\$ 33,913
B. Unrestricted Radio CSG	\$67,553	\$ 121,315
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$287,890	\$ 586,506
2. Broadcasting and engineering	\$108,134	\$ 119,366
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$108,134	\$ 119,366
3. Program information and promotion	\$73,579	\$ 93,445
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$73,579	\$ 93,445

**SUPPORT SERVICES**

	2023 data	2024 data
4. Management and general	\$429,826	\$ 605,726
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$-17,224	\$ 0
D. All non-CPB Funds	\$447,050	\$ 605,726
5. Fund raising and membership development	\$71,275	\$ 107,545
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$71,275	\$ 107,545
6. Underwriting and grant solicitation	\$68,162	\$ 73,016
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$68,162	\$ 73,016
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$24,462	\$ 22,901
A. Restricted Radio CSG	\$0	\$ 0

**PROGRAM SERVICES**

	2023 data	2024 data
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$24,462	\$ 22,901
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$1,162,589</b>	<b>\$ 1,763,733</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$31,708	\$ 33,913
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$67,553	\$ 121,315
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$-17,224	\$ 0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,080,552	\$ 1,608,505

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2023 data	2024 data
9. Total capital assets purchased or donated	\$0	\$ 44,143
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$0	\$ 44,143
9c. All other	\$0	\$ 0
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$1,162,589</b>	<b>\$ 1,807,876</b>

**Additional Information**

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

	2023 data	2024 data
11. Total expenses (direct only)	\$815,629	\$ 1,263,883
12. Total expenses (indirect and in-kind)	\$346,960	\$ 499,850
13. Investment in capital assets (direct only)	\$0	\$ 44,143
14. Investment in capital assets (indirect and in-kind)	\$0	\$ 0

**Comments**

Comment	Name	Date	Status
Schedule F WBST-FM (1390) 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.**2024 data****1. Data from AFR**

a. Schedule A, Line 22	\$ 1,240,026
b. Schedule B, Line 5	\$ 0

c. Schedule C, Line 6	\$ 16,395
d. Schedule D, Line 8	\$ 0
e. Total from AFR	\$ 1,649,098

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

2024 data

2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only

a. Operating revenues	\$ 1,499,098
b. Non-operating revenues	\$ 150,000
c. Other revenue	\$ 0
d. Capital grants, gifts and appropriations (if not included above)	\$ 0
e. Total From AFS, lines 2a-2d	\$ 1,649,098

Reconciliation

2024 data

3. Difference (line 1 minus line 2)

\$ 0

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