

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**

	2020 data	2021 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	\$131,123	\$197,628	\$
A. CPB - Community Service Grants	\$131,123	\$197,628	\$
Variance greater than 25%.			
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	\$0	\$500	\$
3.1 NFFS Eligible	\$0	\$500	\$
A. Program and production underwriting	\$0	\$500	\$
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	\$58,833	\$49,583	\$
4.1 NFFS Eligible	\$58,833	\$49,583	\$
A. Program and production underwriting	\$500	\$0	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$58,333	\$49,583	\$
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	\$662,307	\$603,576	\$
5.1 NFFS Eligible	\$587,804	\$539,409	\$
A. Program and production underwriting	\$17,791	\$13,682	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$570,013	\$525,727	\$
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	\$74,503	\$64,167	\$
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	\$74,503	\$64,167	\$
Description	Amount	Revision	
Tower Utilities	\$15,555	\$	
Ball & Letterman Building Physical Plant Exp	\$48,612	\$	
6. Other state-supported colleges and universities	\$462	\$0	\$
6.1 NFFS Eligible	\$462	\$0	\$
Variance greater than 25%.			
A. Program and production underwriting	\$462	\$0	\$
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	\$36,856	\$27,630	\$
8.1 NFFS Eligible	\$36,856	\$27,630	\$

Variance greater than 25%.

A. Program and production underwriting	\$36,856	\$27,630	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$0	\$0	\$
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C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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E. Other income eligible as NFFS (specify)	\$0	\$0	\$
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8.2 NFFS Ineligible	\$0	\$0	\$
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A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
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9. Business and Industry	\$76,672	\$66,194	\$
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9.1 NFFS Eligible	\$76,672	\$66,194	\$
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A. Program and production underwriting	\$76,672	\$66,194	\$
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B. Grants and contributions other than underwriting	\$0	\$0	\$
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C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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E. Other income eligible as NFFS (specify)	\$0	\$0	\$
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9.2 NFFS Ineligible	\$0	\$0	\$
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A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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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)	\$164,799	\$170,627	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$125	\$2,178	\$

Variance greater than 25%.

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	\$
	<b>2020 data</b>	<b>2021 data</b>	
10.3 Total number of contributors.	1,058	1,157	

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
	<b>2020 data</b>	<b>2021 data</b>	
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

	<b>2020 data</b>	<b>2021 data</b>	<b>Revision</b>
13. Auction revenue (see instructions for Line 13)	\$3,074	\$0	\$
A. Gross auction revenue	\$3,074	\$0	\$

Variance greater than 25%.

B. Direct auction expenses	\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)	\$0	\$0	\$
A. Gross special fundraising revenues	\$3,400	\$0	\$

Variance greater than 25%.

B. Direct special fundraising expenses			\$10,146	\$0	\$
Variance greater than 25%.					
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			\$61,556	\$56,716	\$
	<b>2020 data</b>	<b>2021 data</b>			
19.1 Total number of major individual donors	37	33			
20. Other Direct Revenue			\$0	\$250	\$
<b>Description</b>	<b>Amount</b>	<b>Revision</b>			
Private Gift Funds	\$250	\$			
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	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,199,082	\$1,172,704	\$

[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

	2020 data	2021 data	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$131,123	\$197,628	\$

Variance greater than 25%.

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	\$0	\$0	\$
27. Other automatic subtractions from total revenue	\$78,028	\$66,345	\$
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	\$3,400	\$0	\$

Variance greater than 25%.

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)	\$74,503	\$64,167	\$
K. FMV of high-end premiums (Line 10.1)	\$125	\$2,178	\$
Variance greater than 25%.			
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. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$989,931	\$908,731	\$

## Comments

Comment	Name	Date	Status
<b>Schedule B WorkSheet</b>			
<b>WBST-FM (1390)</b>			
<b>Muncie, IN</b>			
		<b>2020</b>	<b>2021</b> <b>Revision</b>
<b>Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs</b>			
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)		\$56,721,306	\$62,149,514    \$
AFS page or "n/a"		0	59
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)		\$35,984,063	\$35,008,022    \$
AFS page or "n/a"		0	59
<b>Licensee Indirect Costs</b>		\$92,705,369	\$97,157,536    \$
<b>Licensee Direct Costs</b>			
Total Operating expenses		\$480,073,994	\$465,045,123    \$
AFS page or "n/a"		0	59

	2020	2021	Revision
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$56,721,306	\$62,149,514	\$
AFS page or "n/a"	0	59	
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$35,984,063	\$35,008,022	\$
AFS page or "n/a"	0	59	
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$387,368,625	\$367,887,587	\$
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%23.93208	%26.409572	%
<b>Step 2 - Identify the Base (Station's Net Direct Expenses)</b>			
Station's Total Operating Expenses (from Schedule E, Line 8)	\$1,589,183	\$1,475,370	\$
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$4,890	\$4,890	\$
AFS page or "n/a"	0	12	
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$33,639	\$4,940	\$
Variance greater than 25%.			
AFS page or "n/a"	0	12	
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$336,296	\$339,930	\$
AFS page or "n/a"	0	12	
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$0	\$
AFS page or "n/a"	0	n/a	

	2020	2021	Revision
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$9,083	\$16,393	\$

Variance greater than 25%.

AFS page or "n/a"	0	12	
Station's Net Direct Expenses	\$1,205,275	\$1,109,217	\$
<b>Step 3: Apply the Rate to the Base (= total support activity benefiting the station)</b>	\$288,447	\$292,939	\$

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

[View Document](#)

1390\_WBST\_BWA\_fy21.pdf

## Comments

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

Type of Occupancy	Location	Value
Building	Letterman Bui.	45,632

Type of Occupancy	Location	Value	Value
<b>Annual Value Computations for buildings and tower facilities</b>			
<b>Questions</b>		<b>Value</b>	<b>Value</b>
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 7	years 0
8. Annual value (line 4 divided by line 6)		\$ 921864	\$ 0
9. Station's prorata use of building		% 4.95	% 0
10. Annual prorated value (product of lines 8 and 9)		% 45632.268	% 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)		\$ 45632.268	\$ 0

Building
Letterman Bui.
791

Type of Occupancy

Location

Value

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	\$ 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
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 8	years 0
8. Annual value (line 4 divided by line 6)	\$ 15974	\$ 0
9. Station's prorata use of building	% 4.95	% 0
10. Annual prorated value (product of lines 8 and 9)	% 790.713	% 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)	\$ 790.713	\$ 0



Building

Letterman Bui

175

Type of Occupancy	Location	Value	Value
<b>Annual Value Computations for buildings and tower facilities</b>			
<b>Questions</b>		<b>Value</b>	<b>Value</b>
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 9	years 0
8. Annual value (line 4 divided by line 6)		\$ 3528	\$ 0
9. Station's prorata use of building		% 4.95	% 0
10. Annual prorated value (product of lines 8 and 9)		% 174.636	% 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)		\$ 174.636	\$ 0



Building

Letterman Bui.

54

Type of Occupancy

Location

Value

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 10	years 0
8. Annual value (line 4 divided by line 6)	\$ 1086	\$ 0
9. Station's prorata use of building	% 4.95	% 0
10. Annual prorated value (product of lines 8 and 9)	% 53.757	% 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)	\$ 53.757	\$ 0



Building

Ball Building

48

Type of Occupancy

Location

Value

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	\$ 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
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 1	years 0
8. Annual value (line 4 divided by line 6)	\$ 16078	\$ 0
9. Station's prorata use of building	% 0.3	% 0
10. Annual prorated value (product of lines 8 and 9)	% 48.234	% 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)	\$ 48.234	\$ 0



Building

Ball Building

271



Type of Occupancy

Location

Value

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 2	years 0
8. Annual value (line 4 divided by line 6)	\$ 90250	\$ 0
9. Station's prorata use of building	% 0.3	% 0
10. Annual prorated value (product of lines 8 and 9)	% 270.75	% 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)	\$ 270.75	\$ 0



Building

Ball Building

5

Type of Occupancy	Location	Value	
<b>Annual Value Computations for buildings and tower facilities</b>			
<b>Questions</b>		<b>Value</b>	<b>Value</b>
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 4		years 0
8. Annual value (line 4 divided by line 6)		\$ 1645	\$ 0
9. Station's prorata use of building		% 0.3	% 0
10. Annual prorated value (product of lines 8 and 9)		% 4.935	% 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)		\$ 4.935	\$ 0

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

	2020 data	2021 data	
1. Total support activity benefiting station	\$288,447	\$292,939	\$
2. Occupancy value	47,850	\$46,975	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0	\$
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$0	\$

	2020 data	2021 data	
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$336,297	\$339,914	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

Comments

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

	2020 data	Donor Code	2021 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$1,200		\$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)	BS \$1,200		\$0	\$

Variance greater than 25%.

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)	\$15,107		\$2,500	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0	\$
C. Local advertising	OT \$15,107	OT	\$2,500	\$
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	\$16,307		\$2,500	\$

	2020 data	Donor Code	2021 data	Revision
Variance greater than 25%.				
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$17,332		\$2,440	\$
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 \$13,487	BS	\$2,440	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$
F. Local productions	BS \$2,345		\$0	\$

Variance greater than 25%.

G. Program supplements	\$0		\$0	\$
H. Programs that are nationally distributed	\$0		\$0	\$
I. Promotional items	\$0		\$0	\$
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	SU \$1,500		\$0	\$

Variance greater than 25%.

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.	\$33,639		\$4,940	\$
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Variance greater than 25%.

#### Comments

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

	2020 data	Donor Code	2021 data	Revision
1. Land (must be eligible as NFFS)	\$0		\$0	\$
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
Schedule E WBST-FM (1390) Muncie, IN			

**EXPENSES**

(Operating and non-operating)

**PROGRAM SERVICES**

	2020 data	2021 data	Revision
1. Programming and production	\$650,336	\$615,885	\$
A. Restricted Radio CSG	\$34,971	\$33,073	\$
B. Unrestricted Radio CSG	\$96,152	\$89,555	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$519,213	\$493,257	\$
2. Broadcasting and engineering	\$146,867	\$127,848	\$

<b>PROGRAM SERVICES</b>	<b>2020 data</b>	<b>2021 data</b>	<b>Revision</b>
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$146,867	\$127,848	\$
3. Program information and promotion	\$71,864	\$32,764	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$71,864	\$32,764	\$
<b>SUPPORT SERVICES</b>	<b>2020 data</b>	<b>2021 data</b>	<b>Revision</b>
4. Management and general	\$525,743	\$537,225	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$525,743	\$537,225	\$
5. Fund raising and membership development	\$104,460	\$85,657	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$104,460	\$85,657	\$
6. Underwriting and grant solicitation	\$85,023	\$71,101	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$85,023	\$71,101	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$4,890	\$4,890	\$

**PROGRAM SERVICES**

	2020 data	2021 data	Revision
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$4,890	\$4,890	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$1,589,183</b>	<b>\$1,475,370</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)	\$34,971	\$33,073	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$96,152	\$89,555	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,458,060	\$1,352,742	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2020 data	2021 data	Revision
9. Total capital assets purchased or donated	\$0	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$0	\$0	\$
9c. All other	\$0	\$0	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$1,589,183</b>	<b>\$1,475,370</b>	<b>\$</b>

**Additional Information**

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

	2020 data	2021 data	Revision
11. Total expenses (direct only)	\$1,205,275	\$1,109,231	\$
12. Total expenses (indirect and in-kind)	\$383,908	\$366,139	\$
13. Investment in capital assets (direct only)	\$0	\$0	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
Schedule F			

2021 data      Revision

**1. Data from AFR**

a. Schedule A, Line 22	\$1,172,704	\$0
b. Schedule B, Line 5	\$339,914	\$0
c. Schedule C, Line 6	\$4,940	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$1,517,558	\$1,517,558

**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

2021 data      Revision

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

a. Operating revenues	\$1,517,560	\$1,517,560
b. Non-operating revenues	\$0	\$0
c. Other revenue	\$0	\$0
d. Captital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$1,517,560	\$1,517,560

**Reconciliation**

2021 data      Revision

3. Difference (line 1 minus line 2)	\$-2	\$-2
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-2	\$-2

Description	Amount	Revision
Rounding	\$-2	\$

Comments

Comment	Name	Date	Status
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