

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	\$ 129,500
A. CPB - Community Service Grants	\$129,820	\$ 129,500
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	\$ 1,357
3.1 NFFS Eligible	\$0	\$ 1,357
A. Program and production underwriting	\$0	\$ 1,357
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	\$ 0
E. Other income ineligible for NFFS inclusion Add	\$0	\$ 0
4. State boards and departments of education or other state government or agency sources	\$61,179	\$ 57,156
4.1 NFFS Eligible	\$61,179	\$ 57,156
A. Program and production underwriting	\$4,608	\$ 0
B. Grants and contributions other than underwriting	\$56,571	\$ 57,156
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) Add	\$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 Add	\$0	\$ 0
5. State colleges and universities	\$540,756	\$ 491,745
5.1 NFFS Eligible	\$472,814	\$ 422,195
A. Program and production underwriting	\$19,412	\$ 306
B. Grants and contributions other than underwriting	\$0	\$ 0
C. Appropriations from the licensee	\$453,402	\$ 421,889
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) Add	\$0	\$ 0
5.2 NFFS Ineligible	\$67,942	\$ 69,550
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 \$

E. Other income ineligible for NFFS inclusion \$67,942 \$

Description	Amount
Tower Utilities	16,139
Ball & Letterman Building Pla	53,411

[Add Another](#)

6. Other state-supported colleges and universities \$1,490 \$

6.1 NFFS Eligible \$1,490 \$

A. Program and production underwriting \$1,490 \$

B. Grants and contributions other than underwriting \$0 \$

C. Appropriations from the licensee \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) \$0 \$

E. Gifts and grants received through a capital campaign but not for facilities and equipment \$0 \$

F. Other income eligible as NFFS (specify) \$0 \$

[Add](#)

6.2 NFFS Ineligible \$0 \$

A. Rental income \$0 \$

B. Fees for services \$0 \$

C. Licensing fees (not royalties – see instructions for Line 15) \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only) \$0 \$

E. Other income ineligible for NFFS inclusion \$0 \$

[Add](#)

7. Private colleges and universities \$0 \$

7.1 NFFS Eligible \$0 \$

A. Program and production underwriting \$0 \$

B. Grants and contributions other than underwriting \$0 \$

C. Appropriations from the licensee \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) \$0 \$

E. Gifts and grants received through a capital campaign but not for facilities and equipment \$0 \$

F. Other income eligible as NFFS (specify) \$0 \$

[Add](#)

7.2 NFFS Ineligible \$0 \$

A. Rental income \$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 Add	\$0	\$ 0
8. Foundations and nonprofit associations	\$35,255	\$ 41,096
8.1 NFFS Eligible	\$35,255	\$ 41,096
A. Program and production underwriting	\$35,255	\$ 41,096
B. Grants and contributions other than underwriting	\$0	\$ 0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ 0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ 0
E. Other income eligible as NFFS (specify) Add	\$0	\$ 0
8.2 NFFS Ineligible	\$0	\$ 0
A. Rental income	\$0	\$ 0
B. Fees for services	\$0	\$ 0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ 0
E. Other income ineligible for NFFS inclusion Add	\$0	\$ 0
9. Business and Industry	\$91,182	\$ 91,377
9.1 NFFS Eligible	\$91,182	\$ 91,377
A. Program and production underwriting	\$91,182	\$ 91,377
B. Grants and contributions other than underwriting	\$0	\$ 0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ 0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ 0
E. Other income eligible as NFFS (specify) Add	\$0	\$ 0
9.2 NFFS Ineligible	\$0	\$ 0
A. Rental income	\$0	\$ 0
B. Fees for services	\$0	\$ 0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ 0

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion	\$0	\$ <input type="text" value="0"/>
Add		
10. Memberships and subscriptions (net of membership bad debt expense)	\$151,638	\$ <input type="text" value="160,332"/>
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$641	\$ <input type="text" value="659"/>
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	\$ <input type="text" value="0"/>
	2022 data	2023 data
10.3 Total number of contributors.	954	<input type="text" value="899"/>
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$ <input type="text" value="0"/>
	2022 data	2023 data
11.1 Total number of Friends contributors.	0	<input type="text" value="0"/>
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$ <input type="text" value="0"/>
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$ <input type="text" value="0"/>
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$ <input type="text" value="0"/>
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$ <input type="text" value="0"/>
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$ <input type="text" value="0"/>

Form of Revenue

	2022 data	2023 data
13. Auction revenue (see instructions for Line 13)	\$0	\$ <input type="text" value="0"/>
A. Gross auction revenue	\$0	\$ <input type="text" value="0"/>
B. Direct auction expenses	\$0	\$ <input type="text" value="0"/>
14. Special fundraising activities (see instructions for Line 14)	\$6,851	\$ <input type="text" value="0"/>
A. Gross special fundraising revenues	\$6,851	\$ <input type="text" value="19,427"/>
B. Direct special fundraising expenses	\$0	\$ <input type="text" value="19,772"/>
15. Passive income	\$0	\$ <input type="text" value="0"/>
A. Interest and dividends (other than on endowment funds)	\$0	\$ <input type="text" value="0"/>
B. Royalties	\$0	\$ <input type="text" value="0"/>
C. PBS or NPR pass-through copyright royalties	\$0	\$ <input type="text" value="0"/>
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$ <input type="text" value="0"/>
A. Gains from sales of property and equipment (do not report losses)	\$0	\$ <input type="text" value="0"/>
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$ <input type="text" value="0"/>

C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$ <input type="text" value="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="47,296"/>
2022 data		
2023 data		
19.1 Total number of major individual donors	38	<input type="text" value="19"/>
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="1,039,286"/>

[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="129,500"/>
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="89,636"/>
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	\$ 19,427
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)	\$67,942	\$ 69,550
K. FMV of high-end premiums (Line 10.1)	\$641	\$ 659
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)	\$888,536	\$ 820,150

Comments

Comment	Name	Date	Status
First new event, Bob Ross Fest	Heather Hines	12/21/2023	Note

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

2022

2023

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

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$66,744,527	\$ 68,728,781
AFS page or "n/a"	61	66
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$35,960,846	\$ 35,443,035
AFS page or "n/a"	61	66
Licensee Indirect Costs	\$102,705,373	\$ 104,171,816
Licensee Direct Costs		
Total Operating expenses	\$478,508,504	\$ 462,005,301
AFS page or "n/a"	61	66

	2022	2023
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$66,744,527	\$ 68,728,781
AFS page or "n/a"	61	66
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$35,960,846	\$ 35,443,035
AFS page or "n/a"	61	66
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$375,803,131	\$ 357,833,485
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%27.329568	% 29.111813
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$1,186,466	\$ 1,162,589
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$34,367	\$ 24,462
AFS page or "n/a"	11	11
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$4,120	\$ 20,198
AFS page or "n/a"	11	11
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$282,114	\$ 287,678
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))	\$17,938	\$ 14,620
AFS page or "n/a"	11	11
Station's Net Direct Expenses	\$847,927	\$ 815,631
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$231,735	\$ 237,445

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	Location	Value
Building		49,135

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 5
8. Annual value (line 4 divided by line 6)	\$ 921864
9. Station's prorata use of building	% 5.33
10. Annual prorated value (product of lines 8 and 9)	\$ 49135.3512
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)	\$ 49135.3512

Building		851
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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)	\$ 319492
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	\$ 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 6
8. Annual value (line 4 divided by line 6)	\$ 15974
9. Station's prorata use of building	% 5.33
10. Annual prorated value (product of lines 8 and 9)	\$ 851.4142
11. Payments made to building as a part of the lease or rental agreement	\$ 0

Type of Occupancy	Location	Value
Questions		
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)		\$ 851.4142

Building		188
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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 7
8. Annual value (line 4 divided by line 6)	\$ 3528
9. Station's prorata use of building	% 5.33
10. Annual prorated value (product of lines 8 and 9)	\$ 188.0424
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)	\$ 188.0424

Building		58
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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 8

Type of Occupancy	Location	Value
Questions		Value
8. Annual value (line 4 divided by line 6)		\$ 1086
9. Station's prorata use of building		% 5.33
10. Annual prorated value (product of lines 8 and 9)		\$ 57,8838
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)		\$ 57,8838



Building 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 2
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

	2022 data	2023 data
1. Total support activity benefiting station	\$231,735	\$ 237,445
2. Occupancy value	50,379	\$ 50,233
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	\$282,114	\$ 287,678

2022 data

2023 data

Nonfederal Financial Support)

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

SU

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Comments

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

	2022 data	Donor Code	2023 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$3,120		\$ 1,618
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 \$3,120	BS ▼	\$ 1,618

Description	Amount
Other Professionals	1,618

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)	\$1,000		\$ 7,960
A. ITV or educational radio	\$0	▼	\$ 0
B. State public broadcasting agencies	\$0	▼	\$ 0
C. Local advertising	OT \$1,000	OT ▼	\$ 7,960
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

	\$4,120		\$ 9,578
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5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ 10,620
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	\$0	BS ▼	\$ 10,320
E. ITV or educational radio outside the allowable scope of approved activities	\$0	▼	\$ 0

	2022 data	Donor Code	2023 data
F. Local productions	\$0	BS <input type="button" value="v"/>	\$ <input type="text" value="300"/>
G. Program supplements	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
H. Programs that are nationally distributed	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
I. Promotional items	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
J. Regional organization allocations of program services	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
K. State PB agency allocations other than those allowed on line 3(b)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
L. Services that would not need to be purchased if not donated	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
M. Other	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			

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 \$

Comments

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

	2022 data	Donor Code	2023 data
1. Land (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
2. Building (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
3. Equipment (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
4. Vehicle(s) (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
5. Other (specify) (must be eligible as NFFS)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			

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 \$

7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ <input type="text" value="0"/>
a) Exchange transactions	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
b) Federal or public broadcasting sources	\$0	<input type="button" 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="button" value="v"/>	\$ <input type="text" value="0"/>
d) Other (specify)	\$0	<input type="button" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			

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 \$

Comments

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

EXPENSES

(Operating and non-operating)

	2022 data	2023 data
PROGRAM SERVICES		
1. Programming and production	\$374,850	\$ 387,151
A. Restricted Radio CSG	\$28,075	\$ 31,708
B. Unrestricted Radio CSG	\$95,024	\$ 67,553
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$251,751	\$ 287,890
2. Broadcasting and engineering	\$108,929	\$ 108,134
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	\$ 108,134
3. Program information and promotion	\$63,790	\$ 73,579
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	\$ 73,579
SUPPORT SERVICES		
4. Management and general	\$474,892	\$ 429,826
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$17,224	\$ -17,224
D. All non-CPB Funds	\$457,668	\$ 447,050
5. Fund raising and membership development	\$59,667	\$ 71,275
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	\$ 71,275
6. Underwriting and grant solicitation	\$69,971	\$ 68,162
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	\$ 68,162
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$34,367	\$ 24,462
A. Restricted Radio CSG	\$0	\$ 0

PROGRAM SERVICES

	2022 data	2023 data
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$34,367	\$ 24,462
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$1,186,466	\$ 1,162,589
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$28,075	\$ 31,708
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$95,024	\$ 67,553
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$17,224	\$ -17,224
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	\$ 1,080,552

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$8,998	\$ 0
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$8,998	\$ 0
9c. All other	\$0	\$ 0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,195,464	\$ 1,162,589

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	\$ 815,629
12. Total expenses (indirect and in-kind)	\$347,536	\$ 346,960
13. Investment in capital assets (direct only)	\$8,998	\$ 0
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.

2023 data

1. Data from AFR

a. Schedule A, Line 22	\$ 1,039,286
b. Schedule B, Line 5	\$ 287,678

c. Schedule C, Line 6	\$	20,198
d. Schedule D, Line 8	\$	0
e. Total from AFR	\$	1,347,162

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

a. Operating revenues	\$	1,347,162
b. Non-operating revenues	\$	0
c. Other revenue	\$	0
d. Capital grants, gifts and appropriations (if not included above)	\$	0
e. Total From AFS, lines 2a-2d	\$	1,347,162

Reconciliation

3. Difference (line 1 minus line 2)

2023 data	\$	0
	\$	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
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