

Schedule A
WBAA-FM (1389)
West Lafayette, IN

NFFS Excluded?

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



Source of Income

	2016 data	2017 data
1. Amounts provided directly by federal government agencies	\$0	\$0
A. Grants for facilities and other capital purposes (PTFP and others)	\$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	\$142,208	\$141,109
A. CPB - Community Service Grants	\$105,333	\$105,819
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$36,875	\$35,290
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	\$0
3.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
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	\$66,067	\$56,583
4.1 NFFS Eligible	\$66,067	\$56,583
A. Program and production underwriting	\$66,067	\$56,583
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
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	\$760,717	\$386,576
5.1 NFFS Eligible	\$760,717	\$386,576
A. Program and production underwriting	\$760,717	\$386,576
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
5.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
6. Other state-supported colleges and universities	\$7,656	\$25,316
6.1 NFFS Eligible	\$7,656	\$25,316
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$7,656	\$25,316
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	\$82,770	\$88,364
8.1 NFFS Eligible	\$82,770	\$88,364
A. Program and production underwriting	\$82,770	\$88,364
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)	\$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	\$0	\$0
9. Business and Industry	\$173,880	\$164,267
9.1 NFFS Eligible	\$173,880	\$164,267
A. Program and production underwriting	\$173,880	\$164,267
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)	\$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	\$0

E. Other income ineligible for NFFS inclusion	\$0	\$0
10. Memberships and subscriptions (net of membership bad debt expense)	\$408,805	\$412,607
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$0	\$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
10.3 Total number of contributors.	2016 data 2,091	2017 data 2,955
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
11.1 Total number of Friends contributors.	2016 data 0	2017 data 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

	2016 data	2017 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	\$0
A. Gross special fundraising revenues	\$0	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$0	\$0
A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$0	\$0
C. PBS or NPR pass-through copyright royalties	\$0	\$0
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0

C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0
17. Endowment revenue	\$0	\$0
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$0	\$0
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$0	\$0
2016 data 2017 data		
19.1 Total number of major individual donors	0	0
20. Other Direct Revenue	\$19,020	\$19,401
Description	Amount	
Tower Lease	\$19,401	
Exclusion Description	Amount	
Rentals of studio space, equipment, tower, parking space	\$19,401	
Line 21. Proceeds from spectrum auction, interest earned on these funds, channel sharing revenues, and spectrum leases (TV only)	\$	\$0
A. Proceeds from sale in spectrum auction (TV only)	\$	\$0
B. Interest earned on proceeds from sale in spectrum auction (TV only)	\$	\$0
C. Payments from spectrum auction speculators (TV only)	\$	\$0
D. Channel sharing and spectrum leases revenues (TV only)	\$	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,661,123	\$1,294,223

[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

	2016 data	2017 data
23. Federal revenue from line 1.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$142,208	\$141,109

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	\$19,020	\$19,401
27. Other automatic subtractions from total revenue	\$0	\$0
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0
C. Gains from sales of property and equipment – line 16a	\$0	\$0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	\$0
K. FMV of high-end premiums (Line 10.1)	\$0	\$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, interest earned on these funds, channel sharing revenues, and spectrum leases from line 21 (TV only)	\$	\$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)	\$1,499,895	\$1,133,713

Comments

Comment	Name	Date	Status		
Schedule B WorkSheet					
WBAA-FM (1389)					
West Lafayette, IN					
				2016	2017
1. Determine Station net direct expenses					
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)				\$1,743,137	\$1,635,592
Deductions (lines 1b.1. through 1b.7.):					
1b.1. Capital outlays (from Schedule E, line 9 total)				\$130,512	\$5,331
1b.2. Depreciation				\$61,375	\$62,284
1b.3. Amortization				\$0	\$0

	2016	2017
1b.4. In-kind contributions (services and other assets)	\$27,796	\$5,695
1b.5. Indirect administrative support (see Guidelines for instructions)	\$183,121	\$199,907
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$0	\$0
1b.8. Total deductions	\$402,804	\$273,217
1c. Station net direct expenses	\$1,340,333	\$1,362,375
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)		
2a. Net direct expense method		
2a.1. Station net direct Expenses (forwards from line 1)	\$1,340,333	\$1,362,375
2a.2. Licensee net direct activities	\$0	\$0
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0	%0
2b. Salaries and wages method		
2b.1. Station salaries and wages	\$753,230	\$747,501
2b.2. Licensee salaries and wages for direct activities	\$771,763,218	\$821,763,018
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0.097599	%0.090963
2c. Institutional support calculation		
2c.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Budget and Analysis <input type="checkbox"/> Campus Mail Service <input type="checkbox"/> Computer Operations <input type="checkbox"/> Financial Operations <input type="checkbox"/> Human Resources <input type="checkbox"/> Insurance <input type="checkbox"/> Internal Audit <input type="checkbox"/> Legal <input type="checkbox"/> Payroll <input type="checkbox"/> President's Office <input type="checkbox"/> Purchasing <input type="checkbox"/> Other <input type="checkbox"/> Not Applicable		
2c.2. Costs per licensee financial statements	\$89,039,639	\$108,500,784
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$26,933,125	\$27,343,545
2c.4. Costs benefiting station operations	\$62,106,514	\$81,157,239
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.097599	%0.090963

	2016	2017
2c.6. Total institutional costs benefiting station operations	\$60,615	\$73,823
3. Physical plant support rate calculation		
3a. Net square footage occupied by station	7,316	7,316
3b. Licensee's net assignable square footage	7,990,365	8,118,664
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.09156	%0.090113
3d.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Building Maintenance <input type="checkbox"/> Custodial Services <input type="checkbox"/> Director of Operations <input type="checkbox"/> Elevator Maintenance <input type="checkbox"/> Grounds and Landscaping <input type="checkbox"/> Motor Pool <input type="checkbox"/> Refuse Disposal <input type="checkbox"/> Roof Maintenance <input type="checkbox"/> Utilities <input type="checkbox"/> Security Services <input type="checkbox"/> Facilities Planning <input type="checkbox"/> Other <input type="checkbox"/> Not Applicable		
3d.2. Costs per licensee financial statements	\$105,039,589	\$113,575,491
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$418,882	\$7,484,951
3d.4. Costs benefiting station operations	\$104,620,707	\$106,090,540
3d.5. Percentage of allocation (from line 3c.)	%0.09156	%0.090113
3d.6. Total physical plant support costs benefiting station operations	\$95,791	\$95,601
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$156,406	\$169,424

Comments

Comment	Name	Date	Status
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Occupancy List
WBAA-FM (1389)
West Lafayette, IN

Type of Occupancy	Location	Value
Building	West Lafayette	634

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)	\$ 191571
2. Total original cost of major improvements	\$ 0

Type of Occupancy	Location	Value
Questions		
3. Subtract federal and CPB funds used in construction or improvements		\$ 0
4. Total non federal value of building/improvements		\$ 191571
5. Enter year constructed or acquired	year	1999
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)		\$ 9578
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)		\$ 634.0636
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)		\$ 634.0636

Building

West Lafayette

4,950

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)	\$ 1495457
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	\$ 1495457
5. Enter year constructed or acquired	year 2002
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)	\$ 74772
9. Station's prorata use of building	% 6.62
10. Annual prorated value (product of lines 8 and 9)	\$ 4949.9064
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)	\$ 4949.9064

Building

West Lafayette

2,409

Type of Occupancy

Location

Value

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)	\$	545880
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	\$	545880
5. Enter year constructed or acquired	year	2003
6. Estimated useful life of building/improvements from date of acquisition or construction	years	15
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)	\$	36392
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)	\$	2409.1504
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)	\$	2409.1504

Building

West Lafayette

1,942

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)	\$	469253
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	\$	469253
5. Enter year constructed or acquired	year	2005
6. Estimated useful life of building/improvements from date of acquisition or construction	years	16
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)	\$	29328
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)	\$	1941.5136

Type of Occupancy	Location	Value
Questions		Value
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)		\$ 1941.5136

Building

West Lafayet

1,586

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)	\$ 359311
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	\$ 359311
5. Enter year constructed or acquired	year 2010
6. Estimated useful life of building/improvements from date of acquisition or construction	years 15
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 8
8. Annual value (line 4 divided by line 6)	\$ 23954
9. Station's prorata use of building	% 6.62
10. Annual prorated value (product of lines 8 and 9)	\$ 1585.7548
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)	\$ 1585.7548

Building

West Lafayet

2,158

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)	\$ 489026
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	\$ 489026

Type of Occupancy	Location	Value
Questions		
5. Enter year constructed or acquired	year	2011
6. Estimated useful life of building/improvements from date of acquisition or construction	years	15
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	9
8. Annual value (line 4 divided by line 6)	\$	32601
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)	\$	2158.1862
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)	\$	2158.1862

Building

West Lafayet

9,796

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)	\$ 2959669
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	\$ 2959669
5. Enter year constructed or acquired	year 2012
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 15
8. Annual value (line 4 divided by line 6)	\$ 147983
9. Station's prorata use of building	% 6.62
10. Annual prorated value (product of lines 8 and 9)	\$ 9796.4746
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)	\$ 9796.4746

Building

West Lafayet

983

Annual Value Computations for buildings and tower facilities

Questions	Value
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Type of Occupancy	Location	Value
Questions		
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)		\$ 297066
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		\$ 297066
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	12
8. Annual value (line 4 divided by line 6)		\$ 14853
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)		\$ 983.2686
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)		\$ 983.2686

Building

West Lafayette

801

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)	\$ 241958
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	\$ 241958
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 12
8. Annual value (line 4 divided by line 6)	\$ 12097
9. Station's prorata use of building	% 6.62
10. Annual prorated value (product of lines 8 and 9)	\$ 800.8214
11. Payments made to building as a part of the lease or rental agreement	\$ 0

Type of Occupancy	Location	Value
Questions		Value
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)		\$ 800.8214

Building

West Lafayette

1,702

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)		\$ 514065
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		\$ 514065
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	14
8. Annual value (line 4 divided by line 6)		\$ 25703
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)		\$ 1701.5386
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)		\$ 1701.5386

Building

West Lafayette

1,065

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)		\$ 160929
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		\$ 160929
5. Enter year constructed or acquired	year	2016

Type of Occupancy	Location	Value
Questions		Value
6. Estimated useful life of building/improvements from date of acquisition or construction	years	10
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	9
8. Annual value (line 4 divided by line 6)	\$	16092
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)	\$	1065.2904
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)	\$	1065.2904

Building

West Lafayette

1,567

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)	\$ 473356
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	\$ 473356
5. Enter year constructed or acquired	year 2007
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 10
8. Annual value (line 4 divided by line 6)	\$ 23667
9. Station's prorata use of building	% 6.62
10. Annual prorated value (product of lines 8 and 9)	\$ 1566.7554
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)	\$ 1566.7554

Building

1,125

Annual Value Computations for buildings and tower facilities

Questions	Value
1. Record building at original cost or at fair market	\$ 849508

Type of Occupancy	Location	Value
Questions		
value at the time the station took possession (use fair value only if original cost is unknown)		
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		\$ 849508
5. Enter year constructed or acquired	year	2002
6. Estimated useful life of building/improvements from date of acquisition or construction	years	50
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	35
8. Annual value (line 4 divided by line 6)		\$ 16990
9. Station's prorata use of building	%	6.62
10. Annual prorated value (product of lines 8 and 9)		\$ 1124.738
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)		\$ 1124.738

Schedule B Totals
WBAA-FM (1389)
West Lafayette, IN

	2016 data	2017 data
1. Total support activity benefiting station	\$156,406	\$169,424
2. Occupancy value	26,960	\$30,717
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.	\$245	\$234
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$183,121	\$199,907
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
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Schedule C
WBAA-FM (1389)
West Lafayette, IN

	2016 data	<u>Donor Code</u>	2017 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0

	2016 data	<u>Donor</u> <u>Code</u>	2017 data
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$11,900		\$13,597
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	BS \$11,900	BS	\$13,597
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	\$11,900		\$13,597
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$7,010		\$5,600
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 \$2,979		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	BS \$4,031	BS	\$5,600
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	\$0		\$0
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$18,910		\$19,197

Comments

Comment	Name	Date	Status
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Schedule D
WBAA-FM (1389)
West Lafayette, IN

	2016 data	<u>Donor</u> <u>Code</u>	2017 data
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
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Schedule E
WBAA-FM (1389)
West Lafayette, IN

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2016 data	2017 data
1. Programming and production	\$833,208	\$597,909
A. Restricted Radio CSG	\$52,290	\$61,660
B. Unrestricted Radio CSG	\$109,807	\$179,745
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$671,111	\$356,504
2. Broadcasting and engineering	\$233,883	\$442,401
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$233,883	\$442,401
3. Program information and promotion	\$16,831	\$2,533

PROGRAM SERVICES	2016 data	2017 data
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$16,831	\$2,533
SUPPORT SERVICES	2016 data	2017 data
4. Management and general	\$238,796	\$266,788
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$238,796	\$266,788
5. Fund raising and membership development	\$66,931	\$53,132
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$66,931	\$53,132
6. Underwriting and grant solicitation	\$161,601	\$205,214
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$161,601	\$205,214
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$61,375	\$62,284
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$61,375	\$62,284
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$1,612,625	\$1,630,261
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$52,290	\$61,660
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$109,807	\$179,745
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)	\$1,450,528	\$1,388,856

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2016 data	2017 data
9. Total capital assets purchased or donated	\$130,512	\$5,331
9a. Land and buildings	\$119,692	\$0
9b. Equipment	\$10,820	\$5,331
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,743,137	\$1,635,592

Additional Information

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

	2016 data	2017 data
11. Total expenses (direct only)	\$1,401,708	\$1,424,659
12. Total expenses (indirect and in-kind)	\$210,917	\$205,602
13. Investment in capital assets (direct only)	\$130,512	\$5,331
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
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Schedule F
WBAA-FM (1389)
West Lafayette, IN

2017 data**1. Data from AFR**

a. Schedule A, Line 22	\$1,294,223
b. Schedule B, Line 5	\$199,907
c. Schedule C, Line 6	\$19,197
d. Schedule D, Line 8	\$0
e. Total from AFR	\$1,513,327

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

2017 data**2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only**

a. Operating revenues	\$457,654
b. Non-operating revenues	\$1,055,673
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0

e. Total From AFS, lines 2a-2d

\$1,513,327

Reconciliation		2017 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.		\$0

Comments			
Comment	Name	Date	Status