

Schedule A
WPSU-TV(1849)
University Park, PA

NFFS Excluded?

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



Source of Income

	2014 data	2015 data	Revision
1. Amounts provided directly by federal government agencies	\$21,550	\$9,675	\$
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)	\$21,550	\$9,675	\$
Description	Amount	Revision	
NOAA	\$9,520	\$	
Coast Guard	\$55	\$	
GAO	\$25	\$	
NASA	\$75	\$	
Variance greater than 25%.			
2. Amounts provided by Public Broadcasting Entities	\$1,247,201	\$1,598,741	\$
A. CPB - Community Service Grants	\$1,137,842	\$1,573,379	\$
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.	\$72,080	\$88	\$
Variance greater than 25%.			
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$100	\$300	\$
Variance greater than 25%.			
E. Public broadcasting stations - all payments	\$37,179	\$24,974	\$
Variance greater than 25%.			
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$10,036	\$3,412	\$
3.1 NFFS Eligible	\$6,500	\$900	\$

Variance greater than 25%.

A. Program and production underwriting	\$6,500	\$900	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$0	\$0	\$
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C. Appropriations from the licensee	\$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 (Radio only)	\$0	\$0	\$
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E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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F. Other income eligible as NFFS (specify)	\$0	\$0	\$
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3.2 NFFS Ineligible	\$3,536	\$2,512	\$
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Variance greater than 25%.

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	\$3,536	\$2,512	\$
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Description	Amount	Revision	
Media Sales	\$2,512		\$

Variance greater than 25%.

4. State boards and departments of education or other state government or agency sources	\$52,523	\$61,997	\$
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4.1 NFFS Eligible	\$0	\$61,897	\$
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A. Program and production underwriting	\$0	\$0	\$
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B. Grants and contributions other than underwriting	\$0	\$61,897	\$
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C. Appropriations from the licensee	\$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 (Radio only)	\$0	\$0	\$
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E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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F. Other income eligible as NFFS (specify)	\$0	\$0	\$
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4.2 NFFS Ineligible	\$52,523	\$100	\$
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Variance greater than 25%.

A. Rental income	\$0	\$0	\$
B. Fees for services	\$51,953	\$0	\$

Variance greater than 25%.

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	\$570	\$100	\$

Description	Amount	Revision
Media Sales	\$100	\$

Variance greater than 25%.

5. State colleges and universities	\$6,942,911	\$7,001,510	\$
5.1 NFFS Eligible	\$5,320,436	\$4,981,805	\$
A. Program and production underwriting	\$21,760	\$22,200	\$
B. Grants and contributions other than underwriting	\$97,242	\$76,513	\$
C. Appropriations from the licensee	\$3,583,894	\$3,581,272	\$
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)	\$1,617,540	\$1,301,820	\$

Description	Amount	Revision
Educational Programming	\$1,301,820	\$

5.2 NFFS Ineligible	\$1,622,475	\$2,019,705	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$1,615,089	\$2,012,148	\$
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	\$7,386	\$7,557	\$

Description	Amount	Revision
Media Sales	\$7,557	\$

6. Other state-supported colleges and universities	\$1,598	\$0	\$
6.1 NFFS Eligible	\$0	\$0	\$

A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
6.2 NFFS Ineligible	\$1,598	\$0	\$

Variance greater than 25%.

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	\$1,598	\$0	\$

Variance greater than 25%.

7. Private colleges and universities	\$11,123	\$7,158	\$
7.1 NFFS Eligible	\$3,400	\$0	\$

Variance greater than 25%.

A. Program and production underwriting	\$3,400	\$0	\$
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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	\$
7.2 NFFS Ineligible	\$7,723	\$7,158	\$
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	\$7,723	\$7,158	\$
Description	Amount	Revision	
Media Sales	\$7,158	\$	
8. Foundations and nonprofit associations	\$316,590	\$94,677	\$
8.1 NFFS Eligible	\$298,603	\$89,554	\$
Variance greater than 25%.			
A. Program and production underwriting	\$298,603	\$89,554	\$
Variance greater than 25%.			
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	\$17,987	\$5,123	\$
Variance greater than 25%.			
A. Rental income	\$0	\$0	\$
B. Fees for services	\$15,001	\$3,057	\$
Variance greater than 25%.			
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	\$2,986	\$2,066	\$
Description	Amount	Revision	
Media Sales	\$2,066	\$	
Variance greater than 25%.			
9. Business and Industry	\$315,048	\$289,561	\$
9.1 NFFS Eligible	\$220,527	\$211,744	\$
A. Program and production underwriting	\$220,527	\$211,744	\$

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	\$94,521	\$77,817	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$53,365	\$40,578	\$
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	\$41,156	\$37,239	\$
Description	Amount	Revision	
Media Sales	\$37,239	\$	
10. Memberships and subscriptions (net of membership bad debt expense)	\$669,957	\$570,678	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$194,788	\$175,955	\$
10.2 NFFS Exclusion – Membership bad debt expense (unless netted from the total in Line 10)	\$0	\$0	\$
	2014 data	2015 data	
10.3 Total number of contributors.	6,705	5,605	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
	2014 data	2015 data	
11.1 Total number of Friends contributors.	0	0	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0	\$
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0	\$
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0	\$
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0	\$
Form of Revenue	2014 data	2015 data	Revision
13. Auction revenue (see instructions for Line 13)	\$47,996	\$37,143	\$
A. Gross auction revenue	\$51,295	\$40,410	\$
B. Direct auction expenses	\$3,299	\$3,267	\$

14. Special fundraising activities (see instructions for Line 14)	\$23,567	\$59,291	\$
A. Gross special fundraising revenues	\$87,717	\$117,344	\$
Variance greater than 25%.			
B. Direct special fundraising expenses	\$64,150	\$58,053	\$
15. Passive income	\$20,726	\$13,216	\$
A. Interest and dividends (other than on endowment funds)	\$4,491	\$4,539	\$
B. Royalties	\$334	\$1,720	\$
Variance greater than 25%.			
C. PBS or NPR pass-through copyright royalties	\$15,901	\$6,957	\$
Variance greater than 25%.			
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$8,061	\$-2,887	\$
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)	\$8,061	\$-2,887	\$
Variance greater than 25%.			
17. Endowment revenue	\$102,065	\$504	\$
A. Contributions to endowment principal	\$3,106	\$-25,750	\$
Variance greater than 25%.			
B. Interest and dividends on endowment funds	\$22,116	\$24,969	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$76,843	\$29,931	\$
Variance greater than 25%.			
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$-28,646	\$
18. Capital fund contributions from individuals (see instructions)	\$110	\$130	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$110	\$130	\$
B. Other	\$0	\$0	\$

19. Gifts and bequests from major individual donors		\$29,750	\$67,028	\$
	2014 data	2015 data		
19.1 Total number of major individual donors	14	30		

Variance greater than 25%.

20. Other Direct Revenue		\$0	\$0	\$
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21. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 20)		\$9,888,261	\$9,873,154	\$
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[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

	2014 data	2015 data	Revision
22. Federal revenue from line 1.	\$21,550	\$9,675	\$

Variance greater than 25%.

23. Public broadcasting revenue from line 2.		\$1,247,201	\$1,598,741	\$
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Variance greater than 25%.

24. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)		\$110	\$130	\$
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25. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria		\$0	\$0	\$
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26. Other automatic subtractions from total revenue		\$2,147,504	\$2,348,088	\$
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A. Auction expenses – limited to the lesser of lines 13a or 13b		\$3,299	\$3,267	\$
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B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b		\$64,150	\$58,053	\$
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C. Gains from sales of property and equipment – line 16a		\$0	\$0	\$
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D. Realized gains/losses on investments (other than endowment funds) – line 16b		\$0	\$0	\$
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E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c		\$8,061	\$-2,887	\$
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Variance greater than 25%.

F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d		\$76,843	\$1,285	\$
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Variance greater than 25%.

G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)		\$0	\$0	\$
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H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)		\$1,735,408	\$2,055,783	\$
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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)	\$64,955	\$56,632	\$
K. FMV of high-end premiums (Line 10.1)	\$194,788	\$175,955	\$
L. Membership bad debt expense (Line 10.2)	\$0	\$0	\$
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0	\$
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$6,471,896	\$5,916,520	\$

Comments

Comment Name Date Status

**Schedule B WorkSheet
WPSU-TV(1849)
University Park, PA**

- Rate is applicable to other sponsored activities
- Rate is applicable to institutional and other sponsored activities
- Rate is applicable to all programs

	2014	2015	Revision
1. Determine station net direct expenses			
1a. Total station operating expenses and capital outlays (Schedule E line 10)	\$11,686,326	\$12,176,245	\$
1b.1. Capital outlays (from Schedule E, Line 9 total)	\$186,750	\$122,086	\$
Variance greater than 25%.			
1b.2. Depreciation	\$535,125	\$538,061	\$
1b.3. Amortization	\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)	\$191,646	\$256,608	\$
Variance greater than 25%.			
1b.5. Indirect administrative support (see Guidelines for instructions)	\$1,462,444	\$1,448,655	\$
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0	\$
1b.7. Other	\$106,807	\$120,834	\$
Description Amount Revision			
Fringe Benefits	\$75,064	\$	
Direct Support Salary	\$31,197	\$	
Disposals	\$14,573	\$	
1b.8. Total deductions	\$2,482,772	\$2,486,244	\$
1c. Station net direct expenses	\$9,203,554	\$9,690,001	\$

2. Modify licensee negotiated cost rate

	2014	2015	Revision
If the station's direct expenses are not included in the cost base, do not continue with this worksheet			
2a. Licensee's negotiated indirect cost rate	%46.9	%48.5	%
Less: rate components that do not benefit station operations:			
2b.1. Departmental administration	%10.35	%9.23	%
2b.2. Sponsored projects administration	%0.18	%0.19	%
2b.3. Library support	%6.8	%5.86	%
2b.4. Other	%13.68	%18.27	%

Description	Amount	Revision
Dept. Allotment	\$3	\$
Student Services	\$6	\$
Dept Use Allow - Bldg/Improvements	\$2	\$
Dept Use Allow - Equipment	\$0	\$
Interest	\$0	\$
Carry Forward	\$4	\$
Rounding	\$0	\$

Variance greater than 25%.

2b.5. Total deductions (sum of 2b.1 through 2b.4)	%31.01	%33.55	%
2c. Modified cost rate	%15.89	%14.95	%
3. Apply modified rate to station net direct expenses			
3a. Station net direct expenses from line 1c	\$9,203,554	\$9,690,001	\$
3b. Modified cost rate from line 2c	%15.89	%14.95	%
4. Total indirect support (forwards to line 1 of Schedule B Tab 3)	\$1,462,444	\$1,448,655	\$

Comments

Comment	Name	Date	Status
Occupancy List			
WPSU-TV(1849)			
University Park, PA			

Type of Occupancy	Location	Value
Building	University P	303,347

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)	\$ 17889684	\$ 0
2. Total original cost of major improvements	\$ 0	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0	\$ 0



Type of Occupancy	Location	Value	Value
Questions		Value	Value
4. Total non federal value of building/improvements		\$ 17889684	\$ 0
5. Enter year constructed or acquired		year 2006	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction		years 23	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation		years 14	years 0
8. Annual value (line 4 divided by line 6)		\$ 777812	\$ 0
9. Station's prorata use of building		% 39	% 0
10. Annual prorated value (product of lines 8 and 9)		% 303346.68	% 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)		\$ 303346.68	\$ 0

Building	University P	14,602

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)	\$ 1872071	\$ 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	\$ 1872071	\$ 0
5. Enter year constructed or acquired	year 2006	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 50	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 41	years 0
8. Annual value (line 4 divided by line 6)	\$ 37441	\$ 0
9. Station's prorata use of building	% 39	% 0
10. Annual prorated value (product of lines 8 and 9)	% 14601.99	% 0
11. Payments made to building as a part of the lease or rental agreement	\$ 0	\$ 0



Type of Occupancy	Location	Value	Value
Questions		Value	Value
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)		\$ 14601.99	\$ 0
Building	University P		14,415

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)	\$ 1108863	\$ 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	\$ 1108863	\$ 0
5. Enter year constructed or acquired	year 2006	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 30	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 21	years 0
8. Annual value (line 4 divided by line 6)	\$ 36962	\$ 0
9. Station's prorata use of building	% 39	% 0
10. Annual prorated value (product of lines 8 and 9)	% 14415.18	% 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)	\$ 14415.18	\$ 0

Building	University P	2,658

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)	\$ 156775	\$ 0
2. Total original cost of major improvements	\$ 0	\$ 0



Type of Occupancy	Location	Value	Value
Questions		Value	Value
3. Subtract federal and CPB funds used in construction or improvements		\$ 0	\$ 0
4. Total non federal value of building/improvements		\$ 156775	\$ 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 23	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation		years 16	years 0
8. Annual value (line 4 divided by line 6)		\$ 6816	\$ 0
9. Station's prorata use of building		% 39	% 0
10. Annual prorated value (product of lines 8 and 9)		% 2658.24	% 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)		\$ 2658.24	\$ 0

Building	University P	3,693

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)	\$ 217795	\$ 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	\$ 217795	\$ 0
5. Enter year constructed or acquired	year 2007	year 0
6. Estimated useful life of building/improvements from date of acquisition or construction	years 23	years 0
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 15	years 0
8. Annual value (line 4 divided by line 6)	\$ 9469	\$ 0
9. Station's prorata use of building	% 39	% 0
10. Annual prorated value (product of lines 8 and 9)	% 3692.91	% 0



Type of Occupancy	Location	Value	Value
Questions		Value	Value
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)		\$ 3692.91	\$ 0



Schedule B Totals
WPSU-TV(1849)
University Park, PA

	2014 data	2015 data	
1. Total support activity benefiting station	\$1,462,444	\$1,448,655	\$
2. Occupancy value	338,715	\$338,715	\$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	\$
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$1,801,159	\$1,787,370	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

Comments

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

Schedule C
WPSU-TV(1849)
University Park, PA

	2014 data	<u>Donor Code</u>	2015 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$148,771		\$198,144	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	BS \$148,771	BS	\$198,144	\$
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)	\$8,371		\$9,312	\$
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	BS \$8,371	BS	\$9,312	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$14,341		\$0	\$

	2014 data	<u>Donor Code</u>	2015 data	Revision
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0	\$
C. Local advertising	BS \$14,341		\$0	\$
Variance greater than 25%.				
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	\$171,483		\$207,456	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$20,163		\$49,152	\$
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 \$20,163	BS	\$49,152	\$
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	\$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	\$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.	\$191,646		\$256,608	\$
Variance greater than 25%.				

Comments

Comment	Name	Date	Status
Schedule D			
WPSU-TV(1849)			
University Park, PA			

	2014 data	<u>Donor Code</u>	2015 data	Revision
1. Land (must be eligible as NFFS)	\$		\$0	\$
2. Building (must be eligible as NFFS)	\$		\$0	\$
3. Equipment (must be eligible as NFFS)	\$		\$0	\$

	2014 data	<u>Donor Code</u>	2015 data	Revision
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$		\$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	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0	\$
a) Exchange transactions	\$		\$0	\$
b) Federal or public broadcasting sources	\$		\$0	\$
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0	\$
d) Other (specify)	\$		\$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	\$

Comments

Comment	Name	Date	Status
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Schedule E
WPSU-TV(1849)
University Park, PA

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2014 data	2015 data	Revision
1. Programming and production	\$6,312,024	\$6,710,354	\$
A. TV CSG	\$1,042,337	\$1,427,089	\$
B. TV Interconnection	\$27,634	\$29,713	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$5,242,053	\$5,253,552	\$
2. Broadcasting and engineering	\$972,191	\$1,025,413	\$
A. TV CSG	\$25,085	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$947,106	\$1,025,413	\$
3. Program information and promotion	\$376,548	\$391,805	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$376,548	\$391,805	\$

PROGRAM SERVICES**2014 data****2015 data****Revision****SUPPORT SERVICES****2014 data****2015 data****Revision**

4. Management and general	\$3,005,713	\$3,117,529	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$3,005,713	\$3,117,529	\$
5. Fund raising and membership development	\$449,297	\$437,563	\$
A. TV CSG	\$0	\$9,654	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$449,297	\$427,909	\$
6. Underwriting and grant solicitation	\$383,803	\$371,495	\$
A. TV CSG	\$42,787	\$106,923	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$341,016	\$264,572	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$11,499,576	\$12,054,159	\$
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$1,110,209	\$1,543,666	\$
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$27,634	\$29,713	\$
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)	\$10,361,733	\$10,480,780	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2014 data	2015 data	Revision
9. Total capital assets purchased or donated	\$186,750	\$122,086	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$186,750	\$122,086	\$

	2014 data	2015 data	Revision
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$11,686,326	\$12,176,245	\$

Additional Information

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

	2014 data	2015 data	Revision
11. Total expenses (direct only)	\$9,771,448	\$10,273,831	\$
12. Total expenses (indirect and in-kind)	\$1,728,128	\$1,780,328	\$
13. Investment in capital assets (direct only)	\$186,750	\$45,573	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$76,513	\$

Comments

Comment	Name	Date	Status
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Schedule F
WPSU-TV(1849)
University Park, PA

	2015 data	Revision
1. Data from AFR		
a. Schedule A, Line 21	\$9,873,154	\$0
b. Schedule B, Line 5	\$1,787,370	\$0
c. Schedule C, Line 6	\$256,608	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$11,917,132	\$11,917,132

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

	2015 data	Revision
2. FASB		
a. Total support and revenue - unrestricted	\$11,956,105	\$11,956,105
b. Total support and revenue - temporarily restricted	\$-14,737	\$-14,737
c. Total support and revenue - permanently restricted	\$-24,236	\$-24,236
d. Total from AFS, lines 2a-2c	\$11,917,132	\$11,917,132

Reconciliation

	2015 data	Revision
3. Difference (line 1 minus line 2)	\$0	\$0
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$0	\$0

Comments

Comment

Name

Date

Status