

Schedule A
WBUR-FM (1439)
Boston, MA

NFFS Excluded?

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



Source of Income

	2020 data	2021 data
1. Amounts provided directly by federal government agencies	\$14,870	\$3,257,829
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	\$14,870	\$130
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$0	\$3,257,699
Description		Amount
US Small Business Assoc PPP Grant		\$3,257,699
2. Amounts provided by Public Broadcasting Entities	\$5,757,262	\$4,505,628
A. CPB - Community Service Grants	\$2,162,981	\$1,782,880
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$495,290	\$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.	\$3,060,910	\$2,620,854
E. Public broadcasting stations - all payments	\$38,081	\$101,894
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$7,200	\$11,764
3.1 NFFS Eligible	\$7,200	\$11,764
A. Program and production underwriting	\$7,200	\$11,764
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	\$181,276	\$303,249
4.1 NFFS Eligible	\$181,276	\$303,089
A. Program and production underwriting	\$181,276	\$303,089
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	\$160
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	\$160
Description	Amount	
Digital advertising	\$160	
<hr/>		
5. State colleges and universities	\$20,450	\$18,900
<hr/>		
5.1 NFFS Eligible	\$20,450	\$8,200
<hr/>		
A. Program and production underwriting	\$20,450	\$8,200
<hr/>		
B. Grants and contributions other than underwriting	\$0	\$0
<hr/>		
C. Appropriations from the licensee	\$0	\$0
<hr/>		
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
<hr/>		
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
<hr/>		
F. Other income eligible as NFFS (specify)	\$0	\$0
<hr/>		
5.2 NFFS Ineligible	\$0	\$10,700
<hr/>		
A. Rental income	\$0	\$9,200
<hr/>		
B. Fees for services	\$0	\$0
<hr/>		
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
<hr/>		
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
<hr/>		
E. Other income ineligible for NFFS inclusion	\$0	\$1,500
Description	Amount	
Digital advertising	\$1,500	
<hr/>		
6. Other state-supported colleges and universities	\$0	\$0
<hr/>		
6.1 NFFS Eligible	\$0	\$0
<hr/>		
A. Program and production underwriting	\$0	\$0
<hr/>		
B. Grants and contributions other than underwriting	\$0	\$0
<hr/>		
C. Appropriations from the licensee	\$0	\$0
<hr/>		
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
<hr/>		
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	\$1,481,690	\$1,106,181
7.1 NFFS Eligible	\$1,419,440	\$947,678
A. Program and production underwriting	\$1,419,440	\$947,678
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	\$62,250	\$158,503
A. Rental income	\$16,750	\$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	\$45,500	\$158,503
Description	Amount	
CPC revenues	\$1,503	
Digital advertising	\$107,000	

Description	Amount		
CitySpace venue rentals	\$50,000		
<hr/>			
8. Foundations and nonprofit associations	\$5,677,114	\$3,728,543	
<hr/>			
8.1 NFFS Eligible	\$5,611,486	\$3,507,824	
<hr/>			
A. Program and production underwriting	\$2,270,451	\$1,322,913	
<hr/>			
B. Grants and contributions other than underwriting	\$3,341,035	\$2,184,911	
<hr/>			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	
<hr/>			
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	
<hr/>			
E. Other income eligible as NFFS (specify)	\$0	\$0	
<hr/>			
8.2 NFFS Ineligible	\$65,628	\$220,719	
<hr/>			
A. Rental income	\$34,543	\$0	
<hr/>			
B. Fees for services	\$1,125	\$0	
<hr/>			
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	
<hr/>			
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	
<hr/>			
E. Other income ineligible for NFFS inclusion	\$29,960	\$220,719	
<hr/>			
Description	Amount		
Digital advertising	\$88,029		
CitySpace venue rentals	\$132,690		
<hr/>			
9. Business and Industry	\$10,298,549	\$9,356,970	
<hr/>			
9.1 NFFS Eligible	\$9,080,080	\$7,332,150	
<hr/>			
A. Program and production underwriting	\$8,703,755	\$6,697,388	
<hr/>			
B. Grants and contributions other than underwriting	\$376,325	\$634,762	
<hr/>			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	
<hr/>			
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	
<hr/>			
E. Other income eligible as NFFS (specify)	\$0	\$0	

9.2 NFFS Ineligible			\$1,218,469	\$2,024,820
A. Rental income			\$20,719	\$0
B. Fees for services			\$3,544	\$0
C. Licensing fees (not royalties – see instructions for Line 15)			\$161,838	\$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			\$1,032,368	\$2,024,820
Description			Amount	
Amazon.com referral revenues			\$11,137	
CitySpace venue rental revenue			\$77,220	
Megaphone/Spotify UW inventory purchase			\$312,988	
NYT "Modern Love" Catalog Purchase			\$500,000	
NewsBank royalties			\$300	
Sirius-XM syndication revenue			\$126,388	
Google News license exclusion			\$288,462	
Digital advertising			\$676,929	
CPC revenues			\$31,396	
10. Memberships and subscriptions (net of membership bad debt expense)			\$7,430,963	\$6,139,959
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value			\$828,733	\$597,402
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	\$15,730
10.3 Total number of contributors.	<u>2020 data</u>	<u>2021 data</u>		
	69,616	68,933		
11. Revenue from Friends groups less any revenue included on line 10			\$0	\$0
11.1 Total number of Friends contributors.	<u>2020 data</u>	<u>2021 data</u>		
	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

	2020 data	2021 data
13. Auction revenue (see instructions for Line 13)	\$63,260	\$47,768
A. Gross auction revenue	\$63,260	\$47,768
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$1,861,854	\$2,322,254
A. Gross special fundraising revenues	\$2,523,690	\$2,852,350
B. Direct special fundraising expenses	\$661,836	\$530,096
15. Passive income	\$84,907	\$92,747
A. Interest and dividends (other than on endowment funds)	\$84,907	\$92,747
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)	\$207,539	\$525,822
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$107,148	\$0
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$100,391	\$525,822
17. Endowment revenue	\$534,738	\$4,197,368
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$361,342	\$376,031
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")	\$173,396	\$3,821,337
18. Capital fund contributions from individuals (see instructions)	\$2,302,686	\$4,696,526
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$1,176,869	\$1,160,100
B. Other	\$1,125,817	\$3,536,426

Description	Amount	
Journalism and journalism-related efforts	\$3,536,426	
<hr/>		
19. Gifts and bequests from major individual donors	\$5,392,247	\$5,823,026
	<u>2020 data</u>	<u>2021 data</u>
19.1 Total number of major individual donors	1,767	1,800
<hr/>		
20. Other Direct Revenue	\$98,091	\$348
Description	Amount	
Event ticket sales	\$348	
Exclusion Description	Amount	
Ticket sales to concerts and other events (exclusive of contributions portion if disclosed)	\$348	
<hr/>		
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0
<hr/>		
A. Proceeds from sale in spectrum auction	\$0	\$0
<hr/>		
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0
<hr/>		
C. Payments from spectrum auction speculators	\$0	\$0
<hr/>		
D. Channel sharing and spectrum leases revenues	\$0	\$0
<hr/>		
E. Spectrum repacking funds	\$0	\$0
<hr/>		
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$42,076,532	\$46,664,978
<hr/>		
Click here to view all NFFS Eligible revenue on Lines 3 through 9.		
<hr/>		
Click here to view all NFFS Ineligible revenue on Lines 3 through 9.		
<hr/>		
Adjustments to Revenue	2020 data	2021 data
<hr/>		
23. Federal revenue from line 1.	\$14,870	\$3,257,829
<hr/>		
24. Public broadcasting revenue from line 2.	\$5,757,262	\$4,505,628
<hr/>		
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0
<hr/>		
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$98,091	\$348

27. Other automatic subtractions from total revenue	\$3,217,851	\$7,905,289
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	\$661,836	\$530,096
C. Gains from sales of property and equipment – line 16a	\$0	\$0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$107,148	\$0
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$100,391	\$525,822
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$173,396	\$3,821,337
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$72,012	\$9,200
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$4,669	\$0
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$161,838	\$0
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$1,107,828	\$2,405,702
K. FMV of high-end premiums (Line 10.1)	\$828,733	\$597,402
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$15,730
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)	\$32,988,458	\$30,995,884

Comments

Comment	Name	Date	Status
CitySpace venue rentals	Jim Harrington	11/30/2021	Note
CitySpace venue rentals	Jim Harrington	11/30/2021	Note
Underwriting bad debt for FY21	Jim Harrington	12/1/2021	Note

Schedule B WorkSheet
WBUR-FM (1439)
Boston, MA

2020

2021

	2020	2021
Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs		
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$243,193,000	\$243,570,607
AFS page or "n/a"	0	n/a
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$113,784,000	\$107,851,850
AFS page or "n/a"	0	n/a
Licensee Indirect Costs	\$356,977,000	\$351,422,457
Licensee Direct Costs		
Total Operating expenses	\$2,050,288,000	\$1,969,478,000
AFS page or "n/a"	0	30
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$243,193,000	\$243,570,607
AFS page or "n/a"	0	n/a
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$113,784,000	\$107,851,850
AFS page or "n/a"	0	n/a
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$1,693,311,000	\$1,618,055,543
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%21.081597	%21.718813
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$46,804,809	\$41,235,989
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$2,778,172	\$2,796,427
AFS page or "n/a"	0	6

	2020	2021
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$1,648,669	\$779,335
AFS page or "n/a"	0	n/a
Indirect Administrative Support (if included in station's total expenses) - per AFS	\$2,523,792	\$3,227,554
AFS page or "n/a"	0	4
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$0
AFS page or "n/a"	0	n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$0
AFS page or "n/a"	0	n/a
Station's Net Direct Expenses	\$39,854,176	\$34,432,673
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$8,401,897	\$7,478,368

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

[View Document](#)

1439_WBUR_BWA_fy21.pdf

Comments

Comment	Name	Date	Status
Occupancy List WBUR-FM (1439) Boston, MA			
	Type of Occupancy	Location	Value
	Building	765 Commonwea.	1,399

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)	\$	0
2. Total original cost of major improvements	\$	174855601
3. Subtract federal and CPB funds used in construction or improvements	\$	0
4. Total non federal value of building/improvements	\$	174855601
5. Enter year constructed or acquired	year	2016
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	45
8. Annual value (line 4 divided by line 6)	\$	3497112
9. Station's prorata use of building	%	0.04
10. Annual prorated value (product of lines 8 and 9)	\$	1398.8448
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)	\$	1398.8448

Schedule B Totals
WBUR-FM (1439)
Boston, MA

	2020 data	2021 data
1. Total support activity benefiting station	\$8,401,897	\$7,478,368
2. Occupancy value	1,398	\$1,398
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$5,879,503	\$4,252,213
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)	\$2,523,792	\$3,227,553

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

PU

PU

2020 data

2021 data

Comments

Comment Name Date Status

Schedule C
WBUR-FM (1439)
Boston, MA

2020 data

Donor Code

2021 data

1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$211,740		\$85,760
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 \$211,740	BS	\$85,760

Description	Amount
Marketing consultant - campaign materials design	\$28,760
Public relations/media consultant	\$57,000

2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$95,673		\$60,396
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 \$95,673	BS	\$60,396
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0

3. OTHER SERVICES (must be eligible as NFFS)	\$333,411		\$165,923
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	BS \$333,411	BS	\$165,923
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 \$640,824 \$312,079

5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$899,898		\$453,296
A. Compact discs, records, tapes and cassettes	\$0		\$0

	2020 data	Donor Code	2021 data
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	BS \$899,898	BS	\$453,296
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.	\$1,540,722		\$765,375

Comments

Comment	Name	Date	Status
Schedule D WBUR-FM (1439) Boston, MA			

	2020 data	Donor Code	2021 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$		\$0
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

	2020 data	Donor Code	2021 data
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
Schedule E WBUR-FM (1439) Boston, MA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2020 data	2021 data
1. Programming and production	\$22,990,933	\$19,240,553
A. Restricted Radio CSG	\$497,130	\$442,331
B. Unrestricted Radio CSG	\$1,366,871	\$1,197,753
C. Other CPB Funds	\$75,000	\$0
D. All non-CPB Funds	\$21,051,932	\$17,600,469
2. Broadcasting and engineering	\$4,501,117	\$4,204,507
A. Restricted Radio CSG	\$79,738	\$38,512
B. Unrestricted Radio CSG	\$219,242	\$104,284
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$4,202,137	\$4,061,711
3. Program information and promotion	\$4,771,003	\$3,328,797
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0

PROGRAM SERVICES

2020 data

2021 data

D. All non-CPB Funds

\$4,771,003

\$3,328,797

SUPPORT SERVICES

2020 data

2021 data

4. Management and general

\$5,137,758

\$6,761,613

A. Restricted Radio CSG

\$0

\$0

B. Unrestricted Radio CSG

\$0

\$0

C. Other CPB Funds

\$186,262

\$0

D. All non-CPB Funds

\$4,951,496

\$6,761,613

5. Fund raising and membership development

\$4,656,278

\$4,103,727

A. Restricted Radio CSG

\$0

\$0

B. Unrestricted Radio CSG

\$0

\$0

C. Other CPB Funds

\$0

\$0

D. All non-CPB Funds

\$4,656,278

\$4,103,727

6. Underwriting and grant solicitation

\$4,747,720

\$3,596,792

A. Restricted Radio CSG

\$0

\$0

B. Unrestricted Radio CSG

\$0

\$0

C. Other CPB Funds

\$0

\$0

D. All non-CPB Funds

\$4,747,720

\$3,596,792

7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)

\$0

\$0

A. Restricted Radio CSG

\$0

\$0

B. Unrestricted Radio CSG

\$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

\$46,804,809

\$41,235,989

A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)

\$576,868

\$480,843

B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)

\$1,586,113

\$1,302,037

PROGRAM SERVICES

	2020 data	2021 data
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$261,262	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$44,380,566	\$39,453,109

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2020 data	2021 data
9. Total capital assets purchased or donated	\$374,560	\$38,051
9a. Land and buildings	\$0	\$0
9b. Equipment	\$54,689	\$38,051
9c. All other	\$319,871	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$47,179,369	\$41,274,040

Additional Information

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

	2020 data	2021 data
11. Total expenses (direct only)	\$46,804,809	\$41,235,989
12. Total expenses (indirect and in-kind)	\$0	\$0
13. Investment in capital assets (direct only)	\$374,560	\$38,051
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F WBUR-FM (1439) Boston, MA			

2021 data

1. Data from AFR

a. Schedule A, Line 22	\$46,664,978
b. Schedule B, Line 5	\$3,227,553
c. Schedule C, Line 6	\$765,375
d. Schedule D, Line 8	\$0
e. Total from AFR	

Choose Reporting Model

You **must** choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

- FASB
- GASB Model A proprietary enterprise-fund financial statements with business-type activities only
- GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

2021 data

2. FASB

a. Total support and revenue - without donor restrictions	\$47,757,749
b. Total support and revenue - with donor restrictions	\$2,900,157
c. Total support and revenue - other	\$0
d. Total from AFS, lines 2a-2c	\$50,657,906

Reconciliation

2021 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
---------	------	------	--------