

6 Completing Schedule B

Indirect Administrative Support

Introduction

Some CSG Grantees are institutional stations. An institutional station is a department, division, or unit of a licensee that is not devoted primarily to public broadcasting. Institutional licensees include state and local governments, public and private colleges and universities, and the governments of United States territories. Institutional stations are permitted to include certain revenues from its own licensee as NFFS:

- Direct revenues, including appropriations from the licensee and expenses incurred or absorbed by the licensee specifically for the station
- Indirect administrative support

Indirect administrative support is the portion of a licensee's general and administrative costs (Institutional Support) and facilities costs (Operations and Maintenance of Plant) attributable to station operations. Grantees may also be able to claim as NFFS an occupancy value for the use of Licensee owned buildings and tower facilities and donated land associated with tower facilities.

Types of Indirect Administrative Support that May be Claimed as NFFS

Facilities and administrative costs (F&A) are costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity or any other institutional activity and cannot be directly charged. F&A costs are also referred to as indirect costs.

Facilities costs (operations and maintenance of plant) are those that have been incurred for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; disaster preparedness; environmental safety; hazardous waste disposal; central receiving; property, liability and all other insurance relating to property; space and capital leasing; and facility planning and management.

General administration expenses are those that have been incurred for the general executive and administrative offices of educational institutions and other expenses of a general character which do not relate solely to any major function of the institution (e.g. instruction, research, other sponsored activities and other institutional activities). Examples include those expenses incurred by administrative offices that serve the entire university system of which the institution is a part; central offices such as the President's or Chancellor's office, the offices for institution-wide financial management, business services, budget and planning, personnel management, and safety and risk management; the office of the General Counsel; and the operations of the central administrative management information systems.

Occupancy support is the value of a station's pro-rata share of the annual depreciation of a Licensee owned building or land associated with tower facilities that is fully or partially occupied by the station. Stations are required to deduct the value of any rents paid by the station as part of a lease or rental agreement, and any payments received from others for use of part or all of the property.

Calculating Indirect Administrative Support

Grantees may choose from one of three methods for calculating indirect administrative support*

- Other Sponsored Activities (OSA) Facilities & Administrative Rate (F&A) - Modified Total Direct Cost Base
- OSA F&A - Salaries & Wages Cost Base
- Basic Method
- Grantee-Developed Method (requires pre-approval from CPB)

OSA Facilities & Administrative Methods

Both the **OSA F&A Modified Total Direct Cost Base** and **Salaries & Wages Base** methods use the Licensee institution's federally approved OSA facilities and administrative rate (a percentage). Most Grantees who calculate indirect administrative support via an OSA rate method will use the Modified Total Direct Cost Base method. The Salaries & Wages Base method should only be used by Grantees licensed to smaller institutions whose negotiated F&A rate specifies that the cost base is salaries and wages.

If the Grantee chooses to calculate the indirect administrative support via an OSA rate method, the Grantee must first modify the Licensee institution's OSA rate to exclude the portion of the rate that reflects activities that do not provide an essential and continuous benefit to station operations. For example, departmental administration, sponsored projects administration and library support generally do not include services that are an essential part of station operations. The station must demonstrate that the benefits provided (1) include services that are an essential part of station operations; (2) services are continuous and ongoing in support of the station; and (3) the station uses the services or is required to use the services provided.

In the **Modified Total Direct Cost Base** method, the modified OSA rate is multiplied by the station's net direct expenses (net of noncash support and capital outlays) to determine the value of indirect administrative support provided to the station by the Licensee.

In the **Salaries & Wages Base** method, the modified OSA rate is multiplied by the station's total salaries and wages to determine the dollar value of indirect administrative support provided to the station by the Licensee.

Basic Method

The **Basic Method** is a CPB developed method in which the Grantee calculates indirect administrative support by determining an institutional support component and a physical plant support component. When using the Basic method the Grantee may also include occupancy support for the value of station occupied space of a Licensee owned building and or Licensee owned land associated with tower facilities.

The institutional support component of the indirect administrative support is calculated by first determining an institutional support rate. The rate may be calculated by either 1) determining the station's net direct expenses (net of noncash support and capital outlays) as a percentage share of the Licensee's net direct expenses or; 2) determining the station's total salaries and wages as a percentage share of the Licensee's total salaries and wages for direct activities. The institutional support rate is then multiplied by the Licensee's total institutional support costs (e.g. budget analysis, financial operations, human resources, etc.) that benefit the station.

In addition to calculating an institutional support rate, in the Basic Method the Grantee calculates a physical plant support rate by determining the net square footage occupied by the station as a percentage share of the Licensee's total net assignable square footage. The rate is then multiplied by the Licensee's physical plant support costs (e.g. building maintenance, refuse disposal, custodial services, etc.) that benefit station operations.

Grantee-Developed Method

In some cases none of the predetermined methods are applicable to a Grantee's operational set-up or arrangement with its Licensee. In such cases, the Grantee may submit a Grantee Developed Method for calculating its indirect administrative support. A Grantee-Developed Method should follow the spirit of the predetermined methods. The first time a Grantee elects to submit a Grantee-Developed Method it must submit the calculations to CPB for approval prior to submitting the AFR. The Grantee must submit sufficient detail to demonstrate the quantitative calculation used in determining the self-developed indirect administrative support valuation.

Schedule B Instructions

Worksheet I: OSA Rate (Other Sponsored Activities – MTDC base)

In the Modified Total Direct Cost Base method, the modified OSA rate is multiplied by the station's net direct expenses (net of noncash support and capital outlays) to determine the value of indirect administrative support provided to the station by the Licensee.

Grantees must complete Schedule E before completing Worksheet I. When using Schedule B to calculate the indirect administrative support (i.e. not calculating the support outside of ISIS), Line 1b.5 must be zero ("0") until the calculation is completed. Once the indirect administrative support has been calculated, add it to the total expenses reported on Schedule E. Then, because the total expenses reported on Schedule E forward to Schedule B, Line 1a, after Schedule E is updated, the exact amount of indirect administrative support that was calculated must be entered on Line 1b.5 to deduct it from the updated total station expenses in the Schedule B calculation. Otherwise, station net direct expenses (line 1c.) will be incorrect as will the final result shown on line 4.

Line 1 - Determine station net direct expenses

Line 1a - Total station operating expenses and capital outlays (Schedule E, Line 10)

The total expenses and investments in capital assets reported on Schedule E, Line 10 will forward to this line.

Line 1b.1 - Capital outlays (from Schedule E, Line 9, total)

The total investments in capital assets reported on Schedule E, Line 9 will forward to this line.

Line 1b.2 - Depreciation

Enter the total amount of depreciation for the reporting year.

Line 1b.3 - Amortization

Enter the total amount of any amortization for the reporting year.

Line 1b.4 - In-kind contributions (services and other assets)

Enter the total amount of all in-kind expenses for the reporting year except for donated property and equipment that should be entered on line 1b.6.

Line 1b.5 - Indirect administrative support

Enter the exact amount of indirect administrative support only after it has added to the total station expenses reported on Schedule E.

Line 1b.6 - Donated property and equipment (if not included on Line 1b.1)

Enter the value of any donated property and equipment recorded as an expense but not included on Line 1b.1.

Line 1b.7 - Other

Enter the value of any other non-direct expenses reported in the Grantee's financial statements for the reporting year. Do not deduct the expenses paid by CPB funds. These expenses are direct expenses and should be included in the station's total net direct expenses.

Line 1b.8 - Total deductions

This line will automatically total the values reported on lines 1b.1-1b.7.

Line 1c - Station net direct expenses

This line will deduct the total on Line 1b.8 from Line 1a. The result is the Grantee's total net direct expenses, which will forward to Line 3a.

Line 2 Modify licensee negotiated cost rate

Grantees must modify their Licensee's federally negotiated cost rate to remove the portions of the rate that represent activities that do not provide a direct benefit to station operations. To be included, the station must demonstrate that the benefits provided include services that are an essential part of station operations; services are continuous and ongoing in support of the station; and the station uses the services or is required to use the services provided. Generally, the excluded cost components are departmental administration, sponsored projects administration and library support.

This information should be available from the college or university's department of other sponsored programs that is custodian for all federally approved indirect cost rate documentation.

Line 2a - Licensee's negotiated indirect cost rate

Enter the Licensee's federally negotiated other sponsored activities (OSA) indirect cost percentage rate, to two decimal places.

Line 2b.1 - Departmental administration

Enter the portion of the Licensee's OSA rate that reflects departmental administration, to two decimal places.

Line 2b.2 - Sponsored projects administration

Enter the portion of the Licensee's OSA rate that reflects sponsored projects administration, to two decimal places.

Line 2b.3 - Library support

Enter the portion of the Licensee's OSA rate that reflects library support, to two decimal places.

Line 2b.4 - Other

Enter the portion of the Licensee's OSA rate that reflects other licensee activities that do not directly benefit station operations. Use the "Add" button to enter each rate portion with an appropriate description.

Line 2b.5 - Total deductions (sum of 2b.1 through 2b.4)

This line will automatically total the OSA rate adjustments reported on Lines 2b.1-2b.4.

Line 2c - Modified cost rate

This line will automatically deduct the total reported on Line 2b.5 from Line 2a. The result is the modified OSA cost rate which represents licensee activities that directly benefit station operations. This figure will forward to Line 3b.

Line 3 - Apply modified rate to station net direct expenses**Line 3a - Station net direct expenses from Line 1c**

The total reported on Line 1c will automatically forward to this line.

Line 3b - Modified cost rate from Line 2c

The modified OSA rate reported on Line 2c will automatically forward to this line.

Line 4 - Total indirect support (forwards to line 1 of Schedule B Tab 3)

This line will multiply the station net direct expenses on Line 3a by the modified OSA rate on Line 3b to calculate the total indirect administrative support the licensee provided to the station for the reporting year.

Worksheet IA: F&A Rate (Facilities and Administrative Cost Rate - salaries and wages cost base)

In the Salaries & Wages Base method, the modified OSA rate is multiplied by the station's total salaries and wages to determine the dollar value of indirect administrative support provided to the station by the Licensee. Typically, this method is completed by Grantees licensed to smaller institutions whose negotiated F&A rate specifies that the cost base is salaries and wages.

Line 1 - Salaries and wages

Enter the total salaries and wages for station staff as reported in the audited financial statements for the reporting year. This total will forward to Line 3a.

Line 2 Modify licensee negotiated cost rate

Grantees must modify their Licensee's federally negotiated cost rate to remove the portions of the rate that represent activities that do not direct benefit to station operations. To be included, the station must demonstrate that the benefits provided include services that are an essential part of station operations; services are continuous and ongoing in support of the station; and the station uses the services or is required to use the services provided. Generally, the excluded cost components are departmental administration, sponsored projects administration and library support.

This information should be available from the college or university's department of other sponsored programs that is custodian for all federally approved indirect cost rate documentation.

Line 2a - Licensee's negotiated indirect cost rate

Enter the Licensee's federally negotiated other sponsored activities (OSA) indirect cost percentage rate, to two decimal places.

Line 2b.1 - Departmental administration

Enter the portion of the Licensee's OSA rate that reflects departmental administration, to two decimal places.

Line 2b.2 - Sponsored projects administration

Enter the portion of the Licensee's OSA rate that reflects sponsored projects administration, to two decimal places.

Line 2b.3 - Library support

Enter the portion of the Licensee's OSA rate that reflects library support, to two decimal places.

Line 2b.4 - Other

Enter the portion of the Licensee's OSA rate that reflects licensee activities that do not directly benefit station operations. Use the "Add" button to enter each rate portion with an appropriate description.

Line 2b.5 - Total deductions (sum of 2b.1 through 2b.4)

This line will automatically total the OSA rate adjustments reported on Lines 2b.1-2b.4.

Line 2c - Modified cost rate

This line will automatically deduct the total reported on Line 2b.5 from Line 2a. The result is the modified OSA cost rate which represents licensee activities that directly benefit station operations. This figure will forward to Line 3b.

Line 3 - Apply modified rate to station net direct expenses

Line 3a - Station salaries and wages from Line 1

The total reported on Line 1c will automatically forward to this line.

Line 3b - Modified cost rate from Line 2c

The modified OSA rate reported on Line 2c will automatically forward to this line.

Line 4 - Total indirect support (forwards to line 1 of Schedule B Tab 3)

This line will multiply the station salaries and wages on Line 3a by the modified OSA rate on Line 3b to calculate the total indirect administrative support the Licensee provided to the station for the reporting year.

Schedule B Instructions

Worksheet II: Basic Method

The **Basic Method** is a CPB developed method in which the Grantee calculates indirect administrative support by determining an institutional support component and a physical plant support component. When using the Basic method the Grantee may also include occupancy support for the value of station occupied space of a Licensee owned building and or Licensee owned land associated with tower facilities.

Grantees must complete Schedule E before completing Worksheet II. When using Schedule B to calculate the indirect administrative support (i.e. not calculating the support outside of ISIS) and completing the net direct expense method (Line 2a), Line 1b.5 must be zero ("0") until the calculation is completed. Once the indirect administrative support has been calculated, add it to the total expenses reported on Schedule E. Then, because the total expenses reported on Schedule E forward to Schedule B, Line 1a, after Schedule E is updated, the exact amount of indirect administrative support that was calculated must be entered on Line 1b.5 to deduct it from the updated total station expenses in the Schedule B calculation. Otherwise, station net direct expenses (line 1c.) will be incorrect as will all subsequent calculations including the final result shown on line 4.

Line 1 - Determine station net direct expenses

Line 1a - Total station operating expenses and capital outlays (Schedule E, Line 10)

The total expenses and investments in capital assets reported on Schedule E, Line 10 will forward to this line.

Line 1b.1 - Capital outlays (from Schedule E, Line 9, total)

The total investments in capital assets reported on Schedule E, Line 9 will forward to this line.

Line 1b.2 - Depreciation

Enter the total amount of depreciation for the reporting year.

Line 1b.3 - Amortization

Enter the total amount of any amortization for the reporting year.

Line 1b.4 - In-kind contributions (services and other assets)

Enter the total amount of all in-kind expenses for the reporting year except for donated property and equipment that should be entered on line 1b.6.

Line 1b.5 - Indirect administrative support

Use only if completing Line 2a: Enter the exact amount of indirect administrative support only after it has added to the total station expenses reported on Schedule E.

Line 1b.6 - Donated property and equipment (if not included on Line 1b.1)

Enter the value of any donated property and equipment recorded as an expense but not included on Line 1b.1.

Line 1b.7 - Other

Enter the value of any other non-direct expenses reported in the Grantee's financial statements for the reporting year. Do not deduct the expenses paid by CPB funds. These expenses are direct expenses and should be included in the station's total net direct expenses.

Line 1b.8 - Total deductions

This line will automatically total the values reported on lines 1b.1-1b.7.

Line 1c - Station net direct expenses

This line will deduct the total on Line 1b.8 from Line 1a. The result is the Grantee's total net direct expenses, which will forward to Line 2a.1.

Line 2 - Institutional support rate calculation

The institutional support component is calculated by either 1) determining the station's net direct expenses (net of noncash support and capital outlays) as a percentage share of the Licensee's net direct expenses or; 2) determining the station's total salaries and wages as a percentage share of the Licensee's total salaries and wages for direct activities. Complete only one option: Line 2a or Line 2b.

Line 2a - Net direct expense method**Line 2a.1 - Station net direct expenses (forwards from Line 1c)**

The station net direct expense total on Line 1c will automatically forward to this line.

Line 2a.2 - Licensee net direct activities

Enter the Licensee's net direct activities. These include the total cost of instruction, research, and public service, net of capital outlays. These are the institution's mission costs. They should not be confused with the Licensee's support activities—Institutional Support (line 2c) and Physical Plant Support (line 3).

Line 2a.3 - Percentage of allocation (2a.1 divided by 2a.2) (forward to Line 2c.5 below)

This line will automatically divide the station's net direct expense by the Licensee's net direct activities. The result is the institutional support rate, which will forward to Line 2c.5.

Line 2b - Salaries and wages method**Line 2b.1 - Station salaries and wages**

Enter the total station salaries and wages as reported in the audited financial statements for the reporting year.

Line 2b.2 - Licensee salaries and wages for direct activities

Enter the total Licensee salaries and wages for direct activities. These include the total cost of instruction, research, and public service.

Line 2b.3 - Percentage of allocation (2b.1 divided by 2b.2) (forwards to Line 2c.5 below)

This line will automatically divide the station's salaries and wages by the Licensee's salaries and wages for direct activities. The result is the institutional support rate, which will forward to Line 2c.5

Line 2c - Institutional support calculation**Line 2c.1 - Choose applicable cost groups that benefit the station**

Select all the cost groups that provide an essential and continuous benefit to station operations. The station must demonstrate that the benefits provided (1) include services that are an essential part of station operations; (2) services are continuous and ongoing in support of the station; and (3) the station uses the services or is required to use the services provided. If there are cost groups that benefit the station but are not included in the predetermined list then check the "Other" box.

Line 2c.2 - Costs per licensee financial statements

Enter the Licensee's current year total costs for institutional support (instruction, research, public research). Include the Licensee's unrestricted general fund expenses and exclude designated funds and restricted funds.

Line 2c.3 - LESS: Cost groups that do not benefit the operations of the public broadcasting station

Enter the value of cost groups that do not benefit station operations. For instance, no services are provided to the station; services provided are not an essential part of station operations; and the station or station employees are required to pay for the services provided. Cost groups that do not benefit the operations of the station generally include the alumni office, commencement, contract administration, development office, faculty recruitment, medical careers improvement, office of the registrar, publications services, purchasing, bad debts, capital outlays and contingencies, etc.

Line 2c.4 - Cost benefiting station operations

This line will automatically deduct the total on Line 2c.3 from Line 2c.2. The result is the total institutional costs benefiting station operations.

Line 2c.5 - Percentage of allocation (from line 2a.3 or 2b.3)

This institutional support rate calculated on Line 2a.3 or Line 2b.3 will automatically forward to this line.

Line 2c.6 - Total institutional costs benefiting station operations

This line will automatically multiply the institutional support rate on Line 2c.5 by the Licensee's total institutional costs benefiting station operations reported on Line 2c.4. The result is the institutional support provided by the Licensee to the Grantee for the reporting year.

Line 3 - Physical plant support rate calculation

The physical plant support rate calculation is determined by comparing the station's net assignable square footage to the Licensee's total net assignable square footage. This information must be provided by the Licensee's facilities planning and management office.

Line 3a - Net square footage occupied by station

Enter the total net assignable square footage occupied by the station.

Line 3b - Licensee's net assignable square footage

Enter the Licensee's total net assignable square footage

Lien 3c - Percentage of allocation (3a divided by 3b) (forwards to Line 3d.5 below)

This line will automatically divide the station's net square footage on Line 3a by the Licensee's net assignable square footage on Line 3b. The result is the percentage rate of allocation for calculating the physical plant support. This value will forward to Line 3d.5.

Line 3d.1 - Choose applicable cost groups that benefit the station

Select all the cost groups that provide an essential and continuous benefit to station operations. The station must demonstrate that the benefits provided (1) include services that are an essential part of station operations; (2) services are continuous and ongoing in support of the station; and (3) the station uses the services or is required to use the services provided. If there are cost groups that benefit the station but are not included in the predetermined list then check the "Other" box.

Line 3d.2 - Costs per licensee financial statements

Enter the Licensee's current year total costs for physical plant support.

Line 3d.3 - LESS: Cost groups that do not benefit the operations of the public broadcast station

Enter the value of cost groups that do not benefit station operation. For instance, no services are provided to the station; services provided are not an essential part of station operations; and the station or station employees are required to pay for the services provided. Cost groups that do not benefit station operations generally includes space and capital leasing, capital outlays, including new building construction and major building renovations, etc.

Line 3d.4 - Costs benefiting station operations

This line will automatically deduct the Licensee cost groups not benefiting station operations on Line 3d.3 from the Licensee's total physical plant support costs on Line 3d.2.

Line 3d.5 - Percentage of allocation (from line 3c)

The percentage allocation calculated on Line 3c will automatically forward to this line.

Line 3d.6 - Total physical plant support costs benefiting station operations

This line will automatically multiply the percentage allocation on Line 3d.5 by the Licensee's total physical plant support costs on Line 3d.2. The result is the total physical plant support provided by the Licensee to the station.

Line 4 - Total costs benefiting station operations (forwards to Line 1 on Tab 3)

This line will total the institutional support on Line 2c.6 and the physical plant support on Line 3d.6. This is the station's indirect administrative support before occupancy support and other adjustments. This amount will forward to Line 1 of Tab 3.

Occupancy Support

Grantees who calculate indirect administrative support using the Basic Method may also be eligible to calculate occupancy support. Occupancy support is the value of a station's pro-rata share of the annual depreciation of a Licensee owned building or land associated with tower facilities that is fully or partially occupied by the station. Stations are required to deduct the value of any rents paid by the station as part of a lease or rental agreement, and any payments received from others for use of part or all of the property.

Instructions

Land Associated with Tower Facilities

Location

Enter the address of the land used by the station tower facilities

Line 1 - Land Area (in acres)

Enter the total number of acres (to two decimal places) of the Licensee owned land utilized by the station tower facilities. The land area is restricted to FCC requirements for the facility, unless local zoning requires additional land, in which case, the larger area may be used.

Line 2 - Unit Value per acre

Enter the per acre value of the Licensee owned land utilized by the station tower facilities as found in the appraisal documentation.

Line 3 - Land value

This line will automatically multiply the land area on Line 1 by the unit value per acre on Line 2. The result is the full land value.

Line 4 - Rate of return on the land

Enter the land rate of return (percentage, two decimal places), which is found in the appraisal documentation.

Line 5 - Annual value before deductions

This line will automatically multiply the land value on Line 3 by the rate of return on Line 4. The Result is the annual value of the land before any necessary deductions.

Line 6 - Payments made to landowner as part of a lease or rental agreement

Enter the total of annual lease or rental payments made to the landowner, i.e. the licensee, for the reporting year.

Line 7 - Payments received from others as part of a sublease or rental agreement

Enter the total of annual lease or rental payments received from a third party for a sublease or rental agreement for the reporting year.

Line 8 - Annual value for NFFS purposes

This line will deduct the amounts on Lines 6 and 7 from Line 5. The result is the NFFS value of the Licensee owned land utilized by the station tower transmission facilities for the reporting year. The amount will forward to Tab 3, Line 2.

Appraiser Information

Grantees must enter the name of the appraiser that completed the last appraisal, the appraiser's certification, and the date of the appraisal. Grantees should obtain a new appraisal periodically, especially if market conditions suggest that the value of the land may have increased or decreased significantly since the last appraisal.

Building/Improvement Occupancy**Location**

Enter the address of the licensee owned building being occupied by the station.

Line 1 Record building at original cost or at fair market value at the time the station took possession

Enter the value at its original cost or at fair market value at the time the station took possession. Use the fair value only if the original cost of the building is unknown.

Line 2 Total original cost of major improvements

Enter the total cost of major improvements. Use additional Building/Improvement forms to show only the cost of major improvements when improvements have been made over time.

Line 3 Subtract federal and CPB funds used in construction or improvements

Enter the value of any federal (such as PTFP) and/or CPB grants used in constructing or improving the building.

Line 4 Total non-federal value of buildings/improvements

This line will automatically add the original cost or fair market value on Line 1 with the total cost of major improvements on Line 2. The amount of federal and/or CPB funds reported Line 3 will then be subtracted from the total of Lines 1 and 2.

Line 5 Enter year constructed or acquired

Enter the year the building was constructed or acquired.

Line 6 Estimate useful life of building/improvements from date of acquisition or construction

Enter the estimated useful life of the buildings and improvements from the date of acquisition or construction. Forty years is the most common useful life for this asset. Improvements are generally depreciated over the remaining useful life of a building.

Line 7 Remaining useful life of building (includes current reporting year)

This line will automatically determine the remaining useful life of the building in years based on the date of construction and acquisition on Line 5 and the estimated useful life on Line 6.

Line 8 Annual value

This line represents the annual depreciation value eligible as NFFS. This value is automatically calculated by dividing line 4 by line 6.

Line 9 Station's prorata use of building

Enter the percentage value (to two decimal places) of the amount of the building space occupied by the station.

Line 10 Annual prorated value

This line will automatically multiply the annual value of the building on Line 8 by the station's prorata share of the building on Line 9.

Line 11 Payments made to building owner as a part of a lease or rental agreement

Enter the annual amount of any lease or rental payments paid to the building owner, the Licensee, during the reporting year.

Line 12 Payments received from others as part of a sublease or rental agreement

Enter the annual amount of any lease or rental payments received from a third-party for a sublease or rental agreement on the building for the reporting year.

Line 13 Annual value for NFFS purposes

This line will deduct the amounts on Lines 11 and 12 from Line 10. The result is the NFFS value of the space in the Licensee owned building occupied by the station for the reporting year. The amount will forward to Tab 3, Line 2.