

Financial Reporting Main

**WGCU-FM (1344)
Fort Myers, FL**

Show all data for: 2018

AFR Status: **Approved**

Forms due: **January 14, 2019**

Required Forms due on January 14, 2019

Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
Grantee Profile	Completed	David Duke
Schedule A: Direct Revenue	Completed	David Duke
Schedule E: Expenses & Investment in Capital	Completed	David Duke
Schedule F: Reconciliation	Completed	David Duke
Signature Page	Completed	Rick Johnson
Audited Financial Statements	Completed	Jane Lastinger

Optional Forms

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
Schedule B: Indirect administrative support and occupancy support provided by licensee	Completed	David Duke
Schedule C: In-kind contributions of services and other assets	Completed	David Duke
Schedule D: In-kind contributions of property and equipment	Not Started	
Capital Asset Allocation: Elect to amortize substantial gifts of property (for use by Radio grantees only)	Not Started	
Accountant's Qualification Statement: (for use by state or internal auditors only)	Not Started	

[Submit to CPB](#)

Have you completed your AFR schedules?

Please verify and Route the Signature Page. When the Signature Page is complete, please ensure that the Audited Financial Statement has been uploaded and you reviewed your Grantee Profile. Then you are ready to Submit to CPB. If you cannot complete the forms on time, request an extension.

NFFS Summary

	2018	2017	\$ Change	% Change
1. Schedule A	\$2,128,401	\$1,782,005	\$346,396	19.4
2. Schedule B	\$604,631	\$635,631	\$-31,000	-4.9
3. Schedule C	\$143,648	\$146,437	\$-2,789	-1.9
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$2,876,680	\$2,564,073	\$312,607	12.2

no

Schedule A
WGCU-FM (1344)
Fort Myers, FL

NFFS Excluded?

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



Source of Income

	2017 data	2018 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
A. Grants for facilities and other capital purposes	\$0	\$0	\$
B. Department of Education	\$0	\$0	\$
C. Department of Health and Human Services	\$0	\$0	\$
D. National Endowment for the Arts and Humanities	\$0	\$0	\$
E. National Science Foundation	\$0	\$0	\$
F. Other Federal Funds (specify)	\$0	\$0	\$
2. Amounts provided by Public Broadcasting Entities	\$167,695	\$168,989	\$
A. CPB - Community Service Grants	\$167,695	\$167,729	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$1,260	\$
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0	\$
E. Public broadcasting stations - all payments	\$0	\$0	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$1,380	\$2,765	\$
3.1 NFFS Eligible	\$1,380	\$2,765	\$
Variance greater than 25%.			
A. Program and production underwriting	\$1,380	\$2,765	\$
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	\$
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	\$148,810	\$140,580	\$
4.1 NFFS Eligible	\$148,810	\$140,580	\$
A. Program and production underwriting	\$48,810	\$40,580	\$
B. Grants and contributions other than underwriting	\$100,000	\$100,000	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
4.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
5. State colleges and universities	\$219,243	\$227,973	\$
5.1 NFFS Eligible	\$216,768	\$227,973	\$
A. Program and production underwriting	\$30,399	\$47,296	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$186,369	\$180,677	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
5.2 NFFS Ineligible	\$2,475	\$0	\$
Variance greater than 25%.			
A. Rental income	\$0	\$0	\$
B. Fees for services	\$2,475	\$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	\$0	\$0	\$
6. Other state-supported colleges and universities	\$0	\$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	\$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	\$33,283	\$28,780	\$
7.1 NFFS Eligible	\$33,283	\$28,780	\$
A. Program and production underwriting	\$33,283	\$28,780	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
7.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
8. Foundations and nonprofit associations	\$223,868	\$220,069	\$
8.1 NFFS Eligible	\$223,868	\$219,849	\$

A. Program and production underwriting		\$93,868	\$89,849	\$
B. Grants and contributions other than underwriting		\$130,000	\$130,000	\$
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)		\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment		\$0	\$0	\$
E. Other income eligible as NFFS (specify)		\$0	\$0	\$
8.2 NFFS Ineligible		\$0	\$220	\$
A. Rental income		\$0	\$0	\$
B. Fees for services		\$0	\$220	\$
C. Licensing fees (not royalties – see instructions for Line 15)		\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)		\$0	\$0	\$
E. Other income ineligible for NFFS inclusion		\$0	\$0	\$
9. Business and Industry		\$298,224	\$362,538	\$
9.1 NFFS Eligible		\$298,224	\$362,428	\$
A. Program and production underwriting		\$298,224	\$362,428	\$
B. Grants and contributions other than underwriting		\$0	\$0	\$
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)		\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment		\$0	\$0	\$
E. Other income eligible as NFFS (specify)		\$0	\$0	\$
9.2 NFFS Ineligible		\$0	\$110	\$
A. Rental income		\$0	\$0	\$
B. Fees for services		\$0	\$110	\$
C. Licensing fees (not royalties – see instructions for Line 15)		\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)		\$0	\$0	\$
E. Other income ineligible for NFFS inclusion		\$0	\$0	\$
10. Memberships and subscriptions (net of membership bad debt expense)		\$811,933	\$885,174	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$12,240	\$14,099	\$
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)		\$2,552	\$1,923	\$
10.3 Total number of contributors.	2017 data	2018 data		
	15,979	16,385		
11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0	\$
11.1 Total number of Friends contributors.	2017 data	2018 data		
	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

	2017 data	2018 data	Revision
13. Auction revenue (see instructions for Line 13)	\$0	\$0	\$
A. Gross auction revenue	\$0	\$0	\$
B. Direct auction expenses	\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)	\$0	\$3,710	\$
A. Gross special fundraising revenues	\$0	\$3,710	\$
B. Direct special fundraising expenses	\$0	\$0	\$
15. Passive income	\$3,153	\$1,869	\$
A. Interest and dividends (other than on endowment funds)	\$3,153	\$1,869	\$

Variance greater than 25%.

B. Royalties	\$0	\$0	\$
C. PBS or NPR pass-through copyright royalties	\$0	\$0	\$
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0	\$
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0	\$
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0	\$
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0	\$
17. Endowment revenue	\$728	\$943	\$
A. Contributions to endowment principal	\$0	\$0	\$
B. Interest and dividends on endowment funds	\$0	\$0	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$174	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$728	\$769	\$
18. Capital fund contributions from individuals (see instructions)	\$0	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
B. Other	\$0	\$0	\$
19. Gifts and bequests from major individual donors	\$59,378	\$271,295	\$
	2017 data	2018 data	
19.1 Total number of major individual donors	234	278	

Variance greater than 25%.

20. Other Direct Revenue			\$27,973	\$4,819	\$
Description	Amount	Revision			
Prior Year Refund	\$179	\$			
Exclusion Description	Amount	Revision			
Refunds, rebates, reimbursements and insurance proceeds	\$179	\$			
Shipping of Premiums		\$4,640			\$
Exclusion Description	Amount	Revision			
Sale of premiums	\$4,640	\$			
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases			\$0	\$0	\$
A. Proceeds from sale in spectrum auction			\$0	\$0	\$
B. Interest and dividends earned on spectrum auction related revenue			\$0	\$0	\$
C. Payments from spectrum auction speculators			\$0	\$0	\$
D. Channel sharing and spectrum leases revenues			\$0	\$0	\$
E. Spectrum repacking funds			\$	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)			\$1,995,668	\$2,319,504	\$

[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

	2017 data	2018 data	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$167,695	\$168,989	\$
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$27,973	\$4,819	\$

Variance greater than 25%.

27. Other automatic subtractions from total revenue	\$17,995	\$17,295	\$
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	\$
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	\$
C. Gains from sales of property and equipment – line 16a	\$0	\$0	\$
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0	\$
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0	\$
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$728	\$943	\$

Variance greater than 25%.

G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0	\$
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$2,475	\$330	\$

Variance greater than 25%.

I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0	\$
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	\$0	\$
K. FMV of high-end premiums (Line 10.1)	\$12,240	\$14,099	\$
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$2,552	\$1,923	\$
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)	\$1,782,005	\$2,128,401	\$

Comments

Comment	Name	Date	Status
CPB Emergency Grant (\$30,000) - expended \$1,260 in FY 18 and fully expended by 9/15/2018.	David Duke	1/7/2019	Comment for CPB
Car Donation revenue reported net \$3,710.	David Duke	1/10/2019	Comment for CPB
30% of \$737,252 = \$221,176 plus Major Gifts Diversity Desk major gift not included above \$22,500 plus Myra Roberts major gift not included above \$1,800 plus Hale major gift of \$25,819 equals total of : \$271,295. 30% is based on allocation policy between TV and FM.	David Duke	1/10/2019	Note

**Schedule B WorkSheet
WGPU-FM (1344)
Fort Myers, FL**

	2017	2018	Revision
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,936,280	\$2,918,127	\$
Deductions (lines 1b.1. through 1b.7.):			
1b.1. Capital outlays (from Schedule E, line 9 total)	\$26,685	\$0	\$
Variance greater than 25%.			
1b.2. Depreciation	\$56,769	\$56,439	\$
1b.3. Amortization	\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)	\$177,283	\$155,794	\$
1b.5. Indirect administrative support (see Guidelines for instructions)	\$635,631	\$604,633	\$
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0	\$
1b.7. Other	\$2,607	\$1,923	\$
Description	Amount	Revision	
Bad Debt & Loss on gift	\$1,923	\$	

	2017	2018	Revision
Variance greater than 25%.			
1b.8. Total deductions	\$898,975	\$818,789	\$
1c. Station net direct expenses	\$2,037,305	\$2,099,338	\$
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)			
2a. Net direct expense method			
2a.1. Station net direct Expenses (forwards from line 1)	\$2,037,305	\$2,099,338	\$
2a.2. Licensee net direct activities	\$78,281,624	\$80,950,390	\$
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%2.602533	%2.593364	%
2b. Salaries and wages method			
2b.1. Station salaries and wages for direct activities	\$0	\$0	\$
2b.2. Licensee salaries and wages for direct activities	\$0	\$0	\$
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0	%0	%
2c. Institutional support calculation			
2c.1. Choose applicable cost groups that benefit the station			
<input checked="" type="checkbox"/> Budget and Analysis <input checked="" type="checkbox"/> Campus Mail Service <input checked="" type="checkbox"/> Computer Operations <input checked="" type="checkbox"/> Financial Operations <input checked="" type="checkbox"/> Human Resources <input checked="" type="checkbox"/> Insurance <input checked="" type="checkbox"/> Internal Audit <input checked="" type="checkbox"/> Legal <input checked="" type="checkbox"/> Payroll. <input checked="" type="checkbox"/> President's Office <input checked="" type="checkbox"/> Purchasing <input type="checkbox"/> Other <input type="checkbox"/> Not Applicable			
2c.2. Costs per licensee financial statements	\$29,051,085	\$28,981,562	\$
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$2,963,612	\$3,413,794	\$
2c.4. Costs benefiting station operations	\$26,087,473	\$25,567,768	\$
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%2.602533	%2.593364	%
2c.6. Total institutional costs benefiting station operations	\$678,935	\$663,065	\$
3. Physical plant support rate calculation			
3a. Net square footage occupied by station	6,343	6,343	
3b. Licensee's net assignable square footage	3,636,336	3,636,336	
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.174434	%0.174434	%

	2017	2018	Revision
3d.1. Choose applicable cost groups that benefit the station			
<input checked="" type="checkbox"/> Building Maintenance <input checked="" type="checkbox"/> Custodial Services <input type="checkbox"/> Director of Operations <input type="checkbox"/> Elevator Maintenance <input checked="" type="checkbox"/> Grounds and Landscaping <input type="checkbox"/> Motor Pool <input checked="" type="checkbox"/> Refuse Disposal <input checked="" type="checkbox"/> Roof Maintenance <input checked="" type="checkbox"/> Utilities <input checked="" type="checkbox"/> Security Services <input checked="" type="checkbox"/> Facilities Planning <input type="checkbox"/> Other <input type="checkbox"/> Not Applicable			
3d.2. Costs per licensee financial statements	\$10,955,631	\$10,068,722	\$
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$39,645	\$39,246	\$
3d.4. Costs benefiting station operations	\$10,915,986	\$10,029,476	\$
3d.5. Percentage of allocation (from line 3c.)	%0.174434	%0.174434	%
3d.6. Total physical plant support costs benefiting station operations	\$19,041	\$17,494	\$
4. Total costs benefiting station operations (forwards to line 1 on tab 3)	\$697,976	\$680,559	\$

Comments

Comment	Name	Date	Status
Occupancy List WGCU-FM (1344) Fort Myers, FL			

Type of Occupancy	Location	Value
Land	S.R. 31	3,182

Annual Value Appraisal for Land Associated with Tower Facilities

Questions	Value	Value
1. Land Area (in acres) Restricted to FCC requirements for the facility, unless local zoning requires additional land, in which case, the larger area may be used	Acres 14.14	Acres 0
2. Unit Value per acre Appraisals should include facts concerning, and analysis of, land-sale comparables. To arrive at a unit value per acre use community zoning laws or local codes for the property in question and base it on vacant lot value.	\$ 2250	\$ 0
3. Land value (product of lines 1 and 2)	\$ 31815	\$ 0
4. Rate of return on the land	% 10	% 0
5. Annual value before deductions (product of lines 3 and 4)	\$ 3181.5	\$ 0
6. Payments made to landowner as part of a lease or rental agreement	\$ 0	\$ 0
7. Payments received from others as part of a sublease or rental agreement	\$ 0	\$ 0



Type of Occupancy	Location	Value	Value
Questions			Value
8. Annual value for NFFS purposes (line 5 less lines 6 and 7)		\$ 3181.5	\$ 0

I certify that the annual value is correct to the best of my knowledge and belief; that I have no interest, present or contemplated, in subject property or in any of the principals involved; that my compensation is in no way contingent upon the values stated; that I personally inspected the property; that no important facts have intentionally been withheld or overlooked; and that this appraisal conforms to the standards of practice and code of ethics recognized by the appraisal profession.

Name of Appraiser: William E. Stewart, Jr. Appraiser Designation: MAI RZ233 Date: 09/23/2009

Schedule B Totals
WGCU-FM (1344)
Fort Myers, FL

	2017 data	2018 data	
1. Total support activity benefiting station	\$697,976	\$680,559	\$
2. Occupancy value	3,181	\$3,181	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$65,526	\$79,109	\$
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)	\$635,631	\$604,631	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

Comments

Comment	Name	Date	Status
Schedule C WGCU-FM (1344) Fort Myers, FL			

	2017 data	Donor Code	2018 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$6,500		\$1,100	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	BS \$6,500	BS	\$1,100	\$
C. Engineering	\$0		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0	\$
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0	\$
C. Station operating expenses	\$0		\$0	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$139,937		\$142,548	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	SG \$7,648	SG	\$5,888	\$
C. Local advertising	BS \$132,289	BS	\$136,660	\$

	2017 data	<u>Donor Code</u>	2018 data	Revision
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	\$146,437		\$143,648	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$30,846		\$11,972	\$
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 \$11,550	BS	\$9,380	\$
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	BS \$19,296	BS	\$2,592	\$

Description	Amount	Revision
Sprint equipment charges - unable to obtain signed letter	\$2,592	\$

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.	\$177,283		\$155,620	\$
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Comments

Comment	Name	Date	Status
WGCU-FM portion of donated support from FL-DOE for FY 2018.	David Duke	1/4/2019	Comment for CPB

**Schedule D
WGCU-FM (1344)
Fort Myers, FL**

	2017 data	<u>Donor Code</u>	2018 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	\$
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	\$

	2017 data	<u>Donor Code</u>	2018 data	Revision
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 WGCU-FM (1344) Fort Myers, FL			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2017 data	2018 data	Revision
1. Programming and production	\$1,126,124	\$1,259,831	\$
A. Restricted Radio CSG	\$43,719	\$43,996	\$
B. Unrestricted Radio CSG	\$147,290	\$123,733	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$935,115	\$1,092,102	\$
2. Broadcasting and engineering	\$353,619	\$357,458	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$1,260	\$
D. All non-CPB Funds	\$353,619	\$356,198	\$
3. Program information and promotion	\$342,680	\$283,114	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$22,245	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$320,435	\$283,114	\$

SUPPORT SERVICES

	2017 data	2018 data	Revision
4. Management and general	\$579,277	\$461,884	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$579,277	\$461,884	\$
5. Fund raising and membership development	\$301,684	\$317,498	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$34,177	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$267,507	\$317,498	\$

PROGRAM SERVICES	2017 data	2018 data	Revision
6. Underwriting and grant solicitation	\$206,211	\$238,342	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$206,211	\$238,342	\$
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	\$2,909,595	\$2,918,127	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$43,719	\$43,996	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$203,712	\$123,733	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$1,260	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$2,662,164	\$2,749,138	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2017 data	2018 data	Revision
9. Total capital assets purchased or donated	\$26,685	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$26,685	\$0	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$2,936,280	\$2,918,127	\$

Additional Information

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

	2017 data	2018 data	Revision
11. Total expenses (direct only)	\$2,096,681	\$2,157,700	\$
12. Total expenses (indirect and in-kind)	\$812,914	\$760,427	\$
13. Investment in capital assets (direct only)	\$26,685	\$0	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
CPB Emergency Grant - remaining \$28,740 spent in FY 19 before 9/30/19	David Duke	1/4/2019	Note

Comment	Name	Date	Status
FY 18 CSG Salaries: \$95,275 and programming: \$28,458 = total of \$123,733	David Duke	1/10/2019	Note
FY 18 Restricted CSG programming of \$43,996	David Duke	1/10/2019	Note

**Schedule F
WGPU-FM (1344)
Fort Myers, FL**

	2018 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$7,115,106	\$0
b. Schedule B, Line 5	\$1,935,122	\$0
c. Schedule C, Line 6	\$246,891	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$9,297,119	\$9,297,119

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

	2018 data	Revision
2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only		
a. Operating revenues	\$9,159,614	\$9,159,614
b. Non-operating revenues	\$137,507	\$137,507
c. Other revenue	\$0	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$9,297,121	\$9,297,121

Reconciliation

	2018 data	Revision
3. Difference (line 1 minus line 2)	\$-2	\$-2
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$-2	\$-2

Description	Amount	Revision
rounding error	\$-2	\$

Comments	Name	Date	Status
Comment			