

Change Grantee: Change Grantee ▾

Financial Reporting Main

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AFR Status: **Approved**

Forms due: **January 14, 2020**

Required Forms due on January 14, 2020

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

[Elect to file AFS biennially](#)

Optional Forms

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
<input checked="" type="checkbox"/> Schedule B: Indirect administrative support and occupancy support provided by licensee	Completed ■■■	David Duke
<input checked="" type="checkbox"/> Schedule C: In-kind contributions of services and other assets	Completed ■■■	David Duke
<input type="checkbox"/> Schedule D: In-kind contributions of property and equipment	Not Started ■■■	
Large Gift Allocation: Elect to amortize large one-time gifts of direct revenue(TV 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

	2019	2018	\$ Change	% Change
1. Schedule A	\$2,855,941	\$2,376,432	\$479,509	20.2
2. Schedule B	\$1,326,452	\$1,330,491	\$-4,039	-0.3
3. Schedule C	\$128,013	\$81,123	\$46,890	57.8
* Variance greater than 25%				
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$4,310,406	\$3,788,046	\$522,360	13.8

Schedule A
WGCU-TV (1743)
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

	2018 data	2019 data	Revision
1. Amounts provided directly by federal government agencies	\$16,259	\$18,295	\$
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)	\$16,259	\$18,295	\$
Description	Amount	Revision	
DEA	\$18,295	\$	
2. Amounts provided by Public Broadcasting Entities	\$1,173,526	\$1,065,381	\$
A. CPB - Community Service Grants	\$1,104,952	\$1,023,401	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$68,574	\$36,980	\$
Variance greater than 25%.			
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	\$5,000	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$2,672	\$0	\$
3.1 NFFS Eligible	\$2,672	\$0	\$
Variance greater than 25%.			
A. Program and production underwriting	\$2,672	\$0	\$
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	\$331,798	\$3,073,841	\$
4.1 NFFS Eligible	\$314,548	\$320,438	\$
A. Program and production underwriting	\$7,101	\$12,991	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$307,447	\$307,447	\$
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	\$17,250	\$2,753,403	\$
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)	\$17,250	\$2,753,403	\$
Variance greater than 25%.			
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
5. State colleges and universities	\$620,615	\$614,665	\$
5.1 NFFS Eligible	\$620,615	\$614,665	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$620,615	\$614,665	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$

E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
5.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
6. Other state-supported colleges and universities	\$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	\$0	\$0	\$
7.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
7.2 NFFS Ineligible	\$0	\$0	\$

A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$

8. Foundations and nonprofit associations	\$56,359	\$81,118	\$
8.1 NFFS Eligible	\$51,274	\$54,945	\$
A. Program and production underwriting	\$51,074	\$54,945	\$
B. Grants and contributions other than underwriting	\$200	\$0	\$

Variance greater than 25%.

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	\$5,085	\$26,173	\$

Variance greater than 25%.

A. Rental income	\$0	\$0	\$
B. Fees for services	\$3,985	\$25,515	\$

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	\$1,100	\$658	\$

Description	Amount	Revision
non-taxable DVD sales	\$658	\$

Variance greater than 25%.

9. Business and Industry	\$277,204	\$302,605	\$
9.1 NFFS Eligible	\$250,906	\$266,794	\$
A. Program and production underwriting	\$235,406	\$266,794	\$
B. Grants and contributions other than underwriting	\$15,500	\$0	\$

Variance greater than 25%.

C. 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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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	\$26,298	\$35,811	\$
Variance greater than 25%.			
A. Rental income	\$0	\$0	\$
B. Fees for services	\$26,298	\$35,617	\$
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	\$194	\$
Description	Amount	Revision	
non-taxable DVD sales	\$194	\$	
10. Memberships and subscriptions (net of membership bad debt expense)	\$1,109,598	\$1,456,393	\$
Variance greater than 25%.			
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$497,265	\$380,159	\$
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)	\$7,313	\$486	\$
10.3 Total number of contributors.	2018 data 16,385	2019 data 14,937	
Variance greater than 25%.			
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
	2018 data	2019 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	2018 data	2019 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)		\$6,494	\$81,564	\$
A. Gross special fundraising revenues		\$146,118	\$170,903	\$
B. Direct special fundraising expenses		\$139,624	\$89,339	\$
Variance greater than 25%.				
15. Passive income		\$4,627	\$6,041	\$
A. Interest and dividends (other than on endowment funds)		\$2,627	\$4,452	\$
Variance greater than 25%.				
B. Royalties		\$115	\$0	\$
Variance greater than 25%.				
C. PBS or NPR pass-through copyright royalties		\$1,885	\$1,589	\$
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		\$132,242	\$164,416	\$
A. Contributions to endowment principal		\$0	\$43,850	\$
B. Interest and dividends on endowment funds		\$0	\$0	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")		\$0	\$0	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")		\$132,242	\$120,566	\$
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		\$520,276	\$391,896	\$
	2018 data	2019 data		
19.1 Total number of major individual donors	278	276		
20. Other Direct Revenue		\$104,552	\$29,522	\$
Description		Amount	Revision	
Web revenue		\$6,957	\$	
Exclusion Description	Amount	Revision		
Other UBI (including the sale of advertising in publications and other media)	\$6,957	\$		

Description	Amount	Revision	
Shipping of premiums	\$11,452		\$
Exclusion Description	Amount	Revision	
Sale of premiums	\$11,452		\$
Prior Year Refund		\$9,773	\$
Exclusion Description	Amount	Revision	
Refunds, rebates, reimbursements and insurance proceeds	\$9,773		\$
Over/short		\$7	\$
Exclusion Description	Amount	Revision	
Refunds, rebates, reimbursements and insurance proceeds	\$7		\$
Gulf Coast Studios		\$1,333	\$
Exclusion Description	Amount	Revision	
Revenue from non-broadcast activities that fail to meet exception criteria	\$1,333		\$
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$299,756	\$172,533	\$
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	\$299,756	\$172,533	\$
Variance greater than 25%.			
E. Spectrum repacking funds	\$0	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$4,795,602	\$7,547,609	\$
Variance greater than 25%.			
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	2018 data	2019 data	Revision
23. Federal revenue from line 1.	\$16,259	\$18,295	\$
24. Public broadcasting revenue from line 2.	\$1,173,526	\$1,065,381	\$
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$17,250	\$2,753,403	\$
Variance greater than 25%.			
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$104,552	\$29,522	\$
Variance greater than 25%.			
27. Other automatic subtractions from total revenue	\$1,107,583	\$825,067	\$

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	\$139,624	\$89,339	\$
Variance greater than 25%.			
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	\$132,242	\$120,566	\$
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)	\$30,283	\$61,132	\$
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)	\$1,100	\$852	\$
K. FMV of high-end premiums (Line 10.1)	\$497,265	\$380,159	\$
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$7,313	\$486	\$
Variance greater than 25%.			
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.	\$299,756	\$172,533	\$
Variance greater than 25%.			
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$2,376,432	\$2,855,941	\$

Comments

Comment	Name	Date	Status
FL-DOE PECO grant for renovation/replacement of primary transmission tower and related equipment recognized in FY 19	David Duke	1/9/2020	Comment for CPB
A concerted effort to clean up the membership database was undertaken in FY 2019 to eliminate duplicate, deceased or other bad data which resulted in the decrease in members from previous years.	David Duke	1/9/2020	Comment for CPB
WGCU held more outreach and special events which resulted in more revenue. Also, WGCU's Twisted Strings event, which resulted in net losses in the prior two years broke even as a result of focused efforts to control costs across all events. This is the	David Duke	1/13/2020	Comment for CPB

Comment	Name	Date	Status
reason for the decrease in special event expenses from 2018.			
Under the guidance of a new Associate GM for Development, WGCU focused on buying fewer premiums than in previous years, which resulted in a lower FMV of premiums than FY18.	David Duke	1/13/2020	Note
Overall, WGCU Public Media (TV & FM combined) membership was down slightly from 2018. This was partially due a change in leadership of the Development area. WGCU TV membership is higher than 2018 for various reasons, including holding more TV-related outreach events which generated more donor specified TV only membership donations.	David Duke	1/13/2020	Comment for CPB
WGCU halted publication of WGCU's Expressions magazine as of 6/30/18. WGCU reported & excluded over \$69,000 of revenue related to Expressions in FY 18 and reported \$0 for FY 19, which explains the decrease in Line 20 revenue.	David Duke	1/13/2020	Comment for CPB

**Schedule B Worksheet
WGCU-TV (1743)
Fort Myers, FL**

	2018	2019	Revision
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$6,185,993	\$7,079,156	\$
Deductions (lines 1b.1. through 1b.7.):	\$17,251	\$1,086,724	\$
1b.1. Capital outlays (from Schedule E, line 9 total)			
Variance greater than 25%.			
1b.2. Depreciation	\$237,444	\$171,466	\$
Variance greater than 25%.			
1b.3. Amortization	\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)	\$91,271	\$128,013	\$
Variance greater than 25%.			
1b.5. Indirect administrative support (see Guidelines for instructions)	\$1,330,491	\$1,326,453	\$
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0	\$
1b.7. Other	\$7,313	\$486	\$
Description	Amount	Revision	
Bad Debt	\$486	\$	

	2018	2019	Revision
Variance greater than 25%.			
1b.8. Total deductions	\$1,683,770	\$2,713,142	\$
Variance greater than 25%.			
1c. Station net direct expenses	\$4,502,223	\$4,366,014	\$
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)	\$4,502,223	\$4,366,014	\$
2a.2. Licensee net direct activities	\$80,950,390	\$86,032,065	\$
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%5.561706	%5.074868	%
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	%
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	\$28,981,562	\$31,521,055	\$
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$3,413,794	\$3,489,565	\$
2c.4. Costs benefiting station operations	\$25,567,768	\$28,031,490	\$
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%5.561706	%5.074868	%
2c.6. Total institutional costs benefiting station operations	\$1,422,004	\$1,422,561	\$
3. Physical plant support rate calculation			
3a. Net square footage occupied by station	14,801	14,801	
3b. Licensee's net assignable square footage	3,636,336	3,636,336	

	2018	2019	Revision
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.407031	%0.407031	%
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	\$10,068,722	\$12,166,547	\$
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$91,574	\$89,323	\$
3d.4. Costs benefiting station operations	\$9,977,148	\$12,077,224	\$
3d.5. Percentage of allocation (from line 3c.)	%0.407031	%0.407031	%
3d.6. Total physical plant support costs benefiting station operations	\$40,610	\$49,157	\$
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$1,462,614	\$1,471,719	\$

Comments

Comment	Name	Date	Status
Occupancy List WGPU-TV (1743) Fort Myers, FL			

Type of Occupancy	Location	Value
Land		7,424

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.	\$ 7500	\$ 0
3. Land value (product of lines 1 and 2)	\$ 106050	\$ 0
4. Rate of return on the land	% 7	% 0



Type of Occupancy	Location	Value	Value
Questions		Value	Value
5. Annual value before deductions (product of lines 3 and 4)		\$ 7423.5	\$ 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
8. Annual value for NFFS purposes (line 5 less lines 6 and 7)		\$ 7423.5	\$ 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: Appraiser Designation: Date:

Schedule B Totals
WGCU-TV (1743)
Fort Myers, FL

	2018 data	2019 data	
1. Total support activity benefiting station	\$1,462,614	\$1,471,719	\$
2. Occupancy value	7,423	\$7,423	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$139,546	\$152,690	\$
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)	\$1,330,491	\$1,326,452	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

Comments

Comment Name Date Status

Schedule C
WGCU-TV (1743)
Fort Myers, FL

	2018 data	Donor Code	2019 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$6,700		\$1,700	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	BS \$6,700	BS	\$1,700	\$
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	\$

	2018 data	<u>Donor Code</u>	2019 data	Revision
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)	\$74,423		\$126,313	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	SG \$21,001	SG	\$21,639	\$
C. Local advertising	BS \$53,422	BS	\$104,674	\$
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	\$81,123		\$128,013	\$
Variance greater than 25%.				
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$10,148		\$0	\$
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 \$4,100		\$0	\$
Variance greater than 25%.				
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 \$6,048		\$0	\$
Variance greater than 25%.				
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.	\$91,271		\$128,013	\$
Variance greater than 25%.				

Comments

Comment	Name	Date	Status
FL-DOE in-kind donation for FL TV stations	David Duke	1/7/2020	Comment for CPB
More trades with local non-profits and community partners to strengthen and promote our brand in the community which resulted in a higher FMV of documented trade donations.	David Duke	1/13/2020	Comment for CPB

**Schedule D
WGCU-TV (1743)
Fort Myers, FL**

	2018 data	<u>Donor Code</u>	2019 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	\$
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-TV (1743) Fort Myers, FL			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2018 data	2019 data	Revision
1. Programming and production	\$2,446,260	\$2,396,579	\$
A. TV CSG	\$851,924	\$636,324	\$
B. TV Interconnection	\$21,083	\$19,489	\$
C. Other CPB Funds	\$17,491	\$17,491	\$
D. All non-CPB Funds	\$1,555,762	\$1,723,275	\$

PROGRAM SERVICES	2018 data	2019 data	Revision
2. Broadcasting and engineering	\$813,522	\$794,471	\$
A. TV CSG	\$14,628	\$72,388	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$798,894	\$722,083	\$
3. Program information and promotion	\$467,324	\$574,220	\$
A. TV CSG	\$45,563	\$60,952	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$5,505	\$0	\$
D. All non-CPB Funds	\$416,256	\$513,268	\$
SUPPORT SERVICES	2018 data	2019 data	Revision
4. Management and general	\$917,364	\$934,967	\$
A. TV CSG	\$81,159	\$39,356	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$6,578	\$0	\$
D. All non-CPB Funds	\$829,627	\$895,611	\$
5. Fund raising and membership development	\$1,163,266	\$1,036,315	\$
A. TV CSG	\$246,867	\$177,172	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$17,917	\$0	\$
D. All non-CPB Funds	\$898,482	\$859,143	\$
6. Underwriting and grant solicitation	\$361,006	\$255,880	\$
A. TV CSG	\$12,760	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$348,246	\$255,880	\$
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	\$6,168,742	\$5,992,432	\$
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$1,252,901	\$986,192	\$

PROGRAM SERVICES

	2018 data	2019 data	Revision
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$21,083	\$19,489	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$47,491	\$17,491	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$4,847,267	\$4,969,260	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2018 data	2019 data	Revision
9. Total capital assets purchased or donated	\$17,251	\$1,086,724	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$17,251	\$1,086,724	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$6,185,993	\$7,079,156	\$

Additional Information

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

	2018 data	2019 data	Revision
11. Total expenses (direct only)	\$4,746,979	\$4,537,967	\$
12. Total expenses (indirect and in-kind)	\$1,421,763	\$1,454,465	\$
13. Investment in capital assets (direct only)	\$17,251	\$1,086,724	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
TV Interconnection 2019 expenses	David Duke	1/9/2020	Comment for CPB
CPB TV USSG expenses 2019	David Duke	1/9/2020	Comment for CPB
Total 2019 CSG grant = \$1,023,401 Total 2019 CSG expenses = \$986,192 carried over & spent in FY2020 = \$37,209	David Duke	1/9/2020	Comment for CPB

**Schedule F
WGCU-TV (1743)
Fort Myers, FL**

	2019 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$9,430,316	\$0
b. Schedule B, Line 5	\$1,947,925	\$0
c. Schedule C, Line 6	\$311,266	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$11,689,507	\$11,689,507

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

	2019 data	Revision
2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only		
a. Operating revenues	\$8,806,381	\$8,806,381
b. Non-operating revenues	\$2,883,123	\$2,883,123
c. Other revenue	\$0	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$11,689,504	\$11,689,504

Reconciliation

	2019 data	Revision
3. Difference (line 1 minus line 2)	\$3	\$3
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$3	\$3

Description	Amount	Revision
rounding errors	\$3	\$

Comments

Comment	Name	Date	Status
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