

Schedule A
WGPU-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

| | 2021 data | 2022 data |
|---|---------------|-----------|
| 1. Amounts provided directly by federal government agencies | \$0 | \$2,526 |
| 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 | \$2,526 |
| | | |
| Description | Amount | |
| HEERF III | \$2,526 | |
| 2. Amounts provided by Public Broadcasting Entities | \$330,091 | \$183,581 |
| A. CPB - Community Service Grants | \$164,019 | \$183,581 |
| B. CPB - all other funds from CPB (e.g. RTL, Programming Grants) | \$166,072 | \$0 |
| C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details. | \$0 | \$0 |
| D. NPR - all payments except pass-through payments. See Guidelines for details. | \$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 | \$0 | \$402 |
| 3.1 NFFS Eligible | \$0 | \$402 |
| A. Program and production underwriting | \$0 | \$402 |
| 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 | \$114,467 | \$113,380 |
| 4.1 NFFS Eligible | \$114,467 | \$113,380 |
| A. Program and production underwriting | \$14,467 | \$13,380 |
| 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 | \$284,423 | \$255,403 |
| 5.1 NFFS Eligible | \$264,986 | \$242,650 |
| A. Program and production underwriting | \$32,215 | \$23,365 |
| B. Grants and contributions other than underwriting | \$0 | \$0 |
| C. Appropriations from the licensee | \$232,771 | \$219,285 |
| 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 | \$19,437 | \$12,753 |
| A. Rental income | \$0 | \$0 |
| B. Fees for services | \$0 | \$2,463 |
| 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 | \$19,437 | \$10,290 |
| Description | Amount | |
| Underwriting from the University of South Florida | \$10,290 | |

| | | |
|---|-----------|-----------|
| 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 | \$18,144 | \$9,114 |
| 7.1 NFFS Eligible | \$18,144 | \$9,114 |
| A. Program and production underwriting | \$18,144 | \$9,114 |
| 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 | \$127,288 | \$236,725 |
| 8.1 NFFS Eligible | \$127,288 | \$236,465 |
| A. Program and production underwriting | \$127,288 | \$148,065 |
| B. Grants and contributions other than underwriting | \$0 | \$88,400 |

| | | |
|--|------------------|------------------|
| 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 | \$260 |
| A. Rental income | \$0 | \$0 |
| B. Fees for services | \$0 | \$260 |
| 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 | \$313,691 | \$307,102 |
| 9.1 NFFS Eligible | \$313,691 | \$307,102 |
| A. Program and production underwriting | \$313,691 | \$307,102 |
| 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 | \$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 |
| 10. Memberships and subscriptions (net of membership bad debt expense) | \$715,539 | \$490,126 |
| 10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value | \$5,685 | \$9,322 |
| 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) | \$17,149 | \$0 |
| | 2021 data | 2022 data |
| 10.3 Total number of contributors. | 16,132 | 4,818 |
| 11. Revenue from Friends groups less any revenue included on line 10 | \$0 | \$0 |
| | 2021 data | 2022 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

| | 2021 data | 2022 data |
|---|------------------|------------------|
| 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) | \$22,766 | \$28,803 |
| A. Gross special fundraising revenues | \$22,766 | \$28,803 |
| B. Direct special fundraising expenses | \$0 | \$0 |
| 15. Passive income | \$623 | \$1,513 |
| A. Interest and dividends (other than on endowment funds) | \$623 | \$1,513 |
| 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 | \$10,229 | \$ -11,764 |
| 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") | \$129 | \$3,981 |
| D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765") | \$10,100 | \$ -15,745 |
| 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 | \$513,790 | \$1,053,497 |
| | 2021 data | 2022 data |
| 19.1 Total number of major individual donors | 356 | 207 |

| | | |
|--|---------------|-------------|
| 20. Other Direct Revenue | \$2,781 | \$1,845 |
| Description | Amount | |
| Shipping of Premiums | \$1,845 | |
| Exclusion Description | Amount | |
| Sale of premiums | \$1,845 | |
| 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 | \$0 |
| 22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21) | \$2,453,832 | \$2,672,253 |

[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

| | 2021 data | 2022 data |
|---|-----------|------------|
| 23. Federal revenue from line 1. | \$0 | \$2,526 |
| 24. Public broadcasting revenue from line 2. | \$330,091 | \$183,581 |
| 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 | \$2,781 | \$1,845 |
| 27. Other automatic subtractions from total revenue | \$52,500 | \$10,571 |
| 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 | \$10,229 | \$ -11,764 |
| 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) | \$0 | \$2,723 |
| 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) | \$19,437 | \$10,290 |
| K. FMV of high-end premiums (Line 10.1) | \$5,685 | \$9,322 |
| L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2) | \$17,149 | \$0 |

| | | |
|--|-------------|-------------|
| 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) | \$2,068,460 | \$2,473,730 |

Comments

| Comment | Name | Date | Status |
|---|-------------------|-----------|-----------------|
| \$50900 Digital Reporter-Volo Foundation \$30000 Digital Reporter- Brico Foundation \$7500 Scripps Howard | Cassandra Maskrey | 1/9/2023 | Note |
| \$134730 CPB Radio CSG \$48851 CPB Radio CSG Restricted | Cassandra Maskrey | 1/9/2023 | Note |
| FL DOE Grant | Cassandra Maskrey | 1/9/2023 | Note |
| FM Studio Production Services | Cassandra Maskrey | 1/9/2023 | Note |
| Due to market volatility | Cassandra Maskrey | 1/9/2023 | Note |
| Realized Gains on Stock donations from members | Cassandra Maskrey | 1/9/2023 | Note |
| \$9114 from Nova Southeastern University | Cassandra Maskrey | 1/10/2023 | Note |
| Car Donation Revenue recorded net of expenses | Cassandra Maskrey | 1/10/2023 | Note |
| Decrease due to lower number of members because of the economy | Cassandra Maskrey | 1/10/2023 | Note |
| Significant increase (\$408,875) due to WGCU Strategic Initiative Campaign Some major donors increased their annual donation amounts during the fiscal year | Cassandra Maskrey | 1/10/2023 | Note |
| \$134730 CPB Radio CSG \$48851 CPB Radio CSG Restricted | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| FL DOE Grant | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| FM Studio Production Services | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$9114 from Nova Southeastern University | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$50900 Digital Reporter-Volo Foundation \$30000 Digital Reporter- Brico Foundation \$7500 Scripps Howard | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| Decrease due to lower number of members because of the economy | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| Car Donation Revenue recorded net of expenses | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| Realized Gains on Stock donations from members | Cassandra Maskrey | 1/10/2023 | Comment for CPB |

| Comment | Name | Date | Status |
|--|-------------------|-----------|-----------------|
| Due to market volatility | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| Significant increase (\$408,875) due to WGCU Strategic Initiative Campaign Some major donors increased their annual donation amounts during the fiscal year | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| WGCU FM number of contributors for prior years were inadvertently combined with WGCU TV numbers. For FY22 we have corrected this error and the contributor numbers provided are only for WGCU-FM | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| WGCU FM number of contributors for prior years were inadvertently combined with WGCU TV numbers. For FY22 we have corrected this error and the contributor numbers provided are only for WGCU-FM | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Note |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Note |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| Overall decrease in underwriting due to staff turnover during FY22 | Cassandra Maskrey | 1/11/2023 | Comment for CPB |
| FM Studio Production services- FM Auxiliary | Cassandra Maskrey | 1/11/2023 | Note |

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

| | 2021 | 2022 |
|---|--------------|--------------|
| Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs | | |
| Institutional Support (Enter this amount here only if station benefits from Institutional Support.) | \$41,947,698 | \$48,400,360 |

| | 2021 | 2022 |
|---|---------------------|---------------------|
| AFS page or "n/a" | 0 | 48 |
| Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.) | \$11,265,881 | \$11,788,893 |
| AFS page or "n/a" | 0 | 48 |
| Licensee Indirect Costs | \$53,213,579 | \$60,189,253 |
| Licensee Direct Costs | | |
| Total Operating expenses | \$279,781,473 | \$303,661,208 |
| AFS page or "n/a" | 0 | 48 |
| Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.) | \$41,947,698 | \$48,400,360 |
| AFS page or "n/a" | 0 | 48 |
| Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.) | \$11,265,881 | \$11,788,893 |
| AFS page or "n/a" | 0 | 48 |
| Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support) | \$226,567,894 | \$243,471,955 |
| Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs) | %23.486814 | %24.721226 |
| Step 2 - Identify the Base (Station's Net Direct Expenses) | | |
| Station's Total Operating Expenses (from Schedule E, Line 8) | \$2,824,995 | \$2,845,599 |
| Less: Depreciation and Amortization - from station's AFS (if applicable) | \$45,051 | \$46,758 |
| AFS page or "n/a" | 0 | 19 |
| In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable) | \$216,064 | \$201,371 |
| AFS page or "n/a" | 0 | 23 |
| Indirect Administrative Support (if included in station's total expenses) -per AFS | \$470,850 | \$508,092 |
| AFS page or "n/a" | 0 | 23 |
| Expenses for non-broadcast activities and UBIT-per AFS (if applicable) | \$0 | \$223 |
| AFS page or "n/a" | 0 | 15 |
| Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable)) | \$0 | \$0 |
| AFS page or "n/a" | 0 | N/A |
| Station's Net Direct Expenses | \$2,093,030 | \$2,089,155 |

| | | |
|---|-------------|-------------|
| | 2021 | 2022 |
| Step 3: Apply the Rate to the Base (= total support activity benefiting the station) | \$491,586 | \$516,465 |

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

[View Document](#)

1344_WGCU_BWA_fy22.pdf

Comments

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

| Type of Occupancy | Location | Value |
|-----------------------------------|--------------------------------------|------------------------------------|
| <input type="text" value="Land"/> | <input type="text" value="S.R. 31"/> | <input type="text" value="3,000"/> |

Annual Value Appraisal for Land Associated with Tower Facilities

| Questions | 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 <input type="text" value="14.14"/> |
| 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. | \$ <input type="text" value="7072.14"/> |
| 3. Land value (product of lines 1 and 2) | \$ <input type="text" value="100000.0596"/> |
| 4. Rate of return on the land | % <input type="text" value="3"/> |
| 5. Annual value before deductions (product of lines 3 and 4) | \$ <input type="text" value="3000.001788"/> |
| 6. Payments made to landowner as part of a lease or rental agreement | \$ <input type="text" value="0"/> |
| 7. Payments received from others as part of a sublease or rental agreement | \$ <input type="text" value="0"/> |
| 8. Annual value for NFFS purposes (line 5 less lines 6 and 7) | \$ <input type="text" value="3000.001788"/> |

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 |
| <input type="text" value="Gerald A. Hendry"/> | <input type="text" value="MAI, CCIM RZ2245"/> | <input type="text" value="04/30/2020"/> |

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

| | 2021 data | 2022 data |
|--|-----------|-----------|
| 1. Total support activity benefiting station | \$491,586 | \$516,465 |
| 2. Occupancy value | 3,000 | \$3,000 |
| 3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc. | \$23,736 | \$11,373 |

| | 2021 data | 2022 data |
|--|-----------|-----------|
| 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) | \$470,850 | \$508,092 |
| 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 | | | |

| | 2021 data | <u>Donor Code</u> | 2022 data |
|---|--------------|-------------------|-----------|
| 1. PROFESSIONAL SERVICES (must be eligible as NFFS) | \$5,900 | | \$13,000 |
| A. Legal | \$0 | | \$0 |
| B. Accounting and/or auditing | BS \$5,900 | BS | \$13,000 |
| 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) | \$198,154 | | \$171,518 |
| A. ITV or educational radio | \$0 | | \$0 |
| B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio) | SG \$5,716 | SG | \$4,477 |
| C. Local advertising | BS \$192,438 | BS | \$167,041 |
| 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 | \$204,054 | | \$184,518 |
| 5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS | \$12,010 | | \$16,853 |
| A. Compact discs, records, tapes and cassettes | \$0 | | \$0 |
| B. Exchange transactions | \$0 | | \$0 |
| C. Federal or public broadcasting sources | SU \$5,500 | | \$0 |
| D. Fundraising related activities | BS \$6,510 | BS | \$16,853 |
| E. ITV or educational radio outside the allowable scope of approved activities | \$0 | | \$0 |
| F. Local productions | \$0 | | \$0 |
| G. Program supplements | \$0 | | \$0 |

| | 2021 data | <u>Donor Code</u> | 2022 data |
|---|---------------|-----------------------|---------------|
| H. Programs that are nationally distributed | \$0 | | \$0 |
| I. Promotional items | \$0 | | \$0 |
| J. Regional organization allocations of program services | \$0 | | \$0 |
| K. State PB agency allocations other than those allowed on line 3(b) | \$0 | | \$0 |
| L. Services that would not need to be purchased if not donated | \$0 | | \$0 |
| M. Other | \$0 | | \$0 |
| 6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS. | \$216,064 | | \$201,371 |

Comments

| Comment | Name | Date | Status |
|---|------------|----------|-----------------|
| JMCO in-kind | David Duke | 1/9/2023 | Comment for CPB |
| FL-DOE in-kind | David Duke | 1/9/2023 | Comment for CPB |
| Trade in-kind valued at fair market value and with proper documentation. | David Duke | 1/9/2023 | Comment for CPB |
| In-kind excluded from NFFS due to lack of documentation or due to purpose | David Duke | 1/9/2023 | Comment for CPB |

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

| | 2021 data | <u>Donor Code</u> | 2022 data |
|--|-----------|-----------------------|-----------|
| 1. Land (must be eligible as NFFS) | \$ | | \$0 |
| 2. Building (must be eligible as NFFS) | \$ | | \$0 |
| 3. Equipment (must be eligible as NFFS) | \$ | | \$0 |
| 4. Vehicle(s) (must be eligible as NFFS) | \$ | | \$0 |
| 5. Other (specify) (must be eligible as NFFS) | \$ | | \$0 |
| 6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support | \$ | | \$0 |
| 7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS | \$ | | \$0 |
| a) Exchange transactions | \$ | | \$0 |
| 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-FM (1344)
Fort Myers, FL

EXPENSES

(Operating and non-operating)

| PROGRAM SERVICES | 2021 data | 2022 data |
|--|------------------|------------------|
| 1. Programming and production | \$1,267,534 | \$1,304,468 |
| A. Restricted Radio CSG | \$44,236 | \$48,851 |
| B. Unrestricted Radio CSG | \$72,093 | \$116,026 |
| C. Other CPB Funds | \$31,971 | \$36,015 |
| D. All non-CPB Funds | \$1,119,234 | \$1,103,576 |
| 2. Broadcasting and engineering | \$335,862 | \$330,217 |
| A. Restricted Radio CSG | \$0 | \$0 |
| B. Unrestricted Radio CSG | \$10,583 | \$2,717 |
| C. Other CPB Funds | \$7,307 | \$14,492 |
| D. All non-CPB Funds | \$317,972 | \$313,008 |
| 3. Program information and promotion | \$329,546 | \$281,592 |
| A. Restricted Radio CSG | \$0 | \$0 |
| B. Unrestricted Radio CSG | \$0 | \$3,205 |
| C. Other CPB Funds | \$4,748 | \$12,822 |
| D. All non-CPB Funds | \$324,798 | \$265,565 |
| SUPPORT SERVICES | 2021 data | 2022 data |
| 4. Management and general | \$394,844 | \$384,970 |
| A. Restricted Radio CSG | \$0 | \$0 |
| B. Unrestricted Radio CSG | \$4,264 | \$2,861 |
| C. Other CPB Funds | \$11,457 | \$11,477 |
| D. All non-CPB Funds | \$379,123 | \$370,632 |
| 5. Fund raising and membership development | \$295,261 | \$318,987 |
| A. Restricted Radio CSG | \$0 | \$0 |
| B. Unrestricted Radio CSG | \$33,390 | \$9,921 |
| C. Other CPB Funds | \$43,504 | \$40,317 |
| D. All non-CPB Funds | \$218,367 | \$268,749 |
| 6. Underwriting and grant solicitation | \$201,948 | \$225,365 |
| A. Restricted Radio CSG | \$0 | \$0 |
| B. Unrestricted Radio CSG | \$9,774 | \$0 |
| C. Other CPB Funds | \$16,096 | \$10,866 |
| D. All non-CPB Funds | \$176,078 | \$214,499 |

PROGRAM SERVICES

| | 2021 data | 2022 data |
|---|--------------------|--------------------|
| 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 | \$2,824,995 | \$2,845,599 |
| A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A) | \$44,236 | \$48,851 |
| B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B) | \$130,104 | \$134,730 |
| C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C) | \$115,083 | \$125,989 |
| D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D) | \$2,535,572 | \$2,536,029 |

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

| | 2021 data | 2022 data |
|---|--------------------|--------------------|
| 9. Total capital assets purchased or donated | \$28,321 | \$0 |
| 9a. Land and buildings | \$0 | \$0 |
| 9b. Equipment | \$28,321 | \$0 |
| 9c. All other | \$0 | \$0 |
| 10. Total expenses and investment in capital assets (Sum of lines 8 and 9) | \$2,853,316 | \$2,845,599 |

Additional Information

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

| | 2021 data | 2022 data |
|---|------------------|------------------|
| 11. Total expenses (direct only) | \$2,138,081 | \$2,136,136 |
| 12. Total expenses (indirect and in-kind) | \$686,914 | \$709,463 |
| 13. Investment in capital assets (direct only) | \$28,321 | \$0 |
| 14. Investment in capital assets (indirect and in-kind) | \$0 | \$0 |

Comments

| Comment | Name | Date | Status |
|--|-------------------|-------------|---------------|
| \$10233 Salaries/Wages \$105793 NPR Programming | Cassandra Maskrey | 1/9/2023 | Note |
| NPR Programming Dues | Cassandra Maskrey | 1/9/2023 | Note |
| \$36015 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Note |
| \$14492 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Note |
| \$12822 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Note |

| Comment | Name | Date | Status |
|--|-------------------|-----------|-----------------|
| \$11477 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Note |
| \$40317 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Note |
| \$10866 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Note |
| 2022 FM CSG Unrestricted-Salares | Cassandra Maskrey | 1/10/2023 | Note |
| NPR Programming Dues | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$10233 Salaries/Wages \$105793 NPR Programming | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$36015 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| 2022 FM CSG Unrestricted-Salares | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$14492 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$12822 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$11477 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$40317 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Comment for CPB |
| \$10866 2021 FM American Rescue Act- Salaries | Cassandra Maskrey | 1/10/2023 | Comment for CPB |

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

2022 data

1. Data from AFR

| | |
|------------------------|-------------|
| a. Schedule A, Line 22 | \$7,246,288 |
| b. Schedule B, Line 5 | \$1,522,002 |
| c. Schedule C, Line 6 | \$379,296 |
| d. Schedule D, Line 8 | \$0 |
| e. Total from AFR | \$9,147,586 |

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

2022 data

2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only

| | |
|---------------------------|-------------|
| a. Operating revenues | \$9,510,579 |
| b. Non-operating revenues | \$-362,994 |
| c. Other revenue | \$0 |

| | |
|--|-------------|
| d. Captital grants, gifts and appropriations (if not included above) | \$0 |
| e. Total From AFS, lines 2a-2d | \$9,147,585 |

Reconciliation

2022 data

3. Difference (line 1 minus line 2) \$1

4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items. \$1

| Description | Amount |
|-------------|--------|
| rounding | \$1 |

Comments

| Comment | Name | Date | Status |
|---------|------|------|--------|
|---------|------|------|--------|