

**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**

**2023 data**      **2024 data**

1. Amounts provided directly and indirectly by federal government agencies	\$0	\$412
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	\$412
<b>Description</b> HEERF III	<b>Amount</b> \$412	
2. Amounts provided by Public Broadcasting Entities	\$198,811	\$235,256
A. CPB - Community Service Grants	\$198,811	\$224,669
B. CPB - all other funds from CPB	\$0	\$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	\$10,587
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	\$36,275	\$45,955
3.1 NFFS Eligible	\$36,275	\$45,955
A. Program and production underwriting	\$36,275	\$45,955
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	\$146,220	\$147,117
4.1 NFFS Eligible	\$146,220	\$147,117
A. Program and production underwriting	\$46,220	\$47,117
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	\$299,793	\$359,530
5.1 NFFS Eligible	\$287,354	\$318,155
A. Program and production underwriting	\$51,988	\$21,856
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$235,366	\$296,299
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	\$12,439	\$41,375
A. Rental income	\$0	\$3,225
B. Fees for services	\$100	\$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	\$12,339	\$38,150
<b>Description</b>	<b>Amount</b>	
Underwriting from State Universities with Public Media Stations	\$38,150	
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	\$9,860	\$16,974
7.1 NFFS Eligible	\$9,860	\$16,974

A. Program and production underwriting	\$9,860	\$16,974
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	\$261,398	\$290,115
8.1 NFFS Eligible	\$261,398	\$289,880
A. Program and production underwriting	\$181,398	\$255,880
B. Grants and contributions other than underwriting	\$80,000	\$34,000
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	\$235
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$235
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	\$343,853	\$294,113
9.1 NFFS Eligible	\$343,853	\$293,896
A. Program and production underwriting	\$343,853	\$293,896
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	\$217
A. Rental income	\$0	\$150
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	\$67
<b>Description</b>	<b>Amount</b>	
Prior Year Refund	\$67	

10. Memberships and subscriptions (net of membership bad debt expense)	\$719,356	\$801,020
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$10,133	\$21,028
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$0	\$0
	<b>2023 data</b>	<b>2024 data</b>
10.3 Total number of contributors.	5,130	5,722
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<b>2023 data</b>	<b>2024 data</b>
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
<b>Form of Revenue</b>	<b>2023 data</b>	<b>2024 data</b>
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)	\$28,254	\$34,559
A. Gross special fundraising revenues	\$28,254	\$34,559
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$23,382	\$50,727
A. Interest and dividends (other than on endowment funds)	\$23,382	\$50,727
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)	\$8,560	\$17,210
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$-3,133	\$1,305
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$11,693	\$15,905
17. Endowment revenue	\$1,350	\$1,722
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	\$0
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$1,350	\$1,722
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	\$696,554	\$2,248,148
	<b>2023 data</b>	<b>2024 data</b>
19.1 Total number of major individual donors	223	241
20. Other Direct Revenue	\$31,438	\$4,375
<b>Description</b>	<b>Amount</b>	
Shipping of Premiums	\$4,373	
<b>Exclusion Description</b>	<b>Amount</b>	

Description	Amount	
Exclusion Description	Amount	
Sale of premiums	\$4,373	
Rounding difference		\$2
Exclusion Description	Amount	
Rounding difference	\$2	
<hr/>		
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0
<hr/>		
A. Proceeds from sale in spectrum auction	\$0	\$0
<hr/>		
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0
<hr/>		
C. Payments from spectrum auction speculators	\$0	\$0
<hr/>		
D. Channel sharing and spectrum leases revenues	\$0	\$0
<hr/>		
E. Spectrum repacking funds	\$0	\$0
<hr/>		
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$2,805,104	\$4,547,233
<hr/>		
<a href="#">Click here to view all NFFS Eligible revenue on Lines 3 through 9.</a>		
<hr/>		
<a href="#">Click here to view all NFFS Ineligible revenue on Lines 3 through 9.</a>		

Adjustments to Revenue	2023 data	2024 data
23. Federal revenue from line 1.	\$0	\$412
24. Public broadcasting revenue from line 2.	\$198,811	\$235,256
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	\$31,438	\$4,375
27. Other automatic subtractions from total revenue	\$32,482	\$81,787
<hr/>		
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0
<hr/>		
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0
<hr/>		
C. Gains from sales of property and equipment – line 16a	\$0	\$0
<hr/>		
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$-3,133	\$1,305
<hr/>		
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$11,693	\$15,905
<hr/>		
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$1,350	\$1,722
<hr/>		
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$3,375
<hr/>		
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$100	\$235
<hr/>		
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0
<hr/>		
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$12,339	\$38,217
<hr/>		
K. FMV of high-end premiums (Line 10.1)	\$10,133	\$21,028
<hr/>		
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$0
<hr/>		
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0
<hr/>		
N. Proceeds from spectrum auction and related revenues from line 21.	\$0	\$0
<hr/>		
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$2,542,373	\$4,225,403

## Comments

Comment	Name	Date	Status
Car Donation \$34,559	Cassandra Maskrey	11/19/2024	Comment for CPB
2023 NPR Distribution Network Donation	Cassandra Maskrey	11/22/2024	Comment for CPB
\$165,536 2024 CPB Radio Unrestricted CSG \$59,133 2024 CPB Radio Restricted CSG	Cassandra Maskrey	11/22/2024	Comment for CPB
Florida DOE grant	Cassandra Maskrey	11/22/2024	Comment for CPB

Comment	Name	Date	Status
Pass through HEERF III funding provided to Licensee FGCU and deposited to WGPU accounts	Cassandra Maskrey	11/25/2024	Comment for CPB
Increase due to WGPU 5 year strategic plan to increase underwriting revenues.	Cassandra Maskrey	11/25/2024	Comment for CPB
Increase due to WGPU 5 year strategic plan to increase underwriting revenues.	Cassandra Maskrey	11/25/2024	Comment for CPB
Decreased due to a reduction in contracts with universities without public media stations. Most of our college contracts are managed by an agency (Florida Public Media) and we have limited control on how many or which contracts renew.	Cassandra Maskrey	11/25/2024	Comment for CPB
This is determined by our university. They increased to help offset the campus wide salary increases they implemented in the summer.	Cassandra Maskrey	11/25/2024	Comment for CPB
Increased due to added contracts with universities with Public media Stations. Most of our college contracts are managed by an agency (Florida Public Media) and we have limited control on how many or which contracts renew.	Cassandra Maskrey	11/25/2024	Comment for CPB
Rental revenue from FGCU for the studio to assist a class	Cassandra Maskrey	11/25/2024	Comment for CPB
Increase due to WGPU 5 year strategic plan to increase underwriting revenues.	Cassandra Maskrey	11/25/2024	Comment for CPB
Increase due to WGPU 5 year strategic plan to increase underwriting revenues.	Cassandra Maskrey	11/25/2024	Comment for CPB
\$30,000 Contribution from Brico Foundation \$4,000 Contribution Black Foundation	Cassandra Maskrey	11/25/2024	Comment for CPB
FM Production Services for recording	Cassandra Maskrey	11/25/2024	Comment for CPB
Decreased revenue from agency Florida Public Media clients. WGPU has limited control over FPM new and renewed contracts	Cassandra Maskrey	11/25/2024	Comment for CPB
FM Studio rental \$150	Cassandra Maskrey	11/25/2024	Comment for CPB
Increased due to the WGPU 5 year strategic campaign to increase revenue. Increased membership is a key pillar in the plan.	Cassandra Maskrey	11/25/2024	Comment for CPB
Premiums FMV \$20+	Cassandra Maskrey	11/25/2024	Comment for CPB
Increased due to the WGPU 5 year strategic campaign to increase revenue. Increased membership is a key pillar in the plan.	Cassandra Maskrey	11/25/2024	Comment for CPB
Increased due to the WGPU 5 year strategic campaign to increase revenue. Increased membership and contributions are a key	Cassandra Maskrey	11/25/2024	Comment for CPB

Comment	Name	Date	Status
pillar in the plan. WGCU also received a one time estate gift during FY24 for \$900,000			
No bad debt expense in FY24	Cassandra Maskrey	12/2/2024	Comment for CPB

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

	2023	2024
<b>Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs</b>		
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$59,172,482	\$48,063,963
AFS page or "n/a"	55	52
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$13,273,276	\$14,977,725
AFS page or "n/a"	55	52
<b>Licensee Indirect Costs</b>	\$72,445,758	\$63,041,688
<b>Licensee Direct Costs</b>		
Total Operating expenses	\$318,028,284	\$324,570,103
AFS page or "n/a"	55	52
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$59,172,482	\$48,063,963
AFS page or "n/a"	55	52
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$13,273,276	\$14,977,725
AFS page or "n/a"	55	52
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$245,582,526	\$261,528,415
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%29.499557	%24.105101
<b>Step 2 - Identify the Base (Station's Net Direct Expenses)</b>		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$3,514,024	\$4,198,604
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$33,836	\$33,662
AFS page or "n/a"	18	19
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$88,401	\$80,142
AFS page or "n/a"	22	23
Indirect Administrative Support (if included in station's total expenses) - per AFS	\$765,199	\$780,986
AFS page or "n/a"	22	23
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$206	\$323
AFS page or "n/a"	14	14
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$0

	2023	2024
AFS page or "n/a"	na	na
Station's Net Direct Expenses	\$2,626,382	\$3,303,491
<b>Step 3: Apply the Rate to the Base</b> <b>(= total support activity benefiting</b> <b>the station)</b>	\$774,771	\$796,310

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

[View Document](#)

1344\_WGCU\_BWA\_fy24.pdf

## Comments

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

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

Type of Occupancy	Location	Value
Land	S.R. 31	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 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.	\$ 7072.14	
3. Land value (product of lines 1 and 2)	\$ 100000.0596	
4. Rate of return on the land	% 3	
5. Annual value before deductions (product of lines 3 and 4)	\$ 3000.001788	
6. Payments made to landowner as part of a lease or rental agreement	\$ 0	
7. Payments received from others as part of a sublease or rental agreement	\$ 0	
8. Annual value for NFFS purposes (line 5 less lines 6 and 7)	\$ 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
Gerald A. Hendry	MAI, CCIM RZ2245	04/30/2020

### Schedule B Totals

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

	2023 data	2024 data
1. Total support activity benefiting station	\$774,771	\$796,310
2. Occupancy value	3,000	\$3,000
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$12,573	\$18,324
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)	\$765,198	\$780,986
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**



	2023 data	<u>Donor Code</u>	2024 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$11,300		\$4,100
A. Legal	\$0		\$0
B. Accounting and/or auditing	BS \$11,300	BS	\$4,100
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)	\$69,301		\$28,585
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	SG \$1,019	SG	\$1,082
C. Local advertising	BS \$68,282	BS	\$27,503
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	\$80,601		\$32,685
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$7,800		\$47,457
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 \$7,800	BS	\$47,457
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	\$0		\$0
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$88,401		\$80,142

## Comments

**Comment**                      **Name**                      **Date**                      **Status**

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

	2023 data	<u>Donor Code</u>	2024 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

	2023 data	<u>Donor Code</u>	2024 data
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
<b>Schedule E</b>			
<b>WGCU-FM (1344)</b>			
<b>Fort Myers, FL</b>			

**EXPENSES**

(Operating and non-operating)

**PROGRAM SERVICES**

	2023 data	2024 data
1. Programming and production	\$1,816,372	\$2,083,874
A. Restricted Radio CSG	\$52,069	\$59,133
B. Unrestricted Radio CSG	\$135,203	\$126,430
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,629,100	\$1,898,311
2. Broadcasting and engineering	\$389,454	\$394,705
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$1,910	\$5,375
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$387,544	\$389,330
3. Program information and promotion	\$182,902	\$252,762
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$4,632	\$4,801
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$178,270	\$247,961

**SUPPORT SERVICES**

	2023 data	2024 data
4. Management and general	\$401,633	\$431,168
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$1,398	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$400,235	\$431,168
5. Fund raising and membership development	\$363,071	\$540,361
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$2,411	\$13,931
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$360,660	\$526,430
6. Underwriting and grant solicitation	\$360,592	\$495,734
A. Restricted Radio CSG	\$0	\$0

**PROGRAM SERVICES**

	2023 data	2024 data
B. Unrestricted Radio CSG	\$1,171	\$15,016
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$359,421	\$480,718
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
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$3,514,024</b>	<b>\$4,198,604</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$52,069	\$59,133
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$146,725	\$165,553
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$3,315,230	\$3,973,918

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2023 data	2024 data
9. Total capital assets purchased or donated	\$0	\$0
9a. Land and buildings	\$0	\$0
9b. Equipment	\$0	\$0
9c. All other	\$0	\$0
<b>10. Total expenses and investment in capital assets</b> (Sum of lines 8 and 9)	<b>\$3,514,024</b>	<b>\$4,198,604</b>

**Additional Information**

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

	2023 data	2024 data
11. Total expenses (direct only)	\$2,660,424	\$3,337,476
12. Total expenses (indirect and in-kind)	\$853,600	\$861,128
13. Investment in capital assets (direct only)	\$0	\$0
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

**Comments**

Comment	Name	Date	Status
FY24 Restricted CSG - NPR programming	Cassondra Maskrey	11/19/2024	Note
\$110,629 FY24 CSG Unrestricted- NPR Programming \$15,801 FY24 CSG Unrestricted - Salaries	Cassondra Maskrey	11/19/2024	Note
\$16 FY23 CSG Unrestricted Salaries \$5358 FY23 CSG Unrestricted Salaries	Cassondra Maskrey	11/19/2024	Note
FY24 CSG Unrestricted- Salaries	Cassondra Maskrey	11/19/2024	Note
\$13,931.48 FY24 Unrestricted CSG- Salaries	Cassondra Maskrey	11/19/2024	Note
FY24 Unrestricted CSG- Salaries	Cassondra Maskrey	11/19/2024	Note

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

2024 data

1. Data from AFR

a. Schedule A, Line 22	\$14,271,743
b. Schedule B, Line 5	\$1,892,451
c. Schedule C, Line 6	\$132,625
d. Schedule D, Line 8	\$0
e. Total from AFR	\$16,296,819

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

2024 data

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

a. Operating revenues	\$12,112,423
b. Non-operating revenues	\$4,184,396
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$16,296,819

Reconciliation

2024 data

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

Comments

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