

Grantee Information	Summary of Non-Federal Financial Support 2020	
Grantee ID: 1832		2020 data
Grantee Name: WOSU-TV	1. Direct Revenue (Schedule A)	\$5,895,130
City: Columbus	2. Indirect Administrative (Schedule B)	\$498,541
State: OH	3. In-kind Contributions	
Licensee Type: University	a. Services and Other Assets (Schedule C)	\$388,361
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$6,782,032

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2020 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2020 Financial Reporting Guidelines

Name of Head of Grantee: Thomas M. Rieland
Title: Head of Grantee
Email: rieland.2@osu.edu
Address: 2400 Olentangy River Road, , Columbus, OH USA 43210
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Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WOSU-TV complied with CPB's Fiscal Year 2020 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2020. Management is responsible for WOSU-TV 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WOSU-TV 's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about WOSU-TV 's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on WOSU-TV compliance with specified requirements.

In our opinion, WOSU-TV complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2020.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Name of Independent Accountant: John Stieg
Title: Independent Accountant
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Address: PricewaterhouseCoopers LLP, 41 S High St, Suite 2500, Columbus, OH 43215
Telephone: (614) 225 8700
Audit Agency or Department: PricewaterhouseCoopers LLP
City: Columbus
State: OH

Certified By : Thomas Rieland, Head Of Grantee, General Manager, 1/14/2021 9:58:44 AM

Attested By : John Stieg, Independent Accountant, Partner, 1/14/2021 5:26:53 PM

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[Signature Page](#)
[Comments](#)

Schedule A
WOSU-TV (1832)
Columbus, OH

NFFS Excluded?

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

Source of Income

	2019 data	2020 data
1. Amounts provided directly by federal government agencies	\$30,324	\$32,016
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)	\$30,324	\$32,016
Description	Amount	
UNITED STATES COAST GUARD	\$6,000	
FBI	\$26,016	
2. Amounts provided by Public Broadcasting Entities	\$1,280,971	\$1,721,563
A. CPB - Community Service Grants	\$1,156,093	\$1,214,828
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$105,152	\$304,672
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$8,594	\$200,818
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$6,132	\$1,245
F. Other PBE funds (specify)	\$5,000	\$0
3. Local boards and departments of education or other local government or agency sources	\$200,650	\$143,972
3.1 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
3.2 NFFS Ineligible	\$200,650	\$143,972
A. Rental income	\$75,840	\$75,840
B. Fees for services	\$124,810	\$68,132
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
	\$0	\$0

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)		
E. Other income ineligible for NFFS inclusion	\$0	\$0
4. State boards and departments of education or other state government or agency sources	\$726,436	\$891,317
4.1 NFFS Eligible	\$509,696	\$835,930
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$509,696	\$835,930
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	\$216,740	\$55,387
A. Rental income	\$0	\$0
B. Fees for services	\$61,931	\$55,387
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)	\$154,809	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
5. State colleges and universities	\$1,206,029	\$1,522,650
5.1 NFFS Eligible	\$997,971	\$1,334,517
A. Program and production underwriting	\$3,013	\$5,795
B. Grants and contributions other than underwriting	\$-23,306	\$0
C. Appropriations from the licensee	\$1,018,264	\$1,328,722
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	\$208,058	\$188,133
A. Rental income	\$45,320	\$45,320
B. Fees for services	\$162,738	\$142,813
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	\$7,752	\$6,268
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	\$7,752	\$6,268
A. Rental income	\$0	\$0
B. Fees for services	\$7,752	\$6,268
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	\$334,162	\$425,896
8.1 NFFS Eligible	\$276,165	\$393,887
A. Program and production underwriting	\$126,242	\$177,887
B. Grants and contributions other than underwriting	\$149,923	\$216,000

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	\$57,997	\$32,009
A. Rental income	\$0	\$0
B. Fees for services	\$57,997	\$32,009
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	\$842,731	\$768,934
9.1 NFFS Eligible	\$145,546	\$167,541
A. Program and production underwriting	\$145,546	\$167,541
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	\$697,185	\$601,393
A. Rental income	\$257,938	\$164,721
B. Fees for services	\$335,174	\$332,423
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)	\$104,000	\$104,000
E. Other income ineligible for NFFS inclusion	\$73	\$249
Description	Amount	
FTC V MIDWAY INDUSTRIAL	\$121	
BUCKEYE RURAL ELECTRIC CO	\$128	
10. Memberships and subscriptions (net of membership bad debt expense)	\$1,915,502	\$3,002,652
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$305,653	\$315,785
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)	\$26,354	\$207,473
	<u>2019 data</u>	<u>2020 data</u>
10.3 Total number of contributors.	12,452	23,124
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0

	2019 data	2020 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

	2019 data	2020 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)	\$0	\$0
A. Gross special fundraising revenues	\$0	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$24,255	\$47,237
A. Interest and dividends (other than on endowment funds)	\$24,255	\$45,747
B. Royalties	\$0	\$100
C. PBS or NPR pass-through copyright royalties	\$0	\$1,390
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	\$39,952	\$56,315
A. Contributions to endowment principal	\$162	\$2,715
B. Interest and dividends on endowment funds	\$142,312	\$232,940
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")	\$-102,522	\$-179,340
18. Capital fund contributions from individuals (see instructions)	\$1,814,611	\$3,560,582
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$1,533,815	\$3,357,879
B. Other	\$280,796	\$202,703

Description	Amount
COLUMBUS NEIGHBORHOODS	\$202,703

19. Gifts and bequests from major individual donors	\$118,777	\$198,266
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	2019 data	2020 data
19.1 Total number of major individual donors	17	13

20. Other Direct Revenue	\$4,226	\$773
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Description	Amount
DVD SALES	\$773

Exclusion Description	Amount
SALE OF MISC ASSETS	\$773

Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$101,433	\$50,610
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A. Proceeds from sale in spectrum auction	\$0	\$0
B. Interest and dividends earned on spectrum auction related revenue	\$83,031	\$50,610
C. Payments from spectrum auction speculators	\$0	\$0
D. Channel sharing and spectrum leases revenues	\$0	\$0
E. Spectrum repacking funds	\$18,402	\$0

22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$8,647,811	\$12,429,051
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[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

	2019 data	2020 data
23. Federal revenue from line 1.	\$30,324	\$32,016
24. Public broadcasting revenue from line 2.	\$1,280,971	\$1,721,563
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$1,792,624	\$3,461,879
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$4,226	\$773
27. Other automatic subtractions from total revenue	\$1,460,491	\$1,317,690
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	\$-102,522	\$-179,340
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$379,098	\$285,881
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$750,402	\$637,032
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)	\$73	\$249

K. FMV of high-end premiums (Line 10.1)	\$305,653	\$315,785
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$26,354	\$207,473
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.	\$101,433	\$50,610
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$4,079,175	\$5,895,130

Comments

Comment	Name	Date	Status
Includes CARES Act funds	Connie Knoechel	12/17/2020	Note
WOSU operates as a joint radio/television licensee and when donations are made, they support the organization as a whole. WOSU is following the practice of other public broadcast joint licensees with a 75%/25% split in membership revenues between TV/radio. The split is comparable to the overall allocation of TV and Radio grants through the CPB and is generally representative of the higher television versus radio operational costs and of the overall audience using those services.	Connie Knoechel	12/17/2020	Comment for CPB
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Comment	Name	Date	Status
overall audience using those services.			
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Comment	Name	Date	Status
television versus radio operational costs and of the overall audience using those services.			
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Comment	Name	Date	Status
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**Schedule B WorkSheet
WOSU-TV (1832)
Columbus, OH**

2019 2020

**Step 1 - Compute the Rate -
Licensee Indirect Costs/Licensee
Direct Costs**

\$ \$398,919,000

	2019	2020
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)		
AFS page or "n/a"		24
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$	\$123,190,000
AFS page or "n/a"		24
Licensee Indirect Costs	\$	\$522,109,000
Licensee Direct Costs		
Total Operating expenses	\$	\$7,531,273,000
AFS page or "n/a"		24
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$	\$398,919,000
AFS page or "n/a"		24
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$	\$123,190,000
AFS page or "n/a"		24
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$	\$7,009,164,000
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%	%7.448948
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$	\$9,707,689
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$	\$172,718
AFS page or "n/a"		36
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$	\$388,536
AFS page or "n/a"		36
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$	\$498,541
AFS page or "n/a"		36
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$	\$357,344
AFS page or "n/a"		n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$	\$0
AFS page or "n/a"		n/a

	2019	2020
Station's Net Direct Expenses	\$	\$8,290,550
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$	\$617,559

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

[View Document](#)

1832_WOSU_BWA_fy20.pdf

Comments

Comment	Name	Date	Status
Occupancy List WOSU-TV (1832) Columbus, OH			

Type of Occupancy Location

Value

Schedule B Totals
WOSU-TV (1832)
Columbus, OH

	2019 data	2020 data
1. Total support activity benefiting station	\$542,422	\$617,559
2. Occupancy value	0	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$119,018
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)	\$542,422	\$498,541
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
Schedule C WOSU-TV (1832) Columbus, OH			

	2019 data	<u>Donor Code</u>	2020 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0
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)	\$424,883		\$388,361
A. ITV or educational radio	\$0		\$0

	2019 data	<u>Donor Code</u>	2020 data
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	SG \$424,883	SG	\$388,361
C. Local advertising	\$0		\$0
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	\$424,883		\$388,361
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$67		\$175
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	\$0		\$0
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	OT \$67	OT	\$175

Description
Photos
Amount
\$175

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.	\$424,950		\$388,536
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Comments

Comment	Name	Date	Status
Schedule D WOSU-TV (1832) Columbus, OH			

	2019 data	<u>Donor Code</u>	2020 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
	\$		\$0

	2019 data	<u>Donor Code</u>	2020 data
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment			
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 WOSU-TV (1832) Columbus, OH			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2019 data	2020 data
1. Programming and production	\$4,217,021	\$4,155,957
A. TV CSG	\$953,039	\$1,053,322
B. TV Interconnection	\$20,841	\$22,374
C. Other CPB Funds	\$61,494	\$40,061
D. All non-CPB Funds	\$3,181,647	\$3,040,200
2. Broadcasting and engineering	\$1,346,082	\$1,713,130
A. TV CSG	\$160,982	\$120,846
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,185,100	\$1,592,284
3. Program information and promotion	\$185,618	\$348,308
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$5,500	\$2,868
D. All non-CPB Funds	\$180,118	\$345,440

SUPPORT SERVICES

	2019 data	2020 data
4. Management and general	\$1,084,000	\$1,907,356
A. TV CSG	\$2,343	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,081,657	\$1,907,356
5. Fund raising and membership development	\$659,280	\$1,033,711
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds		

PROGRAM SERVICES

	2019 data	2020 data
	\$659,280	\$1,033,711
6. Underwriting and grant solicitation	\$268,394	\$376,509
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$268,394	\$376,509
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$65,194	\$172,718
A. TV CSG	\$0	\$6,093
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$65,194	\$166,625
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$7,825,589	\$9,707,689
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$1,116,364	\$1,180,261
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$20,841	\$22,374
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$66,994	\$42,929
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$6,621,390	\$8,462,125

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2019 data	2020 data
9. Total capital assets purchased or donated	\$26,084	\$2,578,183
9a. Land and buildings	\$0	\$0
9b. Equipment	\$26,084	\$2,578,183
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$7,851,673	\$12,285,872

Additional Information

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

	2019 data	2020 data
11. Total expenses (direct only)	\$7,283,167	\$8,820,612
12. Total expenses (indirect and in-kind)	\$542,422	\$887,077
13. Investment in capital assets (direct only)	\$26,084	\$2,578,183
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F WOSU-TV (1832) Columbus, OH			

2020 data

1. Data from AFR

a. Schedule A, Line 22	\$16,086,073
b. Schedule B, Line 5	\$715,946
c. Schedule C, Line 6	\$636,307
d. Schedule D, Line 8	\$0
e. Total from AFR	\$17,438,326

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

2020 data**2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only**

a. Operating revenues	\$10,665,414
b. Non-operating revenues	\$6,716,368
c. Other revenue	\$56,544
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$17,438,326

Reconciliation**2020 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
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