

Schedule A
WPSU-TV(1849)
University Park, PA

NFFS Excluded?

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



Source of Income

	2017 data	2018 data
1. Amounts provided directly by federal government agencies	\$129,322	\$19,945
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	\$10,000
E. National Science Foundation	\$80,929	\$0
F. Other Federal Funds (specify)	\$48,393	\$9,945
Description	Amount	
NOAA	\$9,912	
Misc. Media Sales	\$33	
2. Amounts provided by Public Broadcasting Entities	\$1,901,440	\$1,636,291
A. CPB - Community Service Grants	\$1,900,268	\$1,583,948
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$7,250
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$1,172	\$45,093
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$2,134	\$4,304
3.1 NFFS Eligible	\$1,500	\$3,800
A. Program and production underwriting	\$1,500	\$3,800
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	\$634	\$504
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	\$634	\$504
Description Media Sales	Amount \$504	
4. State boards and departments of education or other state government or agency sources	\$94,309	\$99,460
4.1 NFFS Eligible	\$94,134	\$38,214
A. Program and production underwriting	\$0	\$2,500
B. Grants and contributions other than underwriting	\$94,134	\$35,714
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	\$175	\$61,246
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$61,213
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	\$175	\$33
Description Media Sales	Amount \$33	
5. State colleges and universities	\$6,019,905	\$6,031,791
5.1 NFFS Eligible	\$4,849,547	\$4,237,852
A. Program and production underwriting	\$14,300	\$26,200
B. Grants and contributions other than underwriting	\$44,555	\$0
C. Appropriations from the licensee	\$4,330,741	\$4,211,652
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)	\$459,951	\$0
5.2 NFFS Ineligible	\$1,170,358	\$1,793,939
A. Rental income	\$0	\$0
B. Fees for services	\$1,169,449	\$1,793,647
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	\$909	\$292
Description Media Sales	Amount \$292	
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	\$600	\$505
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	\$600	\$505
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	\$600	\$505
Description Media Sales	Amount \$505	
8. Foundations and nonprofit associations	\$62,761	\$215,293
8.1 NFFS Eligible	\$57,500	\$214,129
A. Program and production underwriting	\$57,500	\$18,350
B. Grants and contributions other than underwriting	\$0	\$195,779
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
8.2 NFFS Ineligible	\$5,261	\$1,164
A. Rental income	\$0	\$0
B. Fees for services	\$3,600	\$103
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$1,661	\$1,061
Description Media Sales	Amount \$1,061	
9. Business and Industry	\$325,020	\$259,478
9.1 NFFS Eligible	\$275,037	\$228,120
A. Program and production underwriting	\$275,037	\$228,120
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	\$49,983	\$31,358
A. Rental income	\$0	\$0
B. Fees for services	\$42,898	\$25,755
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	\$7,085	\$5,603
Description Misc. Inc./Media Sales	Amount \$5,603	

10. Memberships and subscriptions (net of membership bad debt expense)	\$593,476	\$529,023
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$144,607	\$77,236
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
	2017 data	2018 data
10.3 Total number of contributors.	4,862	4,420
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	2017 data	2018 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	2017 data	2018 data
13. Auction revenue (see instructions for Line 13)	\$43,095	\$35,855
A. Gross auction revenue	\$49,370	\$39,477
B. Direct auction expenses	\$6,275	\$3,622
14. Special fundraising activities (see instructions for Line 14)	\$62,348	\$59,255
A. Gross special fundraising revenues	\$120,126	\$114,204
B. Direct special fundraising expenses	\$57,778	\$54,949
15. Passive income	\$8,829	\$9,451
A. Interest and dividends (other than on endowment funds)	\$4,448	\$5,903
B. Royalties	\$278	\$0
C. PBS or NPR pass-through copyright royalties	\$4,103	\$3,548
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$4,643	\$2,238
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)	\$4,643	\$2,238
17. Endowment revenue	\$102,530	\$83,946
A. Contributions to endowment principal	\$19,996	\$28,095
B. Interest and dividends on endowment funds	\$27,138	\$28,280

C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$19,917	\$15,621
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$35,479	\$11,950
18. Capital fund contributions from individuals (see instructions)	\$120	\$120
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$120	\$120
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$57,886	\$92,981
	2017 data	2018 data
19.1 Total number of major individual donors	37	41
20. Other Direct Revenue	\$0	\$0
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0
A. Proceeds from sale in spectrum auction	\$0	\$0
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0
C. Payments from spectrum auction speculators	\$0	\$0
D. Channel sharing and spectrum leases revenues	\$0	\$0
E. Spectrum repacking funds	\$	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$9,472,471	\$9,138,507
Click here to view all NFFS Eligible revenue on Lines 3 through 9.		
Click here to view all NFFS Ineligible revenue on Lines 3 through 9.		
Adjustments to Revenue		
	2017 data	2018 data
23. Federal revenue from line 1.	\$129,322	\$19,945
24. Public broadcasting revenue from line 2.	\$1,901,440	\$1,636,291
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$120	\$120
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0
27. Other automatic subtractions from total revenue	\$1,495,710	\$2,054,332
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$6,275	\$3,622
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$57,778	\$54,949
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	\$4,643	\$2,238
	\$55,396	\$27,571

F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d		
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)	\$1,215,947	\$1,880,718
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)	\$11,064	\$7,998
K. FMV of high-end premiums (Line 10.1)	\$144,607	\$77,236
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$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)	\$5,945,879	\$5,427,819

Comments

Comment	Name	Date	Status
Decrease due to incorrectly including full value of premium in prior years when premium value exceeded gift received.	Michele Demaree	11/27/2018	Note

**Schedule B WorkSheet
WPSU-TV(1849)
University Park, PA**

Comments

Comment	Name	Date	Status
Occupancy List WPSU-TV(1849) University Park, PA			
		Type of Occupancy Location	Value
Schedule B Totals WPSU-TV(1849) University Park, PA			
		2017 data	2018 data
1. Total support activity benefiting station		\$0	\$0
2. Occupancy value		0	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.		\$0	\$0
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)		\$0	\$0
6. Please enter an institutional type code for your licensee.			

Comments

Comment	Name	Date	Status
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Schedule C
WPSU-TV(1849)
University Park, PA

	2017 data	<u>Donor</u> <u>Code</u>	2018 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$247,736		\$201,865
A. Legal	\$0		\$0
B. Accounting and/or auditing	BS \$247,736	BS	\$201,865
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		\$2,467
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	BS	\$2,467
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$12,832		\$9,710
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	BS \$12,832	BS	\$9,710
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	\$260,568		\$214,042
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$34,089		\$49,836
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 \$20,613	BS	\$18,620
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	BS \$13,476	BS	\$31,216
Description	Amount		
Gift in Kind from Licensee	\$11,871		
Donations lacking sufficient documentation for CPB purposes	\$19,345		
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.	\$294,657		\$263,878

Comments

Comment	Name	Date	Status
Schedule D			
WPSU-TV(1849)			
University Park, PA			
		2017 data	Donor Code
			2018 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			
WPSU-TV(1849)			
University Park, PA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2017 data	2018 data
1. Programming and production	\$6,580,123	\$6,452,927
A. TV CSG	\$1,325,379	\$1,038,856
B. TV Interconnection	\$27,141	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$5,227,603	\$5,414,071
2. Broadcasting and engineering	\$914,573	\$1,039,010
A. TV CSG	\$69,415	\$55,162
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$845,158	\$983,848
3. Program information and promotion	\$534,475	\$593,651
A. TV CSG	\$54,379	\$135,515

PROGRAM SERVICES	2017 data	2018 data
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$480,096	\$458,136
SUPPORT SERVICES	2017 data	2018 data
4. Management and general	\$1,871,788	\$1,697,165
A. TV CSG	\$292,403	\$191,207
B. TV Interconnection	\$0	\$27,379
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,579,385	\$1,478,579
5. Fund raising and membership development	\$410,558	\$451,092
A. TV CSG	\$66,041	\$56,709
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$344,517	\$394,383
6. Underwriting and grant solicitation	\$365,008	\$386,518
A. TV CSG	\$65,511	\$79,119
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$299,497	\$307,399
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$10,676,525	\$10,620,363
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$1,873,128	\$1,556,568
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$27,141	\$27,379
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)	\$8,776,256	\$9,036,416
INVESTMENT IN CAPITAL ASSETS		
Cost of capital assets purchased or donated		
	2017 data	2018 data
9. Total capital assets purchased or donated	\$77,026	\$50,764
9a. Land and buildings	\$0	\$0
9b. Equipment	\$77,026	\$50,764

	2017 data	2018 data
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$10,753,551	\$10,671,127

Additional Information

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

	2017 data	2018 data
11. Total expenses (direct only)	\$10,381,867	\$10,356,485
12. Total expenses (indirect and in-kind)	\$294,658	\$263,878
13. Investment in capital assets (direct only)	\$28,320	\$50,764
14. Investment in capital assets (indirect and in-kind)	\$48,706	\$0

Comments

Comment	Name	Date	Status
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Schedule F
WPSU-TV(1849)
University Park, PA

2018 data

1. Data from AFR

a. Schedule A, Line 22	\$9,138,507
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$263,878
d. Schedule D, Line 8	\$0
e. Total from AFR	\$9,402,385

Choose Reporting Model

You **must** choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

- FASB
 GASB Model A proprietary enterprise-fund financial statements with business-type activities only
 GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

2018 data

2. FASB

a. Total support and revenue - unrestricted	\$9,345,997
b. Total support and revenue - temporarily restricted	\$3,148
c. Total support and revenue - permanently restricted	\$53,239
d. Total from AFS, lines 2a-2c	\$9,402,384

Reconciliation

2018 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
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