

Grantee Information	Summary of Non-Federal Financial Support 2018	
Grantee ID: 1796		2018 data
Grantee Name: WDSE-TV	1. Direct Revenue (Schedule A)	\$1,858,451
City: Duluth	2. Indirect Administrative (Schedule B)	\$0
State: MN	3. In-kind Contributions	
Licensee Type: Community	a. Services and Other Assets (Schedule C)	\$39,077
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$1,897,528

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending September,30,2018 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 2018 Financial Reporting Guidelines

Name of Head of Grantee: Patricia Mester
Title: Head of Grantee
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Address: 632 Niagara Ct, , Duluth, MN 55811
Telephone: (218) 788-2811

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 WDSE-TV complied with CPB's Fiscal Year 2018 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended September,30,2018. Management is responsible for WDSE-TV's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WDSE-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 WDSE-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 WDSE-TV compliance with specified requirements.

In our opinion, WDSE-TV complied, in all material respects, with the aforementioned requirements for the fiscal year ended September,30,2018.

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: Mike Pederson
Title: Independent Accountant
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Address: Esterbrooks, Scott, Signorelli, Peterson Smithson,, 302 W. Superior St. #200, Duluth, MN 55802
Telephone: (218) 727-6846
Audit Agency or Department: Esterbrooks
City: Duluth
State: MN

Alternate Opinion Language is included.

Accountant's Qualification Statement: Included Not Applicable

Certified By : Patricia Mester, Head Of Grantee, President and General Manager, 2/3/2019 12:40:49 PM
Attested By : Mike Pederson, Independent Accountant, Independent Accountant, 1/31/2019 11:04:24 PM

I Decline

Cancel

Schedule A
WDSE-TV (1796)
Duluth, MN

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	\$0	\$0
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	\$0
2. Amounts provided by Public Broadcasting Entities	\$848,478	\$879,553
A. CPB - Community Service Grants	\$698,030	\$710,388
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$150,448	\$150,665
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$18,500
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	\$0
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	\$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	\$637,493	\$626,023
4.1 NFFS Eligible	\$636,773	\$625,303
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$636,773	\$625,303
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	\$720	\$720
A. Rental income	\$720	\$720
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	\$0	\$0
5.1 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
5.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0

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

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
8. Foundations and nonprofit associations	\$102,606	\$110,353
8.1 NFFS Eligible	\$102,606	\$110,353
A. Program and production underwriting	\$45,558	\$31,708
B. Grants and contributions other than underwriting	\$57,048	\$78,645
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	\$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
9. Business and Industry	\$192,671	\$221,196
9.1 NFFS Eligible	\$128,067	\$149,612
A. Program and production underwriting	\$128,067	\$149,612
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	\$64,604	\$71,584
A. Rental income	\$64,604	\$71,584
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)	\$752,233	\$883,710
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$156,134	\$217,183
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.	6,205	7,699
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)	\$0	\$0
A. Gross auction revenue	\$0	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$1,103	\$0
A. Gross special fundraising revenues	\$1,103	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$226,006	\$243,513
A. Interest and dividends (other than on endowment funds)	\$223,997	\$241,402
B. Royalties	\$0	\$0
C. PBS or NPR pass-through copyright royalties	\$2,009	\$2,111
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$1,427,650	\$801,442
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$-119,407	\$550,544
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$1,547,057	\$250,898
17. Endowment revenue	\$0	\$0

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")	\$0	\$0
18. Capital fund contributions from individuals (see instructions)	\$43,686	\$43,686
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$43,686	\$43,686
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$127,936	\$63,143
	2017 data	2018 data
19.1 Total number of major individual donors	33	36
20. Other Direct Revenue	\$10,813	\$6,145
Description	Amount	
Other	\$6,145	
Exclusion Description	Amount	
Sale of programs or program rights for public performance	\$6,145	
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)	\$4,370,675	\$3,878,764
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.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$848,478	\$879,553
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$43,686	\$43,686
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$10,813	\$6,145
27. Other automatic subtractions from total revenue	\$1,649,108	\$1,090,929

	2017 data	2018 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)	\$0	\$0
6. Please enter an institutional type code for your licensee.		

Comments

Comment	Name	Date	Status
Schedule C			
WDSE-TV (1796)			
Duluth, MN			

	2017 data	<u>Donor Code</u>	2018 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)	\$47,677		\$39,077
A. Annual rental value of space (studios, offices, or tower facilities)	SU \$13,324	SU	\$13,627
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	BS \$34,353	BS	\$25,450
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
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	\$47,677		\$39,077
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	\$0		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0

	2017 data	<u>Donor Code</u>	2018 data
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.	\$47,677		\$39,077

Comments

Comment	Name	Date	Status
Schedule D WDSE-TV (1796) Duluth, MN			

	2017 data	<u>Donor Code</u>	2018 data
1. Land (must be eligible as NFFS)	\$0		\$0
2. Building (must be eligible as NFFS)	\$0		\$0
3. Equipment (must be eligible as NFFS)	\$0		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0
5. Other (specify) (must be eligible as NFFS)	\$0		\$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		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
a) Exchange transactions	\$0		\$0
b) Federal or public broadcasting sources	\$0		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0		\$0
d) Other (specify)	\$0		\$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		\$0

Comments

Comment	Name	Date	Status
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Schedule E
WDSE-TV (1796)
Duluth, MN

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2017 data	2018 data
1. Programming and production	\$1,617,531	\$1,551,469
A. TV CSG	\$439,759	\$448,147
B. TV Interconnection	\$13,200	\$13,555
C. Other CPB Funds	\$137,248	\$137,110
D. All non-CPB Funds	\$1,027,324	\$952,657
2. Broadcasting and engineering	\$875,646	\$869,974
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$875,646	\$869,974
3. Program information and promotion	\$129,087	\$99,914
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$129,087	\$99,914
SUPPORT SERVICES	2017 data	2018 data
4. Management and general	\$457,219	\$527,946
A. TV CSG	\$258,271	\$262,241
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$198,948	\$265,705
5. Fund raising and membership development	\$280,457	\$379,549
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$280,457	\$379,549
6. Underwriting and grant solicitation	\$0	\$0
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0

PROGRAM SERVICES	2017 data	2018 data
D. All non-CPB Funds	\$0	\$0
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	\$3,359,940	\$3,428,852
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$698,030	\$710,388
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$13,200	\$13,555
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$137,248	\$137,110
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$2,511,462	\$2,567,799

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2017 data	2018 data
9. Total capital assets purchased or donated	\$83,266	\$452,265
9a. Land and buildings	\$57,473	\$0
9b. Equipment	\$25,793	\$452,265
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$3,443,206	\$3,881,117

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)	\$3,312,263	\$3,389,775
12. Total expenses (indirect and in-kind)	\$47,677	\$39,077
13. Investment in capital assets (direct only)	\$83,266	\$452,265
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Admin Salaries 174,649	Leslie Brunfelt	1/25/2019	Note
Admin PR Tax 15,115			
Admin Benefits 3,850			
Admin Insurance 68,627			

Schedule F
WDSE-TV (1796)
Duluth, MN

2018 data

1. Data from AFR

a. Schedule A, Line 22	\$3,878,764
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$39,077
d. Schedule D, Line 8	\$0
e. Total from AFR	\$3,917,841

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	\$3,895,379
b. Total support and revenue - temporarily restricted	\$22,462
c. Total support and revenue - permanently restricted	\$0
d. Total from AFS, lines 2a-2c	\$3,917,841

Reconciliation

2018 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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