



AGENDA

BOARD OF DIRECTORS
Finance Committee Meeting
June 13, 2025
4:00 P.M.
Zoom Video Conference

****PLEASE NOTE**:** Due to concerns regarding the current COVID-19/Novel Coronavirus outbreak, this CTV Finance Committee meeting will be held virtually using the Zoom online platform. To participate, please download the zoom app and join the meeting at:

<https://us06web.zoom.us/j/2017133083>

1. Attendance

(Chair) Joe Hall, Tom Manheim, Guy Lasnier, Keith Gudger

2. Oral Communications

Any person may address the Committee during its Oral Communications period. All Oral Communications must be directed to an item not listed on today's Consent or Regular Agenda, and must be within the jurisdiction of the Committee.

3. Consideration of Late Additions to the Agenda; additions and deletions to the Regular Agenda.

REGULAR AGENDA

4. Consider Approval of May 2025 Meeting Minutes *

5. Consider Approval of 2023 Tax Return *

6. Consider Approval of Santa Cruz County Contract *

7. Financial Update

8. Adjournment.

Any person may address the Board Committee during its Public Comment period. Each presentation will be limited to three minutes and individuals may speak only once during Public Comment. A maximum of five minutes will be set aside for this period at this meeting. If the period runs beyond five minutes, the Board may, at its discretion, allow time at the end of the meeting for additional public comment. All comments must be directed to an item NOT listed on today's agenda and must be within the subject matter jurisdiction of the Board. Preference will be given to individuals who did not speak at the previous Board meeting. All speakers must address the entire Board and will not be permitted to engage in dialogue. Speakers are requested to sign the sheet designated for that purpose so that their names may accurately be reflected in the minutes of the meeting. Regular Agenda Items: Members of the public may speak on any item on the agenda. Each presentation will be limited to three minutes. The maximum time devoted to public input on any item will be determined by the Chair.

*** Material Included in Packet**



325 Soquel Avenue
Santa Cruz, CA 95060

**BOARD OF DIRECTORS
Finance Committee Meeting
May 22, 2025**

4:00 PM

Zoom Video Conference

MINUTES

The public notice of the meeting provided the Zoom login information for the meeting if any public member wished to attend or comment. All meeting votes were taken verbally on a roll call except for adjournment.

1. Attendance (All attendees participated virtually, and roll was taken verbally.)

Present: Joe Hall (Chair), Keith Gudger, Guy Lasnier

Absent: Tom Manheim

Staff: Becca King Reed, Mel Sweet

2. Oral Communications

Any person may address the Committee during its Oral Communications period. All Oral Communications must be directed to an item not listed on today's Consent or Regular Agenda and must be within the jurisdiction of the Committee.

There were no public comments.

3. Consideration of Late Additions to the Agenda; additions and deletions to the Regular Agenda.

There were no late additions or deletions to the Regular Agenda.

REGULAR AGENDA

4. Consider Approval of the Minutes of the April 2025 Meeting

Joe Hall opened the discussion and asked if there were any corrections or comments. There were no comments or corrections. It was then moved by Keith Gudger and seconded by Joe Hall that the minutes of the March 20, 2025 meeting be approved. The motion passed on a roll call vote of 2-0-1-1 with Tom Manheim absent and Guy Lanier abstaining due to his absence from the April meeting

5. Consider Approval of the March 2025 Financial Report

Joe Hall opened the discussion and asked if Becca King Reed had any comments. Becca King Reed commented that when revenue and expenses were considered the

operating budget was running a 6.8% positive balance as of the April 2025 Financial Report. She further commented that the revenue from the working studios was less than anticipated. She speculated on a number of reasons this could be the case, but they were working on a number of initiatives to attract additional users. However, one of the reasons the budget is still in balance is due to the control of operating costs and the increase in broadcasting time for government meetings.

In terms of Budget Item 4120 Facility and Equipment Use, Becca King Reed reported it has decreased since the March 2025 Financial Report, as previously discussed. It was further commented that the studio had two multi-day rentals which would boost revenue in Budget Item 4120 Facility and Equipment Use in the May Financial Report, one being a two day conference on salmon fisheries.

Keith Gudger then asked several questions. The initial question concerned Budget Item 7400 Facility Lease and why it was at 95% for the April report. Mel Sweet answered that there was a lease pre-payment due to the new lease. Keith Gudger then asked a question concerning Balance Sheet Item 1115 Accrued Receivables. Mel Sweet explained the reason for the balance in this item. Keith Gudger's final comment was on Balance Sheet Item 2140 Accrued Vacation. Becca King Reed explained that she was aware of this and she was taking extra time off to help bring down the accrued total in this item.

It was then moved by Guy Lasnier and seconded by Keith Gudger that the Committee recommend to the Board approval of the March 2025 Financial Report. The motion passed on a roll call vote of 3-0 with Tom Manheim absent.

6. Consider Approval of the 2023 Tax Return

Joe Hall opened the discussion and asked if Becca King Reed had any comments. Becca King Reed explained that the CTV Federal tax return for FY 2023-24 was due on May 15, 2025. She further explained that the CPA who prepared this return would write a cover letter for the return explaining why it was late to help avoid any penalties. This has been the practice in past similar circumstances.

Becca King Reed then provided a general overview of the tax return. Mel Sweet commented in her review of the tax return it did not match her accounts and she was working with the CPA who had prepared the return to reconcile the differences.

Following this Joe Hall asked if any members had questions or comments on the tax return. Guy Lanier commented that the salary of the CTV Executive Director shown on the return was incorrect. Keith Gudger noted that the Secretary was not listed as an officer and several other corrections.

The Committee then discussed how to proceed with this item since it was not ready to submit to the IRS. Becca King Reed said she and Mel Sweet would work with the CPA to correct the mistakes previously noted and resolve the other accounting issues. Guy Lanier noted that the next Board meeting was in June so there was time to correct the mistakes. It was also commented as to whether there was a need for the Board to review this item, since it would be signed by the Executive Director. If this later approach was taken and the corrections were made to the return Guy Lanier commented that the Finance Committee could have a special meeting to approve the return for submittal to the IRS and send the completed return to the Board as an information item. Keith Gudger commented any special meeting would need a 72 hour notice to comply with the Brown Act.

Based on the above discussion it was agreed to carry over this item to the next Committee meeting or a special meeting.

7. Financial Update

Becca King Reed discussed that she was considering hiring an advertising specialists to help better focus the advertising of the CTV working studios. She further commented that the used equipment sale had made \$3,000 and other venues were now being considered to help sell the remaining used items left over from the equipment sale.

Becca King Reed then gave an update on the sewage spill repair work. A final comment was made on an idea that was being explored to allow short term or daily rental of the vacant working studio office spaces.

8. Adjournment

A motion was made by Guy Lanier to adjourn the meeting. The motion passed unanimously a voice vote.

DENISE M TAYLOR CPA
1205 THIRD STREET
GILROY, CA 95020

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY
325 SOQUEL AVENUE
SANTA CRUZ, CA 95062

**DENISE M TAYLOR CPA
1205 THIRD STREET
GILROY, CA 95020
(408) 848-3861**

June 4, 2025

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY
325 SOQUEL AVENUE
SANTA CRUZ, CA 95062

Dear Becca:

Your 2023 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2023 Federal Exempt Organization Business Income Tax Return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE- IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Enclosed is your 2023 California Exempt Organization Annual Information Return. The original should be signed at the bottom of page one. No tax is payable with the filing of this return. Mail the California return on or before May 15, 2025 to:

**FRANCHISE TAX BOARD
P.O. BOX 942857
SACRAMENTO, CA 94257-0500**

Your 2023 California Exempt Organization Business Income Tax Return will be electronically filed with the Franchise Tax Board. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$100 payable by May 15, 2025. Make the check or money order payable to "Department of Justice" and mail your California report on or before May 15, 2025 to:

**REGISTRY OF CHARITIES AND FUNDRAISERS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470**

Please be sure to call us if you have any questions.

Sincerely,

DENISE M. TAYLOR

DENISE M TAYLOR CPA
1205 THIRD STREET
GILROY, CA 95020
(408) 848-3861

Client 77036931
June 4, 2025

**COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**
325 SOQUEL AVENUE
SANTA CRUZ, CA 95062
(831) 425-8848

FEDERAL FORMS

Form 990	2023 Return of Organization Exempt from Income Tax
Schedule A	Organization Exempt Under Section 501(c)(3)
Schedule D	Schedule D
Schedule O	Supplemental Information
Form 8868	Application for Extension
Form 990-T	2023 Exempt Organization Bus. Income Tax Return
Schedule A (990-T)	Schedule A (990-T)
Form 4562 (T)	Depreciation and Amortization
Form 8868 (T)	Application for Extension
	Depreciation Schedules
Form 8879-TE	IRS e-file Signature Authorization

CALIFORNIA FORMS

Form 199	2023 California Exempt Organization Return
Form 3885 (199)	Depreciation and Amortization - Corp.
Form 109	2023 California Exempt Org. Bus. Inc. Tax Return
Form 3805Q	NOL Deduction - Corporations
Form 8453-EO (109)	California e-file Return Authorization for Exempt
Form RRF-1	2024 Registration/Renewal Fee Report
	California Depreciation Schedules

FEE SUMMARY

Preparation Fee

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 202024**Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879TE for the latest information.****2023**Department of the Treasury
Internal Revenue ServiceName of filer **COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**EIN or SSN
77-0369318

Name and title of officer or person subject to tax

REBECCA KING REED EXECUTIVE DIR.**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here.	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12).....	1b <u>934,465.</u>
2a Form 990-EZ check here ..	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9).....	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22).....	3b _____
4a Form 990-PF check here ..	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here.	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here.	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22).....	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize DENISE M TAYLOR CPA to enter my PIN 77036 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77409795020**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature DENISE M. TAYLOR

Date

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 202024**2023**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.Name of filer **COMMUNITY TELEVISION OF SANTA CRUZ**
COUNTYEIN or SSN
77-0369318

Name and title of officer or person subject to tax

REBECCA KING REED EXECUTIVE DIR.**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here.	<input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12).....	1b _____
2a Form 990-EZ check here ..	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9).....	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22).....	3b _____
4a Form 990-PF check here ..	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here.	<input type="checkbox"/>	b Balance due (Form 8868, line 3c).....	5b _____
6a Form 990-T check here.	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0</u> .
7a Form 4720 check here.	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here.	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here.	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here.	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22).....	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize DENISE M TAYLOR CPA to enter my PIN 77036 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.77409795020**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

DENISE M. TAYLOR

Date

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

File a separate application for each return.
Go to **www.irs.gov/Form8868** for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	COMMUNITY TELEVISION OF SANTA CRUZ COUNTY	77-0369318
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	325 SOQUEL AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SANTA CRUZ, CA 95062	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of MELANIE SWEET 325 SOQUEL AVENUE SANTA CRUZ CA 95062

Telephone No. (831) 425-8848 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 5/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 ____ or
☒ tax year beginning 7/01, 20 23, and ending 6/30, 20 24.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.....	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C COMMUNITY TELEVISION OF SANTA CRUZ COUNTY 325 SOQUEL AVENUE SANTA CRUZ, CA 95062
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	D Employer identification number 77-0369318
J Website: WWW.COMMUNITYTV.ORG	E Telephone number (831) 425-8848
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	G Gross receipts \$ 934,465.
L Year of formation: 1994	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
M State of legal domicile: CA	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
H(c) Group exemption number	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO FOSTER COMMUNITY DIALOGUE AND INDIVIDUAL SELF-EXPRESSION THROUGH VARIOUS MEDIA		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	10
	6	Total number of volunteers (estimate if necessary)	6	50
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	135,047.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	616,865.	619,479.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	93,021.	91,063.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,852.	50,444.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	175,409.	173,479.
			897,147.	934,465.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	131,944.	135,755.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	137.	
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	273,001.	257,768.
	19	Revenue less expenses. Subtract line 18 from line 12	404,945.	393,523.
	20	Total assets (Part X, line 16)	492,202.	540,942.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	2,615,053.	2,649,181.
			40,323.	21,346.
		2,574,730.	2,627,835.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer REBECCA KING REED		Date EXECUTIVE DIR.	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name DENISE M. TAYLOR	Preparer's signature DENISE M. TAYLOR	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN P00590440
	Firm's name DENISE M TAYLOR CPA	Firm's EIN 27-4640509		
	Firm's address 1205 THIRD STREET GILROY, CA 95020	Phone no. (408) 848-3861		
	May the IRS discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☐**1** Briefly describe the organization's mission:

THE MISSION OF COMMUNITY TELEVISION IS TO FOSTER COMMUNITY DIALOGUE AND INDIVIDUAL
SELF-EXPRESSION THROUGH TELEVISION, THE INTERNET AND OTHER ELECTRONIC MEDIA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 302,909. including grants of \$) (Revenue \$)
SINCE 2/16/94 DEVELOPED AND OPERATED PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS
CABLE CHANNELS AND A VIDEO PRODUCTION FACILITY AVAILABLE 44 HOURS PER WEEK FOR PUBLIC
USE

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 302,909.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	X
b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> . See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	2
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.....	2a	10
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?.....	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?.....	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.....	3b	X
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?.....	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?.....	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?.....	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?.....	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?.....	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.....	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?.....	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?.....	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?.....	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year.....	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.....	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?.....	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?.....	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?.....	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?.....	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?.....	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.....	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.....	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.....	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.).....	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?.....	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.....	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?.....	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.....	13b	
c Enter the amount of reserves on hand.....	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?.....	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.....	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?.....	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?.....	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?.....	17	
If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 9		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1b 9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders? SEE SCHEDULE O	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other (explain on Schedule O) SEE SCH. O

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

MELANIE SWEET 325 SOQUEL AVENUE SANTA CRUZ CA 95062 (831) 425-8848

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) BECCA KING REED EXECUTIVE DIRECTOR	40 0			X			37,044.	0.	0.
(2) MATHILDE RAND DIRECTOR	1 0	X					0.	0.	0.
(3) DAVID WARREN DIRECTOR	1 0	X					0.	0.	0.
(4) JOE HALL TREASURER	1 0	X	X				0.	0.	0.
(5) TOM MANHEIM DIRECTOR	1 0	X					0.	0.	0.
(6) JANIS O'DRISCOLL DIRECTOR	1 0	X					0.	0.	0.
(7) GUY LASNIER CHAIRMAN	1 0	X	X				0.	0.	0.
(8) KEITH GUDGER SECRETARY	1 0	X	X				0.	0.	0.
(9) MAITREYA MAZIARZ VICE PRESIDENT	1 0		X				0.	0.	0.
(10)									
(11)									
(12)									
(13)									
(14)									

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____	_____									
(16) _____	_____									
(17) _____	_____									
(18) _____	_____									
(19) _____	_____									
(20) _____	_____									
(21) _____	_____									
(22) _____	_____									
(23) _____	_____									
(24) _____	_____									
(25) _____	_____									
1b Subtotal								37,044.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								37,044.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual.*

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual.*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person.*

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	618,804.		
	f	All other contributions, gifts, grants, and similar amounts not included above.	1f	675.		
	g	Noncash contributions included in lines 1a-1f	1g			
	h Total. Add lines 1a-1f			619,479.		
Program Service Revenue	Business Code					
	2a	OPERATING CONTRACTS	515100	88,308.	88,308.	
	b	PRODUCTION FEES	515100	2,755.	2,755.	
	c				
	d				
	e				
	f	All other program service revenue				
	g Total. Add lines 2a-2f			91,063.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			50,444.	50,444.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a	Gross rents	(i) Real	(ii) Personal		
			6a	135,047.		
			6b			
	c Rental income or (loss)		6c	135,047.		
	d Net rental income or (loss)			135,047.	135,047.	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
			7a			
			7b			
	c Gain or (loss)		7c			
	d Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18				
			8a			
			8b			
	b Less: direct expenses					
c Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19					
		9a				
		9b				
b Less: direct expenses						
c Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances					
		10a				
		10b				
b Less: cost of goods sold						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
	11a	CLOSED CAPTIONING	515100	29,130.	29,130.	
	b	EQUIPMENT RENTAL	515100	9,302.	9,302.	
	c	DIGITAL MEDIA SALES	515100			
	d	All other revenue				
	e Total. Add lines 11a-11d			38,432.		
12 Total revenue. See instructions			934,465.	179,939.	135,047.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	37,044.	37,044.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	79,253.	40,419.	38,834.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	11,006.	5,613.	5,393.	
10 Payroll taxes.	8,452.	4,311.	4,141.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	13,103.	3,800.	9,303.	
12 Advertising and promotion.	275.	137.	138.	
13 Office expenses.	2,852.	399.	2,453.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	108,121.	100,855.	7,266.	
17 Travel.	378.		378.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	1,068.	812.	171.	85.
20 Interest.	312.	156.	156.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	92,495.	92,495.		
23 Insurance.	2,215.	1,949.	266.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SOFTWARE	20,076.		20,076.	
b PRODUCTION EXPENSES	14,441.	14,441.		
c LICENSE FEES AND MISC	852.	26.	826.	
d DUES & SUBSCRIPTIONS	637.	318.	319.	
e All other expenses.	943.	134.	757.	52.
25 Total functional expenses. Add lines 1 through 24e.	393,523.	302,909.	90,477.	137.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	1,843,373.	1	1,929,893.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	31,564.	4	31,141.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	33,255.	9	38,558.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,688,386.		
	b Less: accumulated depreciation	10b 1,038,797.	706,859.	10c 649,589.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2.	15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,615,053.	16	2,649,181.	
Liabilities	17 Accounts payable and accrued expenses	21,783.	17	10,373.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	18,540.	25	10,973.
	26 Total liabilities. Add lines 17 through 25	40,323.	26	21,346.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	2,574,728.	27	2,627,835.
	28 Net assets with donor restrictions	2.	28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,574,730.	32	2,627,835.
	33 Total liabilities and net assets/fund balances	2,615,053.	33	2,649,181.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☒ X

1	Total revenue (must equal Part VIII, column (A), line 12).	1	934,465.
2	Total expenses (must equal Part IX, column (A), line 25).	2	393,523.
3	Revenue less expenses. Subtract line 2 from line 1.	3	540,942.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).	4	2,574,730.
5	Net unrealized gains (losses) on investments.	5	
6	Donated services and use of facilities.	6	
7	Investment expenses.	7	
8	Prior period adjustments.	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	-487,837.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)).	10	2,627,835.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

BAA

TEEA0112L 08/23/23

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**

Employer identification number
77-0369318

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%

16a 33-1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33-1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	623,665.	627,175.	626,334.	616,865.	619,479.	3,113,518.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.	86,363.	92,198.	89,174.	93,021.	91,063.	451,819.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	710,028.	719,373.	715,508.	709,886.	710,542.	3,565,337.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						3,565,337.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.	710,028.	719,373.	715,508.	709,886.	710,542.	3,565,337.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	4,828.	2,635.	1,606.	11,852.	50,444.	71,365.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	4,828.	2,635.	1,606.	11,852.	50,444.	71,365.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)	159,524.	150,898.	141,540.	175,409.	173,479.	800,850.
13 Total support. (Add lines 9, 10c, 11, and 12.)	874,380.	872,906.	858,654.	897,147.	934,465.	4,437,552.
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)).	15	80.34 %
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	81.38 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	1.61 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	0.51 %

- 19a 33-1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☒
- b 33-1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018.....		
b	From 2019.....		
c	From 2020.....		
d	From 2021.....		
e	From 2022.....		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019.....		
b	Excess from 2020.....		
c	Excess from 2021.....		
d	Excess from 2022.....		
e	Excess from 2023.....		

BAA

Schedule A (Form 990) 2023

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2023	2022	2021	2020	2019
OTHER INCOME	\$ 173,479.	\$ 175,409.	\$ 141,540.	\$ 150,898.	\$ 159,524.
TOTAL	<u>\$ 173,479.</u>	<u>\$ 175,409.</u>	<u>\$ 141,540.</u>	<u>\$ 150,898.</u>	<u>\$ 159,524.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

77-0369318

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets(continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		229,794.	179,587.	50,207.
d Equipment		1,333,055.	748,510.	584,545.
e Other		125,537.	110,700.	14,837.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 649,589.

BAA

Schedule D (Form 990) 2023

Part VII Investments – Other Securities

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))		

Part VIII Investments – Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED COMPENSATED ABSENCES	10,721.
(3) PAYROLL LIABILITIES	252.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	10,973.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

Employer identification number

77-0369318

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

ANY SANTA CRUZ COUNTY RESIDENT MAY BECOME A MEMBER FOR A SUBSCRIPTION FEE.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE ORGANIZATION'S BOARD OF DIRECTORS HAS TO APPROVE COMPENSATION FOR THE EXECUTIVE
DIRECTOR BASED ON COMPARABILITY DATA AND JUDGEMENT.

FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION

THE 990 IS AVAILABLE UPON REQUEST.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THESE DOCUMENTS ARE AVAILABLE UPON REQUEST

**FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

2020 INCREASES.....	\$	3,556.
ALLOCATION OF EXPENSES TO UNRELATED BUSINESS ACTIVITY.....		-266,452.
ALLOCATION OF UNRELATED BUSINESS INCOME.....		-175,311.
REMOVAL OF ASSETS.....		-19,296.
TRANSFER OF LEASEHOLD IMPROVEMENTS TO FIXED ASSETS.....		-30,334.
TOTAL	\$	<u>-487,837.</u>

Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

File a separate application for each return.
Go to **www.irs.gov/Form8868** for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	COMMUNITY TELEVISION OF SANTA CRUZ COUNTY	77-0369318
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	325 SOQUEL AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SANTA CRUZ, CA 95062	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of MELANIE SWEET 325 SOQUEL AVENUE SANTA CRUZ CA 95062

Telephone No. (831) 425-8848 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 5/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 ____ or
☒ tax year beginning 7/01, 20 23, and ending 6/30, 20 24.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.....	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Form 990-T

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023

For calendar year 2023 or other tax year beginning 7/01, 2023, and ending 6/30, 2024

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)

Open to Public Inspection for
501(c)(3) Organizations OnlyDepartment of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed.	Print or Type	<input type="checkbox"/> Check box if name changed and see instructions.) COMMUNITY TELEVISION OF SANTA CRUZ COUNTY 325 SOQUEL AVENUE SANTA CRUZ, CA 95062	D Employer identification number 77-0369318
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A			E Group exemption number (see instructions)
			F <input type="checkbox"/> Check box if an amended return.
C Book value of all assets at end of year.....			2,649,181.
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation.....	<input type="checkbox"/>		
J Enter the number of attached Schedules A (Form 990-T).....	1		
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation.....			
L The books are in care of MELANIE SWEET 325 SOQUEL AVENUE SANTA CRUZ CA 95062 Telephone number (831) 425-8848			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).....	1	0.
2 Reserved.....	2	
3 Add lines 1 and 2.....	3	0.
4 Charitable contributions (see instructions for limitation rules).....	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3.....	5	0.
6 Deduction for net operating loss. See instructions.....	6	SEE ST 1
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5.....	7	0.
8 Specific deduction (generally \$1,000, but see instructions for exceptions).....	8	1,000.
9 Trusts. Section 199A deduction. See instructions.....	9	
10 Total deductions. Add lines 8 and 9.....	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.....	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21).....	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).....	2	
3 Proxy tax. See instructions.....	3	
4 Other tax amounts. See instructions.....	4	
5 Alternative minimum tax.....	5	
6 Tax on noncompliant facility income. See instructions.....	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies.....	7	0.

Part III Tax and Payments

1 a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116).....	1a		
b Other credits (see instructions).....	1b		
c General business credit. Attach Form 3800 (see instructions).....	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827).....	1d		
e Total credits. Add lines 1a through 1d.....	1e	0.	
2 Subtract line 1e from Part II, line 7.....	2	0.	
3 a Amount due from Form 4255.....	3a		
b Amount due from Form 8611.....	3b		
c Amount due from Form 8697.....	3c		
d Amount due from Form 8866.....	3d		
e Other amounts due (see instructions).....	3e		
f Total amounts due. Add lines 3a through 3e.....	3f	0.	
4 Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here.....	4	0.	
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k).....	5		

Part III Tax and Payments (continued)

6a Payments: Preceding year's overpayment credited to the current year	6a	
b Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c Tax deposited with Form 8868	6c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e Backup withholding (see instructions)	6e	
f Credit for small employer health insurance premiums (attach Form 8941)	6f	
g Elective payment election amount from Form 3800	6g	
h Payment from Form 2439	6h	
i Credit from Form 4136	6i	
j Other (see instructions)	6j	
7 Total payments. Add lines 6a through 6j	7	0.
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11 Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0.		
4 Enter available pre-2018 NOL carryovers here \$ 123,520. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part 1, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
900002	\$ 974,091.	
	\$	
	\$	
	\$	
	\$	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer	Date	EXECUTIVE DIR.		Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	DENISE M. TAYLOR	DENISE M. TAYLOR			P00590440
	Firm's name	Firm's EIN			
	DENISE M TAYLOR CPA	27-4640509			
	Firm's address	Phone no.			
	1205 THIRD STREET	(408) 848-3861			
	GILROY, CA 95020				

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization COMMUNITY TELEVISION OF SANTA CRUZ COUNTY	B Employer identification number 77-0369318
C Unrelated business activity code (see instructions) 900002	D Sequence: 1 of 1

E Describe the unrelated trade or business FACILITY RENTAL

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6 135,047.		135,047.
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 135,047.		135,047.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	92,710.
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	14,002.
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	10,515.
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement) SEE STATEMENT 2		14	373,791.
15 Total deductions. Add lines 1 through 14		15	491,018.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	-355,971.
17 Deduction for net operating loss. See instructions SEE STATEMENT 3		17	
18 Unrelated business taxable income. Subtract line 17 from line 16		18	-355,971.

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ 325 SOQUEL AVENUE, SANTA CRUZ, CA 95062

B ☐

C ☐

D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	135,047.			
c Total rents received or accrued by property Add lines 2a and 2b, columns A through D	135,047.			
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	135,047.			
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 Total dividends - received deductions included in line 10				

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Totals.....

Add columns 5 and 10. Enter here and on Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach statement)	4 Set-asides (attach statement)	5 Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals.....

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity:	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, col (A) . .	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

BAA

TEEA0213 L 10/23/23

Schedule A (Form 990-T) 2023

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A).....				
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B).....				
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8.				
5 Readership costs.				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7.				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or -0- here and on Part II, line 13.				

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	

Total. Enter here and on Part II, line 1.**Part XI Supplemental Information** (see instructions)

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023Attachment
Sequence No. **179**Name(s) shown on return **COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**Identifying number
77-0369318

Business or activity to which this form relates

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B — Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

2023

FEDERAL STATEMENTS
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

PAGE 1

77-0369318

STATEMENT 1
FORM 990-T, PART I, LINE 6
NET OPERATING LOSS DEDUCTION

PRE-2018 NOLS CARRIED FORWARD FROM PRIOR YEAR		123,520.
PRE-2018 NOLS INCLUDED ON FORM 990-T, PART I, LINE 6	0.	
TOTAL PRE-2018 NOLS APPLIED		0.
PRE-2018 NOLS EXPIRING THIS TAX YEAR		0.
PRE-2018 NOLS CARRIED OVER TO SUBSEQUENT TAX YEARS		123,520.

STATEMENT 2
SCHEDULE A, PART II, LINE 14
OTHER DEDUCTIONS

ADVERTISING.....	\$	7,052.
BANK CHARGES.....		3,382.
CONTRACT SERVICES-AUDIT/PAYROLL.....		603.
COPY MACHINE LEASE.....		3,344.
DUES & SUBSCRIPTIONS.....		47.
FACILITY REPAIR.....		294,896.
FACILITY SUPPLIES.....		4,258.
FACILITY/EQUIP INSURANCE.....		11,788.
LEASEHOLD IMPROVEMENTS/CAPITAL.....		22,974.
OFFICE SUPPLIES.....		290.
POSTAGE/FREIGHT.....		538.
SPECIAL EVENTS EXPENSE.....		94.
TELEPHONE.....		23,259.
WORKERS COMPENSATION.....		1,266.
TOTAL	\$	<u>373,791.</u>

STATEMENT 3
SCHEDULE A, PART II, LINE 17
NET OPERATING LOSS DEDUCTION

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS PREVIOUSLY USED	LOSS AVAILABLE
6/30/19	\$ 112,771.	\$ 0.	\$ 112,771.
6/30/20	176,133.	0.	176,133.
6/30/21	201,236.	0.	201,236.
6/30/22	241,500.	0.	241,500.
6/30/23	242,451.	0.	242,451.
NET OPERATING LOSS AVAILABLE.....			\$ 974,091.
TAXABLE INCOME.....			\$ -355,971.
80% OF TAXABLE INCOME.....			\$ -284,777.
NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME).....			<u>\$ 0.</u>

2023

California Exempt Organization
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 7/01/2023, and ending (mm/dd/yyyy) 6/30/2024.

Corporation/Organization name COMMUNITY TELEVISION OF SANTA CRUZ COUNTY		California corporation number 1881306
Additional information. See instructions.		FEIN 77-0369318
Street address (suite or room) 325 SOQUEL AVENUE		PMB no.
City SANTA CRUZ	State CA	ZIP code 95062
Foreign country name	Foreign province/state/county	Foreign postal code

A First return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Amended return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C IRC Section 4947(a)(1) trust. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No \$
D Final information return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized	L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E Check accounting method: 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other Enter date: (mm/dd/yyyy) •	M Did the organization file Form 100 or Form 109 to report taxable income? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
F Federal return filed? 1 • <input checked="" type="checkbox"/> 990T 2 • <input type="checkbox"/> 990-PF 3 • <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series	N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G Is this a group filing? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input type="checkbox"/> No Date filed with IRS
H Is this organization in a group exemption. If "Yes," what is the parent's name? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	314,986.
	2 Gross dues and assessments from members and affiliates	2	
	3 Gross contributions, gifts, grants, and similar amounts received.	3	619,479.
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	934,465.
	5 Cost of goods sold	5	
	6 Cost or other basis, and sales expenses of assets sold.	6	
	7 Total costs. Add line 5 and line 6	7	
	8 Total gross income. Subtract line 7 from line 4.	8	934,465.
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	393,523.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	540,942.
Payments	11 Total payments	11	
	12 Use tax. See General Information K.	12	
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15 Penalties and interest. See General Information J.	15	
	16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16	0.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer EXECUTIVE DIR.	Title EXECUTIVE DIR.	Date
Paid Preparer's Use Only	Preparer's signature DENISE M. TAYLOR	Date	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours, if self-employed) and address DENISE M TAYLOR CPA 1205 THIRD STREET GILROY, CA 95020		Telephone (831) 425-8848
			PTIN P00590440
			Firm's FEIN 27-4640509
			Telephone (408) 848-3861
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

CAC1112L 01/02/24

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts— complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.....	●	1	
	2	Interest.....	●	2	
	3	Dividends.....	●	3	
	4	Gross rents.....	●	4	135,047.
	5	Gross royalties.....	●	5	
	6	Gross amount received from sale of assets (See instructions).....	●	6	
	7	Other income. Attach schedule..... SEE STATEMENT 1	●	7	179,939.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.....	●	8	314,986.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.....	●	9	
	10	Disbursements to or for members.....	●	10	
Expenses and Disbursements	11	Compensation of officers, directors, and trustees. Attach schedule..... SEE STMT 2	●	11	37,044.
	12	Other salaries and wages.....	●	12	79,253.
	13	Interest.....	●	13	312.
	14	Taxes.....	●	14	8,452.
	15	Rents.....	●	15	108,121.
	16	Depreciation and depletion (See instructions).....	●	16	92,495.
	17	Other expenses and disbursements. Attach schedule..... SEE STATEMENT 3	●	17	67,846.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.....	●	18	393,523.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash.....		1,843,373.	●	1,929,893.
2	Net accounts receivable.....		31,564.	●	31,141.
3	Net notes receivable.....			●	
4	Inventories.....			●	
5	Federal and state government obligations.....			●	
6	Investments in other bonds.....			●	
7	Investments in stock.....			●	
8	Mortgage loans.....			●	
9	Other investments. Attach schedule.....			●	
10 a	Depreciable assets.....	1,653,161.		1,688,386.	
b	Less accumulated depreciation.....	946,302.	706,859.	1,038,797.	649,589.
11	Land.....			●	
12	Other assets. Attach schedule..... STM 4		33,257.	●	38,558.
13	Total assets		2,615,053.		2,649,181.
Liabilities and net worth					
14	Accounts payable.....		21,783.	●	10,373.
15	Contributions, gifts, or grants payable.....			●	
16	Bonds and notes payable.....			●	
17	Mortgages payable.....			●	
18	Other liabilities. Attach schedule..... STM 5		18,540.		10,973.
19	Capital stock or principal fund.....		2,574,730.	●	2,627,835.
20	Paid-in or capital surplus. Attach reconciliation.....			●	
21	Retained earnings or income fund.....			●	
22	Total liabilities and net worth		2,615,053.		2,649,181.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books.....	●	540,942.	7	Income recorded on books this year not included in this return. Attach schedule.....	●	
2	Federal income tax.....	●		8	Deductions in this return not charged against book income this year. Attach schedule.....	●	
3	Excess of capital losses over capital gains.....	●		9	Total. Add line 7 and line 8.....		
4	Income not recorded on books this year. Attach schedule.....	●		10	Net income per return. Subtract line 9 from line 6.....		
5	Expenses recorded on books this year not deducted in this return. Attach schedule.....	●					
6	Total. Add line 1 through line 5.....		540,942.				540,942.

2023**Corporation Depreciation and Amortization****3885**

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COUNTY

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1881306

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	PRODUCTION/BROA	VARIOUS	697,468.	483,983.	S/L	5		
	OFFICE FURNITUR	VARIOUS	95,916.	83,663.	S/L	5		
	LEASEHOLD IMPRO	VARIOUS	183,561.	152,430.	S/L	39	4,707.	
	LEASEHOLD IMPRO	VARIOUS	258,849.	53,096.	S/L	39	6,637.	
	PRODUCTION EQUI	VARIOUS	19,937.	19,937.	S/L	5		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	92,495.

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

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5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	PRODUCTION EQUI	VARIOUS	79,247.	79,247.	S/L	5		
	OFFICE FURNITUR	VARIOUS	3,699.	3,699.	S/L	5		
	LEASEHOLD IMPRO	VARIOUS	5,159.	924.	S/L	39	132.	
	PRODUCTION EQUI	VARIOUS	29,610.	29,610.	S/L	5		
	OFFICE FURNITUR	VARIOUS	1,195.	1,195.	S/L	5		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

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14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	PRODUCTION EQUI	VARIOUS	39,999.	32,000.	S/L	5	7,999.	
	OFFICE FURNITUR	VARIOUS	2,086.	1,668.	S/L	5	418.	
	PRODUCTION EQUI	VARIOUS	61,884.	37,131.	S/L	5	12,377.	
	OFFICE FURNITUR	VARIOUS	19,286.	19,286.	S/L	5		
	LEASEHOLD IMPRO	VARIOUS	18,977.	1,461.	S/L	39	487.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
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22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

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Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	ENCO CAPTION EN	8/24/2021	52,991.	19,430.	S/L	5	10,598.	
	ENCO CABLECAST	8/24/2021	52,106.	19,105.	S/L	5	10,421.	
	ENCO CABLECAST	11/29/2021	16,755.	5,306.	S/L	5	3,351.	
	ENCO REBUILD	VARIOUS	19,036.	6,028.	S/L	5	3,807.	
	COMCAST FIBRE	6/17/2022	24,524.	4,905.	S/L	5	4,905.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
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	CABLE FIBRE INS	7/06/2022	29,297.	5,859.	S/L	5	5,859.	
	NEW TEK TRICAST	7/06/2022	15,563.	3,113.	S/L	5	3,113.	
	NEW SERVER	9/03/2022	13,902.	2,317.	S/L	5	2,780.	
	SONY FX6 DIGITA	10/11/2022	8,964.	1,345.	S/L	5	1,793.	
	LAPTOP X2	11/03/2022	3,397.	453.	S/L	5	679.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)					15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
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Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
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	SONY CAMCORDER	1/11/2023	3,905.	391.	S/L	5	781.	
	SONY COMPACT CA	1/11/2023	1,920.	192.	S/L	5	384.	
	SONY CAMCORDER	1/11/2023	2,458.	246.	S/L	5	492.	
	LOGITECH RALLY	1/13/2023	1,311.	131.	S/L	5	262.	
	VIDEO CONFERENC	3/17/2023	1,146.	57.	S/L	5	229.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

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14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	EDIT COMPUTER	3/23/2023	3,683.	184.	S/L	5	737.	
	MACBOOK AND MIN	5/15/2023	3,964.	132.	S/L	5	793.	
	PTZ CAM SWITCH	6/20/2023	6,865.		S/L	5	1,373.	
	STUDIO LIVE DIGI	6/21/2023	2,185.		S/L	5	437.	
	MURAL LEASEHOLD	2/03/2023	1,168.	12.	S/L	39	30.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)					15		

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

2023**Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W. FORM 199

Corporation name

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

California corporation number

1881306

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	\$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	MURAL LEASEHOLD	2/26/2023	3,408.	29.	S/L	39	87.	
	MURAL LEASEHOLD	3/10/2023	1,750.	15.	S/L	39	45.	
	SIGN LEASEHOLD	6/08/2023	1,031.	2.	S/L	39	26.	
	MURAL LEASEHOLD	6/21/2023	1,111.		S/L	39	28.	
	MURAL LEASEHOLD	6/28/2023	1,850.		S/L	39	47.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

2023**Corporation Depreciation and Amortization****3885**

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5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
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Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	REFINISH CONFER	3/23/2023	2,000.	100.	S/L	5	400.	
	CONFERENCE ROOM	6/23/2023	1,355.		S/L	5	271.	
	FIBRE TRANSMISS	10/01/2023	23,446.		S/L	3	5,862.	
	KITCHEN & BATH	9/08/2023	4,624.		S/L	39	99.	
	KITCHEN FLOORIN	12/22/2023	1,349.		S/L	39	17.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
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Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
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2023**Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W. FORM 199

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COUNTY

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7	Listed property (elected IRC Section 179 cost)	7	
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9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
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11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
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Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	PAINT OFFICES	5/23/2024	1,200.		S/L	39	3.	
	KITCHEN FLOORIN	3/25/2024	2,244.		S/L	39	14.	
	CARPET #8	4/04/2024	2,362.		S/L	39	15.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						15	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
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Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g)						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.						22

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

CLOSED CAPTIONING.....	\$	29,130.
EQUIPMENT RENTAL.....		9,302.
OTHER INVESTMENT INCOME.....		50,444.
PROGRAM SERVICE REVENUE.....		91,063.
TOTAL	\$	<u>179,939.</u>

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>TOTAL COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
MATHILDE RAND 325 SOQUEL AVE SANTA CRUZ, CA 95062	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.
MAITREYA MAZIARZ 325 SOQUEL AVE SANTA CRUZ, CA 95062	VICE PRESIDENT 1.00	0.	0.	0.
DAVID WARREN 325 SOQUEL AVE SANTA CRUZ, CA 95062	DIRECTOR 1.00	0.	0.	0.
JOE HALL 325 SOQUEL AVE SANTA CRUZ, CA 95062	TREASURER 1.00	0.	0.	0.
TOM MANHEIM 325 SOQUEL AVENUE SANTA CRUZ, CA 95062	DIRECTOR 1.00	0.	0.	0.
JANIS O'DRISCOLL 325 SOQUEL AVE SANTA CRUZ, CA 95062	DIRECTOR 1.00	0.	0.	0.
GUY LASNIER 325 SOQUEL AVE SANTA CRUZ, CA 95062	CHAIRMAN 1.00	0.	0.	0.
KEITH GUDGER 325 SOQUEL AVE SANTA CRUZ, CA 95062	SECRETARY 1.00	0.	0.	0.
TOTAL		\$ <u>0.</u>	\$ <u>0.</u>	\$ <u>0.</u>

2023

CALIFORNIA STATEMENTS
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

PAGE 2

77-0369318

STATEMENT 2 (CONTINUED)**FORM 199, PART II, LINE 11****COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES****KEY EMPLOYEES:**

NAME	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BECCA KING REED 325 SOQUEL AVENUE ,	EXECUTIVE DIRECTO 40	\$ 37,044.	\$ 0.	\$ 0.
TOTAL		<u>\$ 37,044.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

STATEMENT 3**FORM 199, PART II, LINE 17****OTHER EXPENSES**

ADVERTISING AND PROMOTION.....	\$ 275.
BANK CHARGES.....	90.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	1,068.
COPY MACHINE LEASE.....	372.
DUES & SUBSCRIPTIONS.....	637.
INSURANCE.....	2,215.
LICENSE FEES AND MISC.....	852.
OFFICE EXPENSES.....	2,852.
OTHER EMPLOYEE BENEFIT.....	11,006.
OTHER FEES.....	13,103.
POSTAGE AND SHIPPING.....	481.
PRODUCTION EXPENSES.....	14,441.
SOFTWARE.....	20,076.
TRAVEL.....	378.
TOTAL	<u>\$ 67,846.</u>

STATEMENT 4**FORM 199, SCHEDULE L, LINE 12****OTHER ASSETS**

PREPAID EXPENSES AND DEFERRED CHARGES.....	38,558.
TOTAL	<u>\$ 38,558.</u>

STATEMENT 5**FORM 199, SCHEDULE L, LINE 18****OTHER LIABILITIES**

ACCRUED COMPENSATED ABSENCES.....	10,721.
PAYROLL LIABILITIES.....	252.
TOTAL	<u>\$ 10,973.</u>

2023

California Exempt Organization
Business Income Tax Return

109

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 7/01/2023, and ending (mm/dd/yyyy) 6/30/2024

Corporation/Organization name

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

California corporation number

1881306

Additional information. See instructions.

FEIN

77-0369318

Street address (suite/room no.)

325 SOQUEL AVENUE

PMB no.

City (If the corporation has a foreign address, see instructions.)

SANTA CRUZ

Foreign country name

Foreign province/state/county

State

CA

ZIP code

95062

Foreign postal code

A First return filed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Is this an education IRA within the meaning of R&TC Section 23712? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D Final return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date (mm/dd/yyyy)	K Unrelated Business Activity (UBA) code 900002
E Amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	L Is this a hospital? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach federal Schedule H (Form 990)
F Accounting method used: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other	
G Nature of trade or business <u>FACILITY RENTAL</u>	

Taxable Corporation	1 Unrelated business taxable income from Side 2, Part II, line 30	1	-355,971.
	2 Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions	2	
	3 Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1	3	-355,971.
Taxable Trust	4 Unrelated business taxable income from Side 2, Part II, line 30	4	
Tax Computation	5 Unrelated business taxable income from line 3 or line 4	5	
	6 EZ, LAMBRA, or TTA NOL carryover deduction	6	
	7 Net Operating Loss deduction. See General Information N.	7	
	8 Add line 6 and line 7	8	
	9 Net unrelated business taxable income. Subtract line 8 from line 5	9	
	10 Tax _____ % x line 9. See General Information J.	10	
	11 Tax credits from Schedule B. See instructions.	11	
Total Tax	12 Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0:	12	0.
	13 Alternative minimum tax. See General Information O.	13	
	14 Total tax. Add line 12 and line 13.	14	
Payments	15 Overpayment from a prior year allowed as a credit	15	
	16 2023 estimated tax payments. See instructions.	16	
	17 Withholding (Form 592-B and/or 593). See instructions.	17	
	18 Amount paid with extension (form FTB 3539).	18	
	19 Total payments and credits. Add line 15 through line 18.	19	
Use Tax/ Tax Due/ Overpayment	20 Use tax. See instructions.	20	
	21 Payments balance. If line 19 is more than line 20, subtract line 20 from line 19.	21	
	22 Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20.	22	
	23 Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions.	23	
	24 Overpayment. Subtract line 14 from line 21. See instructions	24	
	25 Enter amount of line 24 to be applied to 2024 estimated tax	25	

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24.	26	
	a Fill in the account information to have the refund directly deposited. Routing number ...	26 a	
	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number.	26 c	
	27 Penalties and interest. See General Information M.	27	
	28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806.		
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24.	29	

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	b Less returns and allowances	c Balance	1 c	
2 Cost of goods sold and/or operations (Schedule A, line 7).			2	
3 Gross profit. Subtract line 2 from line 1c.			3	
4 a Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541).			4 a	
b Net gain (loss) from Schedule D-1, Part II.			4 b	
c Capital loss deduction for trusts.			4 c	
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule.			5	
6 Rental income (Schedule C).			6	135,047.
7 Unrelated debt-financed income (Schedule D)			7	
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E).			8	
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F).			9	
10 Exploited exempt activity income (Schedule G)			10	
11 Advertising income (Schedule H, Part III, Column A)			11	
12 Other income. Attach schedule.			12	
13 Total unrelated trade or business income. Add line 3 through line 12.			13	135,047.

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I.		14	
15 Salaries and wages.		15	92,710.
16 Repairs.		16	
17 Bad debts.		17	
18 Interest. Attach schedule.		18	
19 Taxes. Attach schedule.	SEE STATEMENT 1	19	14,002.
20 Contributions. See instructions and attach schedule.		20	
21 a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F).	21 a		
b Less: depreciation claimed on Schedule A. See instructions.	21 b	21	
22 Depletion. Attach schedule.		22	
23 a Contributions to deferred compensation plans.		23 a	
b Employee benefit programs. See instructions.		23 b	10,515.
24 Other deductions. Attach schedule.	SEE STATEMENT 2	24	373,791.
25 Total deductions. Add line 14 through line 24.		25	491,018.
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13.		26	-355,971.
27 Excess advertising costs (Schedule H, Part III, Column B)		27	
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26.		28	-355,971.
29 Specific deduction. See instructions.		29	
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28.		30	-355,971.

Sign Here	Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Title EXECUTIVE DIR.	Date
Paid Preparer's Use Only	Preparer's signature DENISE M. TAYLOR	Date	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours, if self-employed) and address DENISE M TAYLOR CPA 1205 THIRD STREET GILROY, CA 95020		Telephone (831) 425-8848
			PTIN P00590440
			Firm's FEIN 27-4640509
		Telephone (408) 848-3861	
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Method of inventory valuation (specify) _____

1	Inventory at beginning of year.....	1	
2	Purchases.....	2	
3	Cost of labor..... ●	3	
4a	Additional IRC Section 263A costs. Attach schedule.....	4a	
b	Other costs. Attach schedule..... ●	4b	
5	Total. Add line 1 through line 4b.....	5	
6	Inventory at end of year.....	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2.....	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name _____ code ● _____ ●	1	
2	Enter credit name _____ code ● _____ ●	2	
3	Enter credit name _____ code ● _____ ●	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11.....	4	

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834..... ●	1	
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots..... ●	2a	
	b Method for non-dealer installment obligations..... ●	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles..... ●	3	
4	Credit recapture. Credit name _____ ●	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions.....	5	

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.**Part A. Standard Method – Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total sales..... ●	●	●	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.....			●

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions..... ●	●	●	●
2 Payroll factor: Wages and other compensation of employees..... ●	●	●	●
3 Sales factor: Gross sales and/or receipts less returns and allowances..... ●	●	●	●
4 Total percentage: Add the percentages in column (c).....			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.....			●

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a)	Description of property	(b)	Rent received or accrued	(c)	Percentage of rent attributable to personal property				
1	RENTAL PROPERTY – CTV	135,047.		100.00 %					
2				%					
3				%					
(d)	Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income	(e)	Complete if any item in column (c) is more than 10%, but not more than 50%						
(i)	Deductions directly connected (attach schedule)	(ii)	Income includible, column (b) less column (d)(i)	(i)	Gross income reportable, column (b) x column (c)	(ii)	Deductions directly connected with personal property (attach schedule)	(iii)	Net income includible, col. (e)(i) less column (e)(ii)
1		135,047.							
2									
3									
4	Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6.....	4						135,047.	

Schedule D Unrelated Debt-Financed Income

(a) Description of debt-financed property				(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property	
					(i) Straight-line depreciation (attach schedule)	(ii) Other deductions (attach schedule)
1	•			•	•	•
2	•			•	•	•
3	•			•	•	•
(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)	(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includible, column (g) less column (h)	
1	•	•	•	•	•	•
2	•	•	•	•	•	•
3	•	•	•	•	•	•
4 Total. Enter here and on Side 2, Part I, line 7						4 •

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

(a) Description	(b) Amount	(c) Deductions directly connected (attach schedule)	(d) Net investment income, column (b) less column (c)	(e) Set-asides (attach schedule)	(f) Balance of investment income, column (d) less column (e)
1					
2					
3 Total. Enter here and on Side 2, Part I, line 8					3
4 Enter gross income from members (dues, fees, charges, or similar amounts)					4

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations					
(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1					
2					
3					
Nonexempt Controlled Organizations					
(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)	
1					
2					
3					
4 Add the amounts in columns (e) and (j)				4	
5 Add the amounts in columns (f) and (k)				5	
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9				6	

Schedule G Exploited Exempt Activity Income, other than Advertising Income

(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, column (b) less column (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1							
2							
3							
4							
5 Total. Enter here and on Side 2, line 10							5

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

(a) Name of periodical	(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A (b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
1						
2						
3						
4 Totals	4					

Part II Income from Periodicals Reported on a Separate Basis

5						
6						
7						

Part III Column A – Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d) or (g), and amount listed in Part II, columns (d) or (g)	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1			
2			
3			
4 Enter total here and on Side 2, Part I, line 11	4	Enter total here and on Side 2, Part II, line 27	

Part III Column B – Excess Advertising Costs**Schedule I Compensation of Officers, Directors, and Trustees**

(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1		%	
2		%	
3		%	
4		%	
5		%	
6 Total. Enter here and on Side 2, Part II, line 14			6

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

(a) Group and guideline class or description of property	(b) Date acquired (dd/mm/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation:						
2a Buildings	2a					
2b Furniture and fixtures	2b					
2c Transportation equipment	2c					
2d Machinery and other equipment	2d					
2e Other (specify)	2e					
3 Other depreciation	3					
4 Total	4					
5 Amount of depreciation claimed elsewhere on return					5	
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a					6	

2023**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name COMMUNITY TELEVISION OF SANTA CRUZ COUNTY	California corporation number 1881306 FEIN 77-0369318
--	--

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ ☐ C corporation☒ ☐ S corporation ☒ ☒ Exempt organization ☒ ☐ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number.	<input checked="" type="radio"/>	1	355,971.
2 2023 disaster loss included in line 1. Enter as a positive number.	<input checked="" type="radio"/>	2	
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions.	<input checked="" type="radio"/>	3	355,971.
4a Enter the amount of the loss incurred by a new business included in line 3.	<input checked="" type="radio"/>	4a	
b Enter the amount of the loss incurred by an eligible small business included in line 3.	<input checked="" type="radio"/>	4b	355,971.
c Add line 4a and line 4b.	<input checked="" type="radio"/>	4c	355,971.
5 General NOL. Subtract line 4c from line 3.	<input checked="" type="radio"/>	5	
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions.	<input checked="" type="radio"/>	6	355,971.

Part II NOL carryover and disaster loss carryover limitations. See instructions.

	(g) Available balance	
1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-). <input checked="" type="radio"/>		

Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2022	(f) Amount used in 2023		(h) Carryover to 2024 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2016	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 123,520.	<input checked="" type="radio"/> 123,520.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 123,520.
<input checked="" type="radio"/> 2018	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 112,771.	<input checked="" type="radio"/> 112,771.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 112,771.
<input checked="" type="radio"/> 2019	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 176,133.	<input checked="" type="radio"/> 176,133.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 176,133.
<input checked="" type="radio"/> 2020	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 201,236.	<input checked="" type="radio"/> 201,236.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 201,236.

Current Year NOLs

							col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023		ESB	355,971.				355,971.
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/>	1	0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	<input checked="" type="radio"/>	2	0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7.	<input checked="" type="radio"/>	3	0.

2023**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

CONTINUATION SHEET PAGE 2

Corporation name

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

California corporation number

1881306

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☒ ☐ C corporation☒ ☐ S corporation ☒ ☒ Exempt organization ☒ ☐ Limited liability company (electing to be taxed as a corporation)

FEIN

77-0369318

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

- 1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2.
Enter as a positive number. ☒ 1
- 2 2023 disaster loss included in line 1. Enter as a positive number. ☒ 2
- 3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions. ☒ 3
- 4a Enter the amount of the loss incurred by a new business included in line 3. ☒ 4a
- b Enter the amount of the loss incurred by an eligible small business included in line 3. ☒ 4b
- c Add line 4a and line 4b. ☒ 4c
- 5 General NOL. Subtract line 4c from line 3. ☒ 5
- 6 Current year NOL. Add line 2, line 4c, and line 5. See instructions. ☒ 6

Part II NOL carryover and disaster loss carryover limitations. See instructions.

		(g) Available balance	
1	Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-). <input checked="" type="radio"/>		

Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2021	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 241,500.	<input checked="" type="radio"/> 241,500.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 241,500.
<input checked="" type="radio"/> 2022	<input checked="" type="radio"/>	<input checked="" type="radio"/> ESB	<input checked="" type="radio"/> 242,451.	<input checked="" type="radio"/> 242,451.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 0.	<input checked="" type="radio"/> 242,451.
<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Current Year NOLs

							col. (d) minus col. (f) See instructions.
3 2023		DIS					
4 2023							
2023							
2023							
2023							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

- 1 Total the amounts in Part II, line 2, column (f). ☒ 1 0.
- 2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-. ☒ 2 0.
- 3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7. ☒ 3 0.

2023

CALIFORNIA STATEMENTS
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

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STATEMENT 1
FORM 109, PART II, LINE 19
TAXES

LICENSES & FEES.....	\$	232.
PAYROLL TAXES.....		13,770.
TOTAL	\$	<u>14,002.</u>

STATEMENT 2
FORM 109, PART II, LINE 24
OTHER EXPENSES

ADVERTISING.....	\$	7,052.
BANK CHARGES.....		3,382.
CONTRACT SERVICES-AUDIT/PAYROLL.....		603.
COPY MACHINE LEASE.....		3,344.
DUES & SUBSCRIPTIONS.....		47.
FACILITY REPAIR.....		294,896.
FACILITY SUPPLIES.....		4,258.
FACILITY/EQUIP INSURANCE.....		11,788.
LEASEHOLD IMPROVEMENTS/CAPITAL.....		22,974.
OFFICE SUPPLIES.....		290.
POSTAGE/FREIGHT.....		538.
SPECIAL EVENTS EXPENSE.....		94.
TELEPHONE.....		23,259.
TOTAL	\$	<u>373,791.</u>
WORKERS COMPENSATION.....		<u>1,266.</u>

THE ENTITY'S 2023 CALIFORNIA TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 109

THE ENTITY SHOULD REVIEW THEIR 2023 CALIFORNIA EXEMPT BUSINESS INCOME TAX RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

FORM 8453-EO

THE ENTITY SHOULD REVIEW, SIGN AND DATE FORM 8453-EO PRIOR TO E-FILING THE RETURN.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR CALIFORNIA ACKNOWLEDGEMENTS.

KEEP A SIGNED COPY OF FORM 8453-EO IN YOUR FILES FOR 4 YEARS.

DO NOT MAIL:

FORM 8453-EO

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814WEBSITE ADDRESS:
www.oag.ca.gov/charities**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

COMMUNITY TELEVISION OF SANTA CRUZ COUNTY Name of Organization <hr/> List all DBAs and names the organization uses or has used <u>325 SOQUEL AVENUE</u> Address (Number and Street) <u>SANTA CRUZ, CA 95062</u> City or Town, State, and ZIP Code <u>(831) 425-8848</u> <u>BKINGREED@COMMUNITYTV.ORG</u> Telephone Number Email Address		Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report <input type="checkbox"/> Organization requests email notifications <hr/> State Charity Registration Number <u>093080</u> <hr/> Corporation or Organization No. <u>1881306</u> <hr/> Federal Employer ID No. <u>77-0369318</u>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A – ACTIVITIESFor your most recent full accounting period (beginning 7/01/23 ending 6/30/24) list:

Total Revenue \$ (including noncash contributions) 934,465. Noncash Contributions \$ 0. Total Assets \$ 2,649,181.

Program Expenses \$ 0. Total Expenses \$ 393,523.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**Note:** All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, did the organization receive any governmental funding?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SEE STATEMENT 1		
6 During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization conduct a vehicle donation program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

REBECCA KING REED	EXECUTIVE DIR.	
Signature of Authorized Agent	Printed Name	Title
		Date

2023

CALIFORNIA STATEMENTS
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

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STATEMENT 1
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

SANTA CRUZ COUNTY, 701 OCEAN STREET, SANTA CRUZ, CA 95060, KEITH BOWLING
831-454-2001

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

**California e-file Return Authorization for
Exempt Organizations**

FORM

2023**8453-EO**

Exempt Organization name

Identifying number

COMMUNITY TELEVISION OF SANTA CRUZ

77-0369318

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5).....	1	0.
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14).....	2	0.
3	Total expenses and disbursements (Form 199, line 9).....	3	
4	Tax due (Form 109, line 23).....	4	0.
5	Overpayment (Form 109, line 24).....	5	0.

Part II Settle Your Account Electronically for Taxable Year 2023

- 6 ☐ Direct Deposit of refund (Form 109 only.)
- 7 ☐ Electronic funds withdrawal 7a Amount _____ 7b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 10 Routing number _____
- 11 Account number _____ 12 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here

Signature of officer

Date

EXECUTIVE DIR.

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must SignERO's signature **DENISE M. TAYLOR**

Date

Check if also paid preparer ☒Check if self-employed ☒

ERO's PTIN

P00590440

Firm's name (or yours if self-employed) and address

DENISE M TAYLOR CPA
1205 THIRD STREET
GILROY CA

Firm's FEIN

27-4640509

ZIP code 95020

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature

Date

Check if self-employed ☐

Paid preparer's PTIN

Firm's name (or yours if self-employed) and address

Firm's FEIN

ZIP code

2023

FEDERAL WORKSHEETS
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

PAGE 1

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RENTAL INCOME WORKSHEET
FORM 990

RENTAL PROPERTY - CTV

GROSS RENTAL INCOME.....	\$	135,047.
EXPENSES		
TOTAL EXPENSES.....	\$	<u>0.</u>
NET RENTAL INCOME OR LOSS		\$ <u><u>135,047.</u></u>

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	302,909.	302,909.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	91,063.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
CONTRACT SEERVICES - AUDIT	1,475.	428.	1,047.	
CONTRACT SERVICES CAPTIONING	11,628.	3,372.	8,256.	
TOTAL	\$ <u>13,103.</u>	\$ <u>3,800.</u>	\$ <u>9,303.</u>	\$ <u>0.</u>

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	90.		90.	
COPY MACHINE LEASE	372.	134.	186.	52.
POSTAGE AND SHIPPING	481.		481.	
TOTAL	\$ <u>943.</u>	\$ <u>134.</u>	\$ <u>757.</u>	\$ <u>52.</u>

2023

FEDERAL WORKSHEETS
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

PAGE 2

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NET OPERATING LOSS DEDUCTION
FORM 990-T, PART I, LINE 6

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS PREVIOUSLY USED	LOSS AVAILABLE
6/30/17	\$ 123,520.	\$ 0.	\$ 123,520.
NET OPERATING LOSS AVAILABLE			\$ 123,520.
TAXABLE INCOME			\$ 0.
NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME)			\$ 0.

6/30/24

2023 FEDERAL BOOK DEPRECIATION SCHEDULE

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
FORM 990/990-PF																	
FURNITURE AND FIXTURES																	
2	OFFICE FURNITURE/EQUIPMEN	VARIOUS		95,916							95,916	83,663	S/L	5		0	
8	OFFICE FURNITURE	VARIOUS		3,699							3,699	3,699	S/L	5		0	
11	OFFICE FURNITURE	VARIOUS		1,195							1,195	1,195	S/L	5		0	
13	OFFICE FURNITURE	VARIOUS		2,086							2,086	1,668	S/L	5		418	
15	OFFICE FURNITURE	VARIOUS		19,286							19,286	19,286	S/L	5		0	
42	REFINISH CONFERENCE TABLE	3/23/23		2,000							2,000	100	S/L	5		400	
43	CONFERENCE ROOM CHAIRS	6/23/23		1,355							1,355		S/L	5		271	
TOTAL FURNITURE AND FIXTURE				125,537	0	0	0	0	0	0	125,537	109,611					1,089
IMPROVEMENTS																	
3	LEASEHOLD IMPROVEMENTS	VARIOUS		183,561							183,561	152,430	S/L	39		4,707	
9	LEASEHOLD IMPROVEMENTS	VARIOUS		5,159							5,159	924	S/L	39		132	
16	LEASEHOLD IMPROVEMENTS	VARIOUS		18,977							18,977	1,461	S/L	39		487	
36	MURAL LEASEHOLD IMPROVEMT	2/03/23		1,168							1,168	12	S/L	39		30	
37	MURAL LEASEHOLD IMPROVEMT	2/26/23		3,408							3,408	29	S/L	39		87	
38	MURAL LEASEHOLD IMPROVEMT	3/10/23		1,750							1,750	15	S/L	39		45	
39	SIGN LEASEHOLD IMPROVEMENT	6/08/23		1,031							1,031	2	S/L	39		26	
40	MURAL LEASEHOLD IMPROVEMEN	6/21/23		1,111							1,111		S/L	39		28	
41	MURAL LEASEHOLD IMPROVEMEN	6/28/23		1,850							1,850		S/L	39		47	
45	KITCHEN & BATH COUNTERTOPS	9/08/23		4,624							4,624		S/L	39		99	
46	KITCHEN FLOORING	12/22/23		1,349							1,349		S/L	39		17	
47	PAINT OFFICES	5/23/24		1,200							1,200		S/L	39		3	
48	KITCHEN FLOORING	3/25/24		2,244							2,244		S/L	39		14	

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COMMUNITY TELEVISION OF SANTA CRUZ
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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
49	CARPET #8	4/04/24		2,362							2,362		S/L	39		15
TOTAL IMPROVEMENTS																
				229,794		0	0	0	0	0	229,794	154,873				5,737
MACHINERY AND EQUIPMENT																
1	PRODUCTION/BROADCASTING	VARIOUS		697,468							697,468	483,983	S/L	5		0
4	LEASEHOLD IMPROVEMENTS	VARIOUS		258,849							258,849	53,096	S/L	39		6,637
6	PRODUCTION EQUIPMENT	VARIOUS		19,937							19,937	19,937	S/L	5		0
7	PRODUCTION EQUIPMENT	VARIOUS		79,247							79,247	79,247	S/L	5		0
10	PRODUCTION EQUIPMENT	VARIOUS		29,610							29,610	29,610	S/L	5		0
12	PRODUCTION EQUIPMENT	VARIOUS		39,999							39,999	32,000	S/L	5		7,999
14	PRODUCTION EQUIPMENT	VARIOUS		61,884							61,884	37,131	S/L	5		12,377
17	ENCO CAPTION ENCODER SERVER	8/24/21		52,991							52,991	19,430	S/L	5		10,598
18	ENCO CABLECAST SYSTEM	8/24/21		52,106							52,106	19,105	S/L	5		10,421
19	ENCO CABLECAST LIVE STREAM	11/29/21		16,755							16,755	5,306	S/L	5		3,351
20	ENCO REBUILD	VARIOUS		19,036							19,036	6,028	S/L	5		3,807
21	COMCAST FIBRE	6/17/22		24,524							24,524	4,905	S/L	5		4,905
22	CABLE FIBRE INSTALLATION	7/06/22		29,297							29,297	5,859	S/L	5		5,859
23	NEW TEK TRICASTER	7/06/22		15,563							15,563	3,113	S/L	5		3,113
24	NEW SERVER	9/03/22		13,902							13,902	2,317	S/L	5		2,780
25	SONY FX6 DIGITAL CAMERA	10/11/22		8,964							8,964	1,345	S/L	5		1,793
26	LAPTOP X2	11/03/22		3,397							3,397	453	S/L	5		679
27	SONY CAMCORDER	1/11/23		3,905							3,905	391	S/L	5		781
28	SONY COMPACT CAMCORDER	1/11/23		1,920							1,920	192	S/L	5		384
29	SONY CAMCORDER	1/11/23		2,458							2,458	246	S/L	5		492
30	LOGITECH RALLY CAMERA	1/13/23		1,311							1,311	131	S/L	5		262
31	VIDEO CONFERENCE CAMERA	3/17/23		1,146							1,146	57	S/L	5		229

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FORM 199																	
FURNITURE AND FIXTURES																	
2	OFFICE FURNITURE/EQUIPMEN	VARIOUS		95,916							95,916	83,663	S/L	5		0	
8	OFFICE FURNITURE	VARIOUS		3,699							3,699	3,699	S/L	5		0	
11	OFFICE FURNITURE	VARIOUS		1,195							1,195	1,195	S/L	5		0	
13	OFFICE FURNITURE	VARIOUS		2,086							2,086	1,668	S/L	5		418	
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42	REFINISH CONFERENCE TABLE	3/23/23		2,000							2,000	100	S/L	5		400	
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TOTAL FURNITURE AND FIXTURE				125,537	0	0	0	0	0	0	125,537	109,611					1,089
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47	PAINT OFFICES	5/23/24		1,200							1,200		S/L	39		3	
48	KITCHEN FLOORING	3/25/24		2,244							2,244		S/L	39		14	

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2023 CALIFORNIA BOOK DEPRECIATION SCHEDULE

COMMUNITY TELEVISION OF SANTA CRUZ
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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
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7	PRODUCTION EQUIPMENT	VARIOUS		79,247							79,247	79,247	S/L	5		0
10	PRODUCTION EQUIPMENT	VARIOUS		29,610							29,610	29,610	S/L	5		0
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20	ENCO REBUILD	VARIOUS		19,036							19,036	6,028	S/L	5		3,807
21	COMCAST FIBRE	6/17/22		24,524							24,524	4,905	S/L	5		4,905
22	CABLE FIBRE INSTALLATION	7/06/22		29,297							29,297	5,859	S/L	5		5,859
23	NEW TEK TRICASTER	7/06/22		15,563							15,563	3,113	S/L	5		3,113
24	NEW SERVER	9/03/22		13,902							13,902	2,317	S/L	5		2,780
25	SONY FX6 DIGITAL CAMERA	10/11/22		8,964							8,964	1,345	S/L	5		1,793
26	LAPTOP X2	11/03/22		3,397							3,397	453	S/L	5		679
27	SONY CAMCORDER	1/11/23		3,905							3,905	391	S/L	5		781
28	SONY COMPACT CAMCORDER	1/11/23		1,920							1,920	192	S/L	5		384
29	SONY CAMCORDER	1/11/23		2,458							2,458	246	S/L	5		492
30	LOGITECH RALLY CAMERA	1/13/23		1,311							1,311	131	S/L	5		262
31	VIDEO CONFERENCE CAMERA	3/17/23		1,146							1,146	57	S/L	5		229

2023**FEDERAL EXEMPT ORGANIZATION TAX SUMMARY**
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**PAGE 1****77-0369318**

	2023	2022	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	619,479	616,865	2,614
PROGRAM SERVICE REVENUE.....	91,063	93,021	-1,958
INVESTMENT INCOME.....	50,444	11,852	38,592
OTHER REVENUE.....	173,479	175,409	-1,930
 TOTAL REVENUE.....	 934,465	 897,147	 37,318
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS..	135,755	131,944	3,811
OTHER EXPENSES.....	257,768	273,001	-15,233
 TOTAL EXPENSES.....	 393,523	 404,945	 -11,422
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	540,942	492,202	48,740
TOTAL ASSETS AT END OF YEAR.....	2,649,181	2,615,051	34,130
TOTAL LIABILITIES AT END OF YEAR.....	21,346	40,323	-18,977
NET ASSETS/FUND BALANCES AT END OF YEAR	2,627,835	2,574,728	53,107

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FEDERAL UNRELATED BUSINESS INCOME TAX SUMMARY

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COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

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	2023	2022	DIFF
TOTAL UNRELATED BUSINESS TAXABLE INCOME			
TOTAL DEDUCTIONS.....	1,000	1,000	0
UNRELATED BUSINESS TAXABLE INCOME.....	0	0	0
TAX COMPUTATION			
INCOME TAX.....	0	0	0
TAX AND PAYMENTS			
TOTAL TAX.....	0	0	0
TOTAL PAYMENTS AND CREDITS.....	0	0	0
REFUND OR AMOUNT DUE			
TAX DUE.....	0	0	0
OVERPAYMENT.....	0	0	0

2023**CALIFORNIA 199 TAX SUMMARY**
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**PAGE 1****77-0369318**

	2023	2022	DIFF
RECEIPTS AND REVENUES			
GROSS SALES OR RECEIPTS.....	314,986	280,282	34,704
GROSS CONTRIBUTIONS, GIFTS, & GRANTS.....	619,479	616,865	2,614
TOTAL GROSS RECEIPTS.....	934,465	897,147	37,318
TOTAL COSTS.....	0	0	0
TOTAL GROSS INCOME.....	934,465	897,147	37,318
EXPENSES			
TOTAL EXPENSES.....	393,523	404,945	-11,422
EXCESS RECEIPTS OVER EXPENSES.....	540,942	492,202	48,740
FILING FEE			
FILING FEE.....	0	0	0
BALANCE DUE.....	0	0	0

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CALIFORNIA 109 TAX SUMMARY
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY

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	2023	2022	DIFF
UNRELATED BUSINESS TAXABLE INCOME			
UNRELATED BUSINESS TAXABLE INCOME.....	-355,971	-242,451	-113,520
TAX COMPUTATION			
TAX.....	0	0	0
LESS CREDITS.....	0	0	0
BALANCE.....	0	0	0
TOTAL TAX.....	0	0	0
PAYMENTS			
TOTAL PAYMENTS.....	0	0	0
REFUND OR AMOUNT DUE			
TOTAL AMOUNT DUE.....	0	0	0

2023**GENERAL INFORMATION**
COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY**PAGE 1****77-0369318****FORMS NEEDED FOR THIS RETURN**

FEDERAL: 990, SCH A, SCH D, SCH O, 8868, 990-T, SCH A (990-T), 4562
CALIFORNIA: 199, 3885, 109, 3805Q, E-FILE INSTRUCTIONS (FORM 109), 8453-EO (109)
RRF-1

TAX RATES

<u>UNRELATED BUSINESS</u>	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	0. %	0. %
CALIFORNIA	8.8 %	0. %

CARRYOVERS TO 2024FEDERAL CARRYOVERS

PRE-2018 NET OPERATING LOSS	123,520.
POST-2017 NET OPERATING LOSS	1,330,062.

CALIFORNIA CARRYOVERS

ELIGIBLE SMALL BUSINESS LOSS	1,453,582.
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THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 990

THE ORGANIZATION SHOULD REVIEW THEIR FEDERAL RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

PAPERLESS E-FILE

THE ORGANIZATION SHOULD READ, SIGN AND DATE THE FORM 8879-TE, IRS E-FILE SIGNATURE AUTHORIZATION.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, ACCESS THE PROGRAM AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT THE PROGRAM HAS RECEIVED YOUR TRANSMISSION FILE.

ACCESS THE PROGRAM AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

KEEP A SIGNED COPY OF FORM 8879-TE, IRS E-FILE SIGNATURE AUTHORIZATION IN YOUR FILES FOR 3 YEARS.

DO NOT MAIL:

FORM 8879-TE IRS E-FILE SIGNATURE AUTHORIZATION

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 8868

NO SIGNATURE IS REQUIRED WITH FORM 8868.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, ACCESS THE PROGRAM AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT THE PROGRAM HAS RECEIVED YOUR TRANSMISSION FILE.

ACCESS THE PROGRAM AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

THE ENTITY'S 2023 CALIFORNIA TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 109

THE ENTITY SHOULD REVIEW THEIR 2023 CALIFORNIA EXEMPT BUSINESS INCOME TAX RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

FORM 8453-EO

THE ENTITY SHOULD REVIEW, SIGN AND DATE FORM 8453-EO PRIOR TO E-FILING THE RETURN.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, CONNECT WITH LACERTE AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT LACERTE HAS RECEIVED YOUR TRANSMISSION FILE.

CONNECT WITH LACERTE AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR CALIFORNIA ACKNOWLEDGEMENTS.

KEEP A SIGNED COPY OF FORM 8453-EO IN YOUR FILES FOR 4 YEARS.

DO NOT MAIL:

FORM 8453-EO

**CONTRACT BETWEEN THE CITY OF SANTA CRUZ, THE
COUNTY OF SANTA CRUZ AND COMMUNITY TELEVISION
OF SANTA CRUZ COUNTY, INC.**

July 1, 2025

AGREEMENT

This Agreement is made this ____ day of _____, 2025, by and among the City of Santa Cruz, a municipal corporation ("City"), the County of Santa Cruz, a political subdivision of the State of California ("County"), and Community Television of Santa Cruz County, Inc., a nonprofit corporation ("CTV"), and hereinafter collectively as "Parties" agree as follows:

RECITALS

1. The City and County desire to provide support for the use of public, educational, and governmental ("PEG") access cable channels provided pursuant to federal law.

2. CTV has been the organization contracted to provide PEG access services since 1994 by the City and County and is a nonprofit organization.

3. The Digital Infrastructure and Video Competition Act (DIVCA) provides that certain channel capacity be provided for PEG access.

4. DIVCA provides that certain payments and PEG channels shall be made by a holder of a state franchise such as Comcast for support of PEG access.

5. The City and County have determined that they will provide support for PEG access through the dedication of funds made available through Comcast for this purpose.

6. CTV has indicated its interest in serving the public by providing PEG access services.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, the Parties agree as follows:

Section 1. Scope of Services. In exchange for certain funding provided by the City and County to CTV pursuant to this Agreement, CTV shall provide the following services:

A. Manage PEG Channel Capacity. Comcast has dedicated and will continue to dedicate certain channel capacity to PEG access purposes. CTV will manage PEG channel capacity.

B. Operate the Public and Educational Access Channel Space and Facilities. CTV will operate the Public and Educational Access channel space and facilities for public access programming purposes in a manner which is consistent with the State Franchise then in effect, currently Comcast, and in compliance with applicable State, Federal, and local laws and policies, with the primary purpose being to support the mission of CTV to foster community dialogue and individual self-expression through television, the internet, and other electronic media.

C. Operate the Government Access Channel Space and Facilities. CTV will operate the government access channel space and facilities in a manner which is consistent with the State Franchise then in effect and in compliance with applicable State, Federal, and local laws and policies, with the primary purpose being to administer, coordinate, assist, and provide training at cost to all public agencies in Santa Cruz County. CTV will also facilitate the cablecasting of the meetings of the County of Santa Cruz Board of Supervisors and the Santa Cruz City Council.

D. Operate a Community Access Center. CTV will manage a video production facility which shall be available for public use on a scheduled basis acceptable to the Parties.

E. Provide Equal Access. CTV will provide access to the equipment, facilities, channel space, and services on a non-discriminatory basis, as described in Section 2, for non-commercial programming purposes, whether for individuals, groups, or organizations, pursuant to operating rules promulgated by CTV and in compliance with applicable State, Federal, and local laws and policies.

F. Develop Operating Policies and Procedure. CTV has policies and guidelines for the use, allocation and operation of the equipment, facilities, and channel space on file at their offices. Access to equipment and facilities shall be open to all residents of Santa Cruz County within the Comcast Service Area pursuant to the State Franchise currently in effect who satisfactorily complete training classes provided by CTV, which shall be provided on a scheduled basis, or who receive a certification from CTV, identifying said user(s) as having satisfied training requirements through means other than CTV training classes.

G. Compliance with Laws, Rules and Regulations. CTV will administer the PEG access channel space and facilities in compliance with applicable State, Federal, and local laws and policies, and in compliance with the State Franchise then in effect.

H. Training. CTV will facilitate training of residents of Santa Cruz County within the Comcast Service Area pursuant to Comcast's State Franchise, and City, County, and school, college, or other public sector employees located in Santa Cruz County within the Comcast Service Area with respect to local PEG programming. Training will be facilitated in the techniques of video production, and CTV will further provide technical advice in the execution of productions.

I. Playback/Cablecast. CTV will provide for the playback/cablecasting of programs on the PEG access channel space.

J. Promotion. CTV will actively promote the use and benefit of PEG access channel space and facilities to cable subscribers, the public, and access users.

K. Locally Produced Programming. CTV will provide a minimum of 56 hours per week of locally produced video programming pursuant to DIVCA.

L. Government Meetings. CTV will provide one (1) staff member onsite to cablecast every County of Santa Cruz Board of Supervisors and Santa Cruz City Council meeting. Each meeting will be rebroadcast a minimum of five (5) times.

M. Digital Uploads. CTV will accept digital uploads of content from producers.

N. Internet Archive. CTV will archive all televised meetings for five (5) years and allow for Internet based on-demand playback of the meetings.

Section 2. Channel Space - Public. CTV agrees to keep the PEG channel(s) open to all potential users regardless of their viewpoint, subject to FCC regulations and other relevant laws. The City, County, CTV, and/or Comcast shall have no authority to control the content of programming placed on the PEG channel(s) so long as such programming is lawful. Nothing herein shall prevent CTV, the City, the County, or Comcast from producing or sponsoring programming, prevent the City, County, or Comcast from underwriting programming, or prevent the City, County, Comcast, or CTV from engaging in activities designed to promote production of certain types of programming or uses by targeted groups as consistent with applicable law and rules for use of the PEG channel(s). CTV may develop and enforce policies and procedures which are designed to promote local use of the PEG channel(s) and make programming accessible to the viewing public, consistent with such time,

place, and manner regulations as are appropriate to provide for and promote use of PEG channels, equipment, and facilities.

Section 3. Indemnification. CTV shall indemnify, defend, and hold harmless the City and County, its officers, agents, employees, and volunteers from and against any and all claims, injury, suits, actions, causes of action, losses, damage, or liabilities of any kind, nature or description including, brought by any person or persons for or on account of any loss, damage or injury to person, property or any other interest, tangible or intangible, sustained by or accruing to any person or persons, howsoever the same may be caused, directly or indirectly arising or resulting from any alleged acts or omissions of CTV, its officers, employees, agents, or subcontractors arising out of or resulting from the performance of this Agreement.

CTV shall indemnify, defend, and hold harmless City and County, its officers, agents, employees, and volunteers from and against any and all claims, injury, suits, actions, causes of action, or liabilities of any kind arising from or in connections with claims or loss or damage to person or property arising out of CTV's, its officers, employees, agents, or subcontractors, failure to comply with any applicable laws, rules, regulations, or other requirements or local, state or federal authorities, for claims of libel, slander, invasions of privacy, or infringement of common law or statutory copyright, for breach of contract of other injury or damage in law or at equity which claims directly or indirectly, arising or resulting from CTV use of channels, funds, equipment, facilities, or staff granted under this Agreement or franchise agreement.

Section 4. Copyright Clearance. Before cablecasting video transmissions, CTV shall require all users to affirm in writing that they have made all appropriate arrangements and obtained all required authorizations from any person or party in order to transmit the user's program material over CTV PEG channels including, but not limited to, any necessary authorization from a station, network, sponsor, music licensing organization, or other representative. CTV shall maintain copies of all such user agreements for the term of the applicable statute of limitations, and shall allow City's or County's inspection of such agreements, upon reasonable notice by City or County.

Section 5. Copyright and Ownership. Copyright of programming produced by a user shall be held by such person(s) who produce(s) said programming. CTV shall own the copyright of any programs which it may choose to produce. CTV shall transfer to the City or County copyright of any programming produced by CTV upon termination of this Agreement as provided for in Sections 19 and 20 of this Agreement.

Section 6. Distribution Rights.

A. CTV shall require that all programs produced for distribution on PEG channels with funds, equipment, facilities, or staff provided by this Agreement be made available for cablecast on the PEG channel space whose use is authorized by this Agreement on an unlimited basis. This subparagraph shall not be interpreted to restrict other distribution (beyond distribution on channels authorized by this Agreement), so long as such other distribution is consistent with the rules and procedures governing such, which shall be promulgated by CTV.

B. At a minimum, at the beginning and end of each day that video programming is cablecast on the channel space whose use is authorized by this Agreement, CTV shall display a credit stating "Partial funding for the operation of this channel is provided by the City of Santa Cruz and the County of Santa Cruz,

Comcast Corporation, and local cable subscribers.” Such credit shall also state that the entire content, including any opinions expressed, in programs on access channel space is the sole responsibility of the individual program producers.

Section 7. Equipment and Facilities

A. CTV shall be responsible for the regular maintenance and repair of all equipment and facilities owned, leased, or loaned to it under this Agreement or purchased with funds provided pursuant to this Agreement and all previous agreements.

B. CTV shall own all equipment and facilities acquired by it and purchased by it and purchased with funds received pursuant to this Agreement and all previous agreements, except that upon termination as provided for in Sections 19 and 20 of this Agreement, all equipment or facilities then owned by CTV shall become the property of the City and County.

To secure all of its obligations under this Agreement, CTV hereby grants to City and County a security interest in all of the assets and interests owned or hereafter acquired by CTV including but not limited to, CTV deposit accounts and inventory, and all equipment and fixtures. CTV agrees to take all steps reasonably requested by City of County to perfect and enforce the City’s and County’s security interest, including the execution and processing of financing statements and continuations statements under the California Uniform Commercial Code. CTV will also notify any institution with whom it now or hereafter maintains any deposit account of the existence of the City’s and County’s security interest in the account.

C. Upon the dissolution of CTV, it shall, subject to the approval of the City and County, transfer all assets of CTV to the City and County or to such organization or organizations designated by the City and County to manage access.

Section 8. Insurance. CTV shall maintain in full force and effect at all times during the term of this Agreement insurance as required by Exhibit A. The cost of such insurance shall be borne by CTV and may be included in CTV’s annual budget. The City and County shall each be named as additional insureds on the insurance policies required by this Agreement.

Section 9. Non-discrimination in Employment and Service. CTV will not discriminate against any employee or applicant because of race, color, religion, national origin, ancestry, physical handicap, medical condition (cancer related), marital status, sex, sexual orientation, age (over 40), veteran status or any other non-merit factor unrelated to job duties. Such action shall include, but not be limited to the following: advertising, layoff or termination, rates of pay or other forms of compensation, and selection of training including apprenticeship. CTV agrees to post in conspicuous places available to employees and applicants for employment notices setting forth the provisions of this non-discrimination clause. In the event CTV’s non-compliance with the non-discrimination clauses of this Agreement or with any of the said rules, regulations or orders, CTV may be declared ineligible for further contracts with the County and City.

CTV will state that they are an equal opportunity employer in all solicitations or advertisements for employees placed by or on behalf of CTV, and ensure that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, ancestry, physical handicap, medical condition (cancer related), marital status, sex, sexual orientation, age (over 40), veteran status or any other non-merit factor unrelated to job duties.

CTV in solicitation for goods or services will make a good faith effort to consider Minority/Disabled Owned Business Enterprises.

Standard Definitions for Minority/Women/Disabled Owned Business Enterprise for the purposes of Santa Cruz County contract compliance procedures shall be as follows:

1. Minority Business Enterprise (MBE) is a small business owned and controlled by one or more minorities or women. Owned and controlled means that:
 - a. at least 51 percent of the small business concern is owned and controlled by one or more minorities or women or, in the case of a publicly owned business, at least 51 percent of the stock of which is owned by one or more minorities or women; and
 - b. whose management and daily business operations are controlled by one or more such individuals.
2. A Women Business Enterprise (WBE) is a small business, owned and controlled by one or more women. Owned and controlled means that:
 - a. at least 51 percent of the small business concern is owned and controlled by one or more women; and
 - b. whose management and daily business operations are controlled by one or more women who own it.
3. A Disabled Owned Business Enterprise (DOBE) is a small business owned and controlled by one of more disabled persons. Owned and controlled means that:
 - a. at least 51 percent of the small business concern is owned and controlled by one or more disabled persons; and
 - b. whose management and daily business operations are controlled by one or more disabled persons who own it.

NOTE: Certain projects conducted under state and federal oversight may have additional definitions and requirements.

Where subcontractors will be used, the contractor shall furnish to the County Affirmative Action Office the names, dates and methods of advertisement, and direct solicitation efforts made to subcontract with minority/women/disabled business enterprises.

Section 10. Independent Contractor. It is understood and agreed that CTV is an independent contractor and that no relationship of principal/agent or employer/employee exists between City and/or County and any third persons are employed by CTV, such persons shall be entirely and exclusively under the control, direction and supervision of CTV. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging or any other terms of employment shall be determined by CTV and the City and County shall have no right or authority over such persons or terms of employment.

Section 11. Assignment and Subletting. Neither this Agreement nor any interest herein shall be assigned or transferred by CTV, except as expressly authorized in writing in advance by both City and County.

Section 12. Annual Reports. Prior to September 15 of each year, CTV shall submit to City and County an annual report for the preceding fiscal year (July 1 - June 30). This report shall contain, at a minimum, the following information:

- A. Statistics on programming and services provided;
- B. Current and complete listing of CTV's Board of Directors;

Section 13. Records, Fiscal Audit.

A. CTV shall maintain all necessary books and records in accordance with generally accepted accounting principles.

B. CTV shall retain records pertinent to this Agreement for a period of not less than five (5) years after final payment under this Agreement or until a final audit report is accepted by County and City, whichever occurs first.

C. Upon request from City and/or County, CTV shall, at any time during normal business hours, make available all of its records with respect to all matters covered by this Agreement.

D. CTV shall biennially prepare or have prepared and submit to the City and County a fiscal audit by a certified public accountant whose selection shall be approved by City and County.

E. In between audits, CTV shall provide a compilation financial report by December 31.

Section 14. Funding.

A. Comcast has dedicated certain channel capacity to PEG access use. The City and County agree to permit CTV to manage that channel capacity for PEG access programming purposes.

B. The City and County agree that they will provide funding to CTV for the provision of PEG access services based on the funding and fee schedule specified in Exhibit B, subject to the collection and payment to the City and County of an equal or greater amount of PEG Fee pursuant to the State Franchise then in effect.

C. CTV may establish reasonable usage charges and membership fees and will inform the City and County of those rate changes at budget time.

Section 15. Annual Plan and Budget.

A. On or before January 15 of each year in which this Agreement is in effect, the County shall provide CTV with an estimate of the amount of funds that will be available to CTV for the upcoming fiscal year. As used herein, the fiscal year begins on July 1 and ends on June 30.

B. On or before March 30 of each year in which this Agreement is in effect, CTV shall provide to the City and County an Access Activities Plan and Budget (the "Plan") outlining activities and programs planned for the following fiscal year with funds and channel space received pursuant to this Agreement. Such plan shall contain: (1) a statement of anticipated number of hours of local origination programming; (2) training classes planned; (3) other access activities planned by CTV; (4) an operating and capital equipment and facilities budget which reflects funds available to CTV from all sources.

C. The Plan shall be deemed approved by the City and County unless, within sixty (60) calendar days of submission, the legislative bodies of either the City or County affirmatively reject the Plan, or any portion thereof. Payment of any monies pursuant to this Agreement shall be contingent and conditioned upon approval of the Plan by the City and County.

Section 16. Expenditure of Funds. CTV shall spend funds received from the City and County solely for the purposes provided for by this Agreement and the Plan. Funds not expended in a fiscal year must be carried over into the succeeding year. Upon termination of this Agreement as provided herein, all funds of any kind received from City and County and not expended by CTV shall be returned to City and County. CTV shall provide for such fiscal control and accounting procedures as are necessary to assure proper disbursement and accounting for funds received from City and County.

Section 17. Receipt of Approved Funds. For each year in which CTV has submitted the Plan to the City and County as required under Section 15 of this Agreement, CTV shall submit invoices for each capital expenditure as defined pursuant to the applicable provisions of the DIVCA regulations for reimbursement by the County from the PEG fee account during the duration of this Agreement.

Section 18. Funding from other Sources. CTV may, during the course of this Agreement, receive supplemental funds from other sources, including, but not limited to fundraising activities which are allowed by law and will not cause it to lose its tax-exempt status.

Section 19. Term of Agreement. This Agreement shall be for the period commencing on July 1, 2025 and ending on June 30, 2026. This Agreement may be extended for up to one (1) additional year, thus expiring on June 30, 2027, upon mutual written agreement by the Parties, which mutual written agreement shall occur, if at all, no later than May 31, 2026.

Section 20. Termination of Agreement; Transfer of Assets.

A. The City and/or County shall have the right upon ninety (90) calendar days written notice to CTV to terminate this Agreement for: (1) breach of any material provision of the Agreement by CTV, provided that CTV may void termination by curing any such breach under this Section A(1) within thirty (30) calendar days of written notification by City and County or within a longer time frame agreed to by City and County and CTV; (2) malfeasance, misfeasance, misappropriation of funds; (3) loss of its 501 (c) (3) status; (4) any violation of federal, state, or local law relating to the subject matter of this Agreement (5) a sole determination by the City and/or County that continuation of the Agreement would not be in the public interest; or (6) loss of funding from the City and/or County.

B. CTV shall have the right, upon ninety (90) calendar days written notice to City and County, to terminate this Agreement in the event of material changes to the franchise agreements presently held by Comcast or if it would be commercially impractical for CTV to continue operations.

C. Upon termination of this Agreement, all equipment, real property, fixtures, contracts, leases, deposit account or other assets owned or held by CTV shall transfer to the City and County. CTV shall execute any necessary documents to document and perfect said transfer.

Section 21. Time. Time is of the essence in this Agreement and for the performance of all covenants and conditions of this Agreement.

Section 22. Cooperation. Each party agrees to execute all documents and do all things necessary and appropriate to carry out the provisions of this Agreement.

Section 23. Applicable Law. This Agreement shall be interpreted and enforced under the laws of the State of California.

Section 24. Notices. Any notice required to be given by this Agreement shall be given by certified mail, return receipt requested, and shall be deemed received upon proven delivery properly addressed as follow:

To CTV: Executive Director
 816 Pacific Avenue
 Santa Cruz, CA 95060

To City: City Manager
 809 Center Street
 Santa Cruz, California 95060

To County: Information Services Department
701 Ocean Street
Santa Cruz, California 95060

Any party may change its address for notice by written notice to the other party at any time.

Section 25. Entire Agreement. This Agreement is the entire agreement of the parties and supersedes all prior negotiations and agreements whether written or oral. This Agreement may be amended only by written agreement and no purported oral amendment to this Agreement shall be valid.

Section 26. Possessory Interest Tax. CTV agrees to pay any possessory interest taxes which may be legally levied due to this Agreement, and to indemnify the City and County against any liability for such taxes. This section constitutes notice of the purpose of Revenue and Taxation Code Section 107.6.

Section 27. Modification. This Agreement may not be modified, and no waiver is effective, except by written agreement signed by the Parties.

Section 28. Construction. The final form of this Agreement is the result of the Parties' combined efforts. If anything in this Agreement is found by a court of competent jurisdiction to be ambiguous, that ambiguity shall not be resolved by construing the terms of this Agreement against either Party.

Section 29 Headings. The headings and paragraph titles in this Agreement are for convenience only and are not part of this Agreement.

Section 30. Severability. If anything in this Agreement is found by a court of competent jurisdiction to be unlawful or otherwise unenforceable, the balance of this Agreement remains in effect, and the Parties shall make best efforts to replace the unlawful or unenforceable part of this Agreement with lawful and enforceable terms intended to accomplish the Parties' original intent.

Section 31. No Waiver. Payment, waiver, or discharge by the City or County of any liability or obligation of CTV under this Agreement on any one or more occasions is not a waiver of performance of any continuing or other obligation of CTV and does not prohibit enforcement by the City or County of any obligation on any other occasion.

Section 32. No Third-Party Beneficiaries. This Agreement does not and is not intended to create any rights or obligations for any person or entity except for the Parties.

Section 33. Force Majeure. Neither Party hereto shall be liable or responsible for delays or failures in performance resulting from events beyond the reasonable control, and without the fault or negligence, of such Party. Such events shall include, without limitation, acts of God, strikes, lockouts, riots, acts of war, epidemics, pandemics, acts of government, fire, power failures, nuclear accidents, earthquakes, unusually severe weather, acts of terrorism or other disasters, whether or not similar to the foregoing.

Section 34. Integrated Contract. This Agreement, including its attachments, is the entire agreement between the Parties with respect to the subject matter of this Agreement, and it supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications, and understandings of any nature unless those things are expressly included in this Agreement.

Section 35. Counterpart Execution. This Agreement, and any amendments hereto, may be executed in one (1) or more counterparts, each of which shall be deemed to be an original and all of which, when taken together, shall be deemed to be one (1) and the same agreement. This Agreement, and any amendments hereto,

may be signed by manual or electronic signatures in accordance with any and all applicable local, state and federal laws, regulations and standards, and such signatures shall constitute original signatures for all purposes. A signed copy of this Agreement, and any amendments hereto, transmitted by email or by other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original executed copy of this Agreement and any amendments hereto.
[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

COUNTY OF SANTA CRUZ

Approved As To Form:

Director of Information Services

Office of the County Counsel

CITY OF SANTA CRUZ

Approved As To Form:

City Manager

City Attorney

COMMUNITY TELEVISION OF SANTA CRUZ
COUNTY, INC

Executive Director

Exhibit A

INSURANCE REQUIREMENTS

CTV, at its sole cost and expense, for the full term of this Agreement and any extensions thereof, shall obtain and maintain at minimum all of the following insurance coverage. Such insurance coverage shall be primary as respects City and County, and any insurance or self-insurance maintained by County shall be excess of CTV's insurance coverage and shall not contribute to it.

Types of Insurance and Minimum Limits

1. Worker's Compensation and Employer's Liability Insurance in conformance with the laws of the State of California.
2. Comprehensive or Commercial General Liability Insurance coverage in the minimum amount of \$2,000,000 combined single limit, including bodily injury, personal injury, and broad form property damage. Such insurance coverage shall include, without limitation:
 - a. Contractual liability coverage adequate to meet CTV's indemnification obligations under this Agreement.
 - b. A cross-liability or severability of interest clause.

Other Insurance Provisions

1. If any insurance coverage required hereunder is provided on a "claims made" rather than "occurrence" form, CTV shall maintain such insurance coverage with an effective date earlier or equal to the effective date of the Agreement and continue coverage for a period of three years after the expiration of the Agreement and any extensions thereof. In lieu of maintaining post-contact expiration coverage as specified above, CTV may satisfy this provision by purchasing tail coverage for the claims made policy. Such tail coverage shall, at a minimum, provide coverage for claims received and reported three years after the expiration date of this Agreement.

2. All required Automobile Liability Insurance, Comprehensive or Commercial General Liability Insurance shall contain the following endorsement as a part of each policy.

"The City and County of Santa Cruz are hereby added as additional insured as respects to the operations of the named insured."

3. All the insurance required herein shall contain the following clause:

"It is agreed that this insurance shall be canceled or non-renewed until thirty days after the City and County shall have received written notice of such cancellation or non-renewal. The notice shall be deemed effective the date delivered to the City and/or County as evidenced by properly validated return receipt. Such notice shall be sent to County's Executive Officer and City Manager."

4. CTV agrees to provide City and County at or before the effective date of the Agreement with a certificate of insurance of the coverage required. The certificate shall be sent to Santa Cruz County Auditor-Controller.

5. The vehicles used by CTV employees for transportation to the City's or County's facilities shall be covered by Comprehensive or Commercial General Liability Insurance in the minimum amount of \$1,000,000 combined single limit, including bodily injury, personal injury, and broad form property damage. Such insurance coverage shall include, without limitation:

- a. Contractual liability coverage meet integral's indemnification under this Agreement; and adequate to obligations
- b. A cross-liability or severability of interest cause.
This coverage may be provided either by CTV or the employee.

Exhibit B - Funding & Fee Schedule

CTV funding for capital equipment and facilities costs shall be provided on a reimbursement basis from DIVCA PEG funds, not to exceed \$600,000 for Fiscal Year 2025-26. CTV shall submit an itemized invoice no later than thirty (30) calendar days after the close of each fiscal quarter, including receipts and supporting documentation for all expenditures incurred during that quarter. City acknowledges and agrees County is authorized to approve reimbursements on behalf of City. Reimbursement shall be made upon County review and approval of the submitted materials. No advance payments shall be issued for capital equipment and facilities costs.

CTV will cablecast all County of Santa Cruz Board of Supervisors meetings and Santa Cruz City Council meetings at the hourly rates set forth in the Fee Schedule below. This includes both regular and special meetings of the Board and Council, as well as any additional meetings cablecast for County or City. For County of Santa Cruz meetings, total reimbursement for these services shall not exceed \$50,000 for Fiscal Year 2025-26.

FEE SCHEDULE		
SERVICE	UNIT	AMOUNT
Public Meeting Coverage	Hourly	\$155
Technical Support/maintenance	Hourly	\$82
Close Captioning	Hourly	\$150

Category	2019–2023 Contract	2025–2026 Contract	BKR Cooments
Term of Agreement	July 1, 2019 – June 30, 2023 (+1 yr optional extension)	July 1, 2025 – June 30, 2026 (+1 yr optional extension)	
Funding Model. Page 14	Prepaid quarterly, up to \$600,000/year	Reimbursed quarterly, up to \$600,000/year; receipts required	It looks like they may only pay us what we spend....
Reimbursement Cap for Meetings. Page 1	Not capped	Capped at \$50,000 for County meetings	This cap is less than we projected but things in the government sphere are changing. There may be many more meetings than we projected. I don't know how we cpould safely agree to this, Additionally it's not clear if they mean to include captioning in the number.
Fee Schedule	\$155/hr (meetings), \$150/hr (captioning), \$82/hr (tech)	Same as 2019	
Insurance Requirements page 12	\$1M general liability coverage	\$2M general liability coverage	This is double what ww've been asked for in the past.
Audit Requirements. page 6	Annual compilation report due Dec 31	Biennial CPA audit (approved by City/County) + annual compilation report	We can't afford audits
Record Retention	General access rights	5-year retention post final payment + stricter audit language	
CTV Address	P.O. Box 8352, Santa Cruz, CA	816 Pacific Avenue, Santa Cruz, CA	
New Sections	N/A	Sections 27–35: Force Majeure, Severability, No Third-Party Beneficiaries, etc.	