

RULE 8 ANNUAL REPORT

for Vermont Access Management Organization (*Version 3.0 – 09/26/17*)

Reporting Deadlines

As defined in a Waiver ordered by the Public Utility Commission (formerly the Public Service Board) on March 9, 2017 in Docket No. 8890, Vermont Access Management Organizations are expected to complete and submit their annual report within 150 days of the end of their fiscal year. The Waiver, requested by VAN, is intended to allow enough time for an AMO to complete and attach its IRS Form 990 along with this Annual Report Form.

If you need an extension beyond these 150 days, please contact the Department of Public Service and your cable operator(s) prior to the date on which the report is due.

Instructions

Instructions for filling out this form may be found at:

<http://VermontAccess.Net/documents/rule-8-am0-reporting-instructions/>

Attachments

Please attach additional pages for information that will not fit in the space provided.

Filing

It is required that each Access Management Organization sends a paper copy of its Report to:

Clerk of the Commission

Vermont Public Utility Commission
112 State Street
Montpelier, VT 05620-2701

Vermont Public Service Department

Clay Purvis, Director, Telecommunications and Connectivity Division
112 State Street
Montpelier, VT 05620-2601

Vermont Access Network

PO Box 4041
Burlington, VT 05406-4041

Cable Operator(s)

See your PEG Access Agreement for Mailing information.

- *If all Attachments are digital, also e-mail electronic copies to:*
Info@VermontAccess.net & clay.purvis@Vermont.gov
- *Be sure to Attach your Depreciation or Fixed Asset Schedule (Sec. 10a) and Financials (Sec. 15c).*

The FISCAL YEAR REPORTING: December 31, 2023

(Please enter the date your Fiscal Year ENDED)

1. Organization Name & Address

Lake Champlain Access Television, Inc.

Legal Name/ Corporate Name

Doing Business as (D/B/A) Name & Call Letters

63 Creek Farm Plaza, Suite 3, Colchester, VT 05446

Mailing Address

Location Address (if different than Mailing Address)

www.lcatv.org

Website Address

2. Contact Information

2a. Individual Completing this Form

Kevin Christopher

Name

Executive Director

Position

802-862-5724

Phone Number

802-871-5583

Fax Number

kevin@lcatv.org

Email Address

2b. Executive Director/Manager/CEO

Kevin Christopher

Name

802-862-5724

Phone

802-871-5583

Fax Number

kevin@lcatv.org

Email Address

3. Corporate Status - Open Meetings Law – 8.422(J)

- Is the AMO recognized by the IRS as a 501 (c)(3) Non-Profit Corporation? YES NO
- Year Incorporated in State of Vermont: 1993
- Is the AMO current with its biennial Secretary of State nonprofit corporate registration?
 YES NO
- Does AMO comply with applicable parts of VT's Open Meeting Law?
 Warns Board Meetings? Posts Board Minutes?

4. Service Territories/Communities Served

| Service Territory | Name of Cable Operator | Communities (Municipalities) Served | Changes from Previous Fiscal Year |
|-------------------|------------------------|--|-----------------------------------|
| 1 | Comcast | Colchester, Milton, Georgia, Fairfax, Westford, South Hero, Grand Isle, North Hero | None |
| 2 | | | |
| 3 | | | |

5. Current PEG Capacity & Applications – 8.422(B)

5a. Channel(s), by Cable Operator(s)

| | |
|--------------------------|---------|
| Name of Cable Operator 1 | Comcast |
|--------------------------|---------|

| Channel Number (and Call Letters or Name) | SD or HD | Type of Access (Public, Educational, Governmental) |
|---|----------|--|
| LCATV 1075 | SD | Public |
| LCATV 1095 | SD | Educational |
| LCATV 1085 | SD | Government |
| | | |
| | | |

| Name of Cable Operator 2 _____ | | |
|---|----------|--|
| Channel Number (and Call Letters or Name) | SD or HD | Type of Access (Public, Educational, Governmental) |
| | | Public |
| | | Educational |
| | | Government |
| | | |
| | | |

| Name of Cable Operator 3 _____ | | |
|---|----------|--|
| Channel Number (and Call Letters or Name) | SD or HD | Type of Access (Public, Educational, Governmental) |
| | | |
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5b. Additional Application(s) – 8.404(B)

Describe Additional Application(s) the AMO uses that the cable operator has provided to your system capacity or facilities, in a form other than a Channel, in order to support the distribution of PEG Access content to cable subscribers. Examples of Operator-provided applications might include access to the Interactive Program Guide, the Level or Class of broadband service (Commercial/Business/etc), a Static IP, Remote Origination Site equipment, an E-mail domain, cloud storage, etc. Please state whether the Operator is charging you for any of these.

AMO uses a website for distribution of PEG information and content, maintains a static IP, subscribes to Comcast Business Class Deluxe 25 broadband service, and uses various pieces of hardware and applications for the live-streaming of content from remote locations. All of these additional applications are at the expense of the AMO.

6. Outreach Strategies – 8.422(C)

Note: If an exact number is unknown for any activity in 6a or 6b below, please provide an estimate. (Check N/A if you have not engaged in a particular activity or did not track it this year.)

6a. Outreach/Marketing: Activities

| Activity | Number Done | N/A (✓) |
|--|-------------|-------------------------------------|
| Print Ad Placements | 2 | <input type="checkbox"/> |
| Online Ad Placements | 3 | <input type="checkbox"/> |
| Newsletters (print or email) | 12 | <input type="checkbox"/> |
| Events at your AMO (open house, gallery openings, etc.) | 3 | <input type="checkbox"/> |
| AMO participation in community events (parades, booths, etc) | 2 | <input type="checkbox"/> |
| Presentations at community meetings (Chamber, clubs, etc) | | <input checked="" type="checkbox"/> |
| Video contests/competitions held | 1 | <input type="checkbox"/> |
| Self-promotional PSAs, Bumpers, etc. | | <input checked="" type="checkbox"/> |
| Social Media Postings | 109 | <input type="checkbox"/> |

6b. (OPTIONAL) Outreach/Marketing: Social Media/Other

Note: Please describe other activities that were intended to market or promote your AMO, or to inform or attract the public, educational and/or governmental sectors to your AMO. These might include the type and extent of your use of social media platforms, bill stuffers, video competitions entered, Technical assistance to Institutions, NGOs, schools, etc., or other outreach/marketing efforts not outlined in 6a above.

Included among LCATV's Marketing & Outreach activities: distribution of a monthly e-newsletter; and informative postings on our channels, website, and Facebook page.

The above number for social media posts represents those which specifically reference LCATV and were not shared from other sites.

In addition to our usual camp, workshop, and class offerings, LCATV participated in Crowdsourced Cinema Vermont, a collaborative project with several other AMOs that featured teams from around the state working individually to create a feature-length project. LCATV's participation included facilitating the production of 6 scenes, presenting a visual effects workshop, and assisting with a public screenings.

The Gallery at LCATV, our collaboration with regional artists, hosted 3 public receptions. And LCATV participated in 2 community events in which staff engaged with several hundred people.

6c. (OPTIONAL) Volunteerism & Users

Note: In this Optional section, if the exact number is unknown, you may estimate.

If you track, by category, non-staff (unpaid) people involved with your AMO, you may provide that data in the Comments section.

If you do not track any of this data, you may either check N/A or leave the entire section blank.

| Total, all unpaid, non-staff | Number | N/A (✓) |
|---|---------------|--------------------------|
| Volunteers, Board, Community Producers, Student Interns & Other Users | 31 | <input type="checkbox"/> |

Comments:

The above estimated Volunteer/User number includes Board of Directors members and numerous Community Producers. The number is less than usual due to a facility closure during post-flooding renovations.

7. Training & Provision of Facilities – 8.422(C)

Note: We recognize that there are many ways to track or classify training and facilities usage at an AMO, and so we've provided options and narrative opportunities to accommodate these variations. In Sections a, b and c, below, if exact number is unknown, please provide an estimate. Check N/A if you have not engaged in a particular activity or have not tracked it this year.

7a. Orientations

| Activity | Number Oriented | N/A (✓) |
|------------------------------|------------------------|--------------------------|
| Orientation to Individuals | 50 | <input type="checkbox"/> |
| Orientation to Organizations | 2 | <input type="checkbox"/> |

7b. Structured Training

Note: "Structured Training" (e.g., classes, seminars, workshops) does not include the on-going, on-demand instruction or guidance you provide to producers while they work on their programs. Describe that type of training, if you wish, in the narrative space provided below. Check N/A if you have not engaged in a particular activity or have not tracked it this year.

| Types of <u>Structured</u> Training Provided (Your classifications of types) | Number Trained | N/A (✓) |
|---|-----------------------|--------------------------|
| Summer Video Camps | 39 | <input type="checkbox"/> |
| After-school Camps | 6 | <input type="checkbox"/> |
| Crowdsourced Cinema Vermont Webinars (live participants) | 6 | <input type="checkbox"/> |
| | | <input type="checkbox"/> |
| | | <input type="checkbox"/> |
| | | <input type="checkbox"/> |
| | | <input type="checkbox"/> |
| | | <input type="checkbox"/> |
| GRAND TOTAL: | 51 | <input type="checkbox"/> |

If necessary, please use the following space to expand or explain how you deliver your unstructured training, including, if you wish, assistance provided to producers as they work on their productions.

UNSTRUCTURED Training:

We provided ongoing support for Community Producers in the production of content, including studio production, editing, and audio/video support in the field. This support varies from basic editing guidance or camera training to directing studio productions for users. LCATV staff also served as one of the administrators of the Crowdsourced Cinema Vermont collaborative project. We also provided equipment, training, and support for several community organizations to conduct hybrid meetings.

7c. (OPTIONAL) Community Use of Facilities

Note: In this Optional section, if the exact number is unknown you may estimate. If you do not track any of this data, you may either check N/A or leave the entire section blank.

| Type of Facilities Usage | If applicable, provide detail here, or in Notes, below. | # of Checkouts / Usages. | N/A (✓) |
|--------------------------------|---|--------------------------|--------------------------|
| Field Gear Checkouts (specify) | (number represents hours of usage) | 36 | <input type="checkbox"/> |
| Studio Production Use | (number represents hours of usage) | 224 | <input type="checkbox"/> |
| Editing Systems Use | (number represents hours of usage) | 165 | <input type="checkbox"/> |
| Other Lendings (specify) | | | <input type="checkbox"/> |

NOTES:

LCATV tracks community usage of facilities and equipment by hours rather than instances. Usage numbers are lower than usual due to flooding/construction closures.

8. Programming Data - Rule 8.422 (C)

Note: In the following sections, who “Produced” a program is determined by that person or entity that is legally responsible for the content of the program.

8a. Programming Information

*Please provide annual data for the following **FIRST-RUN, NON-REPEAT** program plays. Please avoid data for Programs that are simulcast on two or more of your channels.*

| Type of Programming | # of Programs | # of Hours |
|--|---------------|------------|
| Locally-Produced, First-Run Programs (<i>produced by, for or at your AMO</i>) | 734 | 1,119.0 |
| AMO-Produced PSAs, Bumpers, etc. (<i>if tracked & not included above</i>) | | |
| “Imported” via VMX or other Vermont sources (<i>e.g., AMOs, local producers</i>) | 739 | 650.0 |
| “Imported” from other sources (<i>e.g. satellite programming</i>) | 520 | 494.0 |
| COLUMN TOTAL | 1,993 | 2,263.0 |

8b. (OPTIONAL) Local Programming Breakdown

Note: In this Optional section, if the exact number is unknown, you may estimate. If you do not track any of this data, you may leave the entire section blank.

| Locally-Produced, first-run Programs | # of Programs | # of Hours |
|--------------------------------------|---------------|------------|
| Produced by your AMO Staff | 697 | 1,082.0 |
| Produced by clients/users/volunteers | 37 | 31.0 |

8c. (OPTIONAL) Bulletin Board

If you offer an on-screen Community Bulletin Board, you might track the total number of individuals and/or entities that have submitted one or more messages, or you may count the total annual number of unique “pages” of bulletin board information. Or both. In this Optional section, if the exact numbers are unknown, estimate. If you do not track any of this data, you may leave the entire section blank.

| Community Bulletin Board Data | Total Number |
|--|--------------|
| Number of individuals or entities who have submitted one or more “pages” over the course of the year | 14 |
| Number of unique “pages” submitted & shown | 145 |

8d. Remote Origination Sites

| Site Location (Entity Name, Town) | Frequency of Use (# of uses per month or per year) | Type of Use (e.g., P, E or G) | Cable Operator Providing Site | RF Modulator? Optical Xmtr? Video over IP? (please specify) |
|--------------------------------------|---|----------------------------------|-------------------------------|--|
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8e. Additional Information

Provide additional information about your programming (if you feel it's necessary) in narrative form:

Programming produced at the LCATV Studio saw reductions due to both a flooding-related closure early in the year, but did include some live and recorded volunteer series and special programming.

In addition to regular programming, LCATV produced Town Meeting programming, including taped candidate statements, budget and bond presentations, and live election results.

LCATV has no activated traditional remote origination sites. However, we regularly stream content live from remote locations using video-over-IP technology and at our expense.

During the reporting year, we live-streamed 132 public meetings, 87 school sporting event, and 16 other community events. Public meeting coverage (select boards, school boards, planning commissions, development review boards, annual town/school meetings, etc.) included 18 virtual meetings and 381 in-person meeting.

9. Complaint Tracking – Rule 8.422(D)

Summarize details of any complaints, how your AMO responded to them, and their current status. Include both any complaints made to your AMO and your AMO's complaints to other entities, such as cable operators (Service Quality complaints should be address in the next Section, 10).

No formal complaints. A formal complaint procedure is in place.

10. Service Quality Issues – Rule 8.422(L)

Please describe major service quality issues that required or require attention of the cable operator or the Vermont Public Service Department. Include your use of the “Procedures for Addressing PEG Access Facilities’ Issues, Problems and Complaints” and the outcome or on-going status at the close of the Fiscal Year.

TICKET SI063229639

- Channel 1085 audio non-functional.
- Reported 09/22/2023 at 4 pm.
- Resolution: Comcast tech checked in at 4:20 pm to confirm details and that they were identifying the issue. Comcast tech checked in again at 5:50 pm to confirm that they were still working on the issue and that it may not be resolved today. As of the next check at 8 am on 09/25/2023, the issue had been resolved with no further contact from Comcast.

11. Facilities Summary/Description of Facilities – Rule 8.422(E)

11a. Depreciation Schedule

Attach your Depreciation Schedule from your IRS Form 990 (long form) or your Fixed Asset Schedule.

11b. Changes in Equipment Inventory/ General Statement of Improvements

Describe generally major changes in equipment inventory during this reporting year. (A general statement of improvements in equipment and facilities.)

Routine and special capital purchases included: vehicle leasing and maintenance; audio and camera support equipment; multimedia projector; licensing of post-production software suite for a number of PCs; and website upgrades.

Special capital purchases also included the acquisition of a camera package and various support equipment to be used by the newly-created Creative Content Producer position.

12. Organizational Leadership: Rosters of Key Staff & Board – Rule 8.422(F)

12a. Key Staff as of the end of the Fiscal Year

| Position / Job Title | Name |
|----------------------------------|-------------------|
| Executive Director | Kevin Christopher |
| Co-Production Manager | Buddy Meilleur |
| Co-Production Manager | Michael Wright |
| Channel Coordinator | Rebecca Padula |
| Outreach & Education Coordinator | Stephanie Soules |
| Creative Content Producer | Rusty Baldwin |
| | |
| | |
| | |

12b. Board Members as of the end of Fiscal Year

| Director's Name | Phone Number/ Email Address | Community Affiliation (if stated) |
|-------------------|-------------------------------|-----------------------------------|
| Greg Drew | 802-862-5724 / info@lcatv.org | Georgia |
| Jeffrey Hathaway | 802-862-5724 / info@lcatv.org | Georgia |
| Dirk Reith | 802-862-5724 / info@lcatv.org | Colchester |
| Kenneth Rocheleau | 802-862-5724 / info@lcatv.org | South Hero |
| Curt Taylor | 802-862-5724 / info@lcatv.org | Colchester |
| | | |
| Richard Pecor | 802-862-5724 / info@lcatv.org | Member Emeritus |
| Carol Jones | 802-862-5724 / info@lcatv.org | Member Emeritus |
| Samuel Conant | 802-862-5724 / info@lcatv.org | Member Emeritus |
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13. Changes in Organizational Structure – Rule 8.422(G)

Detail here any significant changes in organizational structure during the Fiscal Year; for example, bylaws, style of governance, corporate form, dissolution, etc.

Addition of the Creative Content Producer position.

14. Planning Considerations – Rule 8.422(K)

In this section, please provide your planning considerations and expectations for how community needs will be identified and met for current and future fiscal years. Include new programs or services you plan to offer over the next 3 years; how those relate to your community’s needs and interests; and the process you used to identify those needs and interests. Attach additional pages if necessary.

Note that regulators and the cable operator may regard this section as your PEG Access Plan.

Please see attached Planning Considerations document.

15. Financial Documents – Rule 8.422 (H), (I) and (M)

15a. AMO Revenue Report

"The Report shall distinguish between funds provided by the Cable Operator as PEG funding and funds obtained from other sources."

Describe other revenue sources the AMO relies upon to support its services. (Other Sources might include memberships, production fees, interest income; and fundraising activities such as grants, annual campaigns and capital campaigns.)

| CABLE OPERATOR FUNDING | | | | | |
|-------------------------------------|-----------------|--------------------------|-------------------|---------------|---------|
| Cable Operator 1: | | | Cable Operator 2: | | |
| Operating | Capital | Spike | Operating | Capital | Spike |
| \$ 597,585.00 | \$ 59,759.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER SOURCES OF REVENUE (Identify) | | | | | |
| Media Duplication | Interest Income | Grants, Donations & Fees | Non-PEG Related | TOTAL | |
| \$ 1,482.00 | \$ 23,911.00 | \$ 47,411.00 | \$ 0.00 | \$ 730,148.00 | |

15b. AMO Expense Report

"The Report shall clearly distinguish between expenditures that support production and distribution of PEG content to cable television subscribers, and expenditures for other purposes not related to the production and distribution of PEG content to cable television subscribers, if any." List expenses as they apply to each of the AMO's PEG and Non-PEG services.

| AMO Services | Operating Expenses | Capital Expenses | Total Expenses |
|---|----------------------|---------------------|----------------------|
| PEG Access Services | \$ 573,249.00 | \$ 88,652.00 | \$ 661,901.00 |
| Non PEG-related Services | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total PEG & Non-PEG Expenses | \$ 573,249.00 | \$ 88,652.00 | \$ 661,901.00 |

15c. Statement of Cable Operator Funds

A statement of total Operating and Capital funding received from the operator(s), and whether any funds were carried forward from the prior year.

Please click the check box (✓) if the following documents are attached to this Report, and confirm that taken together these can be used to determine any funds that were carried forward from the prior year.

- Income/Expense Statement (a.k.a., Profit & Loss Statement) for this Fiscal Year
- Balance Sheet on the final day of the Fiscal Year (listing assets & liabilities)
- Current year Operating and Capital Budgets
- Annual Tax Return (990 or 990-EZ)
- Audit or Financial Review prepared during the Fiscal Year (If one done, optional)

NOTES:

Please see attached Planning Considerations document for information on planned spending of earmarked reserve funds.

Statement of Certification

I,

(print / type name):
Kevin Christopher

hereby certify that

(name of AMO):
Lake Champlain Access Television, Inc.

is (or has a parent organization that is) a non-profit organization in good standing with the State of Vermont (i.e., has filed a Vermont Nonprofit Biennial report in a timely manner) and maintains the following documents on our premises that are available to the public upon request:

- Bylaws or other governing documents
- Rules and operating procedures
- Complaint and dispute resolution procedures
- Contract(s) with Cable Operator(s)
- Evidence of conducting meetings consistent with Open Meeting Law

Kevin Christopher Digitally signed by Kevin Christopher
Date: 2024.05.27 08:31:05 -04'00'

SIGNATURE OF PERSON COMPLETING FORM

5/27/24

DATE

Stephanie A. H. Soules Digitally signed by Stephanie A. H. Soules
Date: 2024.05.28 08:37:05 -04'00'

SIGNATURE OF WITNESS

Stephanie A. H. Soules

NAME OF WITNESS (print/type)



PLANNING CONSIDERATIONS 2024 – 2026

Per Vermont Public Service Board Rule 8.000 – Section 8.422(K)

COMMUNITY NEEDS – 2024 - 2026

The following is a summary of community needs based upon both a multi-year Community Needs Assessment conducted by LCATV and an independent consultant and the resulting long-term Access Plan. Also included are approved Fiscal Year 2024 Operating and Capital Budgets, anticipated 2025 and 2026 Budgets, and a six-year Goals & Objectives summary which resulted from our Community Needs Assessment work.

ANTICIPATED COMMUNITY NEEDS

- Increased partnerships with local organizations, governments, libraries, and schools and the facilitation of the telling of their stories through short- and long-form content.
- Maintenance of streaming of newer content for schools, municipalities, and other community organizations in a post-pandemic environment, including the ongoing research of emerging technologies and exploration of new partnerships.
- Increase production capabilities through staffing, reorganization of workflow, and redistribution of responsibilities and resources to better meet growing requests for coverage.
- Continues exploration of the sustainability of LCATV's services in the face of changing technology, consumer trends, and regulatory challenges both current and future.
- Increasing of awareness by individual and organizational members of LCATV of the equipment, services, and other resources that we offer beyond coverage of community meetings and events.
- Reflect the diversity of our communities through content, volunteerism (including Board of Directors membership), and personnel.
- Development of current and future budgets and financial plans to best respond to our changing communities and our state and national regulatory and technical environments.

MEASUREMENT OF COMMUNITY NEEDS

- Continued referral to the results of our Community Needs assessment, which included a phone survey of community leaders, a public online survey, and one-on-one interviews to inform LCATV's future planning.
- Meet with local boards, municipal leaders and organizations to gauge progress and look to areas of improvement.
- Work within the organization on a Board level to discover new ways to partner with member communities.
- Conversations with our membership: fielding comments and questions and eliciting opinions from those we serve.
- Begin a new community needs assessment process, potentially with the assistance of an independent firm or contractor.

MEETING COMMUNITY NEEDS

- Complete the hiring process for the fulltime Creative Content Producer position, tasked with collaborating with our member organizations to produce content which furthers our collective mission.
- In concert with LCATV's Board of Directors, examine potential changes in organizational structure and delivery of services to ensure the organization's sustainability through regulatory, technological, and consumer changes.
- Consider service-for-hire work to maintain funding of LCATV services at the current level regardless of the impact of technological trends and legislative/regulatory actions.
- Complete work with an outside consultant on a strategic marketing plan to raise awareness of LCATV within its member communities and which could be integrated with other outreach initiatives.
- Control budget and expenditures to facilitate long-term goals for maintaining our Operating Reserve and funding special projects; determine what those projects are and how best to structure them in terms of community need, organizational capacity, and financial planning.
- Identify possible collaborators in the development and implementation of a new long-term community needs assessment and multi-year strategic plan and begin that planning process and work.
- Evaluate achievement of previous year's objectives and refer to our new comprehensive PEG Access Plan and to guide LCATV's work for a number of years.
- Identify other Board of Directors and staffing needs which will help achieve future goals and better reflect the diverse voices of our member communities.

BUDGETING – 2024 - 2026

FY 2024 OPERATING BUDGET:

| EXPENSE | AMOUNT |
|-------------------------|----------------------|
| Labor Compensation | \$ 400,875.00 |
| Payroll Taxes | \$ 30,670.00 |
| Unemployment Taxes | \$ 1,600.00 |
| Health/Dental Insurance | \$ 70,800.00 |
| Workers Comp. Insurance | \$ 3,500.00 |
| Accounting Fees | \$ 7,000.00 |
| Legal/Professional Fees | \$ 9,000.00 |
| Telephone | \$ 2,400.00 |
| Internet/Website/Data | \$ 12,500.00 |
| Utilities | \$ 10,250.00 |
| Bank Fees | \$ 25.00 |
| Office Supplies | \$ 5,000.00 |
| Dues & Subscriptions | \$ 13,500.00 |
| Postage & Shipping | \$ 500.00 |
| Advertising & Promotion | \$ 3,500.00 |
| Meals & Entertainment | \$ 2,500.00 |
| Travel | \$ 6,500.00 |
| Printing & Copying | \$ 500.00 |
| Contributions | \$ 2,500.00 |
| Education & Conferences | \$ 3,000.00 |
| Pension Expense | \$ 9,000.00 |
| Business Insurance | \$ 4,750.00 |
| Facilities Rent | \$ 51,815.00 |
| Facilities Maintenance | \$ 3,700.00 |
| Blank Video Media | \$ 400.00 |
| TOTAL EXPENSES | \$ 655,780.00 |

FY 2024 CAPITAL BUDGET:

| EXPENSE | AMOUNT |
|--------------------------------|---------------------|
| Vehicle Expense | \$ 13,700.00 |
| Equipment Maintenance/Repairs | \$ 2,500.00 |
| Technical Supplies | \$ 4,500.00 |
| Field Production Equipment | \$ 7,320.00 |
| Facility Upgrades | \$ 0.00 |
| Studio Upgrades | \$ 16,000.00 |
| System Upgrades | \$ 10,400.00 |
| Website Upgrade & File Storage | \$ 4,600.00 |
| TOTAL EXPENSES | \$ 59,020.00 |

2024 CAPITAL EXPENDITURES

- Equipment maintenance and repairs
- Vehicle leasing and maintenance
- Purchase of routine technical items
- Field camera kit
- Routine software licenses
- Field lighting
- Camera support equipment
- Sever battery back-ups
- Studio camera system
- Website work

FY 2025 OPERATING BUDGET:

| EXPENSE | AMOUNT |
|-------------------------|----------------------|
| Labor Compensation | \$ 409,000.00 |
| Payroll Taxes | \$ 31,300.00 |
| Unemployment Taxes | \$ 1,650.00 |
| Health/Dental Insurance | \$ 76,500.00 |
| Workers Comp. Insurance | \$ 3,550.00 |
| Accounting Fees | \$ 7,250.00 |
| Legal/Professional Fees | \$ 4,000.00 |
| Telephone | \$ 2,500.00 |
| Internet/Website/Data | \$ 12,600.00 |
| Utilities | \$ 10,350.00 |
| Bank Fees | \$ 25.00 |
| Office Supplies | \$ 5,000.00 |
| Dues & Subscriptions | \$ 13,500.00 |
| Postage & Shipping | \$ 500.00 |
| Advertising & Promotion | \$ 3,500.00 |
| Meals & Entertainment | \$ 2,500.00 |
| Travel | \$ 6,500.00 |
| Printing & Copying | \$ 500.00 |
| Contributions | \$ 2,500.00 |
| Education & Conferences | \$ 3,000.00 |
| Pension Expense | \$ 9,200.00 |
| Business Insurance | \$ 5,000.00 |
| Facilities Rent | \$ 52,850.00 |
| Facilities Maintenance | \$ 3,700.00 |
| Blank Video Media | \$ 300.00 |
| TOTAL EXPENSES | \$ 667,275.00 |

FY 2025 CAPITAL BUDGET:

| EXPENSE | AMOUNT |
|--------------------------------|---------------------|
| Vehicle Expense | \$ 6,000.00 |
| Equipment Maintenance/Repairs | \$ 3,500.00 |
| Technical Supplies | \$ 5,000.00 |
| Field Production Equipment | \$ 3,000.00 |
| Facility Upgrades | \$ 2,000.00 |
| Studio Upgrades | \$ 2,000.00 |
| System Upgrades | \$ 40,000.00 |
| Website Upgrade & File Storage | \$ 5,000.00 |
| TOTAL EXPENSES | \$ 66,500.00 |

2025 ANTICIPATED CAPITAL EXPENDITURES

- Equipment maintenance and repairs
- Vehicle expense
- Purchase of routine technical items
- Playback server replacement
- Routine hardware and software purchases
- Possible facilities and/or system upgrades
- Routine equipment replacement
- Website work

FY 2026 OPERATING BUDGET:

| EXPENSE | AMOUNT |
|-------------------------|----------------------|
| Labor Compensation | \$ 417,000.00 |
| Payroll Taxes | \$ 32,000.00 |
| Unemployment Taxes | \$ 1,700.00 |
| Health/Dental Insurance | \$ 80,000.00 |
| Workers Comp. Insurance | \$ 3,750.00 |
| Accounting Fees | \$ 7,500.00 |
| Legal/Professional Fees | \$ 4,000.00 |
| Telephone | \$ 2,600.00 |
| Internet/Website/Data | \$ 12,700.00 |
| Utilities | \$ 10,500.00 |
| Bank Fees | \$ 25.00 |
| Office Supplies | \$ 5,000.00 |
| Dues & Subscriptions | \$ 14,000.00 |
| Postage & Shipping | \$ 500.00 |
| Advertising & Promotion | \$ 3,500.00 |
| Meals & Entertainment | \$ 2,500.00 |
| Travel | \$ 6,500.00 |
| Printing & Copying | \$ 500.00 |
| Contributions | \$ 2,500.00 |
| Education & Conferences | \$ 3,000.00 |
| Pension Expense | \$ 9,400.00 |
| Business Insurance | \$ 5,200.00 |
| Facilities Rent | \$ 53,900.00 |
| Facilities Maintenance | \$ 3,500.00 |
| Blank Video Media | \$ 250.00 |
| TOTAL EXPENSES | \$ 682,025.00 |

FY 2026 CAPITAL BUDGET:

| EXPENSE | AMOUNT |
|--------------------------------|---------------------|
| Vehicle Expense | \$ 6,000.00 |
| Equipment Maintenance/Repairs | \$ 4,000.00 |
| Technical Supplies | \$ 5,000.00 |
| Field Production Equipment | \$ 20,000.00 |
| Facility Upgrades | \$ 2,000.00 |
| Studio Upgrades | \$ 2,000.00 |
| System Upgrades | \$ 20,000.00 |
| Website Upgrade & File Storage | \$ 5,000.00 |
| TOTAL EXPENSES | \$ 64,000.00 |

2026 ANTICIPATED CAPITAL EXPENDITURES

- Equipment maintenance and repairs
- Vehicle expense
- Purchase of routine technical items
- Field camera replacement
- Editing laptop replacement
- Routine hardware and software purchases
- Possible facilities and/or system upgrades
- Routine equipment replacement
- Website work

LCA TV TEMPORARILY RESTRICTED FUND BALANCE BUDGET GOALS
2024 - 2026

Represents some planned and anticipated uses for the current Temporarily Restricted Fund Balance and any future Fund Balance accumulation.

| CATEGORY | AMOUNT |
|--|---------------------|
| Operating Reserve | \$500,000.00 |
| Community Outreach & Engagement <ul style="list-style-type: none"> • marketing • community/library partnerships • others to be identified | \$150,000.00 |
| Special Capital Projects <ul style="list-style-type: none"> • to be identified | \$ 25,000.00 |
| Emergency Capital Fund | \$ 75,000.00 |
| TOTAL | \$750,000.00 |

LCATV GOALS & OBJECTIVES

2018 - 2023

| MAJOR GOAL | Objective Description LCATV will . . . | Physical Measure | Date Measure |
|--|---|---|--------------------------|
| 1.0 LCATV improves the quality, quantity, diversity and immediacy of programming and production. | | | |
| 1.01 | ...improve the capacity of the LCATV Studio to meet user demand and attract new volunteer production | increase in-studio live and recorded programming by 25% per year | by second quarter, 2018 |
| 1.02 | ... solicit for and publicize training sessions by bulletin board and ad placements and other means | at least <u>ONCE</u> quarterly | by first quarter, 2018 |
| 1.03 | ...digitally archive and catalog VHS/DVD programming for ease of access by users and ease of duplication by staff | all physical media digitized and places in a central storage area | by end of 2020 |
| 1.04 | ... offer live video-over-IP coverage to Condition 22 site users who do not currently utilize such | at least 1 site per year | beginning in 2018 |
| 1.05 | ... carry live and taped programs produced at St. Mike's-- including Elley-Long -- | at the rate of at least two per quarter | by end of 2019 |
| 1.06 | ... Increase the percentage of all LCATV programming that is volunteer-produced | by 10% annually | beginning in 2018 |
| 1.07 | ...collaborate with area NPOs on production opportunities | at least 1 new collaboration per year per county served | beginning in 2018 |
| 1.08 | ... investigate need, mechanisms and procedures to enable two-way interactivity during field production... | using email, telephone, website, etc. | 2018-19, then reevaluate |
| 1.09 | ...upgrade staff field production equipment based upon usage and deterioration of existing equipment and production needs | 6-7 complete A/V kits | beginning in 2018 |
| 1.10 | ...explore need for addition PT or FT production staffing to achieve the objectives herein | TBD | for FY 2019 |
| LCATV structures the nature and accessibility of its resources across its service territory such that each distinct community and entity therein has a fair and reasonable opportunity to collaborate and partner with LCATV. | | | |
| 2.01 | ...increase the capacity of the quality/delivery method of online content to ensure that "un-cabeled" portions of the service territory have reasonable access to content and to achieve parity with other online content | determined by periodic review | beginning in 2018 |
| 2.02 | ...determine need for renewed/expanded usage of LCATV's Mobile Video Lab to serve more rural areas or provide new services | any renewed efforts should average 2 uses per month | by end of January 2018 |
| 2.03 | ... determine need for continuation of the Digital Media Program partnership with community libraries and its nature going forward | measures to be determined in conjunction with libraries | by second quarter, 2018 |
| 2.04 | ... co-ordinate/collaborate with schools, youth centers, family centers, other orgs on educational and outreach activities... | at least 1 new collaboration per year per county served | beginning in 2018 |
| 2.05 | ... continue to integrate use of social media platforms and other appropriate communication technologies/applications | 5 instances per month | beginning in 2018 |
| 2.06 | ... expand other capabilities of the LCATV website (in addition to video content) | determined by periodic review | ongoing |
| 2.07 | ...conduct search for and hire addition PT or FT outreach staffing to achieve the objectives herein | TBD | by mid-2018 |

3.0 To adapt with intellectual agility, LCATV continually redefines and re-imagines its services and resources as community needs change and emerge.

| | | | |
|-------------|---|--|------------------|
| 3.01 | ...institute an ongoing outreach program | Review of community needs, interviews, surveys and meetings with civic leaders | by end of 2020 |
| 3.02 | ...participate in state, regional, and national organizations and activities to stay aware of evolving technologies and regulatory developments | ongoing | immediate |
| 3.03 | ...attend relevant classes / seminars / workshops / conferences or engage in other educational activities to increase and strengthen staff skill sets | at least 1 instance per staff member per year | starting in 2018 |
| 3.04 | ...collaborate with other Community Media Centers on production and development projects | at least 1 time per year | starting in 2018 |
| 3.05 | ... hire and train field producers . . . | proportionally commensurate with other objectives. . . | ongoing |
| 3.06 | ... provide training to organizations in improving their communication techniques--social media, video, etc... | as requested | ongoing |
| 3.07 | ... acquire additional A/V equipment to lend to organizational members . . . | such as portable PA system, video/data projector & screen, | as need arises |
| 3.08 | ... explore new media training initiatives for adult and youth users... | research needs for media literacy training and citizen journalism | starting in 2019 |

4.0 LCATV maintains organizational strength through responsible administrative and fiduciary best practices in funding, internal development, strategic planning and evaluation.

| | | | |
|-------------|--|---|--------------------|
| 4.01 | ... review our facilities needs, and apply for a Capital Spike Payment if funding is required . . . | once during the term of our Comcast contract | TBD |
| 4.02 | ...explore alternative funding streams and mechanisms dependent upon predicted trends in the level of cable operator funding. | that raises a TBD minimum percentage of our total annual operating and capital revenues | by the end of 2023 |
| 4.03 | ... conduct a review of our comprehensive PEG Access Plan and revise our Planning Considerations. | with Rule 8.00 Annual Report | annually |
| 4.04 | ... maintain strong financial policies, accounting procedures and bookkeeping methods... | in conjunction with accountant | ongoing |
| 4.05 | ... maintain and implement strong personnel policies . . . | possibly in conjunction with a human resources firm | ongoing |
| 4.06 | ... maintain Operating/Capital Reserve fund . . . | to at least 50% of budgeted Operating + Capital dollars | ongoing |
| 4.07 | ...work to identify and recruit potential Board of Directors members with skill sets that complement LCATV's mission and goals and who are geographically and demographically diverse. | 12-15 members for a full BOD | by the end of 2018 |
| 4.08 | ...revise and maintain the Temporarily Restricted Fund Balance plan to spend operating and capital reserves in accordance with current and future activities and community needs | ongoing | immediate |
| 4.09 | ... be in compliance with various Human Resources and Americans with Disabilities Act requirements, guidelines, and laws. | where applicable | ongoing |

Return of Organization Exempt From Income Tax

2023

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

Do 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

Department of the Treasury
Internal Revenue Service

A For the **2023** calendar year, or tax year beginning , **2023**, and ending , **20**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **LAKE CHAMPLAIN ACCESS TV**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
63 CREEK FARM PLAZA SUITE 3
 City or town, state or province, country, and ZIP or foreign postal code
COLCHESTER, VT 05446

D Employer identification number
03-0340350

E Telephone number
(802) 862-5724

G Gross receipts
\$ **730,148**

F Name and address of principal officer: **DIRK REITH**
650 OAKLAND STATION RD SAINT ALB VT 05478

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.LCATV.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1993**

M State of legal domicile: **VT**

Part I Summary

| | | | |
|---|--|---|---------------------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: PUBLIC EDUCATION AND GOVERNMENT ACCESS TV | | |
| | 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 | 6 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 5 |
| | 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 16 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| 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 37,675 | Current Year 46,260 |
| | 9 Program service revenue (Part VIII, line 2g) | 661,716 | 658,479 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 6,033 | 23,911 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 7,831 | 1,498 |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 713,255 | 730,148 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 393,050 | 432,289 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b Total fundraising expenses (Part IX, column (D), line 25) | 0 | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 234,068 | 229,612 |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 627,118 | 661,901 |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 86,137 | 68,247 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year 1,172,321 | End of Year 1,234,958 |
| | 21 Total liabilities (Part X, line 26) | 39 | (5,571) |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 1,172,282 | 1,240,529 |

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

KEVIN CHRISTOPHER
Signature of officer

KEVIN CHRISTOPHER, EXECUTIVE DIRECTOR
Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name: **Patrick Marchand**
Preparer's signature: **Patrick Marchand**
Date: **02-12-2024**
Check if self-employed PTIN: **P01549125**

Firm's name: **MGV ASSOCIATES**
Firm's EIN:
Firm's address: **382 HERCULES DR SUITE 6 COLCHESTER VT 05446**
Phone no.: **802-655-3477**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: PUBLIC EDUCATION AND GOVERNMENT ACCESS TV

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

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

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 \$ 617,086 including grants of \$) (Revenue \$ 659,961) PRODUCTION AND MANAGEMENT OF PUBLIC ACCESS TELEVISION STATION WHICH PROVIDED A FREE FORUM FOR THE EXPRESSION AND EXCHANGE OF IDEAS AND INFORMATION, A LINK TO LOCAL GOVERNMENT AND SCHOOLS, AND A RESOURCE FOR EDUCATION AND TRAINING. TRAINING WAS OFFERED TO POTENTIAL VIDEOGRAPHERS AND COPIES OF AIRED PROGRAMS WERE OFFERED FOR SALE.

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 617,086

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

| 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 | 16 | | |
| 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 | | | |
| 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 | | | X |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | X |
| 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? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | | |
| 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? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | | X |
| 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? If "Yes," complete Form 6069. | 17 | | | |

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 [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include 1a (6), 1b (5), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
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.
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.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

MGV ASSOCIATES (802)862-5724, 382 HERCULES DR SUITE 6, COLCHESTER, VT 05446

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check 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 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 | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) KEVIN CHRISTOPHER EXEC DIRECTOR | 40.00 | X | | X | | | | 83,913 | 0 | 13,315 |
| (2) KENNETH ROCHELEAU DIRECTOR | 2.00 | X | | | | | | 0 | 0 | 0 |
| (3) GREG DREW VICE PRESIDENT | 2.00 | X | | X | | | | 0 | 0 | 0 |
| (4) JEFF HATHAWAY TREASURER | 2.00 | X | | X | | | | 0 | 0 | 0 |
| (5) CURT TAYLOR SECRETARY | 2.00 | X | | X | | | | 0 | 0 | 0 |
| (6) DIRK REITH PRESIDENT | 7.00 | X | | X | | | | 0 | 0 | 0 |
| (7) | | | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (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 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 | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | 83,913 | 0 | 13,315 | |

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

| | Yes | No |
|---|-----|----------|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i> | | 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? <i>If "Yes," complete Schedule J for such individual.</i> | | x |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i> | | x |

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

Part VIII Statement of Revenue

Check 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 | 46,260 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ | | | | |
| | h Total. Add lines 1a-1f | | 46,260 | | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a GOVERNMENT ACCESS ADMIN | 515100 | 657,344 | 657,344 | | | |
| | b SUMMER WINTER CAMP | 515100 | 1,135 | 1,135 | | | |
| | c _____ | | | | | | |
| | d _____ | | | | | | |
| | e _____ | | | | | | |
| | f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | | 658,479 | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 23,911 | | | 23,911 | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6a Gross rents | 6a | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | | | | | | | |
| | b Less: rental expenses | 6b | | | | | |
| | c Rental income or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | 7a Gross amount from sales of assets other than inventory | 7a | (i) Securities | | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 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 | | | | | | |
| | | b Less: direct expenses | 8b | | | | |
| | | c Net income or (loss) from fundraising events | | | | | |
| 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| | | b Less: direct expenses | 9b | | | | |
| | | c Net income or (loss) from gaming activities | | | | | |
| 10a Gross sales of inventory, less returns and allowances | 10a | | | | | | |
| | | b Less: cost of goods sold | 10b | | | | |
| | | c Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | | | Business Code | | | | |
| | 11a DVD/PROGRAM COPIES | 515100 | 1,482 | 1,482 | | | |
| | b INSURANCE INCOME | 515100 | 16 | 16 | | | |
| | c _____ | | | | | | |
| | d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | 1,498 | | | | | |
| 12 Total revenue. See instructions | | 730,148 | 659,977 | 0 | 23,911 | | |

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 | 83,913 | 83,913 | | |
| 6 | Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 | Other salaries and wages | 260,861 | 260,861 | | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 7,317 | 7,317 | | |
| 9 | Other employee benefits | 53,495 | 53,495 | | |
| 10 | Payroll taxes | 26,703 | 26,703 | | |
| 11 | Fees for services (nonemployees): | | | | |
| a | Management | | | | |
| b | Legal | 14,497 | | 14,497 | |
| c | Accounting | 6,730 | | 6,730 | |
| 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.) | | | | |
| 12 | Advertising and promotion | 3,222 | | 3,222 | |
| 13 | Office expenses | 20,366 | | 20,366 | |
| 14 | Information technology | 39,417 | 39,417 | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | 63,448 | 63,448 | | |
| 17 | Travel | 14,879 | 14,879 | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 1,696 | 1,696 | | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | 6,174 | 6,174 | | |
| 23 | Insurance | 9,951 | 9,951 | | |
| 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 | TECHNICAL SUPPLIES | 30,953 | 30,953 | | |
| b | REPAIRS AND MAINT | 4,890 | 4,890 | | |
| c | BANK FEES | 85 | 85 | | |
| d | DUES AND SUBSCRIPTIONS | 13,304 | 13,304 | | |
| e | All other expenses _____ | | | | |
| 25 | Total functional expenses. Add lines 1 through 24e. | 661,901 | 617,086 | 44,815 | 0 |
| 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 Sheet

Check if Schedule O contains a response or note to any line in this Part X

| | | (A) | | (B) | |
|-----------------------------|--|---|-----------|-------------|-----------|
| | | Beginning of year | | End of year | |
| Assets | 1 | Cash - non-interest-bearing | 5,615 | 1 | 887,171 |
| | 2 | Savings and temporary cash investments | 1,113,714 | 2 | 301,260 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 386 | 4 | 95 |
| | 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 | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 968,971 | | |
| | b | Less: accumulated depreciation | 924,945 | 10c | 44,026 |
| | 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 | 2,406 | 15 | 2,406 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 1,172,321 | 16 | 1,234,958 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 39 | 17 | (5,571) |
| | 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 | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 39 | 26 | (5,571) |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 | Net assets without donor restrictions | 1,172,282 | 27 | 1,240,529 |
| | 28 | Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 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 | 1,172,282 | 32 | 1,240,529 |
| 33 | Total liabilities and net assets/fund balances | 1,172,321 | 33 | 1,234,958 | |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

| | | | |
|-----------|--|-----------|-----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 730,148 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 661,901 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 68,247 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,172,282 |
| 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) | 9 | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,240,529 |

Part XII Financial Statements and Reporting

Check 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 checked="" type="checkbox"/> Cash <input 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? 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 | | X |
| b | Were the organization's financial statements audited by an independent accountant? 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 | | X |
| 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 | | |

**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 LAKE CHAMPLAIN ACCESS TV | Employer identification number 03-0340350 |
|---|---|

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 <input type="checkbox"/> | | | | | | |

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 <input type="checkbox"/> | | |
| 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. <input type="checkbox"/> | | |
| 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 <input type="checkbox"/> | | |
| 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 <input type="checkbox"/> | | |
| 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 <input type="checkbox"/> | | |

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.") | 1,370 | 1,250 | 750 | 37,675 | 46,260 | 87,305 |
| 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 | 626,410 | 631,945 | 649,337 | 660,903 | 657,344 | 3,225,939 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 27,980 | 20,717 | 2,491 | 2,447 | 2,617 | 56,252 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | 655,760 | 653,912 | 652,578 | 701,025 | 706,221 | 3,369,496 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| 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 | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 3,369,496 |

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 | 655,760 | 653,912 | 652,578 | 701,025 | 706,221 | 3,369,496 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 7,324 | 5,728 | 4,136 | 6,033 | 23,911 | 47,132 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 7,324 | 5,728 | 4,136 | 6,033 | 23,911 | 47,132 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | 72,420 | | 6,197 | 16 | 78,633 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 663,084 | 732,060 | 656,714 | 713,255 | 730,148 | 3,495,261 |
| 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 | 96.40 % |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15 | 16 | 96.90 % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|--------|
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) | 17 | 1.00 % |
| 18 Investment income percentage from 2022 Schedule A, Part III, line 17 | 18 | 1.00 % |

- 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 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? | 11a | |
| b A family member of a person described on line 11a above? | 11b | |
| c A 35% controlled entity of a person described on 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | 11c | |

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? <i>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.</i> | 1 | |
| 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? <i>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.</i> | 2 | |

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)? <i>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).</i> | 1 | |

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? | 1 | |
| 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | 2 | |
| 3 By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | 3 | |

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 government entity (see instructions). | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | |
| 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? <i>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.</i> | 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? <i>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.</i> | 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? <i>If "Yes" or "No," provide details in Part VI.</i> | 3a | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | 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 (<i>explain in detail in Part VI</i>): | | |
| 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). | | |

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) - provide details in Part VI | 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 - explain in Part VI). 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, explain in Part VI. See instructions. | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. 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 | | |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

LAKE CHAMPLAIN ACCESS TV

03-0340350

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements

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

Table with 3 columns: Question number, Description, and Held at the End of the Tax Year. Includes questions 1-9 regarding 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.

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a, 1b, and 2 regarding collections of art and historical treasures.

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 |
|---|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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 on 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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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 | | 283,743 | 273,643 | 10,100 |
| d Equipment | | 685,228 | 651,302 | 33,926 |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B). | | | | 44,026 |

Part VII Investments - Other Securities

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) _____ | | |
| Total. (Column (b) must equal Form 990, Part X, line 12, col.(B)). | | |

Part VIII Investments - Program Related

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) _____ | | |
| Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)). | | |

Part IX Other Assets

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) SECURITY DEPOSIT | 2,406 |
| (2) _____ | |
| (3) _____ | |
| (4) _____ | |
| (5) _____ | |
| (6) _____ | |
| (7) _____ | |
| (8) _____ | |
| (9) _____ | |
| Total. (Column (b) must equal Form 990, Part X, line 15 col. (B)). | 2,406 |

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) _____ | | |
| (3) _____ | | |
| (4) _____ | | |
| (5) _____ | | |
| (6) _____ | | |
| (7) _____ | | |
| (8) _____ | | |
| (9) _____ | | |
| Total. (Column (b) must equal Form 990, Part X, line 25 col. (B)) . . . | | |

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-row labels (2a-2d, 4a-4b), and final totals (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-row labels (2a-2d, 4a-4b), and final totals (1, 2e, 3, 4c, 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.

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2023

Attach to Form 990 or Form 990-EZ.

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

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

LAKE CHAMPLAIN ACCESS TV

Employer identification number

03-0340350

01. Form 990 governing body review (Part VI, line 11)

STAFF REVIEW

02. Conflict of interest policy compliance (Part VI, line 12c)

VERBAL MONITORING DURING REGULAR MEETINGS

03. CEO, executive director, top management comp (Part VI, line 15a)

REVIEW BY PERSONNEL COMMITTEE WITH DATA COMPARISON.

04. Other officer or key employee compensation (Part VI, line 15b)

REVIEW BY PERSONNEL COMMITTEE WITH DATA COMPARISON.

05. Governing documents, etc, available to public (Part VI, line 19)

UPON REQUEST

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.

| | | |
|--|--|---|
| Name(s) shown on return LAKE CHAMPLAIN ACCESS TV | Business or activity to which this form relates FORM 990 - 1 | Identifying number 03-0340350 |
|--|--|---|

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 instructions | 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 | 2,133 |

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 | 4,041 |
| 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 |
|---------------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 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 | |
| | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

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

| | | | | | | |
|------------|------------|--|---------|----|-----|--|
| 20a | 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 | 6,174 |
| 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 | |

For Paperwork Reduction Act Notice, see separate instructions.

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20

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

EIN or SSN

LAKE CHAMPLAIN ACCESS TV

03-0340350

Name and title of officer or person subject to tax

KEVIN CHRISTOPHER, EXECUTIVE DIRECTOR

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>730,148</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 **MGV ASSOCIATES** to enter my PIN **11144** 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 **02-12-2024**

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.

030919 49125

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 **Patrick Marchand**

Date **02-12-2024**

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

Federal Supporting Statements

2023 PG01

Name(s) as shown on return

Tax ID Number

LAKE CHAMPLAIN ACCESS TV

03-0340350

Statement #EL43

Section 1.263(a)-1(f) de minimis safe harbor election

Name: LAKE CHAMPLAIN ACCESS TV

Address: 63 CREEK FARM PLAZA SUITE 3, COLCHESTER, VT 05446

EIN: 03-0340350

Statement: Taxpayer is making the de minimis safe harbor election under §1.263(a)-1(f).

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

2023

PAGE 1

Name(s) as shown on return

Social security number/EIN

LAKE CHAMPLAIN ACCESS TV

03-0340350

| No. | Description | Date | Cost | Basis Adjustment | Business percentage | Section 179 | Bonus depreciation | Depreciable Basis | Life | Method | Rate | Prior Depreciation | Current Depreciation | Accumulated Depreciation | AMT Current |
|-----|-----------------------|----------|--------|---------------------|------------------------|----------------|-----------------------|----------------------|------|--------|------|-----------------------|-------------------------|-----------------------------|----------------|
| 1 | EQUIP PRIOR TO 10/31/ | 07012001 | 31,829 | | 100.00 | | | 31,829 | 5 | | 0 | 31,829 | | 31,829 | |
| 2 | EQUIPMENT | 11192001 | 17,421 | | 100.00 | | | 17,421 | 5 | | 0 | 17,421 | | 17,421 | |
| 3 | EQUIPMENT | 03182002 | 1,301 | | 100.00 | | | 1,301 | 5 | | 0 | 1,301 | | 1,301 | |
| 4 | EQUIPMENT | 04012002 | 411 | | 100.00 | | | 411 | 5 | | 0 | 411 | | 411 | |
| 5 | OFFICE EQUIPMENT | 11192001 | 525 | | 100.00 | | | 525 | 5 | | 0 | 525 | | 525 | |
| 6 | EQUIPMENT | 09302003 | 12,358 | | 100.00 | | | 12,358 | 5 | | 0 | 12,358 | | 12,358 | |
| 7 | OFFICE EQUIPMENT | 09302003 | 11,246 | | 100.00 | | | 11,246 | 5 | | 0 | 11,246 | | 11,246 | |
| 8 | EQUIPMENT | 09302004 | 23,145 | | 100.00 | | | 23,145 | 5 | | 0 | 23,145 | | 23,145 | |
| 9 | OFFICE EQUIPMENT | 09302004 | 2,942 | | 100.00 | | | 2,942 | 5 | | 0 | 2,942 | | 2,942 | |
| 10 | CHANNEL 16 EQUIPMENT | 09302004 | 34,049 | | 100.00 | | | 34,049 | 5 | | 0 | 34,049 | | 34,049 | |
| 11 | DV CAMCORDER | 09302005 | 7,778 | | 100.00 | | | 7,778 | 5 | | 0 | 7,778 | | 7,778 | |
| 12 | PRO DVD | 05272005 | 1,736 | | 100.00 | | | 1,736 | 5 | | 0 | 1,736 | | 1,736 | |
| 13 | VIDEO MIXER | 05062005 | 1,848 | | 100.00 | | | 1,848 | 5 | | 0 | 1,848 | | 1,848 | |
| 14 | PANASONIC CAMCORDER | 02142005 | 5,176 | | 100.00 | | | 5,176 | 5 | | 0 | 5,176 | | 5,176 | |
| 15 | 4 MIC CARDIOD | 02142005 | 964 | | 100.00 | | | 964 | 5 | | 0 | 964 | | 964 | |
| 16 | APPLE COMPUTER | 10282004 | 3,147 | | 100.00 | | | 3,147 | 5 | | 0 | 3,147 | | 3,147 | |
| 17 | DELL MONITOR | 03012005 | 450 | | 100.00 | | | 450 | 5 | | 0 | 450 | | 450 | |
| 18 | DELL COMPUTER | 05272005 | 1,516 | | 100.00 | | | 1,516 | 5 | | 0 | 1,516 | | 1,516 | |
| 19 | VAN | 09302005 | 68,644 | | 100.00 | | | 68,644 | 5 | | 0 | 68,644 | | 68,644 | |
| 20 | EQUIPMENT | 09302006 | 40,008 | | 100.00 | | | 40,008 | 5 | | 0 | 40,008 | | 40,008 | |
| 21 | VIDEO CONTROL SYSTEM | 11132006 | 6,144 | | 100.00 | | | 6,144 | 5 | | 0 | 6,144 | | 6,144 | |
| 22 | NEXUS DIGITAL SERVER/ | 04062007 | 8,575 | | 100.00 | | | 8,575 | 5 | | 0 | 8,575 | | 8,575 | |
| 23 | 3 ALUM TRIPODS | 03022007 | 1,935 | | 100.00 | | | 1,935 | 5 | | 0 | 1,935 | | 1,935 | |
| 24 | PORTABLE DISC RECORDE | 03022007 | 1,635 | | 100.00 | | | 1,635 | 5 | | 0 | 1,635 | | 1,635 | |
| 25 | SONY DVCAM PORTABLE V | 04272007 | 4,586 | | 100.00 | | | 4,586 | 5 | | 0 | 4,586 | | 4,586 | |
| 26 | ADOBE SOFTWARE | 01262007 | 715 | | 100.00 | | | 715 | 3 | | 0 | 715 | | 715 | |
| 27 | DELL COMPUTER | 01262007 | 1,880 | | 100.00 | | | 1,880 | 5 | | 0 | 1,880 | | 1,880 | |
| 28 | WORKSPACE SYSTEM | 03162007 | 1,166 | | 100.00 | | | 1,166 | 7 | | 0 | 1,166 | | 1,166 | |
| 29 | APPLE MAC TIGER FAMIL | 03312007 | 1,484 | | 100.00 | | | 1,484 | 3 | | 0 | 1,484 | | 1,484 | |
| 30 | STATION SIGN | 11212000 | 403 | | 100.00 | | | 403 | 5 | | 0 | 403 | | 403 | |

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

2023

PAGE 2

Name(s) as shown on return

Social security number/EIN

LAKE CHAMPLAIN ACCESS TV

03-0340350

| No. | Description | Date | Cost | Basis Adjustment | Business percentage | Section 179 | Bonus depreciation | Depreciable Basis | Life | Method | Rate | Prior Depreciation | Current Depreciation | Accumulated Depreciation | AMT Current |
|-----|-----------------------|----------|-------|------------------|---------------------|-------------|--------------------|-------------------|------|--------|------|--------------------|----------------------|--------------------------|-------------|
| 31 | SHURE AUDIO MIXED | 02012008 | 1,216 | | 100.00 | | | 1,216 | 5 | | 0 | 1,216 | | 1,216 | |
| 32 | U 851R BOUNDARY MIKES | 02082008 | 459 | | 100.00 | | | 459 | 5 | | 0 | 459 | | 459 | |
| 33 | SONY WIRELESS MIKE AD | 02222008 | 488 | | 100.00 | | | 488 | 5 | | 0 | 488 | | 488 | |
| 34 | DELL PC & EDIT SOFTWA | 03212008 | 2,510 | | 100.00 | | | 2,510 | 3 | | 0 | 2,510 | | 2,510 | |
| 35 | SONY WIRELESS MIKE AD | 04182008 | 492 | | 100.00 | | | 492 | 5 | | 0 | 492 | | 492 | |
| 36 | EDITING SOFTWARE-CS3 | 10242008 | 3,024 | | 100.00 | | | 3,024 | 3 | | 0 | 3,024 | | 3,024 | |
| 37 | FLAT SCREEN MONITOR | 10242008 | 349 | | 100.00 | | | 349 | 5 | | 0 | 349 | | 349 | |
| 38 | 9 NERO MINI-BOX-EDIT | 11212008 | 762 | | 100.00 | | | 762 | 3 | | 0 | 762 | | 762 | |
| 39 | SONY MINI-DVCAM CAMCO | 03252008 | 2,967 | | 100.00 | | | 2,967 | 5 | | 0 | 2,967 | | 2,967 | |
| 40 | DELL LATITUDE-BURNHAM | 03102008 | 2,503 | | 100.00 | | | 2,503 | 5 | | 0 | 2,503 | | 2,503 | |
| 41 | IN FOCUS IN24 PROJ-BU | 04262008 | 598 | | 100.00 | | | 598 | 5 | | 0 | 598 | | 598 | |
| 42 | SONY 3CCD CAMCORDER-M | 06302008 | 3,143 | | 100.00 | | | 3,143 | 5 | | 0 | 3,143 | | 3,143 | |
| 43 | DELL M6300 PC MILTON | 08022008 | 2,221 | | 100.00 | | | 2,221 | 5 | | 0 | 2,221 | | 2,221 | |
| 44 | BOGEN TRIPOD SYSTEM | 06302008 | 509 | | 100.00 | | | 509 | 5 | | 0 | 509 | | 509 | |
| 45 | PORTABLE FIRESTORE HA | 02272009 | 1,898 | | 100.00 | | | 1,898 | 5 | | 0 | 1,898 | | 1,898 | |
| 46 | LOWEL LIGHT DV CREATO | 02272009 | 1,525 | | 100.00 | | | 1,525 | 5 | | 0 | 1,525 | | 1,525 | |
| 47 | 2 BLONDER TONGUE SUBB | 02272009 | 1,560 | | 100.00 | | | 1,560 | 5 | | 0 | 1,560 | | 1,560 | |
| 48 | 2 LINK VIDEO PROCESSI | 03272009 | 4,700 | | 100.00 | | | 4,700 | 5 | | 0 | 4,700 | | 4,700 | |
| 49 | SYMETRIX 322 AUDIO PR | 05292009 | 1,480 | | 100.00 | | | 1,480 | 5 | | 0 | 1,480 | | 1,480 | |
| 50 | BOGEN TRIPOD W/CASE | 05202009 | 489 | | 100.00 | | | 489 | 5 | | 0 | 489 | | 489 | |
| 51 | SONY DV CAMCORDER DSR | 05202009 | 3,065 | | 100.00 | | | 3,065 | 5 | | 0 | 3,065 | | 3,065 | |
| 52 | DELL LAPTOP GEORGIA L | 06012009 | 2,031 | | 100.00 | | | 2,031 | 5 | | 0 | 2,031 | | 2,031 | |
| 53 | STORAGE CABINET GEORG | 06012009 | 573 | | 100.00 | | | 573 | 7 | | 0 | 573 | | 573 | |
| 54 | FIIC EQUIP XPS 420 IN | 02162009 | 2,029 | | 100.00 | | | 2,029 | 5 | | 0 | 2,029 | | 2,029 | |
| 55 | PC AND SPEAKERS STUDI | 04172009 | 2,389 | | 100.00 | | | 2,389 | 5 | | 0 | 2,389 | | 2,389 | |
| 56 | SYSTEM UPGRADE/AZIMUT | 03192010 | 1,337 | | 100.00 | | | 1,337 | 5 | | 0 | 1,337 | | 1,337 | |
| 57 | 3 ENG 75/2 D TRIPODS | 04022010 | 6,104 | | 100.00 | | | 6,104 | 5 | | 0 | 6,104 | | 6,104 | |
| 58 | 5 SHORT SHOTGUN MICRO | 04022010 | 990 | | 100.00 | | | 990 | 5 | | 0 | 990 | | 990 | |
| 59 | 6 BOGEN LANC ZOOM CON | 04022010 | 1,440 | | 100.00 | | | 1,440 | 5 | | 0 | 1,440 | | 1,440 | |
| 60 | CAMCORDER SER#S01-011 | 04022010 | 5,612 | | 100.00 | | | 5,612 | 5 | | 0 | 5,612 | | 5,612 | |

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

LAKE CHAMPLAIN ACCESS TV

03-0340350

| No. | Description | Date | Cost | Basis Adjustment | Business percentage | Section 179 | Bonus depreciation | Depreciable Basis | Life | Method | Rate | Prior Depreciation | Current Depreciation | Accumulated Depreciation | AMT Current |
|-----|-----------------------|----------|---------|------------------|---------------------|-------------|--------------------|-------------------|------|--------|------|--------------------|----------------------|--------------------------|-------------|
| 61 | UPS XL 3000VA RM 3U 1 | 08202010 | 1,472 | | 100.00 | | | 1,472 | 5 | | 0 | 1,472 | | 1,472 | |
| 62 | TELEX 5 COACH WIRELES | 08202010 | 3,198 | | 100.00 | | | 3,198 | 5 | | 0 | 3,198 | | 3,198 | |
| 63 | 5 TELEX HEADPHONES W/ | 08202010 | 975 | | 100.00 | | | 975 | 5 | | 0 | 975 | | 975 | |
| 64 | 120V SURGE PROT BATTE | 01042011 | 1,406 | | 100.00 | | | 1,406 | 5 | | 0 | 1,406 | | 1,406 | |
| 65 | DUAL RACKMOUNT COLOR | 01282011 | 2,144 | | 100.00 | | | 2,144 | 5 | | 0 | 2,144 | | 2,144 | |
| 66 | 3 SONY SXCAM VIDEO CA | 02252011 | 11,997 | | 100.00 | | | 11,997 | 5 | | 0 | 11,997 | | 11,997 | |
| 67 | DESK SIDE RACK | 07292011 | 929 | | 100.00 | | | 929 | 5 | | 0 | 929 | | 929 | |
| 68 | PIX SD SWITCHER AND O | 09022011 | 20,505 | | 100.00 | | | 20,505 | 5 | | 0 | 20,505 | | 20,505 | |
| 69 | BASE STATION BELT PAC | 09022011 | 1,049 | | 100.00 | | | 1,049 | 5 | | 0 | 1,049 | | 1,049 | |
| 70 | AAMSUNG 46 INCH LCD M | 09232011 | 889 | | 100.00 | | | 889 | 5 | | 0 | 889 | | 889 | |
| 71 | TRIPOD KIT | 09232011 | 5,550 | | 100.00 | | | 5,550 | 5 | | 0 | 5,550 | | 5,550 | |
| 72 | SACHTLER DOLLY | 09232011 | 1,699 | | 100.00 | | | 1,699 | 5 | | 0 | 1,699 | | 1,699 | |
| 73 | 3 77 INCH RACKS | 11182011 | 4,256 | | 100.00 | | | 4,256 | 5 | | 0 | 4,256 | | 4,256 | |
| 74 | MONITOR PRINTER SOFTW | 02172011 | 1,532 | | 100.00 | | | 1,532 | 5 | | 0 | 1,532 | | 1,532 | |
| 75 | 4 SMART BUY ELITEBOO | 03262013 | 6,274 | | 100.00 | | | 6,274 | 5 | | 0 | 6,274 | | 6,274 | |
| 76 | SMART BUY Z220 SFF WO | 03262013 | 824 | | 100.00 | | | 824 | 5 | | 0 | 824 | | 824 | |
| 77 | SONY DIGITAL HD VIDEO | 04192013 | 3,826 | | 100.00 | | | 3,826 | 5 | | 0 | 3,826 | | 3,826 | |
| 78 | SONY FLASH MEMORY REC | 04192013 | 669 | | 100.00 | | | 669 | 5 | | 0 | 669 | | 669 | |
| 79 | SACHTLER TRIPOD SYSTE | 04192013 | 1,075 | | 100.00 | | | 1,075 | 5 | | 0 | 1,075 | | 1,075 | |
| 80 | VIDEO EDITING COMPUTE | 06202013 | 1,542 | | 100.00 | | | 1,542 | 5 | | 0 | 1,542 | | 1,542 | |
| 81 | HXR-NX5U USED CAMERA | 01012013 | 3,000 | | 100.00 | | | 3,000 | 5 | | 0 | 3,000 | | 3,000 | |
| 82 | EQUIPMENT RACKS | 01012013 | 6,731 | | 100.00 | | | 6,731 | 5 | | 0 | 6,731 | | 6,731 | |
| 83 | 2 Z210 EDITING COMPUT | 01012013 | 2,852 | | 100.00 | | | 2,852 | 5 | | 0 | 2,852 | | 2,852 | |
| 84 | Z210 COMPUTER-BUDDY | 01012013 | 1,311 | | 100.00 | | | 1,311 | 5 | | 0 | 1,311 | | 1,311 | |
| 85 | 4300 SPFF133 4GD DVDR | 01012013 | 1,050 | | 100.00 | | | 1,050 | 5 | | 0 | 1,050 | | 1,050 | |
| 86 | LHI CREEK FARM BLDG | 07012013 | 180,118 | | 100.00 | | | 180,118 | 5 | | 0 | 180,118 | | 180,118 | |
| 87 | LEIGHTRONIX NEXUS VID | 01222014 | 1,213 | | 100.00 | | | 1,213 | 5 | | 0 | 1,213 | | 1,213 | |
| 88 | OPTICAL TRANSPORT EQU | 01302014 | 5,605 | | 100.00 | | | 5,605 | 5 | | 0 | 5,605 | | 5,605 | |
| 89 | STUDIO CURTAIN | 02132014 | 2,235 | | 100.00 | | | 2,235 | 5 | | 0 | 2,235 | | 2,235 | |
| 90 | AS WALL HANGING SYSTE | 03172014 | 2,764 | | 100.00 | | | 2,764 | 5 | | 0 | 2,764 | | 2,764 | |

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

LAKE CHAMPLAIN ACCESS TV

03-0340350

| No. | Description | Date | Cost | Basis Adjustment | Business percentage | Section 179 | Bonus depreciation | Depreciable Basis | Life | Method | Rate | Prior Depreciation | Current Depreciation | Accumulated Depreciation | AMT Current |
|---------------|-----------------------|----------|----------------|------------------|---------------------|-------------|--------------------|-------------------|------|-----------|-------|--------------------|----------------------|--------------------------|-------------|
| 91 | LINK ELECTRONICS VIDE | 03202014 | 2,527 | | 100.00 | | | 2,527 | 5 | | 0 | 2,527 | | 2,527 | |
| 92 | APC SMART UPS X3000VA | 03202014 | 1,499 | | 100.00 | | | 1,499 | 5 | | 0 | 1,499 | | 1,499 | |
| 93 | SYMETRIX APP CONFIGUR | 03202014 | 979 | | 100.00 | | | 979 | 5 | | 0 | 979 | | 979 | |
| 94 | RK WORKSTATION | 05152014 | 1,063 | | 100.00 | | | 1,063 | 5 | | 0 | 1,063 | | 1,063 | |
| 95 | ROSE BRAND IFR STUDIO | 03262015 | 2,190 | | 100.00 | | | 2,190 | 5 | | 0 | 2,190 | | 2,190 | |
| 96 | 2 SONY WIRELESS MIC S | 03262015 | 1,694 | | 100.00 | | | 1,694 | 5 | | 0 | 1,694 | | 1,694 | |
| 97 | 2 SHURE 4 CHANNEL MIS | 03262015 | 1,397 | | 100.00 | | | 1,397 | 5 | | 0 | 1,397 | | 1,397 | |
| 98 | 4 CANON PRO HD CAMCOR | 05072015 | 5,956 | | 100.00 | | | 5,956 | 5 | | 0 | 5,956 | | 5,956 | |
| 99 | 4 THINKSTATION P300 H | 05142015 | 3,743 | | 100.00 | | | 3,743 | 5 | | 0 | 3,743 | | 3,743 | |
| 100 | LIVESTREAM PRODUCTION | 01072016 | 7,646 | | 100.00 | | | 7,646 | 5 | | 0 | 7,646 | | 7,646 | |
| 101 | PORTABLE STUDIO | 06092016 | 7,639 | | 100.00 | | | 7,639 | 5 | | 0 | 7,639 | | 7,639 | |
| 102 | STUDIO CAMERAS AND CO | 05262016 | 36,374 | | 100.00 | | | 36,374 | 5 | | 0 | 36,374 | | 36,374 | |
| 103 | MASTER CONTROL SYSTEM | 10202016 | 37,032 | | 100.00 | | | 37,032 | 5 | | 0 | 37,032 | | 37,032 | |
| 104 | STUDIO UPDGRADE | 12072017 | 87,126 | | 100.00 | | | 87,126 | 5 | | 0 | 87,126 | | 87,126 | |
| 105 | HD UPGRADES-ONGOING | 12312017 | 22,951 | 22,951 | 100.00 | | | 0 | 0 | | 0 | | | | |
| 106 | NEW WEBSITE ONGOING | 12312017 | 10,972 | 10,972 | 100.00 | | | 0 | 0 | | 0 | | | | |
| 107 | CAMCORDER | 02092017 | 4,990 | | 100.00 | | | 4,990 | 5 | | 0 | 4,990 | | 4,990 | |
| 108 | CAMCORDER | 02092017 | 4,990 | | 100.00 | | | 4,990 | 5 | | 0 | 4,990 | | 4,990 | |
| 109 | MULTI VIWER PROJECT | 10052017 | 58,197 | | 100.00 | | | 58,197 | 5 | | 0 | 58,197 | | 58,197 | |
| 110 | FIELD PRODUCTION EQUI | 01042018 | 21,335 | | 100.00 | | | 21,335 | 5 | SL HY | 20 | 19,202 | 2,133 | 21,335 | |
| 111 | HVAC | 03092022 | 16,500 | | 100.00 | | | 16,500 | 7 | 200 DB HY | 24.49 | 2,358 | 4,041 | 6,399 | |
| Totals | | | 968,970 | | | | | 935,047 | | | | 918,772 | 6,174 | 924,946 | |

Land Amount
Net Depreciable Cost

968,970

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

6,174

ST ADJ:

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

LAKE CHAMPLAIN ACCESS TV

03-0340350

| Form | Multi-Form | Description | Date | Basis | Method | Life | Deduction |
|------|------------|--------------------------|------------|--------|--------|------|-----------|
| PRG | 1 | EQUIP PRIOR TO 10/31/01 | 07-01-2001 | 31,829 | M | 5 | |
| PRG | 1 | EQUIPMENT | 11-19-2001 | 17,421 | SL | 5 | |
| PRG | 1 | EQUIPMENT | 03-18-2002 | 1,301 | SL | 5 | |
| PRG | 1 | EQUIPMENT | 04-01-2002 | 411 | SL | 5 | |
| PRG | 1 | OFFICE EQUIPMENT | 11-19-2001 | 525 | SL | 5 | |
| PRG | 1 | EQUIPMENT | 09-30-2003 | 12,358 | SL | 5 | |
| PRG | 1 | OFFICE EQUIPMENT | 09-30-2003 | 11,246 | SL | 5 | |
| PRG | 1 | EQUIPMENT | 09-30-2004 | 23,145 | SL | 5 | |
| PRG | 1 | OFFICE EQUIPMENT | 09-30-2004 | 2,942 | SL | 5 | |
| PRG | 1 | CHANNEL 16 EQUIPMENT | 09-30-2004 | 34,049 | SL | 5 | |
| PRG | 1 | DV CAMCORDER | 09-30-2005 | 7,778 | SL | 5 | |
| PRG | 1 | PRO DVD | 05-27-2005 | 1,736 | SL | 5 | |
| PRG | 1 | VIDEO MIXER | 05-06-2005 | 1,848 | SL | 5 | |
| PRG | 1 | PANASONIC CAMCORDER | 02-14-2005 | 5,176 | SL | 5 | |
| PRG | 1 | 4 MIC CARDIOD | 02-14-2005 | 964 | SL | 5 | |
| PRG | 1 | APPLE COMPUTER | 10-28-2004 | 3,147 | SL | 5 | |
| PRG | 1 | DELL MONITOR | 03-01-2005 | 450 | SL | 5 | |
| PRG | 1 | DELL COMPUTER | 05-27-2005 | 1,516 | SL | 5 | |
| PRG | 1 | VAN | 09-30-2005 | 68,644 | SL | 5 | |
| PRG | 1 | EQUIPMENT | 09-30-2006 | 40,008 | SL | 5 | |
| PRG | 1 | VIDEO CONTROL SYSTEM | 11-13-2006 | 6,144 | SL | 5 | |
| PRG | 1 | NEXUS DIGITAL SERVER/VID | 04-06-2007 | 8,575 | SL | 5 | |
| PRG | 1 | 3 ALUM TRIPODS | 03-02-2007 | 1,935 | SL | 5 | |
| PRG | 1 | PORTABLE DISC RECORDER | 03-02-2007 | 1,635 | SL | 5 | |
| PRG | 1 | SONY DVCAM PORTABLE VTR | 04-27-2007 | 4,586 | SL | 5 | |
| PRG | 1 | ADOBE SOFTWARE | 01-26-2007 | 715 | SL | 3 | |
| PRG | 1 | DELL COMPUTER | 01-26-2007 | 1,880 | SL | 5 | |
| PRG | 1 | WORKSPACE SYSTEM | 03-16-2007 | 1,166 | SL | 7 | |
| PRG | 1 | APPLE MAC TIGER FAMILY P | 03-31-2007 | 1,484 | SL | 3 | |
| PRG | 1 | STATION SIGN | 11-21-2000 | 403 | SL | 5 | |
| PRG | 1 | SHURE AUDIO MIXED | 02-01-2008 | 1,216 | SL | 5 | |
| PRG | 1 | U 851R BOUNDARY MIKES-2 | 02-08-2008 | 459 | SL | 5 | |
| PRG | 1 | SONY WIRELESS MIKE ADAPT | 02-22-2008 | 488 | SL | 5 | |
| PRG | 1 | DELL PC & EDIT SOFTWARE | 03-21-2008 | 2,510 | SL | 3 | |
| PRG | 1 | SONY WIRELESS MIKE ADAPT | 04-18-2008 | 492 | SL | 5 | |
| PRG | 1 | EDITING SOFTWARE-CS3 PRE | 10-24-2008 | 3,024 | SL | 3 | |
| PRG | 1 | FLAT SCREEN MONITOR | 10-24-2008 | 349 | SL | 5 | |
| PRG | 1 | 9 NERO MINI-BOX-EDIT SOF | 11-21-2008 | 762 | SL | 3 | |
| PRG | 1 | SONY MINI-DVCAM CAMCORDE | 03-25-2008 | 2,967 | SL | 5 | |
| PRG | 1 | DELL LATITUDE-BURNHAM LI | 03-10-2008 | 2,503 | SL | 5 | |
| PRG | 1 | IN FOCUS IN24 PROJ-BURN | 04-26-2008 | 598 | SL | 5 | |
| PRG | 1 | SONY 3CCD CAMCORDER-MILT | 06-30-2008 | 3,143 | SL | 5 | |
| PRG | 1 | DELL M6300 PC MILTON | 08-02-2008 | 2,221 | SL | 5 | |
| PRG | 1 | BOGEN TRIPOD SYSTEM | 06-30-2008 | 509 | SL | 5 | |
| PRG | 1 | PORTABLE FIRESTORE HARD | 02-27-2009 | 1,898 | SL | 5 | |
| PRG | 1 | LOWEL LIGHT DV CREATOR | 02-27-2009 | 1,525 | SL | 5 | |
| PRG | 1 | 2 BLONDER TONGUE SUBBAND | 02-27-2009 | 1,560 | SL | 5 | |
| PRG | 1 | 2 LINK VIDEO PROCESSING | 03-27-2009 | 4,700 | SL | 5 | |
| PRG | 1 | SYMETRIX 322 AUDIO PROCE | 05-29-2009 | 1,480 | SL | 5 | |
| PRG | 1 | BOGEN TRIPOD W/CASE | 05-20-2009 | 489 | SL | 5 | |
| PRG | 1 | SONY DV CAMCORDER DSR PD | 05-20-2009 | 3,065 | SL | 5 | |
| PRG | 1 | DELL LAPTOP GEORGIA LIBR | 06-01-2009 | 2,031 | SL | 5 | |

Next Year's Depreciation Worksheet

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2023

Name(s) as shown on return

Tax ID Number

LAKE CHAMPLAIN ACCESS TV

03-0340350

| Form | Multi-Form | Description | Date | Basis | Method | Life | Deduction |
|------|------------|--------------------------|------------|---------|--------|------|-----------|
| PRG | 1 | STORAGE CABINET GEORGIA | 06-01-2009 | 573 | SL | 7 | |
| PRG | 1 | FIIC EQUIP XPS 420 INTEL | 02-16-2009 | 2,029 | SL | 5 | |
| PRG | 1 | PC AND SPEAKERS STUDIO X | 04-17-2009 | 2,389 | SL | 5 | |
| PRG | 1 | SYSTEM UPGRADE/AZIMUTH/S | 03-19-2010 | 1,337 | SL | 5 | |
| PRG | 1 | 3 ENG 75/2 D TRIPODS | 04-02-2010 | 6,104 | SL | 5 | |
| PRG | 1 | 5 SHORT SHOTGUN MICROPHO | 04-02-2010 | 990 | SL | 5 | |
| PRG | 1 | 6 BOGEN LANC ZOOM CONTRO | 04-02-2010 | 1,440 | SL | 5 | |
| PRG | 1 | CAMCORDER SER#S01-011246 | 04-02-2010 | 5,612 | SL | 5 | |
| PRG | 1 | UPS XL 3000VA RM 3U 120V | 08-20-2010 | 1,472 | SL | 5 | |
| PRG | 1 | TELEX 5 COACH WIRELESS I | 08-20-2010 | 3,198 | SL | 5 | |
| PRG | 1 | 5 TELEX HEADPHONES W/CON | 08-20-2010 | 975 | SL | 5 | |
| PRG | 1 | 120V SURGE PROT BATTERY | 01-04-2011 | 1,406 | SL | 5 | |
| PRG | 1 | DUAL RACKMOUNT COLOR MON | 01-28-2011 | 2,144 | SL | 5 | |
| PRG | 1 | 3 SONY SXCAM VIDEO CAMER | 02-25-2011 | 11,997 | SL | 5 | |
| PRG | 1 | DESK SIDE RACK | 07-29-2011 | 929 | SL | 5 | |
| PRG | 1 | PIX SD SWITCHER AND OPTI | 09-02-2011 | 20,505 | SL | 5 | |
| PRG | 1 | BASE STATION BELT PACKS | 09-02-2011 | 1,049 | SL | 5 | |
| PRG | 1 | AAMSUNG 46 INCH LCD MONI | 09-23-2011 | 889 | SL | 5 | |
| PRG | 1 | TRIPOD KIT | 09-23-2011 | 5,550 | SL | 5 | |
| PRG | 1 | SACHTLER DOLLY | 09-23-2011 | 1,699 | SL | 5 | |
| PRG | 1 | 3 77 INCH RACKS | 11-18-2011 | 4,256 | SL | 5 | |
| PRG | 1 | MONITOR PRINTER SOFTWARE | 02-17-2011 | 1,532 | SL | 5 | |
| PRG | 1 | 4 SMART BUY ELITEBOOKS | 03-26-2013 | 6,274 | SL | 5 | |
| PRG | 1 | SMART BUY Z220 SFF WORKS | 03-26-2013 | 824 | SL | 5 | |
| PRG | 1 | SONY DIGITAL HD VIDEO CA | 04-19-2013 | 3,826 | SL | 5 | |
| PRG | 1 | SONY FLASH MEMORY RECORD | 04-19-2013 | 669 | SL | 5 | |
| PRG | 1 | SACHTLER TRIPOD SYSTEM | 04-19-2013 | 1,075 | SL | 5 | |
| PRG | 1 | VIDEO EDITING COMPUTER | 06-20-2013 | 1,542 | SL | 5 | |
| PRG | 1 | HXR-NX5U USED CAMERA | 01-01-2013 | 3,000 | SL | 5 | |
| PRG | 1 | EQUIPMENT RACKS | 01-01-2013 | 6,731 | SL | 5 | |
| PRG | 1 | 2 Z210 EDITING COMPUTER | 01-01-2013 | 2,852 | SL | 5 | |
| PRG | 1 | Z210 COMPUTER-BUDDY | 01-01-2013 | 1,311 | SL | 5 | |
| PRG | 1 | 4300 SPFF133 4GD DVDR | 01-01-2013 | 1,050 | SL | 5 | |
| PRG | 1 | LHI CREEK FARM BLDG | 07-01-2013 | 180,118 | SL | 5 | |
| PRG | 1 | LEIGHTRONIX NEXUS VIDOR | 01-22-2014 | 1,213 | SL | 5 | |
| PRG | 1 | OPTICAL TRANSPORT EQUIP | 01-30-2014 | 5,605 | SL | 5 | |
| PRG | 1 | STUDIO CURTAIN | 02-13-2014 | 2,235 | SL | 5 | |
| PRG | 1 | AS WALL HANGING SYSTEM | 03-17-2014 | 2,764 | SL | 5 | |
| PRG | 1 | LINK ELECTRONICS VIDEO P | 03-20-2014 | 2,527 | SL | 5 | |
| PRG | 1 | APC SMART UPS X3000VA | 03-20-2014 | 1,499 | SL | 5 | |
| PRG | 1 | SYMETRIX APP CONFIGURABL | 03-20-2014 | 979 | SL | 5 | |
| PRG | 1 | RK WORKSTATION | 05-15-2014 | 1,063 | SL | 5 | |
| PRG | 1 | ROSE BRAND IFR STUDIO CY | 03-26-2015 | 2,190 | SL | 5 | |
| PRG | 1 | 2 SONY WIRELESS MIC SYST | 03-26-2015 | 1,694 | SL | 5 | |
| PRG | 1 | 2 SHURE 4 CHANNEL MISERS | 03-26-2015 | 1,397 | SL | 5 | |
| PRG | 1 | 4 CANON PRO HD CAMCORDER | 05-07-2015 | 5,956 | SL | 5 | |
| PRG | 1 | 4 THINKSTATION P300 HARD | 05-14-2015 | 3,743 | SL | 5 | |
| PRG | 1 | LIVESTREAM PRODUCTION ST | 01-07-2016 | 7,646 | SL | 5 | |
| PRG | 1 | PORTABLE STUDIO | 06-09-2016 | 7,639 | SL | 5 | |
| PRG | 1 | STUDIO CAMERAS AND CONTR | 05-26-2016 | 36,374 | SL | 5 | |
| PRG | 1 | MASTER CONTROL SYSTEM | 10-20-2016 | 37,032 | SL | 5 | |
| PRG | 1 | STUDIO UPDGRADE | 12-07-2017 | 87,126 | SL | 5 | |

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

LAKE CHAMPLAIN ACCESS TV

03-0340350

| Form | Multi-Form | Description | Date | Basis | Method | Life | Deduction |
|------|------------|--------------------------|------------|--------|--------|------|--------------|
| PRG | 1 | HD UPGRADES-ONGOING | 12-31-2017 | | NDA | 0 | |
| PRG | 1 | NEW WEBSITE ONGOING | 12-31-2017 | | NDA | 0 | |
| PRG | 1 | CAMCORDER | 02-09-2017 | 4,990 | SL | 5 | |
| PRG | 1 | CAMCORDER | 02-09-2017 | 4,990 | SL | 5 | |
| PRG | 1 | MULTI VIWER PROJECT | 10-05-2017 | 58,197 | SL | 5 | |
| PRG | 1 | FIELD PRODUCTION EQUIPME | 01-04-2018 | 21,335 | SL | 5 | |
| PRG | 1 | HVAC | 03-09-2022 | 16,500 | M | 7 | 2,886 |
| | | TOTAL | | | | | 2,886 |

Lake Champlain Access TV
Balance Sheet
December 31, 2023

| | This Year | | Last Year | Difference |
|-------------------------------------|------------------------|----|---------------------|-------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Operating Checking Account | \$ 0.00 | \$ | 5,615.19 | (5,615.19) |
| Bank of Burlington Acct | 887,171.06 | | 0.00 | 887,171.06 |
| Capital Money Market Account | 0.00 | | (48,702.99) | 48,702.99 |
| Operating Money Market Account | 0.00 | | 1,012,085.73 | (1,012,085.73) |
| NEFCU/Power Savings Acct | 0.00 | | 41,994.49 | (41,994.49) |
| Opportunities/12 mo CD-8/21/13 | 0.00 | | 108,081.21 | (108,081.21) |
| NCFCU Oper. Savings Account | 0.00 | | 50.56 | (50.56) |
| Petty Cash | 150.00 | | 150.00 | 0.00 |
| Petty Cash/Dubbing/Video | 50.00 | | 50.00 | 0.00 |
| Opportunities CU/Savings | 0.00 | | 5.00 | (5.00) |
| Bank of Burlington CD | 101,059.59 | | 0.00 | 101,059.59 |
| BOB CD2 | 200,000.00 | | 0.00 | 200,000.00 |
| A/R- Pay Pal Account | 94.81 | | 386.09 | (291.28) |
| Total Current Assets | 1,188,525.46 | | 1,119,715.28 | 68,810.18 |
| Property and Equipment | | | | |
| Equipment | 616,583.74 | | 616,583.74 | 0.00 |
| Accum.Depr-Equipment | (580,525.26) | | (580,525.26) | 0.00 |
| Leasehold Improvements | 283,743.40 | | 283,743.40 | 0.00 |
| Amort-Leasehold Improvements | (269,601.75) | | (269,601.75) | 0.00 |
| Vehicles | 68,643.52 | | 68,643.52 | 0.00 |
| AccumDeprec/Vehicles | (68,643.52) | | (68,643.52) | 0.00 |
| Total Property and Equipment | 50,200.13 | | 50,200.13 | 0.00 |
| Other Assets | | | | |
| Security Deposit | 2,406.00 | | 2,406.00 | 0.00 |
| Total Other Assets | 2,406.00 | | 2,406.00 | 0.00 |
| Total Assets | \$ 1,241,131.59 | \$ | 1,172,321.41 | 68,810.18 |
| LIABILITIES AND CAPITAL | | | | |
| Current Liabilities | | | | |
| Health Savings | \$ 80.00 | \$ | 0.00 | 80.00 |
| VACE Ins. Premiums | (70.97) | | 0.00 | (70.97) |
| NEDENTALPREM | (340.32) | | 0.00 | (340.32) |
| NEDVISION | (21.06) | | 0.00 | (21.06) |
| VT Unemp Taxes Payable | 92.65 | | 39.56 | 53.09 |
| NCFCU Card Ending 1694 | (5,311.22) | | 0.00 | (5,311.22) |
| Total Current Liabilities | (5,570.92) | | 39.56 | (5,610.48) |
| Long-Term Liabilities | | | | |
| Total Long-Term Liabilities | 0.00 | | 0.00 | 0.00 |
| Total Liabilities | (5,570.92) | | 39.56 | (5,610.48) |
| Capital | | | | |
| Fund Balance-Operating | 1,075,755.62 | | 989,618.64 | 86,136.98 |
| Fund Balance-Capital | (65,823.77) | | (65,823.77) | 0.00 |
| Operating Reserve | 147,350.00 | | 147,350.00 | 0.00 |

Unaudited - For Management Purposes Only

Lake Champlain Access TV
Balance Sheet
December 31, 2023

| | This Year | Last Year | Difference |
|-------------------------------|-----------------|-----------------|-------------|
| Digital Media Program Reserve | 15,000.00 | 15,000.00 | 0.00 |
| Net Income | 74,420.66 | 86,136.98 | (11,716.32) |
| | <hr/> | <hr/> | <hr/> |
| Total Capital | 1,246,702.51 | 1,172,281.85 | 74,420.66 |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities & Capital | \$ 1,241,131.59 | \$ 1,172,321.41 | 68,810.18 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Lake Champlain Access TV
Income Statement-Total Station
For the Twelve Months Ending December 31, 2023

| | Year to Date Actual | Year to Date Budget | Variance |
|---------------------------------|------------------------|------------------------|-------------------|
| Revenues | | | |
| Oper. Revenue-Cable TV | 597,585.15 | \$ 600,000.00 | (2,414.85) |
| Capital Revenue-Cable TV | 59,758.70 | 0.00 | 59,758.70 |
| Dubbing/DVD's Income | 1,482.00 | 1,400.00 | 82.00 |
| Other Income | 45,000.00 | 0.00 | 45,000.00 |
| Donation Income | 1,260.00 | 500.00 | 760.00 |
| Summer/Winter Camp Income | 1,134.80 | 750.00 | 384.80 |
| Insurance Loss Income | 16.00 | 0.00 | 16.00 |
| Interest Income | 23,910.65 | 4,000.00 | 19,910.65 |
| Total Revenues | 730,147.30 | 606,650.00 | 123,497.30 |
| Operating Expenses | | | |
| Compensation | 344,773.69 | 327,200.00 | 17,573.69 |
| Employer FICA Expense | 26,234.32 | 25,030.00 | 1,204.32 |
| Unemployment Taxes | 468.81 | 1,310.00 | (841.19) |
| Health & Dental Insurance | 53,495.24 | 62,425.00 | (8,929.76) |
| Pension Expense | 7,317.30 | 8,500.00 | (1,182.70) |
| Legal & Other Professional Fees | 14,497.17 | 3,400.00 | 11,097.17 |
| Other Professional Fees | 386.00 | 0.00 | 386.00 |
| Accounting Fees | 6,344.00 | 7,000.00 | (656.00) |
| Bank Fees | 84.67 | 25.00 | 59.67 |
| Office Rent | 51,067.24 | 51,000.00 | 67.24 |
| Facilities Maintenance | 2,943.88 | 3,700.00 | (756.12) |
| Equipment Maintenance & Repa | 1,579.65 | 3,000.00 | (1,420.35) |
| Other Maintenance & Repair | 366.00 | 0.00 | 366.00 |
| Equipment Lease | 0.00 | 500.00 | (500.00) |
| Technical Supplies | 30,707.45 | 5,000.00 | 25,707.45 |
| Printing & Copying Expense | 0.00 | 250.00 | (250.00) |
| Office Supplies/Printing | 9,753.95 | 5,000.00 | 4,753.95 |
| Blank Video Media | 245.80 | 500.00 | (254.20) |
| Dues & Subscriptions | 13,303.78 | 12,500.00 | 803.78 |
| Postage & Shipping | 191.77 | 500.00 | (308.23) |
| Telephone Expense | 2,374.91 | 2,300.00 | 74.91 |
| Utilities | 10,006.18 | 11,500.00 | (1,493.82) |
| Workers Comp Insurance | 3,055.00 | 3,600.00 | (545.00) |
| Vehicle Insurance | 2,304.00 | 2,350.00 | (46.00) |
| Business Insurance | 4,592.00 | 4,500.00 | 92.00 |
| Vehicle Expenses | 935.20 | 900.00 | 35.20 |
| Vehicle Lease expense | 7,168.68 | 7,170.00 | (1.32) |
| Web/Internet Access Fees | 10,420.88 | 12,750.00 | (2,329.12) |
| Advertising Expense | 3,221.95 | 2,500.00 | 721.95 |
| Educational Development | 1,695.79 | 3,000.00 | (1,304.21) |
| Meals & Entertainment | 422.60 | 2,000.00 | (1,577.40) |
| Travel Expense | 6,352.21 | 6,000.00 | 352.21 |
| Contribution | 0.00 | 2,500.00 | (2,500.00) |
| Field Production Equipment | 18,289.10 | 7,730.00 | 10,559.10 |
| Facility Upgrades | 1,365.00 | 0.00 | 1,365.00 |
| System Upgrades | 7,837.42 | 12,760.00 | (4,922.58) |
| Website Upgrade | 11,925.00 | 21,000.00 | (9,075.00) |
| Total Operating Expenses | 655,726.64 | 619,400.00 | 36,326.64 |
| Net Income | 74,420.66 | \$ (12,750.00) | 87,170.66 |

Lake Champlain Access TV
Income Statement-Operations
For the Twelve Months Ending December 31, 2023

| | Current Month Actual | Year to Date Actual | Year to Date Budget | Variance |
|----------------------------------|-------------------------|------------------------|------------------------|------------------|
| <u>Revenues</u> | | | | |
| Oper. Revenue-Cable TV | \$ 597,585.15 | 597,585.15 | \$ 600,000.00 | (2,414.85) |
| Dubbing/DVD's Income | 1,482.00 | 1,482.00 | 1,400.00 | 82.00 |
| Other Income | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 |
| Donation Income | 1,260.00 | 1,260.00 | 500.00 | 760.00 |
| Summer/Winter Camp Income | 1,134.80 | 1,134.80 | 750.00 | 384.80 |
| Insurance Loss Income | 16.00 | 16.00 | 0.00 | 16.00 |
| Interest Income | 23,910.65 | 23,910.65 | 4,000.00 | 19,910.65 |
| Total Revenues | 670,388.60 | 670,388.60 | 606,650.00 | 63,738.60 |
| <u>Operating Expenses</u> | | | | |
| Compensation | 344,773.69 | 344,773.69 | 327,200.00 | 17,573.69 |
| Employer FICA Expense | 26,234.32 | 26,234.32 | 25,030.00 | 1,204.32 |
| Unemployment Taxes | 468.81 | 468.81 | 1,310.00 | (841.19) |
| Health & Dental Insurance | 53,495.24 | 53,495.24 | 62,425.00 | (8,929.76) |
| Pension Expense | 7,317.30 | 7,317.30 | 8,500.00 | (1,182.70) |
| Legal & Other Professional Fees | 14,497.17 | 14,497.17 | 3,400.00 | 11,097.17 |
| Other Professional Fees | 386.00 | 386.00 | 0.00 | 386.00 |
| Accounting Fees | 6,344.00 | 6,344.00 | 7,000.00 | (656.00) |
| Bank Fees | 84.67 | 84.67 | 25.00 | 59.67 |
| Office Rent | 51,067.24 | 51,067.24 | 51,000.00 | 67.24 |
| Facilities Maintenance | 2,943.88 | 2,943.88 | 3,700.00 | (756.12) |
| Equipment Lease | 0.00 | 0.00 | 500.00 | (500.00) |
| Printing & Copying Expense | 0.00 | 0.00 | 250.00 | (250.00) |
| Office Supplies/Printing | 9,753.95 | 9,753.95 | 5,000.00 | 4,753.95 |
| Blank Video Media | 245.80 | 245.80 | 500.00 | (254.20) |
| Dues & Subscriptions | 13,303.78 | 13,303.78 | 12,500.00 | 803.78 |
| Postage & Shipping | 191.77 | 191.77 | 500.00 | (308.23) |
| Telephone Expense | 2,374.91 | 2,374.91 | 2,300.00 | 74.91 |
| Utilities | 10,006.18 | 10,006.18 | 11,500.00 | (1,493.82) |
| Workers Comp Insurance | 3,055.00 | 3,055.00 | 3,600.00 | (545.00) |
| Business Insurance | 4,592.00 | 4,592.00 | 4,500.00 | 92.00 |
| Web/Internet Access Fees | 10,420.88 | 10,420.88 | 12,750.00 | (2,329.12) |
| Advertising Expense | 3,221.95 | 3,221.95 | 2,500.00 | 721.95 |
| Educational Development | 1,695.79 | 1,695.79 | 3,000.00 | (1,304.21) |
| Meals & Entertainment | 422.60 | 422.60 | 2,000.00 | (1,577.40) |
| Travel Expense | 6,352.21 | 6,352.21 | 6,000.00 | 352.21 |
| Contribution | 0.00 | 0.00 | 2,500.00 | (2,500.00) |
| Total Operating Expenses | 573,249.14 | 573,249.14 | 559,490.00 | 13,759.14 |
| Net Income | \$ 97,139.46 | 97,139.46 | \$ 47,160.00 | 49,979.46 |

Lake Champlain Access TV
Income Statement-Capital Expenditures
For the Twelve Months Ending December 31, 2023

| | Current Month Actual | Year to Date Actual | Year to Date Budget | Variance |
|--------------------------------|-------------------------|------------------------|------------------------|------------------|
| Revenues | | | | |
| Capital Revenue-Cable TV | \$ 59,758.70 | 59,758.70 | \$ 0.00 | 59,758.70 |
| Total Revenues | <u>59,758.70</u> | <u>59,758.70</u> | <u>0.00</u> | <u>59,758.70</u> |
| Expenses | | | | |
| Equipment Maintenance & Repair | 1,579.65 | 1,579.65 | 3,000.00 | (1,420.35) |
| Other Maintenance & Repair | 366.00 | 366.00 | 0.00 | 366.00 |
| Technical Supplies | 30,707.45 | 30,707.45 | 5,000.00 | 25,707.45 |
| Vehicle Insurance | 2,304.00 | 2,304.00 | 2,350.00 | (46.00) |
| Vehicle Expenses | 935.20 | 935.20 | 900.00 | 35.20 |
| Vehicle Lease expense | 7,168.68 | 7,168.68 | 7,170.00 | (1.32) |
| Field Production Equipment | 18,289.10 | 18,289.10 | 7,730.00 | 10,559.10 |
| Facility Upgrades | 1,365.00 | 1,365.00 | 0.00 | 1,365.00 |
| System Upgrades | 7,837.42 | 7,837.42 | 12,760.00 | (4,922.58) |
| Website Upgrade | 11,925.00 | 11,925.00 | 21,000.00 | (9,075.00) |
| Total Expenses | <u>82,477.50</u> | <u>82,477.50</u> | <u>59,910.00</u> | <u>22,567.50</u> |
| Net Income | <u>\$ (22,718.80)</u> | <u>(22,718.80)</u> | <u>\$ (59,910.00)</u> | <u>37,191.20</u> |

**LAKE CHAMPLAIN ACCESS TV
CASH FLOW SUMMARY
FISCAL YEAR 01/01/23-12/31/23**

| | Operating Account | Capital Account | Total Cash |
|---------------------------------------|----------------------|------------------------|----------------------|
| Beginning Balance Before BOD Transfer | 1,153,203.46 | (33,874.27) | 1,119,329.19 |
| BOD Authorized Transfer | 0.00 | 0.00 | 0.00 |
| Adjust Beginning Balance | 1,153,203.46 | (33,874.27) | 1,119,329.19 |
| Revenue-Current Year | 670,388.60 | 59,758.70 | 730,147.30 |
| Expenses less Accrued Expenses | 573,249.14 | 82,477.50 | 655,726.64 |
| Security deposit Paid | 0.00 | 0.00 | 0.00 |
| Air Conditioner - fixed asset A/R | 0.00 | 0.00 | 0.00 |
| | 291.28 | 0.00 | 291.28 |
| Loan proceeds | 0.00 | 0.00 | 0.00 |
| Accrued Expenses paid/(unpaid) | 5,610.48 | 0.00 | 5,610.48 |
| Ending Balance | 1,245,023.72 | (56,593.07) | 1,188,430.65 |
| Net Change in Cash | <u>91,820.26</u> | <u>(22,718.80)</u> | <u>69,101.46</u> |

Summary of Cash Accounts:

| | | | |
|-------------------------------|---------------------|-------------|---------------------|
| Checking Account BOB | 887,171.06 | 0.00 | 887,171.06 |
| Certificates of Deposit | 301,059.59 | 0.00 | 301,059.59 |
| Other Cash & Savings Accounts | 200.00 | 0.00 | 200.00 |
| TOTAL | 1,188,430.65 | 0.00 | 1,188,430.65 |

**SUMMARY OF ASSETS AND FUND BALANCES
FISCAL YEAR 01/01/23-12/31/23**

| | Operating Account | Capital/Outreach Account | Total Operation |
|---|----------------------|-----------------------------|---------------------|
| Cash | 1,188,430.65 | 0.00 | 1,188,430.65 |
| Net Property & Equipment | 0.00 | 50,200.13 | 50,200.13 |
| Current Assets | 94.81 | 0.00 | 94.81 |
| Bldg/Security Deposit | 2,406.00 | 0.00 | 2,406.00 |
| Total Assets | 1,190,931.46 | 50,200.13 | 1,241,131.59 |
| Current Liabilities | (5,570.92) | 0.00 | (5,570.92) |
| Fund Balance-Regular | 1,075,755.62 | (65,823.77) | 1,009,931.85 |
| Operating Reserve | 147,350.00 | 0.00 | 147,350.00 |
| Digital Media Reserve | 15,000.00 | 0.00 | 15,000.00 |
| Current Year Net Income | 97,139.46 | (22,718.80) | 74,420.66 |
| Total Liabilities & Fund Balance | 1,329,674.16 | (88,542.57) | 1,241,131.59 |