

NFFS Excluded?

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

Source of Income

	2019 data	2020 data	Revision
1. Amounts provided directly by federal government agencies	\$180,071	\$193,012	\$
A. Grants for facilities and other capital purposes	\$0	\$0	\$
B. Department of Education	\$0	\$0	\$
C. Department of Health and Human Services	\$0	\$0	\$
D. National Endowment for the Arts and Humanities	\$0	\$0	\$
E. National Science Foundation	\$0	\$0	\$
F. Other Federal Funds (specify)	\$180,071	\$193,012	\$
Description	Amount	Revision	
Tower rentals federal agencies	\$193,012	\$	
2. Amounts provided by Public Broadcasting Entities	\$3,301,532	\$3,956,621	\$
A. CPB - Community Service Grants	\$2,804,969	\$2,746,166	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$425,493	\$739,416	\$
Variance greater than 25%.			
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$29,500	\$431,389	\$
Variance greater than 25%.			
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0	\$
E. Public broadcasting stations - all payments	\$36,450	\$39,650	\$
F. Other PBE funds (specify)	\$5,120	\$0	\$
Variance greater than 25%.			
3. Local boards and departments of education or other local government or agency sources	\$17,445	\$21,750	\$
3.1 NFFS Eligible	\$17,445	\$21,750	\$
A. Program and production underwriting	\$17,445	\$21,750	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
3.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)			

		\$0	\$0	\$
	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
	E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
	4. State boards and departments of education or other state government or agency sources	\$12,871,382	\$12,461,822	\$
	4.1 NFFS Eligible	\$12,238,432	\$11,785,007	\$
	A. Program and production underwriting	\$457,133	\$901,122	\$
	Variance greater than 25%.			
	B. Grants and contributions other than underwriting	\$0	\$0	\$
	C. Appropriations from the licensee	\$0	\$0	\$
	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
	E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
	F. Other income eligible as NFFS (specify)	\$11,781,299	\$10,883,885	\$
	Description	Amount	Revision	
	State appropriation	\$10,799,885	\$	
	State agency grant GOSA	\$84,000	\$	
	4.2 NFFS Ineligible	\$632,950	\$676,815	\$
	A. Rental income	\$234,825	\$106,732	\$
	Variance greater than 25%.			
	B. Fees for services	\$236,906	\$240,600	\$
	C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$158,119	\$329,483	\$
	Variance greater than 25%.			
	E. Other income ineligible for NFFS inclusion	\$3,100	\$0	\$
	Variance greater than 25%.			
	5. State colleges and universities	\$963,804	\$1,018,668	\$
	5.1 NFFS Eligible	\$12,550	\$25,350	\$
	Variance greater than 25%.			
	A. Program and production underwriting	\$12,550	\$25,350	\$
	Variance greater than 25%.			
	B. Grants and contributions other than underwriting	\$0	\$0	\$
	C. Appropriations from the licensee	\$0	\$0	\$
	D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
	E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
	F. Other income eligible as NFFS (specify)	\$0	\$0	\$

5.2 NFFS Ineligible	\$951,254	\$993,318	\$
A. Rental income	\$951,254	\$990,568	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$2,750	\$

Description	Amount	Revision
State surplus proceeds	\$2,750	\$

6. Other state-supported colleges and universities \$0 \$0 \$

6.1 NFFS Eligible \$0 \$0 \$

A. Program and production underwriting \$0 \$0 \$

B. Grants and contributions other than underwriting \$0 \$0 \$

C. Appropriations from the licensee \$0 \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) \$0 \$0 \$

E. Gifts and grants received through a capital campaign but not for facilities and equipment \$0 \$0 \$

F. Other income eligible as NFFS (specify) \$0 \$0 \$

6.2 NFFS Ineligible \$0 \$0 \$

A. Rental income \$0 \$0 \$

B. Fees for services \$0 \$0 \$

C. Licensing fees (not royalties – see instructions for Line 15) \$0 \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only) \$0 \$0 \$

E. Other income ineligible for NFFS inclusion \$0 \$0 \$

7. Private colleges and universities \$11,852 \$11,152 \$

7.1 NFFS Eligible \$11,852 \$11,152 \$

A. Program and production underwriting \$11,852 \$11,152 \$

B. Grants and contributions other than underwriting \$0 \$0 \$

C. Appropriations from the licensee \$0 \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only) \$0 \$0 \$

E. Gifts and grants received through a capital campaign but not for facilities and equipment \$0 \$0 \$

F. Other income eligible as NFFS (specify) \$0 \$0 \$

7.2 NFFS Ineligible \$0 \$0 \$

A. Rental income \$0 \$0 \$

B. Fees for services \$0 \$0 \$

C. Licensing fees (not royalties – see instructions for Line 15) \$0 \$0 \$

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only) \$0 \$0 \$

E. Other income ineligible for NFFS inclusion \$0 \$0 \$

8. Foundations and nonprofit associations	\$1,077,841	\$1,844,132	\$
8.1 NFFS Eligible	\$719,510	\$1,730,619	\$
Variance greater than 25%.			
A. Program and production underwriting	\$370,817	\$423,218	\$
B. Grants and contributions other than underwriting	\$348,693	\$1,307,401	\$
Variance greater than 25%.			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$0	\$0	\$
8.2 NFFS Ineligible	\$358,331	\$113,513	\$
Variance greater than 25%.			
A. Rental income	\$346,372	\$97,353	\$
Variance greater than 25%.			
B. Fees for services	\$8,000	\$16,160	\$
Variance greater than 25%.			
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$3,959	\$0	\$
Variance greater than 25%.			
9. Business and Industry	\$1,431,113	\$1,565,924	\$
9.1 NFFS Eligible	\$542,688	\$378,032	\$
Variance greater than 25%.			
A. Program and production underwriting	\$520,262	\$373,645	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$22,426	\$4,387	\$
Variance greater than 25%.			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$0	\$0	\$
9.2 NFFS Ineligible	\$888,425	\$1,187,892	\$
Variance greater than 25%.			

A. Rental income		\$873,779	\$1,160,357	\$
Variance greater than 25%.				
B. Fees for services		\$14,163	\$23,912	\$
Variance greater than 25%.				
C. Licensing fees (not royalties – see instructions for Line 15)		\$483	\$3,623	\$
Variance greater than 25%.				
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)		\$0	\$0	\$
E. Other income ineligible for NFFS inclusion		\$0	\$0	\$
10. Memberships and subscriptions (net of membership bad debt expense)		\$5,570,368	\$5,064,016	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$415,531	\$365,812	\$
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)		\$	\$0	\$
	2019 data	2020 data		
10.3 Total number of contributors.	48,341	49,308		
11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0	\$
	2019 data	2020 data		
11.1 Total number of Friends contributors.	0	0		
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)		\$0	\$0	\$
A. Nonprofit subsidiaries involved in telecommunications activities		\$0	\$0	\$
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities		\$0	\$0	\$
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities		\$0	\$0	\$
D. NFFS Ineligible – Other activities unrelated to public broadcasting		\$0	\$0	\$
Form of Revenue		2019 data	2020 data	Revision
13. Auction revenue (see instructions for Line 13)		\$0	\$0	\$
A. Gross auction revenue		\$0	\$0	\$
B. Direct auction expenses		\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)		\$0	\$0	\$
A. Gross special fundraising revenues		\$0	\$0	\$
B. Direct special fundraising expenses		\$0	\$0	\$
15. Passive income		\$237,311	\$132,629	\$
A. Interest and dividends (other than on endowment funds)		\$209,823	\$130,775	\$
Variance greater than 25%.				
B. Royalties		\$20,178	\$1,854	\$
Variance greater than 25%.				
C. PBS or NPR pass-through copyright royalties		\$7,310	\$0	\$

Variance greater than 25%.

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$379,530	\$214,837	\$
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0	\$
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0	\$
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$379,530	\$214,837	\$

Variance greater than 25%.

17. Endowment revenue	\$0	\$0	\$
A. Contributions to endowment principal	\$0	\$0	\$
B. Interest and dividends on endowment funds	\$0	\$0	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
18. Capital fund contributions from individuals (see instructions)	\$0	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
B. Other	\$0	\$0	\$
19. Gifts and bequests from major individual donors	\$446,823	\$650,414	\$
	<u>2019 data</u>	<u>2020 data</u>	
19.1 Total number of major individual donors	335	312	

Variance greater than 25%.

20. Other Direct Revenue	\$46,170	\$489	\$
Description	Amount	Revision	
Misc revenue individuals	\$489	\$	
Exclusion Description	Amount	Revision	
Production, taping, or other broadcast related activities	\$489	\$	

Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$253,835	\$2,978,230	\$
A. Proceeds from sale in spectrum auction	\$0	\$0	\$
B. Interest and dividends earned on spectrum auction related revenue	\$216,319	\$202,231	\$
C. Payments from spectrum auction speculators	\$0	\$0	\$
D. Channel sharing and spectrum leases revenues	\$0	\$0	\$
E. Spectrum repacking funds	\$37,516	\$2,775,999	\$

Variance greater than 25%.

22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$26,789,077	\$30,113,696	\$
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[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

	2019 data	2020 data	Revision
23. Federal revenue from line 1.	\$180,071	\$193,012	\$

24. Public broadcasting revenue from line 2.	\$3,301,532	\$3,956,621	\$
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$158,119	\$329,483	\$
Variance greater than 25%.			
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$34,125	\$489	\$
Variance greater than 25%.			
27. Other automatic subtractions from total revenue	\$3,721,737	\$6,200,934	\$
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	\$
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	\$
C. Gains from sales of property and equipment – line 16a	\$0	\$0	\$
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0	\$
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$379,530	\$214,837	\$
Variance greater than 25%.			
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0	\$
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$2,406,230	\$2,355,010	\$
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$259,069	\$280,672	\$
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$483	\$3,623	\$
Variance greater than 25%.			
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$7,059	\$2,750	\$
Variance greater than 25%.			
K. FMV of high-end premiums (Line 10.1)	\$415,531	\$365,812	\$
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$	\$0	\$
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0	\$
N. Proceeds from spectrum auction and related revenues from line 21.	\$253,835	\$2,978,230	\$
Variance greater than 25%.			
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$19,393,493	\$19,433,157	\$

Comments

Comment	Name	Date	Status
FY20 includes PBS translator payments for capital projects.	Elizabeth Laprade	12/9/2020	Note
Budget cuts by the state in FY20	Elizabeth Laprade	12/9/2020	Note
Woodruff grant for website re-design received in FY20. \$852,000 for TV.	Elizabeth Laprade	12/9/2020	Note
Spectrum auction funds activity more in FY20 as projects were completed or near completion for repack.	Elizabeth Laprade	12/9/2020	Note

Schedule B Worksheet
 Georgia Public Broadcasting (1747)
 Atlanta, GA

Comments

Comment Name Date Status

Occupancy List
 Georgia Public Broadcasting (1747)
 Atlanta, GA

Type of Occupancy Location Value

Schedule B Totals
 Georgia Public Broadcasting (1747)
 Atlanta, GA

2019 data

2020 data

	2019 data	2020 data	
1. Total support activity benefiting station	\$	\$0	\$
2. Occupancy value		\$0	\$
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$	\$0	\$
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$	\$0	\$
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$	\$0	\$
6. Please enter an institutional type code for your licensee.			

Comments

Comment Name Date Status

Schedule C
 Georgia Public Broadcasting (1747)
 Atlanta, GA

2019 data

Donor Code

2020 data

Revision

	2019 data	Donor Code	2020 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$		\$0	\$
A. Legal	\$		\$0	\$
B. Accounting and/or auditing	\$		\$0	\$
C. Engineering	\$		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$		\$0	\$
A. Annual rental value of space (studios, offices, or tower facilities)	\$		\$0	\$
B. Annual value of land used for locating a station-owned transmission tower	\$		\$0	\$
C. Station operating expenses	\$		\$0	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$		\$0	\$
A. ITV or educational radio	\$		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$		\$0	\$
C. Local advertising	\$		\$0	\$
D. National advertising	\$		\$0	\$
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$		\$0	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0	\$

	2019 data	Donor Code	2020 data	Revision
A. Compact discs, records, tapes and cassettes	\$		\$0	\$
B. Exchange transactions	\$		\$0	\$
C. Federal or public broadcasting sources	\$		\$0	\$
D. Fundraising related activities	\$		\$0	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$		\$0	\$
F. Local productions	\$		\$0	\$
G. Program supplements	\$		\$0	\$
H. Programs that are nationally distributed	\$		\$0	\$
I. Promotional items	\$		\$0	\$
J. Regional organization allocations of program services	\$		\$0	\$
K. State PB agency allocations other than those allowed on line 3(b)	\$		\$0	\$
L. Services that would not need to be purchased if not donated	\$		\$0	\$
M. Other	\$		\$0	\$
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0	\$

Comments

Comment	Name	Date	Status
Schedule D			
Georgia Public Broadcasting (1747)			
Atlanta, GA			

	2019 data	Donor Code	2020 data	Revision
1. Land (must be eligible as NFFS)	\$		\$0	\$
2. Building (must be eligible as NFFS)	\$		\$0	\$
3. Equipment (must be eligible as NFFS)	\$		\$0	\$
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$		\$0	\$
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0	\$
a) Exchange transactions	\$		\$0	\$
b) Federal or public broadcasting sources	\$		\$0	\$
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0	\$
d) Other (specify)	\$		\$0	\$
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0	\$

Comments

Comment	Name	Date	Status
Schedule E			
Georgia Public Broadcasting (1747)			
Atlanta, GA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2019 data	2020 data	Revision
1. Programming and production	\$11,832,532	\$13,112,537	\$
A. TV CSG	\$2,804,969	\$2,705,903	\$
B. TV Interconnection	\$53,416	\$53,377	\$
C. Other CPB Funds	\$290,196	\$551,521	\$
D. All non-CPB Funds	\$8,683,951	\$9,801,736	\$
2. Broadcasting and engineering	\$6,206,500	\$4,737,690	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$6,206,500	\$4,737,690	\$
3. Program information and promotion	\$2,079,581	\$2,969,729	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,079,581	\$2,969,729	\$
SUPPORT SERVICES	2019 data	2020 data	Revision
4. Management and general	\$4,056,811	\$418,308	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$4,056,811	\$418,308	\$
5. Fund raising and membership development	\$3,503,333	\$3,188,189	\$
A. TV CSG	\$0	\$15,263	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$46,401	\$
D. All non-CPB Funds	\$3,503,333	\$3,126,525	\$
6. Underwriting and grant solicitation	\$487,386	\$607,540	\$
A. TV CSG	\$0	\$25,000	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$20,000	\$
D. All non-CPB Funds	\$487,386	\$562,540	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$659,874	\$717,305	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$659,874	\$717,305	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$28,826,017	\$25,751,298	\$

PROGRAM SERVICES

	2019 data	2020 data	Revision
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$2,804,969	\$2,746,166	\$
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$53,416	\$53,377	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$290,196	\$617,922	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$25,677,436	\$22,333,833	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2019 data	2020 data	Revision
9. Total capital assets purchased or donated	\$985,016	\$1,099,599	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$985,016	\$1,099,599	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$29,811,033	\$26,850,897	\$

Additional Information

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

	2019 data	2020 data	Revision
11. Total expenses (direct only)	\$28,826,017	\$25,751,298	\$
12. Total expenses (indirect and in-kind)	\$0	\$0	\$
13. Investment in capital assets (direct only)	\$985,016	\$1,099,599	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
FY20 audit reports a large decrease in OPEB obligations of \$4.7mn. These obligations are included in support services, line 4. The reason we had such a large decrease is because we transitioned Medicare eligible retirees to a Medicare Advantage plan. Previously, all retirees were enrolled in the same health benefit plan as employees. Effective 1/1/20, retirees that are medicate eligible have the option to join a Medicare Advantage plan. This change has represented in a large savings to our liability for OP	Elizabeth Laprade	12/9/2020	Note

Schedule F
Georgia Public Broadcasting (1747)
Atlanta, GA

	2020 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$39,342,253	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,158,660	\$0
d. Schedule D, Line 8	\$0	\$0

Choose Reporting Model

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

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

2020 data Revision

2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

a. Charges for services	\$6,080,326	\$6,080,326
b. Operating grants and contributions	\$14,620,095	\$14,620,095
c. Capital grants and contributions	\$3,247,630	\$3,247,630
d. Other revenues	\$15,394,202	\$15,394,202
e. Total From AFS, lines 2a-2d	\$39,342,253	\$39,342,253

Reconciliation

2020 data Revision

3. Difference (line 1 minus line 2)

\$1,158,660 \$1,158,660

4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.

\$1,158,660 \$1,158,660

Description	Amount	Revision
In-kind donations	\$1,158,659	\$
Rounding	\$1	\$

Comments

Comment	Name	Date	Status
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NFFS Excluded?

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

Source of Income

	2019 data	2020 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
A. Grants for facilities and other capital purposes	\$0	\$0	\$
B. Department of Education	\$0	\$0	\$
C. Department of Health and Human Services	\$0	\$0	\$
D. National Endowment for the Arts and Humanities	\$0	\$0	\$
E. National Science Foundation	\$0	\$0	\$
F. Other Federal Funds (specify)	\$0	\$0	\$

2. Amounts provided by Public Broadcasting Entities	\$382,421	\$534,904	\$
A. CPB - Community Service Grants	\$380,246	\$428,413	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$102,122	\$
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$475	\$450	\$
E. Public broadcasting stations - all payments	\$1,100	\$450	\$

Variance greater than 25%.

F. Other PBE funds (specify)	\$600	\$3,469	\$
Description	Amount	Revision	
ISDN rental	\$150	\$	
UW Texas A&M	\$3,319	\$	

Variance greater than 25%.

3. Local boards and departments of education or other local government or agency sources	\$74,605	\$22,725	\$
3.1 NFFS Eligible	\$17,416	\$13,326	\$
A. Program and production underwriting	\$17,416	\$13,326	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
3.2 NFFS Ineligible	\$57,189	\$9,399	\$

Variance greater than 25%.

A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$

C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$57,189	\$9,399	\$
Description	Amount	Revision	
UW local government WRAS	\$9,399	\$	
Variance greater than 25%.			
4. State boards and departments of education or other state government or agency sources	\$3,716,889	\$3,971,746	\$
4.1 NFFS Eligible	\$3,609,476	\$3,794,940	\$
A. Program and production underwriting	\$55,146	\$122,065	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$180,111	\$47,543	\$
Variance greater than 25%.			
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$3,374,219	\$3,625,332	\$
Description	Amount	Revision	
State appropriation	\$3,625,332	\$	
4.2 NFFS Ineligible	\$107,413	\$176,806	\$
Variance greater than 25%.			
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$51,637	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$107,413	\$125,169	\$
Description	Amount	Revision	
UW state government WRAS	\$125,169	\$	
5. State colleges and universities	\$72,137	\$53,155	\$
5.1 NFFS Eligible	\$20,314	\$17,659	\$
A. Program and production underwriting	\$20,314	\$17,659	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
5.2 NFFS Ineligible	\$51,823	\$35,496	\$

Variance greater than 25%.

A. Rental income	\$375	\$0	\$
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Variance greater than 25%.

B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion	\$51,448	\$35,496	\$
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Description	Amount	Revision
UW state colleges WRAS	\$35,496	\$

Variance greater than 25%.

6. Other state-supported colleges and universities	\$0	\$0	\$
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6.1 NFFS Eligible	\$0	\$0	\$
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A. Program and production underwriting	\$0	\$0	\$
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B. Grants and contributions other than underwriting	\$0	\$0	\$
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C. Appropriations from the licensee	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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F. Other income eligible as NFFS (specify)	\$0	\$0	\$
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6.2 NFFS Ineligible	\$0	\$0	\$
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A. Rental income	\$0	\$0	\$
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B. Fees for services	\$0	\$0	\$
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C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
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E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
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7. Private colleges and universities	\$169,931	\$169,580	\$
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7.1 NFFS Eligible	\$136,885	\$139,064	\$
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A. Program and production underwriting	\$6,885	\$9,064	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$130,000	\$130,000	\$
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C. Appropriations from the licensee	\$0	\$0	\$
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D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
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E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
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F. Other income eligible as NFFS (specify)	\$0	\$0	\$
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7.2 NFFS Ineligible	\$33,046	\$30,516	\$
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A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$33,046	\$30,516	\$
Description	Amount	Revision	
UW private colleges WRAS	\$30,516	\$	
8. Foundations and nonprofit associations	\$400,536	\$613,032	\$
8.1 NFFS Eligible	\$243,960	\$456,556	\$
Variance greater than 25%.			
A. Program and production underwriting	\$147,943	\$137,968	\$
B. Grants and contributions other than underwriting	\$96,017	\$318,588	\$
Variance greater than 25%.			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$0	\$0	\$
8.2 NFFS Ineligible	\$156,576	\$156,476	\$
A. Rental income	\$450	\$150	\$
Variance greater than 25%.			
B. Fees for services	\$0	\$2,291	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$156,126	\$154,035	\$
Description	Amount	Revision	
UW foundations WRAS	\$154,035	\$	
9. Business and Industry	\$318,246	\$384,078	\$
9.1 NFFS Eligible	\$101,371	\$179,545	\$
Variance greater than 25%.			
A. Program and production underwriting	\$95,014	\$177,968	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$6,357	\$1,577	\$
Variance greater than 25%.			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)			

		\$0	\$0	\$
9.2 NFFS Ineligible		\$216,875	\$204,533	\$
A. Rental income		\$225	\$2,575	\$
Variance greater than 25%.				
B. Fees for services		\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)		\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)		\$0	\$0	\$
E. Other income ineligible for NFFS inclusion		\$216,650	\$201,958	\$
	Description	Amount	Revision	
	UW business WRAS	\$201,958	\$	

10. Memberships and subscriptions (net of membership bad debt expense)		\$1,663,583	\$1,950,192	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$107,739	\$131,486	\$
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)		\$0	\$0	\$
		2019 data	2020 data	
10.3 Total number of contributors.		14,437	17,723	

11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0	\$
		2019 data	2020 data	
11.1 Total number of Friends contributors.		0	0	

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)		\$0	\$0	\$
A. Nonprofit subsidiaries involved in telecommunications activities		\$0	\$0	\$
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities		\$0	\$0	\$
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities		\$0	\$0	\$
D. NFFS Ineligible – Other activities unrelated to public broadcasting		\$0	\$0	\$

Form of Revenue

		2019 data	2020 data	Revision
13. Auction revenue (see instructions for Line 13)		\$0	\$0	\$
A. Gross auction revenue		\$0	\$0	\$
B. Direct auction expenses		\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)		\$0	\$0	\$
A. Gross special fundraising revenues		\$0	\$0	\$
B. Direct special fundraising expenses		\$0	\$0	\$
15. Passive income		\$73,721	\$53,415	\$
A. Interest and dividends (other than on endowment funds)		\$73,721	\$53,415	\$

Variance greater than 25%.

B. Royalties		\$0	\$0	\$
C. PBS or NPR pass-through copyright royalties		\$0	\$0	\$
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)		\$133,349	\$87,750	\$
A. Gains from sales of property and equipment (do not report losses)		\$0	\$0	\$

B. Realized gains/losses on investments (other than endowment funds)		\$0	\$0	\$
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)		\$133,349	\$87,750	\$

Variance greater than 25%.

17. Endowment revenue		\$0	\$0	\$
A. Contributions to endowment principal		\$0	\$0	\$
B. Interest and dividends on endowment funds		\$0	\$0	\$
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")		\$0	\$0	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")		\$0	\$0	\$
18. Capital fund contributions from individuals (see instructions)		\$0	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)		\$0	\$0	\$
B. Other		\$0	\$0	\$
19. Gifts and bequests from major individual donors		\$131,696	\$232,883	\$
		<u>2019 data</u>	<u>2020 data</u>	
19.1 Total number of major individual donors		100	112	

Variance greater than 25%.

20. Other Direct Revenue		\$152,660	\$524,529	\$
Description		Amount	Revision	
UW individuals		\$1,848	\$	
UW individuals WRAS		\$1,216	\$	
Exclusion Description	Amount	Revision		
Production, taping, or other broadcast related activities	\$1,216	\$		
UW private schools		\$3,080	\$	
UW private schools WRAS		\$368	\$	
Exclusion Description	Amount	Revision		
Production, taping, or other broadcast related activities	\$368	\$		
Contributions WRAS		\$518,017	\$	
Exclusion Description	Amount	Revision		
Production, taping, or other broadcast related activities	\$518,017	\$		

Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases		\$0	\$7,753	\$
A. Proceeds from sale in spectrum auction		\$0	\$0	\$
B. Interest and dividends earned on spectrum auction related revenue		\$0	\$0	\$
C. Payments from spectrum auction speculators		\$0	\$0	\$
D. Channel sharing and spectrum leases revenues		\$0	\$0	\$
E. Spectrum repacking funds		\$0	\$7,753	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)		\$7,289,774	\$8,605,742	\$

[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

2019 data 2020 data Revision

23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$382,421	\$534,904	\$
Variance greater than 25%.			
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$149,036	\$519,601	\$
Variance greater than 25%.			
27. Other automatic subtractions from total revenue	\$864,010	\$840,215	\$
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	\$
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	\$
C. Gains from sales of property and equipment – line 16a	\$0	\$0	\$
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0	\$
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$133,349	\$87,750	\$
Variance greater than 25%.			
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0	\$
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$1,050	\$2,725	\$
Variance greater than 25%.			
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$53,928	\$
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0	\$
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$621,872	\$556,573	\$
K. FMV of high-end premiums (Line 10.1)	\$107,739	\$131,486	\$
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$0	\$
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0	\$
N. Proceeds from spectrum auction and related revenues from line 21.	\$0	\$7,753	\$
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$5,894,307	\$6,711,022	\$

Comments

Comment	Name	Date	Status
CARES act stabilization funds for radio	Elizabeth Laprade	12/9/2020	Note
Woodruff grant received in FY20 for website re-design, \$348,000 to both radio licensees.	Elizabeth Laprade	2/26/2021	Note
	Elizabeth Laprade	2/26/2021	Note

Schedule B WorkSheet
WJSP-FM (1362)
Atlanta, GA

Comments

Comment	Name	Date	Status
Occupancy List WJSP-FM (1362)			

Type of Occupancy Location

Value

Schedule B Totals

WJSP-FM (1362)

Atlanta, GA

	2019 data	2020 data	
1. Total support activity benefiting station	\$	\$0	\$
2. Occupancy value		\$0	\$
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$	\$0	\$
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$	\$0	\$
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$	\$0	\$
6. Please enter an institutional type code for your licensee.			

Comments

Comment	Name	Date	Status
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Schedule C

WJSP-FM (1362)

Atlanta, GA

	2019 data	Donor Code	2020 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	\$0		\$0	\$
C. Engineering	\$0		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$115,483		\$113,817	\$
A. Annual rental value of space (studios, offices, or tower facilities)	SU \$83,993	SU	\$82,289	\$
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0	\$
C. Station operating expenses	PU \$14,644	PU	\$15,629	\$
D. Other (see specific line item instructions in Guidelines before completing)	PU \$16,846	PU	\$15,899	\$
Description	Amount	Revision		
Maintenance and Custodial	\$15,899	\$		
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0	\$
C. Local advertising	\$0		\$0	\$
D. National advertising	\$0		\$0	\$
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$115,483		\$113,817	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0	\$
A. Compact discs, records, tapes and cassettes	\$0		\$0	\$
B. Exchange transactions	\$0		\$0	\$
C. Federal or public broadcasting sources	\$0		\$0	\$
D. Fundraising related activities	\$0		\$0	\$

	2019 data	Donor Code	2020 data	Revision
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$
F. Local productions	\$0		\$0	\$
G. Program supplements	\$0		\$0	\$
H. Programs that are nationally distributed	\$0		\$0	\$
I. Promotional items	\$0		\$0	\$
J. Regional organization allocations of program services	\$0		\$0	\$
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0	\$
L. Services that would not need to be purchased if not donated	\$0		\$0	\$
M. Other	\$0		\$0	\$
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$115,483		\$113,817	\$

Comments

Comment	Name	Date	Status
Schedule D WJSP-FM (1362) Atlanta, GA			

	2019 data	Donor Code	2020 data	Revision
1. Land (must be eligible as NFFS)	\$		\$0	\$
2. Building (must be eligible as NFFS)	\$		\$0	\$
3. Equipment (must be eligible as NFFS)	\$		\$0	\$
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$		\$0	\$
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0	\$
a) Exchange transactions	\$		\$0	\$
b) Federal or public broadcasting sources	\$		\$0	\$
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0	\$
d) Other (specify)	\$		\$0	\$
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0	\$

Comments

Comment	Name	Date	Status
Schedule E WJSP-FM (1362) Atlanta, GA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2019 data	2020 data	Revision
1. Programming and production	\$3,171,195	\$3,155,745	\$
A. Restricted Radio CSG	\$100,880	\$114,258	\$

PROGRAM SERVICES	2019 data	2020 data	Revision
B. Unrestricted Radio CSG	\$279,366	\$314,155	\$
C. Other CPB Funds	\$0	\$75,000	\$
D. All non-CPB Funds	\$2,790,949	\$2,652,332	\$
2. Broadcasting and engineering	\$2,413,639	\$2,030,439	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,413,639	\$2,030,439	\$
3. Program information and promotion	\$808,727	\$1,272,742	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$808,727	\$1,272,742	\$
SUPPORT SERVICES	2019 data	2020 data	Revision
4. Management and general	\$2,236,014	\$367,341	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,236,014	\$367,341	\$
5. Fund raising and membership development	\$1,362,407	\$1,366,368	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$27,122	\$
D. All non-CPB Funds	\$1,362,407	\$1,339,246	\$
6. Underwriting and grant solicitation	\$323,689	\$344,489	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$323,689	\$344,489	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$256,617	\$307,417	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$256,617	\$307,417	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$10,572,288	\$8,844,541	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$100,880	\$114,258	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$279,366	\$314,155	\$

PROGRAM SERVICES

	2019 data	2020 data	Revision
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$102,122	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$10,192,042	\$8,314,006	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2019 data	2020 data	Revision
9. Total capital assets purchased or donated	\$61,174	\$121,997	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$61,174	\$121,997	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$10,633,462	\$8,966,538	\$

Additional Information

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

	2019 data	2020 data	Revision
11. Total expenses (direct only)	\$10,572,288	\$8,844,541	\$
12. Total expenses (indirect and in-kind)	\$0	\$0	\$
13. Investment in capital assets (direct only)	\$61,174	\$121,997	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
FY20 audit reports a large decrease in OPEB obligations of \$4.7mn. These obligations are included in support services, line 4. The reason we had such a large decrease is because we transitioned Medicare eligible retirees to a Medicare Advantage plan. Previously, all retirees were enrolled in the same health benefit plan as employees. Effective 1/1/20, retirees that are medicate eligible have the option to join a Medicare Advantage plan. This change has represented in a large savings to our liability for OPE	Elizabeth Laprade	12/9/2020	Note

Schedule F
WJSP-FM (1362)
Atlanta, GA

	2020 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$39,342,253	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,158,660	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$40,500,913	\$40,500,913

Choose Reporting Model

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

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

2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

	2020 data	Revision
a. Charges for services	\$6,080,326	\$6,080,326
b. Operating grants and contributions	\$14,620,095	\$14,620,095
c. Capital grants and contributions	\$3,247,630	\$3,247,630
d. Other revenues	\$15,394,202	\$15,394,202
e. Total From AFS, lines 2a-2d	\$39,342,253	\$39,342,253

Reconciliation

3. Difference (line 1 minus line 2)

4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.

	2020 data	Revision
3. Difference (line 1 minus line 2)	\$1,158,660	\$1,158,660
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,158,660	\$1,158,660

Description	Amount	Revision
In-kind donations	\$1,158,659	\$
Rounding	\$1	\$

Comments

Comment	Name	Date	Status
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NFFS Excluded?

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

Source of Income

	2019 data	2020 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$0	\$
A. Grants for facilities and other capital purposes	\$0	\$0	\$
B. Department of Education	\$0	\$0	\$
C. Department of Health and Human Services	\$0	\$0	\$
D. National Endowment for the Arts and Humanities	\$0	\$0	\$
E. National Science Foundation	\$0	\$0	\$
F. Other Federal Funds (specify)	\$0	\$0	\$
2. Amounts provided by Public Broadcasting Entities	\$191,878	\$215,152	\$
A. CPB - Community Service Grants	\$191,878	\$196,539	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$18,613	\$
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0	\$
E. Public broadcasting stations - all payments	\$0	\$0	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$3,074	\$1,817	\$
3.1 NFFS Eligible	\$3,074	\$1,817	\$
Variance greater than 25%.			
A. Program and production underwriting	\$3,074	\$1,817	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
3.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital	\$0	\$0	\$

campaign (TV only)			
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
4. State boards and departments of education or other state government or agency sources	\$9,732	\$16,645	\$
4.1 NFFS Eligible	\$9,732	\$16,645	\$
Variance greater than 25%.			
A. Program and production underwriting	\$9,732	\$16,645	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
4.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
5. State colleges and universities	\$3,585	\$2,860	\$
5.1 NFFS Eligible	\$3,585	\$2,860	\$
A. Program and production underwriting	\$3,585	\$2,860	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
5.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$

6. Other state-supported colleges and universities	\$0	\$0	\$
6.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
6.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
7. Private colleges and universities	\$1,215	\$1,236	\$
7.1 NFFS Eligible	\$1,215	\$1,236	\$
A. Program and production underwriting	\$1,215	\$1,236	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
7.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
8. Foundations and nonprofit associations	\$42,336	\$79,985	\$
8.1 NFFS Eligible	\$42,336	\$79,985	\$
Variance greater than 25%.			
A. Program and production underwriting	\$26,108	\$18,814	\$
Variance greater than 25%.			

B. Grants and contributions other than underwriting	\$16,228	\$61,171	\$
Variance greater than 25%.			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$0	\$0	\$
8.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
9. Business and Industry	\$17,889	\$24,483	\$
9.1 NFFS Eligible	\$17,889	\$24,483	\$
Variance greater than 25%.			
A. Program and production underwriting	\$16,767	\$24,268	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$1,122	\$215	\$
Variance greater than 25%.			
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$0	\$0	\$
9.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
10. Memberships and subscriptions (net of membership bad debt expense)	\$293,573	\$248,208	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$37,854	\$17,930	\$
Variance greater than 25%.			

10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$0	\$0	\$
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	2019 data	2020 data
10.3 Total number of contributors.	2,548	2,417

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
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	2019 data	2020 data
11.1 Total number of Friends contributors.	0	0

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$
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A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0	\$
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B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0	\$
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C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0	\$
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D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0	\$
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Form of Revenue

	2019 data	2020 data	Revision
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13. Auction revenue (see instructions for Line 13)	\$0	\$0	\$
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A. Gross auction revenue	\$0	\$0	\$
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B. Direct auction expenses	\$0	\$0	\$
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14. Special fundraising activities (see instructions for Line 14)	\$0	\$0	\$
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A. Gross special fundraising revenues	\$0	\$0	\$
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B. Direct special fundraising expenses	\$0	\$0	\$
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15. Passive income	\$0	\$0	\$
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A. Interest and dividends (other than on endowment funds)	\$0	\$0	\$
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B. Royalties	\$0	\$0	\$
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C. PBS or NPR pass-through copyright royalties	\$0	\$0	\$
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16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0	\$
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A. Gains from sales of property and equipment (do not report losses)	\$0	\$0	\$
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B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0	\$
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C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0	\$
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17. Endowment revenue	\$0	\$0	\$
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A. Contributions to endowment principal	\$0	\$0	\$
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B. Interest and dividends on endowment funds	\$0	\$0	\$
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C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
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D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
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18. Capital fund contributions from individuals (see instructions)	\$0	\$0	\$
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A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
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B. Other	\$0	\$0	\$
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19. Gifts and bequests from major individual donors	\$23,240	\$31,757	\$
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	2019 data	2020 data
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19.1 Total number of major individual donors	18	15
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Variance greater than 25%.

20. Other Direct Revenue	\$640	\$672	\$
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Description	Amount	Revision
UW private schools	\$420	\$
UW individual	\$252	\$

Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0	\$
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A. Proceeds from sale in spectrum auction	\$0	\$0	\$
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B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0	\$
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C. Payments from spectrum auction speculators	\$0	\$0	\$
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D. Channel sharing and spectrum leases revenues	\$0	\$0	\$
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E. Spectrum repacking funds	\$0	\$0	\$
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22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$587,162	\$622,815	\$
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[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

	2019 data	2020 data	Revision
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23. Federal revenue from line 1.	\$0	\$0	\$
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24. Public broadcasting revenue from line 2.	\$191,878	\$215,152	\$
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25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
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26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0	\$
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27. Other automatic subtractions from total revenue	\$37,854	\$17,930	\$
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A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	\$
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B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	\$
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C. Gains from sales of property and equipment – line 16a	\$0	\$0	\$
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D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0	\$
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E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0	\$
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F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0	\$
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G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0	\$
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H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0	\$
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I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0	\$
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J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	\$0	\$
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K. FMV of high-end premiums (Line 10.1) \$37,854 \$17,930 \$

Variance greater than 25%.

L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2) \$0 \$0 \$

M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D) \$0 \$0 \$

N. Proceeds from spectrum auction and related revenues from line 21. \$0 \$0 \$

28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support) \$357,430 \$389,733 \$

Comments

Comment	Name	Date	Status
Schedule B WorkSheet WUGA-FM (1358) Atlanta, GA			

Comments

Comment	Name	Date	Status
Occupancy List WUGA-FM (1358) Atlanta, GA			

Type of Occupancy Location Value

Schedule B Totals
WUGA-FM (1358)
Atlanta, GA

2019 data

2020 data

	2019 data	2020 data	
1. Total support activity benefiting station	\$	\$0	\$
2. Occupancy value		\$0	\$
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$	\$0	\$
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$	\$0	\$
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$	\$0	\$
6. Please enter an institutional type code for your licensee.			

Comments

Comment	Name	Date	Status
Schedule C WUGA-FM (1358) Atlanta, GA			

2019 data Donor Code 2020 data Revision

	2019 data	Donor Code	2020 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
A. Legal	\$0		\$0	\$
B. Accounting and/or auditing	\$0		\$0	\$
C. Engineering	\$0		\$0	\$
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$949,971		\$985,350	\$
A. Annual rental value of space (studios, offices, or tower facilities)	SU \$286,376	SU	\$286,376	\$
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0	\$

	2019 data	Donor Code	2020 data	Revision
C. Station operating expenses	SU \$92,834		SU \$87,382	\$
D. Other (see specific line item instructions in Guidelines before completing)	SU \$570,761		SU \$611,592	\$
Description	Amount		Revision	
Personal Services FT and PT	\$611,592		\$	
3. OTHER SERVICES (must be eligible as NFFS)	\$795		\$100	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0	\$
C. Local advertising	SU \$795		SU \$100	\$
D. National advertising	\$0		\$0	\$
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$950,766		\$985,450	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$53,453		\$59,393	\$
A. Compact discs, records, tapes and cassettes	\$0		\$0	\$
B. Exchange transactions	\$0		\$0	\$
C. Federal or public broadcasting sources	\$0		\$0	\$
D. Fundraising related activities	SU \$37,208		SU \$29,506	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$
F. Local productions	\$0		\$0	\$
G. Program supplements	\$0		\$0	\$
H. Programs that are nationally distributed	SU \$16,245		SU \$29,887	\$
I. Promotional items	\$0		\$0	\$
J. Regional organization allocations of program services	\$0		\$0	\$
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0	\$
L. Services that would not need to be purchased if not donated	\$0		\$0	\$
M. Other	\$0		\$0	\$
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$1,004,219		\$1,044,843	\$

Comments

Comment	Name	Date	Status
Schedule D WUGA-FM (1358) Atlanta, GA			

	2019 data	Donor Code	2020 data	Revision
1. Land (must be eligible as NFFS)	\$		\$0	\$
2. Building (must be eligible as NFFS)	\$		\$0	\$
3. Equipment (must be eligible as NFFS)	\$		\$0	\$
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$		\$0	\$
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0	\$

	2019 data	Donor Code	2020 data	Revision
a) Exchange transactions	\$		\$0	\$
b) Federal or public broadcasting sources	\$		\$0	\$
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0	\$
d) Other (specify)	\$		\$0	\$
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0	\$

Comments

Comment	Name	Date	Status
Schedule E WUGA-FM (1358) Atlanta, GA			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2019 data	2020 data	Revision
1. Programming and production	\$168,055	\$181,980	\$
A. Restricted Radio CSG	\$50,906	\$52,417	\$
B. Unrestricted Radio CSG	\$114,132	\$110,950	\$
C. Other CPB Funds	\$0	\$18,613	\$
D. All non-CPB Funds	\$3,017	\$0	\$
2. Broadcasting and engineering	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
3. Program information and promotion	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$

SUPPORT SERVICES

	2019 data	2020 data	Revision
4. Management and general	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
5. Fund raising and membership development	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$

PROGRAM SERVICES

	2019 data	2020 data	Revision
D. All non-CPB Funds	\$0	\$0	\$
6. Underwriting and grant solicitation	\$26,840	\$33,172	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$26,840	\$33,173	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$-1	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$0	\$0	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$194,895	\$215,152	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$50,906	\$52,417	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$140,972	\$144,123	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$18,613	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$3,017	\$-1	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2019 data	2020 data	Revision
9. Total capital assets purchased or donated	\$0	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$0	\$0	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$194,895	\$215,152	\$

Additional Information

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

	2019 data	2020 data	Revision
11. Total expenses (direct only)	\$194,895	\$215,152	\$
12. Total expenses (indirect and in-kind)	\$0	\$0	\$
13. Investment in capital assets (direct only)	\$0	\$0	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

Comment	Name	Date	Status
no other funds were allocated to WUGA FM but this field requires a value. Added a negative 1 and offset it with a positive 1 on Line 6B. Is there another way to do this and save with \$0 on Line 6d?	Elizabeth Laprade	12/1/2020	Note

Comment	Name	Date	Status
Asked CPB, response from Ken below on 12/3: Hi Liz, I have never seen a grantee expenses that are totally paid with CPB funds only. The system must assume that there should be an amount of expenses paid from non-CPB funds. If the expenses of WUGA-FM of \$215,152 agree with the AFS and that was paid with CPB funds, then what you did is ok, so you can submit. Thanks Ken	Elizabeth Laprade	12/9/2020	Note

**Schedule F
WUGA-FM (1358)
Atlanta, GA**

	2020 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$39,342,253	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,158,660	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$40,500,913	\$40,500,913

Choose Reporting Model

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

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

	2020 data	Revision
2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities		
a. Charges for services	\$6,080,326	\$6,080,326
b. Operating grants and contributions	\$14,620,095	\$14,620,095
c. Capital grants and contributions	\$3,247,630	\$3,247,630
d. Other revenues	\$15,394,202	\$15,394,202
e. Total From AFS, lines 2a-2d	\$39,342,253	\$39,342,253

Reconciliation

	2020 data	Revision
3. Difference (line 1 minus line 2)	\$1,158,660	\$1,158,660
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,158,660	\$1,158,660

Description	Amount	Revision
In-kind donations	\$1,158,659	\$
Rounding	\$1	\$

Comments

Comment	Name	Date	Status
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