

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

Source of Income		2020 data	2021 data	Revision
1. Amounts provided directly by federal government agencies				
		\$193,012	\$306,947	\$
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)				
		\$193,012	\$306,947	\$
	Description	Amount	Revision	
	CARES Act - TV % of 168,000	\$132,720	\$	
	Federal agencies underwriting	\$174,227	\$	

Variance greater than 25%.

2. Amounts provided by Public Broadcasting Entities				
		\$3,956,621	\$4,486,683	\$
A. CPB - Community Service Grants				
		\$2,746,166	\$2,786,279	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)				
		\$739,416	\$406,514	\$

Variance greater than 25%.

C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.				
		\$431,389	\$1,222,390	\$

Variance greater than 25%.

D. NPR - all payments except pass-through payments. See Guidelines for details.				
		\$0	\$0	\$
E. Public broadcasting stations - all payments				
		\$39,650	\$71,500	\$

Variance greater than 25%.

F. Other PBE funds (specify)				
		\$0	\$0	\$

3. Local boards and departments of education or other local government or agency sources				
		\$21,750	\$30,050	\$
3.1 NFFS Eligible				
		\$21,750	\$30,050	\$

Variance greater than 25%.

A. Program and production underwriting				
		\$21,750	\$30,050	\$

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 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				
		\$12,461,822	\$10,495,447	\$

4.1 NFFS Eligible				
		\$11,785,007	\$11,863,076	\$
A. Program and production underwriting				
		\$901,122	\$949,784	\$
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)				
		\$10,883,885	\$10,913,292	\$
	Description	Amount	Revision	
	State appropriation	\$10,805,292	\$	
	State government grant GOSA	\$108,000	\$	

4.2 NFFS Ineligible				
		\$676,815	\$-1,367,629	\$

Variance greater than 25%.

A. Rental income				
		\$106,732	\$123,138	\$
B. Fees for services				
		\$240,600	\$475,000	\$

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)	\$329,483	\$-2,200,349	\$
Variance greater than 25%.			
E. Other income ineligible for NFFS inclusion	\$0	\$234,582	\$
Description	Amount	Revision	
Sales and services state gov	\$234,582	\$	
5. State colleges and universities	\$1,018,668	\$953,617	\$
5.1 NFFS Eligible	\$25,350	\$7,200	\$
Variance greater than 25%.			
A. Program and production underwriting	\$25,350	\$7,200	\$
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	\$993,318	\$946,417	\$
A. Rental income	\$990,568	\$946,417	\$
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	\$2,750	\$0	\$
Variance greater than 25%.			
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	\$11,152	\$13,900	\$
7.1 NFFS Eligible	\$11,152	\$11,600	\$
A. Program and production underwriting	\$11,152	\$11,600	\$
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	\$2,300	\$
A. Rental income	\$0	\$2,300	\$
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	\$1,844,132	\$869,907	\$
8.1 NFFS Eligible	\$1,730,619	\$680,176	\$
Variance greater than 25%.			
A. Program and production underwriting	\$423,218	\$502,057	\$
B. Grants and contributions other than underwriting	\$1,307,401	\$178,119	\$
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		\$113,513	\$189,731	\$
Variance greater than 25%.				
A. Rental income		\$97,353	\$107,571	\$
B. Fees for services		\$16,160	\$4,995	\$
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		\$0	\$77,165	\$
	<b>Description</b>	<b>Amount</b>	<b>Revision</b>	
	Sales & services non profit	\$77,165	\$	
9. Business and Industry		\$1,565,924	\$2,001,447	\$
9.1 NFFS Eligible		\$378,032	\$413,543	\$
A. Program and production underwriting		\$373,645	\$373,004	\$
B. Grants and contributions other than underwriting		\$4,387	\$40,539	\$
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		\$1,187,892	\$1,587,904	\$
Variance greater than 25%.				
A. Rental income		\$1,160,357	\$1,545,909	\$
Variance greater than 25%.				
B. Fees for services		\$23,912	\$26,538	\$
C. Licensing fees (not royalties – see instructions for Line 15)		\$3,623	\$15,457	\$
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)		\$5,064,016	\$6,158,383	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$365,812	\$771,775	\$
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	\$
10.3 Total number of contributors.		49,308	53,567	
	<u>2020 data</u>	<u>2021 data</u>		
11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0	\$
	<u>2020 data</u>	<u>2021 data</u>		
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	\$
<b>Form of Revenue</b>				
		2020 data	2021 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		\$132,629	\$317,386	\$
A. Interest and dividends (other than on endowment funds)		\$130,775	\$202,592	\$
Variance greater than 25%.				
B. Royalties		\$1,854	\$2,793	\$
Variance greater than 25%.				
C. PBS or NPR pass-through copyright royalties		\$0	\$112,001	\$

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)		\$214,837	\$1,913,511	\$
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)		\$214,837	\$1,913,511	\$
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		\$650,414	\$728,169	\$
19.1 Total number of major individual donors		312	258	
20. Other Direct Revenue		\$489	\$17,526	\$
Description	Amount	Revision		\$
Private schools underwriting	\$2,000			\$
Sales and services individuals	\$426			\$
Exclusion Description	Amount	Revision		\$
Production, taping, or other broadcast related activities	\$426			\$
Rents and royalties individuals	\$15,100			\$
Exclusion Description	Amount	Revision		\$
Production, taping, or other broadcast related activities	\$15,100			\$
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases		\$2,978,230	\$1,178,597	\$
A. Proceeds from sale in spectrum auction		\$0	\$0	\$
B. Interest and dividends earned on spectrum auction related revenue		\$202,231	\$21,516	\$
Variance greater than 25%.				
C. Payments from spectrum auction speculators		\$0	\$0	\$
D. Channel sharing and spectrum leases revenues		\$0	\$0	\$
E. Spectrum repacking funds		\$2,775,999	\$1,157,081	\$
Variance greater than 25%.				
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)		\$30,113,696	\$29,471,650	\$
<a href="#">Click here to view all NFFS Eligible revenue on Lines 3 through 9.</a>				
<a href="#">Click here to view all NFFS Ineligible revenue on Lines 3 through 9.</a>				
<b>Adjustments to Revenue</b>				
23. Federal revenue from line 1.		\$193,012	\$306,947	\$
Variance greater than 25%.				
24. Public broadcasting revenue from line 2.		\$3,956,621	\$4,486,683	\$
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)		\$329,483	\$-2,200,349	\$
Variance greater than 25%.				
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria		\$489	\$15,526	\$
Variance greater than 25%.				
27. Other automatic subtractions from total revenue		\$6,200,934	\$7,422,955	\$
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		\$214,837	\$1,913,511	\$
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)		\$2,355,010	\$2,725,335	\$
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)		\$280,672	\$506,533	\$
Variance greater than 25%.				
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)		\$3,623	\$15,457	\$
Variance greater than 25%.				



	2020 data	Donor Code	2021 data	Revision
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		

	2020 data	Donor Code	2021 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

	2020 data	2021 data	Revision
1. Programming and production	\$13,112,537	\$7,480,181	\$
A. TV CSG	\$2,705,903	\$2,786,279	\$
B. TV Interconnection	\$53,377	\$52,704	\$
C. Other CPB Funds	\$551,521	\$315,808	\$
D. All non-CPB Funds	\$9,801,736	\$4,325,390	\$
2. Broadcasting and engineering	\$4,737,690	\$4,703,087	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$4,737,690	\$4,703,087	\$
3. Program information and promotion	\$2,969,729	\$1,768,797	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,969,729	\$1,768,797	\$

##### SUPPORT SERVICES

	2020 data	2021 data	Revision
4. Management and general	\$418,308	\$4,595,594	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$418,308	\$4,595,594	\$
5. Fund raising and membership development	\$3,188,189	\$2,754,318	\$
A. TV CSG	\$15,263	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$46,401	\$0	\$
D. All non-CPB Funds	\$3,126,525	\$2,754,318	\$
6. Underwriting and grant solicitation	\$607,540	\$645,559	\$
A. TV CSG	\$25,000	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$20,000	\$0	\$

**PROGRAM SERVICES**

	2020 data	2021 data	Revision
D. All non-CPB Funds	\$562,540	\$645,559	\$
<b>7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)</b>	<b>\$717,305</b>	<b>\$1,546,164</b>	<b>\$</b>
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$717,305	\$1,546,164	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$25,751,298</b>	<b>\$23,493,700</b>	<b>\$</b>
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$2,746,166	\$2,786,279	\$
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$53,377	\$52,704	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$617,922	\$315,808	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$22,333,833	\$20,338,909	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2020 data	2021 data	Revision
<b>9. Total capital assets purchased or donated</b>	<b>\$1,099,599</b>	<b>\$2,052,680</b>	<b>\$</b>
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$1,099,599	\$2,052,680	\$
9c. All other	\$0	\$0	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$26,850,897</b>	<b>\$25,546,380</b>	<b>\$</b>

**Additional Information**

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

	2020 data	2021 data	Revision
<b>11. Total expenses (direct only)</b>	<b>\$25,751,298</b>	<b>\$23,493,700</b>	<b>\$</b>
<b>12. Total expenses (indirect and in-kind)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$</b>
<b>13. Investment in capital assets (direct only)</b>	<b>\$1,099,599</b>	<b>\$2,052,680</b>	<b>\$</b>
<b>14. Investment in capital assets (indirect and in-kind)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$</b>

**Comments**

Comment	Name	Date	Status
Last FY20 had an OPEB savings of \$4.7mn which explains the comp to FY21.	Elizabeth Laprade	12/8/2021	Note

Schedule F  
Georgia Public Broadcasting (1747)  
Atlanta, GA

	2021 data	Revision
<b>1. Data from AFR</b>		
a. Schedule A, Line 22	\$37,630,280	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,132,636	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$38,762,916	\$38,762,916

**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

	2021 data	Revision
<b>2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities</b>		
a. Charges for services	\$7,217,019	\$7,217,019
b. Operating grants and contributions	\$3,840,894	\$3,840,894
c. Capital grants and contributions	\$2,853,489	\$2,853,489
d. Other revenues	\$23,718,878	\$23,718,878
e. Total From AFS, lines 2a-2d	\$37,630,280	\$37,630,280

**Reconciliation**

	2021 data	Revision
<b>3. Difference (line 1 minus line 2)</b>	<b>\$1,132,636</b>	<b>\$1,132,636</b>
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,132,636	\$1,132,636

Description	Amount	Revision
In-kind donations	\$1,132,635	\$
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

	2020 data	2021 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$35,280	\$
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	\$35,280	\$
Description	Amount	Revision	
CARES Act - Radio % of 168,000	\$35,280	\$	
2. Amounts provided by Public Broadcasting Entities	\$534,904	\$344,474	\$
A. CPB - Community Service Grants	\$428,413	\$343,998	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$102,122	\$0	\$
Variance greater than 25%.			
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.	\$450	\$0	\$
Variance greater than 25%.			
E. Public broadcasting stations - all payments	\$450	\$476	\$
F. Other PBE funds (specify)	\$3,469	\$0	\$
Variance greater than 25%.			
3. Local boards and departments of education or other local government or agency sources	\$22,725	\$9,460	\$
3.1 NFFS Eligible	\$13,326	\$6,996	\$
Variance greater than 25%.			
A. Program and production underwriting	\$13,326	\$6,996	\$
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	\$9,399	\$2,464	\$
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	\$9,399	\$2,464	\$
Description	Amount	Revision	
Local government underwriting WRAS	\$2,464	\$	
Variance greater than 25%.			
4. State boards and departments of education or other state government or agency sources	\$3,971,746	\$2,803,916	\$
4.1 NFFS Eligible	\$3,794,940	\$2,704,630	\$
Variance greater than 25%.			
A. Program and production underwriting	\$122,065	\$165,898	\$
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)	\$47,543	\$-72,334	\$
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)	\$3,625,332	\$2,611,066	\$
Description	Amount	Revision	
State appropriation radio	\$2,611,066	\$	



Variance greater than 25%.

4.2 NFFS Ineligible \$176,806 \$99,286 \$

Variance greater than 25%.

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

B. Fees for services \$51,637 \$0 \$

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 \$125,169 \$99,286 \$

Description Amount Revision \$ State government underwriting WRAS \$99,286 \$

5. State colleges and universities \$53,155 \$71,776 \$

5.1 NFFS Eligible \$17,659 \$23,389 \$

Variance greater than 25%.

A. Program and production underwriting \$17,659 \$23,389 \$

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 \$35,496 \$48,387 \$

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 \$35,496 \$48,387 \$

Description Amount Revision \$ State colleges underwriting WRAS \$36,064 \$ State colleges print advertising NEXT \$2,323 \$ State colleges broadcast fee GCSU \$10,000 \$

Variance greater than 25%.

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 \$169,580 \$95,022 \$

7.1 NFFS Eligible \$139,064 \$75,569 \$

Variance greater than 25%.

A. Program and production underwriting \$9,064 \$10,569 \$

B. Grants and contributions other than underwriting \$130,000 \$65,000 \$

Variance greater than 25%.

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 \$30,516 \$19,453 \$

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	\$30,516	\$19,453	\$
Description	Amount	Revision	
Private Colleges underwriting WRAS	\$16,215	\$	
Private Colleges print advertising NEXT	\$3,238	\$	

Variance greater than 25%.

8. Foundations and nonprofit associations	\$613,032	\$920,510	\$
8.1 NFFS Eligible	\$456,556	\$749,692	\$

Variance greater than 25%.

A. Program and production underwriting	\$137,968	\$100,548	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$318,588	\$649,144	\$
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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	\$156,476	\$170,818	\$
A. Rental income	\$150	\$0	\$

Variance greater than 25%.

B. Fees for services	\$2,291	\$0	\$
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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	\$154,035	\$170,818	\$
Description	Amount	Revision	
Non profits underwriting WRAS	\$133,220	\$	
Non profits misc revenue	\$37,598	\$	

9. Business and Industry	\$384,078	\$412,165	\$
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9.1 NFFS Eligible	\$179,545	\$223,367	\$
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A. Program and production underwriting	\$177,968	\$213,884	\$
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B. Grants and contributions other than underwriting	\$1,577	\$9,483	\$
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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	\$204,533	\$188,798	\$
A. Rental income	\$2,575	\$9,400	\$

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	\$201,958	\$179,398	\$
Description	Amount	Revision	
Business underwriting WRAS	\$177,374	\$	
Business print advertising NEXT	\$2,024	\$	

10. Memberships and subscriptions (net of membership bad debt expense)	\$1,950,192	\$1,440,593	\$
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Variance greater than 25%.

10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$131,486	\$27,313	\$
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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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10.3 Total number of contributors.	2020 data	2021 data	
	17,723	12,530	

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
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11.1 Total number of Friends contributors.	2020 data	2021 data	
	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

	2020 data	2021 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	\$53,415	\$53,854	\$
A. Interest and dividends (other than on endowment funds)	\$53,415	\$53,854	\$
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)	\$87,750	\$508,655	\$
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)	\$87,750	\$508,655	\$

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	\$232,883	\$167,539	\$
	2020 data	2021 data	
19.1 Total number of major individual donors	112	61	

Variance greater than 25%.

20. Other Direct Revenue	\$524,529	\$636,144	\$
Description	Amount	Revision	
Individuals underwriting	\$4,224	\$	
Private schools underwriting	\$880	\$	
WRAS contributions and donations	\$631,040	\$	
Exclusion Description	Amount	Revision	
Revenue from non-broadcast activities that fail to meet exception criteria	\$631,040	\$	

Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$7,753	\$139,011	\$
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	\$7,753	\$139,011	\$

Variance greater than 25%.

22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$8,605,742	\$7,638,399	\$
<a href="#">Click here to view all NFFS Eligible revenue on Lines 3 through 9.</a>			
<a href="#">Click here to view all NFFS Ineligible revenue on Lines 3 through 9.</a>			

## Adjustments to Revenue

	2020 data	2021 data	Revision
23. Federal revenue from line 1.	\$0	\$35,280	\$
24. Public broadcasting revenue from line 2.	\$534,904	\$344,474	\$

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	\$519,601	\$631,040	\$
27. Other automatic subtractions from total revenue	\$840,215	\$1,204,185	\$
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	\$0	\$0	\$

16b	E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$87,750	\$508,655	\$
<b>Variance greater than 25%.</b>				
	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)	\$2,725	\$9,400	\$
<b>Variance greater than 25%.</b>				
	H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$53,928	\$0	\$
<b>Variance greater than 25%.</b>				
	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)	\$556,573	\$519,806	\$
	K. FMV of high-end premiums (Line 10.1)	\$131,486	\$27,313	\$
<b>Variance greater than 25%.</b>				
	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.	\$7,753	\$139,011	\$
<b>Variance greater than 25%.</b>				
	28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$6,711,022	\$5,423,420	\$

### Comments

Comment	Name	Date	Status
FCC repack funds radio	Elizabeth Laprade	12/8/2021	Note
State appropriation equipment radio \$76,301 Transfers of assets to Board of Regents radio (\$250,528) Capital grants GSFIC \$101,893	Elizabeth Laprade	12/8/2021	Note
Final payment for grant less than FY20	Elizabeth Laprade	12/8/2021	Note
Woodruff grant revenue recognized in FY21 \$639,277.	Elizabeth Laprade	12/8/2021	Note
FY21 saw an increase in expenditures over FY20 but most are associated with TV, not radio.	Elizabeth Laprade	12/20/2021	Note
Schedule B WorkSheet WJSP-FM (1362) Atlanta, GA			

### Comments

Comment	Name	Date	Status
Occupancy List WJSP-FM (1362) Atlanta, GA			
		Type of Occupancy	Location
		2020 data	2021 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 WJSP-FM (1362) Atlanta, GA			
		2020 data	Donor Code
		2021 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)		\$113,817	\$116,631
A. Annual rental value of space (studios, offices, or tower facilities)	SU	\$82,289	SU \$80,080
B. Annual value of land used for locating a station-owned transmission tower		\$0	\$0
C. Station operating expenses	PU	\$15,629	PU \$18,327
D. Other (see specific line item instructions in Guidelines before completing)	PU	\$15,899	PU \$18,224
Description	Amount	Revision	
Maintenance and Custodial	\$18,224		\$

	2020 data	Donor Code	2021 data	Revision
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	\$113,817		\$116,631	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0	\$
A. Compact discs, records, tapes and cassettes	\$0		\$0	\$
B. Exchange transactions	\$0		\$0	\$
C. Federal or public broadcasting sources	\$0		\$0	\$
D. Fundraising related activities	\$0		\$0	\$
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	\$
F. Local productions	\$0		\$0	\$
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.	\$113,817		\$116,631	\$

#### Comments

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

	2020 data	Donor Code	2021 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
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Schedule E  
WJSP-FM (1362)  
Atlanta, GA

#### EXPENSES

(Operating and non-operating)

<b>PROGRAM SERVICES</b>	2020 data	2021 data	Revision
1. Programming and production	\$3,155,745	\$3,181,873	\$
A. Restricted Radio CSG	\$114,258	\$92,777	\$
B. Unrestricted Radio CSG	\$314,155	\$251,221	\$
C. Other CPB Funds	\$75,000	\$0	\$
D. All non-CPB Funds	\$2,652,332	\$2,837,875	\$
2. Broadcasting and engineering	\$2,030,439	\$1,413,503	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,030,439	\$1,413,503	\$
3. Program information and promotion	\$1,272,742	\$705,727	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,272,742	\$705,727	\$
<b>SUPPORT SERVICES</b>	2020 data	2021 data	Revision
4. Management and general	\$367,341	\$1,889,702	\$
A. Restricted Radio CSG	\$0	\$0	\$

**PROGRAM SERVICES**

	2020 data	2021 data	Revision
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$367,341	\$1,889,702	\$
5. Fund raising and membership development	\$1,366,368	\$967,734	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$27,122	\$0	\$
D. All non-CPB Funds	\$1,339,246	\$967,734	\$
6. Underwriting and grant solicitation	\$344,489	\$325,993	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$344,489	\$325,993	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$307,417	\$543,247	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$307,417	\$543,247	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$8,844,541</b>	<b>\$9,027,779</b>	<b>\$</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$114,258	\$92,777	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$314,155	\$251,221	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$102,122	\$0	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$8,314,006	\$8,683,781	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2020 data	2021 data	Revision
9. Total capital assets purchased or donated	\$121,997	\$480,133	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$121,997	\$480,133	\$
9c. All other	\$0	\$0	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>	<b>\$8,966,538</b>	<b>\$9,507,912</b>	<b>\$</b>

**Additional Information**

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

	2020 data	2021 data	Revision
11. Total expenses (direct only)	\$8,844,541	\$9,027,779	\$
12. Total expenses (indirect and in-kind)	\$0	\$0	\$
13. Investment in capital assets (direct only)	\$121,997	\$480,133	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

**Comments**

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

2021 data Revision

**1. Data from AFR**

a. Schedule A, Line 22	\$37,630,280	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,132,636	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$38,762,916	\$38,762,916

**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

2021 data Revision

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

a. Charges for services	\$7,217,019	\$7,217,019
b. Operating grants and contributions	\$3,840,894	\$3,840,894
c. Capital grants and contributions	\$2,853,489	\$2,853,489
d. Other revenues	\$23,718,878	\$23,718,878
e. Total From AFS, lines 2a-2d	\$37,630,280	\$37,630,280

**Reconciliation**

	2021 data	Revision
3. Difference (line 1 minus line 2)	\$1,132,636	\$1,132,636
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,132,636	\$1,132,636

Description	Amount	Revision
In-kind donations	\$1,132,636	\$

Description	Amount	Revision
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.

<b>Source of Income</b>	2020 data	2021 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	\$215,152	\$136,127	\$
A. CPB - Community Service Grants	\$196,539	\$136,103	\$
Variance greater than 25%.			
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$18,613	\$0	\$
Variance greater than 25%.			
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	\$24	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$1,817	\$1,290	\$
3.1 NFFS Eligible	\$1,817	\$954	\$
Variance greater than 25%.			
A. Program and production underwriting	\$1,817	\$954	\$
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	\$336	\$
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	\$336	\$
Description	Amount	Revision	\$
Local government underwriting WRAS	\$336		
4. State boards and departments of education or other state government or agency sources	\$16,645	\$62,164	\$
4.1 NFFS Eligible	\$16,645	\$48,625	\$
Variance greater than 25%.			
A. Program and production underwriting	\$16,645	\$22,622	\$
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	\$26,003	\$
Description	Amount	Revision	\$
State appropriation radio	\$26,003		
4.2 NFFS Ineligible	\$0	\$13,539	\$
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	\$13,539	\$
Description	Amount	Revision	\$
State government underwriting WRAS	\$13,539		



5. State colleges and universities	\$2,860	\$8,424	\$
5.1 NFFS Eligible	\$2,860	\$3,189	\$
A. Program and production underwriting	\$2,860	\$3,189	\$
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	\$5,235	\$
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	\$5,235	\$
Description	Amount	Revision	
State colleges underwriting WRAS	\$4,918	\$	
State colleges print advertising NEXT	\$317	\$	
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	\$1,236	\$4,094	\$
7.1 NFFS Eligible	\$1,236	\$1,441	\$
A. Program and production underwriting	\$1,236	\$1,441	\$
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	\$2,653	\$
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	\$2,653	\$
Description	Amount	Revision	
Private colleges underwriting WRAS	\$2,211	\$	
Private colleges print advertising NEXT	\$442	\$	
8. Foundations and nonprofit associations	\$79,985	\$33,222	\$
8.1 NFFS Eligible	\$79,985	\$15,056	\$
Variance greater than 25%.			
A. Program and production underwriting	\$18,814	\$13,711	\$
Variance greater than 25%.			
B. Grants and contributions other than underwriting	\$61,171	\$1,345	\$
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	\$18,166	\$
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	\$18,166	\$
Description	Amount	Revision	
Non profits underwriting WRAS	\$18,166	\$	
9. Business and Industry	\$24,483	\$54,922	\$
9.1 NFFS Eligible	\$24,483	\$30,459	\$
A. Program and production underwriting	\$24,268	\$29,166	\$
B. Grants and contributions other than underwriting	\$215	\$1,293	\$

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	\$24,463	\$
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	\$24,463	\$
Description	Amount	Revision	
Business underwriting WRAS	\$24,187	\$	
Business print advertising NEXT	\$276	\$	
10. Memberships and subscriptions (net of membership bad debt expense)	\$248,208	\$196,445	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$17,930	\$3,724	\$

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	\$
2020 data	2021 data		
10.3 Total number of contributors.	2,417	1,709	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
2020 data	2021 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

	2020 data	2021 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	\$0	\$0	\$
A. Interest and dividends (other than on endowment funds)	\$0	\$0	\$
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)	\$0	\$0	\$
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)	\$0	\$0	\$
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	2020 data	2021 data	\$31,757	\$22,847	\$
19.1 Total number of major individual donors	15	8			
Variance greater than 25%.					
20. Other Direct Revenue			\$672	\$696	\$
Description	Amount	Revision			
Individuals underwriting	\$576	\$			
Private schools underwriting	\$120	\$			
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases			\$0	\$0	\$
A. Proceeds from sale in spectrum auction			\$0	\$0	\$
B. Interest and dividends earned on spectrum auction related revenue			\$0	\$0	\$
C. Payments from spectrum auction speculators			\$0	\$0	\$
D. Channel sharing and spectrum leases revenues			\$0	\$0	\$
E. Spectrum repacking funds			\$0	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)			\$622,815	\$520,231	\$
<a href="#">Click here to view all NFFS Eligible revenue on Lines 3 through 9.</a>					
<a href="#">Click here to view all NFFS Ineligible revenue on Lines 3 through 9.</a>					

### Adjustments to Revenue

	2020 data	2021 data	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$215,152	\$136,127	\$

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	\$0	\$0	\$
27. Other automatic subtractions from total revenue	\$17,930	\$68,116	\$
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	\$0	\$0	\$
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)	\$0	\$0	\$
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0	\$
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)	\$0	\$64,392	\$
K. FMV of high-end premiums (Line 10.1)	\$17,930	\$3,724	\$

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)	\$389,733	\$315,988	\$

### Comments

Comment	Name	Date	Status
Split WRAS underwriting revenue between both licensees WJSP and WUGA in FY21.	Elizabeth Laprade	12/8/2021	Note
FY21 saw an increase in expenditures over FY20 but most are associated with TV, not radio.	Elizabeth Laprade	12/20/2021	Note
Schedule B WorkSheet WUGA-FM (1358) Atlanta, GA			

### Comments

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

Schedule B Totals	Type of Occupancy	Location	Value
WUGA-FM (1358)			
Atlanta, GA			

	2020 data	2021 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	\$

2020 data

2021 data

6. Please enter an institutional type code for your licensee.

## Comments

Comment	Name	Date	Status				
Schedule C WUGA-FM (1358) Atlanta, GA							
				2020 data	Donor Code	2021 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)				\$985,350		\$945,339	\$
A. Annual rental value of space (studios, offices, or tower facilities)	SU		SU	\$286,376		\$286,377	\$
B. Annual value of land used for locating a station-owned transmission tower				\$0		\$0	\$
C. Station operating expenses	SU		SU	\$87,382		\$35,425	\$
D. Other (see specific line item instructions in Guidelines before completing)	SU		SU	\$611,592		\$623,537	\$
Description	Amount	Revision					
Personal Services FT and PT	\$623,537	\$					
3. OTHER SERVICES (must be eligible as NFFS)				\$100		\$476	\$
A. ITV or educational radio				\$0		\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)				\$0		\$0	\$
C. Local advertising	SU		SU	\$100		\$476	\$
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				\$985,450		\$945,815	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS				\$59,393		\$70,190	\$
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		SU	\$29,506		\$22,661	\$
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		SU	\$29,887		\$47,529	\$
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.				\$1,044,843		\$1,016,005	\$

## Comments

Comment	Name	Date	Status				
Schedule D WUGA-FM (1358) Atlanta, GA							
				2020 data	Donor Code	2021 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 WUGA-FM (1358) Atlanta, GA							
EXPENSES (Operating and non-operating)							
<b>PROGRAM SERVICES</b>							
				2020 data	2021 data	Revision	

PROGRAM SERVICES		2020 data	2021 data	Revision
1. Programming and production		\$181,980	\$158,066	\$
A. Restricted Radio CSG		\$52,417	\$36,707	\$
B. Unrestricted Radio CSG		\$110,950	\$99,396	\$
C. Other CPB Funds		\$18,613	\$0	\$
D. All non-CPB Funds		\$0	\$21,963	\$
2. Broadcasting and engineering		\$0	\$26,003	\$
A. Restricted Radio CSG		\$0	\$0	\$
B. Unrestricted Radio CSG		\$0	\$0	\$
C. Other CPB Funds		\$0	\$0	\$
D. All non-CPB Funds		\$0	\$26,003	\$
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	\$
<b>SUPPORT SERVICES</b>		2020 data	2021 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	\$111,050	\$
A. Restricted Radio CSG		\$0	\$0	\$
B. Unrestricted Radio CSG		\$0	\$0	\$
C. Other CPB Funds		\$0	\$0	\$
D. All non-CPB Funds		\$0	\$111,050	\$
6. Underwriting and grant solicitation		\$33,172	\$56,965	\$
A. Restricted Radio CSG		\$0	\$0	\$
B. Unrestricted Radio CSG		\$33,173	\$0	\$
C. Other CPB Funds		\$0	\$0	\$
D. All non-CPB Funds		\$-1	\$56,965	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)		\$0	\$3,098	\$
A. Restricted Radio CSG		\$0	\$0	\$
B. Unrestricted Radio CSG		\$0	\$0	\$
C. Other CPB Funds		\$0	\$0	\$
D. All non-CPB Funds		\$0	\$3,098	\$
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>		\$215,152	\$355,182	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)		\$52,417	\$36,707	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)		\$144,123	\$99,396	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)		\$18,613	\$0	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)		\$-1	\$219,079	\$
<b>INVESTMENT IN CAPITAL ASSETS</b>				
Cost of capital assets purchased or donated				
		2020 data	2021 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	\$
<b>10. Total expenses and investment in capital assets (Sum of lines 8 and 9)</b>		\$215,152	\$355,182	\$
<b>Additional Information</b>				
(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)				
		2020 data	2021 data	Revision
11. Total expenses (direct only)		\$215,152	\$355,182	\$
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	\$
<b>Comments</b>				
Comment	Name	Date	Status	
Allocated GPB fibre circuits for WUGA in FY21	Elizabeth Laprade	12/8/2021	Note	
Allocated GPB fibre circuits and Enco for WUGA in FY21	Elizabeth Laprade	12/8/2021	Note	
Allocated development expenses to WUGA in FY21 (pledge, direct marketing, etc.)	Elizabeth Laprade	12/8/2021	Note	
Allocated depreciation to WUGA in FY21, 2 assets	Elizabeth Laprade	12/8/2021	Note	

2021 data      Revision

**1. Data from AFR**

a. Schedule A, Line 22	\$37,630,280	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,132,636	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$38,762,916	\$38,762,916

**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

2021 data      Revision

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

a. Charges for services	\$7,217,019	\$7,217,019
b. Operating grants and contributions	\$3,840,894	\$3,840,894
c. Capital grants and contributions	\$2,853,489	\$2,853,489
d. Other revenues	\$23,718,878	\$23,718,878
e. Total From AFS, lines 2a-2d	\$37,630,280	\$37,630,280

**Reconciliation**

2021 data      Revision

3. Difference (line 1 minus line 2)	\$1,132,636	\$1,132,636
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,132,636	\$1,132,636

Description	Amount	Revision
In-kind donations	\$1,132,635	\$
Rounding	\$1	\$

**Comments**

Comment      Name      Date      Status