

Schedule A
WUGA-FM (1358)
Atlanta, GA

NFFS Excluded?

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

	2023 data	2024 data	Revision
Source of Income			
1. Amounts provided directly and indirectly 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	\$300,908	\$160,063	\$
A. CPB - Community Service Grants	\$146,082	\$160,063	\$
B. CPB - all other funds from CPB	\$154,826	\$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	\$0	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$7,966	\$12,618	\$
3.1 NFFS Eligible	\$3,601	\$5,056	\$
Variance greater than 25%.			
A. Program and production underwriting	\$3,601	\$5,056	\$
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	\$4,365	\$7,562	\$
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	\$4,365	\$7,562	\$
Description Amount Revision			
Sponsorship WRAS local gov \$2,414 \$			
Sponsorship NEXT local gov \$5,148 \$			
Variance greater than 25%.			

4. State boards and departments of education or other state government or agency sources	\$59,153	\$50,204	\$
4.1 NFFS Eligible	\$40,897	\$33,627	\$
A. Program and production underwriting	\$14,825	\$7,547	\$
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)	\$26,072	\$26,080	\$
Description State appropriation	Amount \$26,080	Revision \$	
4.2 NFFS Ineligible	\$18,256	\$16,577	\$
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	\$18,256	\$16,577	\$
Description Sponsorship WRAS state gov Sponsorship NEXT state gov	Amount \$11,803 \$4,774	Revision \$ \$	
5. State colleges and universities	\$5,679	\$1,345	\$
5.1 NFFS Eligible	\$1,143	\$121	\$
Variance greater than 25%.			
A. Program and production underwriting	\$1,143	\$121	\$
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	\$4,536	\$1,224	\$
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	\$4,536	\$1,224	\$
Description Sponsorship WRAS state coll	Amount \$1,224	Revision \$	
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	\$20,650	\$24,760	\$
7.1 NFFS Eligible	\$3,874	\$4,725	\$
A. Program and production underwriting	\$3,874	\$4,725	\$
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	\$16,776	\$20,035	\$
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	\$16,776	\$20,035	\$
Description	Amount	Revision	
Sponsorship WRAS private coll	\$14,136	\$	
Sponsorship NEXT private coll	\$5,899	\$	
8. Foundations and nonprofit associations	\$49,851	\$62,302	\$
8.1 NFFS Eligible	\$25,195	\$25,902	\$
A. Program and production underwriting	\$20,580	\$24,661	\$
B. Grants and contributions other than underwriting	\$4,615	\$1,241	\$
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	\$24,656	\$36,400	\$
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			\$24,656	\$36,400	\$
<div>Description</div> <div>Sponsorship WRAS non profit</div> <div>Sponsorship NEXT non profit</div>			<div>Amount</div> <div>\$35,380</div> <div>\$1,020</div>	<div>Revision</div> <div>\$</div> <div>\$</div>	
Variance greater than 25%.					
9. Business and Industry			\$32,886	\$25,680	\$
9.1 NFFS Eligible			\$16,232	\$12,047	\$
Variance greater than 25%.					
A. Program and production underwriting			\$15,580	\$11,215	\$
Variance greater than 25%.					
B. Grants and contributions other than underwriting			\$652	\$832	\$
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			\$16,654	\$13,633	\$
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			\$16,654	\$13,633	\$
<div>Description</div> <div>Sponsorship WRAS business</div> <div>Sponsorship NEXT business</div>			<div>Amount</div> <div>\$12,685</div> <div>\$948</div>	<div>Revision</div> <div>\$</div> <div>\$</div>	
10. Memberships and subscriptions (net of membership bad debt expense)			\$209,598	\$188,090	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value			\$4,271	\$2,476	\$
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.			2023 data 1,813	2024 data 1,687	
11. Revenue from Friends groups less any revenue included on line 10			\$0	\$0	\$
11.1 Total number of Friends contributors.			2023 data 0	2024 data 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			2023 data	2024 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			\$48,027	\$39,689	\$
	2023 data	2024 data			
19.1 Total number of major individual donors	12	10			
20. Other Direct Revenue			\$1,618	\$1,181	\$
Description	Amount	Revision			
Sponsorship individuals	\$588	\$			
Sponsorship private schools K-12	\$120	\$			
Sponsorship state schools K-12	\$306	\$			
Sponsorship WRAS state schools NFFS x	\$167	\$			
Exclusion Description	Amount	Revision			
Production, taping, or other broadcast related activities	\$167	\$			
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)			\$736,336	\$565,932	\$
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	2023 data	2024 data	Revision		
23. Federal revenue from line 1.	\$0	\$0	\$		
24. Public broadcasting revenue from line 2.	\$300,908	\$160,063	\$		
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	\$167	\$
27. Other automatic subtractions from total revenue			\$89,514	\$97,907	\$
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)	\$85,243	\$95,431	\$
K. FMV of high-end premiums (Line 10.1)	\$4,271	\$2,476	\$

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)	\$345,914	\$307,795	\$

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			
	2023 data	2024 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			

	2023 data	Donor Code	2024 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)	\$1,031,336		\$1,227,083	\$

		2023 data	Donor Code	2024 data	Revision
A. Annual rental value of space (studios, offices, or tower facilities)	SU	\$286,377	SU	\$286,376	\$
B. Annual value of land used for locating a station-owned transmission tower		\$0		\$0	\$
C. Station operating expenses	SU	\$60,714	SU	\$243,860	\$
D. Other (see specific line item instructions in Guidelines before completing)	SU	\$684,245	SU	\$696,847	\$
Description Personal Services		Amount \$696,847			Revision \$
3. OTHER SERVICES (must be eligible as NFFS)		\$4,832		\$0	\$
A. ITV or educational radio		\$0		\$0	\$
B. State public broadcasting agencies		\$0		\$0	\$
C. Local advertising	SU	\$4,832	SU	\$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		\$1,036,168		\$1,227,083	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS		\$84,136		\$74,168	\$
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	\$35,918	SU	\$33,281	\$
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	\$48,218	SU	\$37,613	\$
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	SU	\$3,274	\$
Description Local Advertising		Amount \$3,274			Revision \$
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.		\$1,120,304		\$1,301,251	\$

Comments

Comment	Name	Date	Status
FY24 expenses are more than FY23, radio automation system \$106,183	Elizabeth Laprade	11/26/2024	Note
Moved 3,274 incorrectly added to line 3.C to line 5.M Other	Elizabeth Laprade	4/21/2025	Note

Schedule D
WUGA-FM (1358)
Atlanta, GA

	2023 data	Donor Code	2024 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	\$

	2023 data	Donor Code	2024 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

	2023 data	2024 data	Revision
1. Programming and production	\$152,540	\$204,545	\$
A. Restricted Radio CSG	\$38,259	\$42,129	\$
B. Unrestricted Radio CSG	\$107,823	\$117,934	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$6,458	\$44,482	\$
2. Broadcasting and engineering	\$165,898	\$26,080	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$139,826	\$0	\$
D. All non-CPB Funds	\$26,072	\$26,080	\$
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

	2023 data	2024 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	\$172,556	\$194,142	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$172,556	\$194,142	\$
6. Underwriting and grant solicitation	\$58,618	\$43,109	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$58,618	\$43,109	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$1,476	\$0	\$

PROGRAM SERVICES	2023 data	2024 data	Revision
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,476	\$0	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$551,088	\$467,876	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$38,259	\$42,129	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$107,823	\$117,934	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$139,826	\$0	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$265,180	\$307,813	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2023 data	2024 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)	\$551,088	\$467,876	\$

Additional Information

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

	2023 data	2024 data	Revision
11. Total expenses (direct only)	\$551,088	\$467,876	\$
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
Schedule F WUGA-FM (1358) Atlanta, GA			

	2024 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$42,832,047	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,428,239	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$44,260,286	\$44,260,286

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

	2024 data	Revision
2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities		
a. Charges for services	\$8,966,321	\$8,966,321
b. Operating grants and contributions	\$4,583,925	\$4,583,925
c. Capital grants and contributions	\$3,285,037	\$3,285,037
d. Other revenues	\$25,996,764	\$25,996,764
e. Total From AFS, lines 2a-2d	\$42,832,047	\$42,832,047

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.

Description	Amount	Revision
In-kind donations	\$1,428,239	\$

2024 data	Revision
\$1,428,239	\$1,428,239
\$1,428,239	\$1,428,239

Comments

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

NFFS Excluded?

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

	2023 data	2024 data	Revision
Source of Income			
1. Amounts provided directly and indirectly 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	\$571,429	\$370,176	\$
A. CPB - Community Service Grants	\$332,707	\$369,426	\$
B. CPB - all other funds from CPB	\$238,572	\$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	\$150	\$750	\$
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	\$53,314	\$92,532	\$
3.1 NFFS Eligible	\$24,099	\$37,080	\$
Variance greater than 25%.			
A. Program and production underwriting	\$24,099	\$37,080	\$
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	\$29,215	\$55,452	\$
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	\$29,215	\$55,452	\$
Description	Amount	Revision	
Sponsorship WRAS local gov NFFS X	\$17,700	\$	
Sponsorship NEXT local gov NFFS X	\$37,752	\$	

Variance greater than 25%.

4. State boards and departments of education or other state government or agency sources	\$2,991,908	\$3,490,186	\$
4.1 NFFS Eligible	\$2,869,732	\$3,368,627	\$
A. Program and production underwriting	\$99,212	\$55,343	\$

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)	\$58,889	\$838,366	\$

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)	\$2,711,631	\$2,474,918	\$
Description	Amount	Revision	
State appropriation	\$2,474,918	\$	

4.2 NFFS Ineligible	\$122,176	\$121,559	\$
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	\$122,176	\$121,559	\$
Description	Amount	Revision	
Sponsorship WRAS state gov NFFS X	\$86,553	\$	
Sponsorship NEXT state gov NFFS X	\$35,006	\$	

5. State colleges and universities	\$48,008	\$20,060	\$
5.1 NFFS Eligible	\$7,653	\$884	\$

Variance greater than 25%.

A. Program and production underwriting	\$7,653	\$884	\$
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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	\$40,355	\$19,176	\$

Variance greater than 25%.

A. Rental income	\$0	\$200	\$
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	\$40,355	\$18,976	\$
Description	Amount	Revision	
Sponsorship WRAS state coll NFFS X	\$8,976	\$	
GCSU programming fee	\$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	\$138,195	\$181,578	\$
7.1 NFFS Eligible	\$25,926	\$34,650	\$

Variance greater than 25%.

A. Program and production underwriting	\$25,926	\$34,650	\$
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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	\$
7.2 NFFS Ineligible	\$112,269	\$146,928	\$

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	\$112,269	\$146,928	\$
Description	Amount	Revision	
Sponsorship WRAS priv coll NFFS X	\$103,667	\$	
Sponsorship NEXT priv coll NFFS X	\$43,261	\$	

Variance greater than 25%.

8. Foundations and nonprofit associations	\$956,242	\$473,249	\$
8.1 NFFS Eligible	\$755,470	\$189,953	\$

Variance greater than 25%.

A. Program and production underwriting	\$137,725	\$180,851	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$617,745	\$9,102	\$
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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	\$200,772	\$283,296	\$

Variance greater than 25%.

A. Rental income	\$225	\$0	\$
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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	\$200,547	\$283,296	\$												
<table> <tr> <th>Description</th> <th>Amount</th> <th>Revision</th> </tr> <tr> <td>Groundtruth project revenue</td> <td>\$16,363</td> <td>\$</td> </tr> <tr> <td>Sponsorship WRAS non profit NFFS X</td> <td>\$259,453</td> <td>\$</td> </tr> <tr> <td>Sponsorship NEXT non profit NFFS X</td> <td>\$7,480</td> <td>\$</td> </tr> </table>	Description	Amount	Revision	Groundtruth project revenue	\$16,363	\$	Sponsorship WRAS non profit NFFS X	\$259,453	\$	Sponsorship NEXT non profit NFFS X	\$7,480	\$			
Description	Amount	Revision													
Groundtruth project revenue	\$16,363	\$													
Sponsorship WRAS non profit NFFS X	\$259,453	\$													
Sponsorship NEXT non profit NFFS X	\$7,480	\$													

Variance greater than 25%.

9. Business and Industry	\$248,128	\$188,763	\$
9.1 NFFS Eligible	\$108,633	\$88,337	\$
A. Program and production underwriting	\$104,268	\$82,240	\$
B. Grants and contributions other than underwriting	\$4,365	\$6,097	\$

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	\$139,495	\$100,426	\$

Variance greater than 25%.

A. Rental income	\$1,200	\$450	\$
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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	\$138,295	\$99,976	\$									
<table> <tr> <th>Description</th> <th>Amount</th> <th>Revision</th> </tr> <tr> <td>Sponsorship WRAS business NFFS X</td> <td>\$93,024</td> <td>\$</td> </tr> <tr> <td>Sponsorship NEXT business NFFS X</td> <td>\$6,952</td> <td>\$</td> </tr> </table>	Description	Amount	Revision	Sponsorship WRAS business NFFS X	\$93,024	\$	Sponsorship NEXT business NFFS X	\$6,952	\$			
Description	Amount	Revision										
Sponsorship WRAS business NFFS X	\$93,024	\$										
Sponsorship NEXT business NFFS X	\$6,952	\$										

Variance greater than 25%.

10. Memberships and subscriptions (net of membership bad debt expense)	\$1,402,695	\$1,379,324	\$
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10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$28,586	\$18,160	\$
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	\$
	2023 data	2024 data	
10.3 Total number of contributors.	12,132	12,370	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
	2023 data	2024 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			
	2023 data	2024 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	\$62,436	\$50,392	\$
A. Interest and dividends (other than on endowment funds)	\$62,421	\$50,392	\$
B. Royalties	\$15	\$0	\$
Variance greater than 25%.			
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)	\$233,113	\$297,395	\$
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)	\$233,113	\$297,395	\$
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	\$321,409	\$291,055	\$
	2023 data	2024 data	
19.1 Total number of major individual donors	82	75	
20. Other Direct Revenue	\$763,689	\$795,482	\$

Description	Amount	Revision
Sponsorship private schools	\$880	\$
Sponsorship state schools K-12	\$2,244	\$
Sponsorship individuals	\$4,312	\$
WRAS contributions and donations	\$786,819	\$
Exclusion Description	Amount	Revision
Revenue from non-broadcast activities that fail to meet exception criteria	\$786,819	\$
Sponsorship WRAS state schools K-12	\$1,227	\$
Exclusion Description	Amount	Revision
Production, taping, or other broadcast related activities	\$1,227	\$

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)	\$7,790,566	\$7,630,192	\$

[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

	2023 data	2024 data	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$571,429	\$370,176	\$

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	\$752,857	\$788,046	\$
27. Other automatic subtractions from total revenue	\$905,981	\$1,042,392	\$
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	\$233,113	\$297,395	\$

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)	\$1,425	\$650	\$

Variance greater than 25%.

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)	\$642,857	\$726,187	\$
K. FMV of high-end premiums (Line 10.1)	\$28,586	\$18,160	\$

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)	\$5,560,299	\$5,429,578	\$
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Comments

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

Comments

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

Type of Occupancy Location		Value
Schedule B Totals		
WJSP-FM (1362)		
Atlanta, GA		
	2023 data	2024 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			

	2023 data	Donor Code	2024 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)	\$117,327		\$126,988	\$
A. Annual rental value of space (studios, offices, or tower facilities)	SU \$81,480	SU	\$81,480	\$
B. Annual value of land used for locating a station-owned transmission tower	SU \$0		\$0	\$
Variance greater than 25%.				
C. Station operating expenses	PU \$20,646	PU	\$29,633	\$
D. Other (see specific line item instructions in Guidelines before completing)	SU \$15,201	SU	\$15,875	\$
Description	Amount	Revision		
Maintenance and custodial	\$15,875	\$		
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0	\$
A. ITV or educational radio	\$0		\$0	\$
B. State public broadcasting agencies	\$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	\$117,327		\$126,988	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0	\$
A. Compact discs, records, tapes and cassettes	\$0		\$0	\$
B. Exchange transactions	\$0		\$0	\$

	2023 data	Donor Code	2024 data	Revision
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.	\$117,327		\$126,988	\$

Comments

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

	2023 data	Donor Code	2024 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

	2023 data	2024 data	Revision
1. Programming and production	\$3,601,695	\$3,184,648	\$
A. Restricted Radio CSG	\$87,136	\$97,233	\$
B. Unrestricted Radio CSG	\$245,571	\$272,193	\$
C. Other CPB Funds	\$253,572	\$0	\$
D. All non-CPB Funds	\$3,015,416	\$2,815,222	\$
2. Broadcasting and engineering	\$1,837,907	\$1,672,517	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$

PROGRAM SERVICES	2023 data	2024 data	Revision
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,837,907	\$1,672,517	\$
3. Program information and promotion	\$1,336,110	\$1,664,308	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,336,110	\$1,664,308	\$
SUPPORT SERVICES	2023 data	2024 data	Revision
4. Management and general	\$2,265,822	\$2,248,444	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,265,822	\$2,248,444	\$
5. Fund raising and membership development	\$1,038,341	\$1,041,719	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,038,341	\$1,041,719	\$
6. Underwriting and grant solicitation	\$324,444	\$331,310	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$324,444	\$331,310	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$472,595	\$249,358	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$472,595	\$249,358	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$10,876,914	\$10,392,304	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$87,136	\$97,233	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$245,571	\$272,193	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$253,572	\$0	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$10,290,635	\$10,022,878	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2023 data	2024 data	Revision
9. Total capital assets purchased or donated	\$492,172	\$703,959	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$492,172	\$703,959	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$11,369,086	\$11,096,263	\$

Additional Information

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

	2023 data	2024 data	Revision
11. Total expenses (direct only)	\$10,876,914	\$10,392,304	\$

	2023 data	2024 data	Revision
12. Total expenses (indirect and in-kind)	\$0	\$0	\$
13. Investment in capital assets (direct only)	\$492,172	\$703,959	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

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

	2024 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$42,832,047	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,428,239	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$44,260,286	\$44,260,286

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

	2024 data	Revision
2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities		
a. Charges for services	\$8,966,321	\$8,966,321
b. Operating grants and contributions	\$4,583,925	\$4,583,925
c. Capital grants and contributions	\$3,285,037	\$3,285,037
d. Other revenues	\$25,996,764	\$25,996,764
e. Total From AFS, lines 2a-2d	\$42,832,047	\$42,832,047

Reconciliation

	2024 data	Revision
3. Difference (line 1 minus line 2)	\$1,428,239	\$1,428,239
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,428,239	\$1,428,239

Description	Amount	Revision
In-kind donations	\$1,428,239	\$

Comments

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

NFFS Excluded?

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

		2023 data	2024 data	Revision
Source of Income				
1. Amounts provided directly and indirectly by federal government agencies		\$175,659	\$198,440	\$
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)		\$175,659	\$198,440	\$
Description	Amount	Revision		
Tower rental federal	\$198,440	\$		
2. Amounts provided by Public Broadcasting Entities		\$4,292,373	\$4,139,810	\$
A. CPB - Community Service Grants		\$2,860,934	\$3,559,288	\$
B. CPB - all other funds from CPB		\$1,346,520	\$495,148	\$
Variance greater than 25%.				
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.		\$69	\$18,120	\$
Variance greater than 25%.				
D. NPR - all payments except pass-through payments. See Guidelines for details.		\$0	\$0	\$
E. Public broadcasting stations - all payments		\$84,850	\$67,254	\$
F. Other PBE funds (specify)		\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources		\$90,600	\$113,100	\$
3.1 NFFS Eligible		\$90,600	\$113,100	\$
A. Program and production underwriting		\$90,600	\$113,100	\$
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		\$13,996,971	\$16,179,254	\$
4.1 NFFS Eligible		\$13,070,799	\$12,685,937	\$
A. Program and production underwriting		\$1,087,295	\$1,675,567	\$
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)	\$11,983,504	\$11,010,370	\$
Description	Amount	Revision	
State appropriation	\$11,010,370	\$	
4.2 NFFS Ineligible	\$926,172	\$3,493,317	\$
Variance greater than 25%.			
A. Rental income	\$52,014	\$19,974	\$
Variance greater than 25%.			
B. Fees for services	\$620,542	\$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)	\$243,449	\$2,365,943	\$
Variance greater than 25%.			
E. Other income ineligible for NFFS inclusion	\$10,167	\$1,107,400	\$
Description	Amount	Revision	
Sale of state surplus	\$2,451	\$	
Sponsorship state government NFFS X \$1,104,949		\$	
Variance greater than 25%.			
5. State colleges and universities	\$859,663	\$876,033	\$
5.1 NFFS Eligible	\$1,500	\$41,545	\$
Variance greater than 25%.			
A. Program and production underwriting	\$1,500	\$41,545	\$
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	\$858,163	\$834,488	\$
A. Rental income	\$858,163	\$829,613	\$
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	\$4,875	\$
Description	Amount	Revision	
Production services state college	\$4,875	\$	
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	\$22,050	\$57,200	\$
7.1 NFFS Eligible	\$22,050	\$57,200	\$
Variance greater than 25%.			
A. Program and production underwriting	\$22,050	\$57,200	\$
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	\$
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	\$1,360,921	\$1,071,872	\$
8.1 NFFS Eligible	\$761,140	\$789,513	\$
A. Program and production underwriting	\$593,071	\$637,026	\$
B. Grants and contributions other than underwriting	\$168,069	\$152,487	\$
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	\$599,781	\$282,359	\$
Variance greater than 25%.			
A. Rental income	\$544,889	\$115,285	\$
Variance greater than 25%.			
B. Fees for services	\$4,138	\$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	\$50,754	\$167,074	\$
Description	Amount	Revision	
Production services non profits	\$7,225	\$	
Misc revenue EMCs	\$5,428	\$	
Community Engagement revenue	\$19,750	\$	
Sponsorship non profit NFFS X	\$25,581	\$	
Sponsorship education NFFS X	\$109,090	\$	

Variance greater than 25%.

9. Business and Industry	\$2,749,606	\$2,874,617	\$
9.1 NFFS Eligible	\$1,108,942	\$342,667	\$

Variance greater than 25%.

A. Program and production underwriting	\$1,088,873	\$314,953	\$
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Variance greater than 25%.

B. Grants and contributions other than underwriting	\$20,069	\$27,714	\$
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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	\$1,640,664	\$2,531,950	\$

Variance greater than 25%.

A. Rental income	\$1,595,335	\$2,423,588	\$
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Variance greater than 25%.

B. Fees for services	\$1,304	\$80,640	\$
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Variance greater than 25%.

C. Licensing fees (not royalties – see instructions for Line 15)	\$19,212	\$27,722	\$
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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	\$24,813	\$0	\$

Variance greater than 25%.

10. Memberships and subscriptions (net of membership bad debt expense)	\$6,449,172	\$6,269,658	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$504,412	\$376,679	\$

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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	2023 data	2024 data
10.3 Total number of contributors.	55,779	56,227

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
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	2023 data	2024 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

	2023 data	2024 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	\$252,411	\$202,327	\$
A. Interest and dividends (other than on endowment funds)	\$249,682	\$201,569	\$
B. Royalties	\$2,392	\$758	\$

Variance greater than 25%.

C. PBS or NPR pass-through copyright royalties	\$337	\$0	\$
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Variance greater than 25%.

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$932,451	\$1,189,578	\$
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)	\$932,451	\$1,189,578	\$

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	\$1,650,433	\$1,346,627	\$
2023 data 2024 data			
19.1 Total number of major individual donors	376	343	

20. Other Direct Revenue				\$6,997	\$23,410	\$
Description	Amount	Revision				
Sponsorship private schools	\$3,000	\$				
Misc. revenue Individuals	\$460	\$				
Exclusion Description	Amount	Revision				
Production, taping, or other broadcast related activities	\$460	\$				
Studio rental individual		\$500	\$			
Exclusion Description	Amount	Revision				
Rentals of studio space, equipment, tower, parking space	\$500	\$				
Sponsorship state K-12 school	\$19,450	\$				
<hr/>						
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases				\$79,816	\$93,997	\$
<hr/>						
A. Proceeds from sale in spectrum auction				\$0	\$0	\$
<hr/>						
B. Interest and dividends earned on spectrum auction related revenue				\$79,816	\$93,997	\$
<hr/>						
C. Payments from spectrum auction speculators				\$0	\$0	\$
<hr/>						
D. Channel sharing and spectrum leases revenues				\$0	\$0	\$
<hr/>						
E. Spectrum repacking funds				\$0	\$0	\$
<hr/>						
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)				\$32,919,123	\$34,635,923	\$
<hr/>						
Click here to view all NFFS Eligible revenue on Lines 3 through 9.						
<hr/>						
Click here to view all NFFS Ineligible revenue on Lines 3 through 9.						
<hr/>						
Adjustments to Revenue				2023 data	2024 data	Revision
<hr/>						
23. Federal revenue from line 1.				\$175,659	\$198,440	\$
<hr/>						
24. Public broadcasting revenue from line 2.				\$4,292,373	\$4,139,810	\$
<hr/>						
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)				\$243,449	\$2,365,943	\$
<hr/>						
Variance greater than 25%.						
<hr/>						
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria				\$3,997	\$960	\$
<hr/>						
Variance greater than 25%.						
<hr/>						
27. Other automatic subtractions from total revenue				\$5,298,010	\$6,436,425	\$
<hr/>						
A. Auction expenses – limited to the lesser of lines 13a or 13b				\$0	\$0	\$
<hr/>						
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b				\$0	\$0	\$
<hr/>						
C. Gains from sales of property and equipment – line 16a				\$0	\$0	\$
<hr/>						
D. Realized gains/losses on investments (other than endowment funds) – line 16b				\$0	\$0	\$
<hr/>						
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c				\$932,451	\$1,189,578	\$
<hr/>						
Variance greater than 25%.						
<hr/>						
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d				\$0	\$0	\$
<hr/>						
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)				\$3,050,401	\$3,388,460	\$
<hr/>						
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)				\$625,984	\$80,640	\$
<hr/>						
Variance greater than 25%.						
<hr/>						
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)				\$19,212	\$27,722	\$
<hr/>						
Variance greater than 25%.						
<hr/>						
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)				\$85,734	\$1,279,349	\$
<hr/>						
Variance greater than 25%.						
<hr/>						
K. FMV of high-end premiums (Line 10.1)				\$504,412	\$376,679	\$
<hr/>						

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.	\$79,816	\$93,997	\$
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$22,905,635	\$21,494,345	\$

Comments

Comment	Name	Date	Status
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			
	2023 data	2024 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			

	2023 data	Donor Code	2024 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	\$		\$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	\$

	2023 data	Donor Code	2024 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			

	2023 data	Donor Code	2024 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

	2023 data	2024 data	Revision
1. Programming and production	\$15,473,086	\$12,937,179	\$
A. TV CSG	\$2,860,934	\$3,559,288	\$
B. TV Interconnection	\$51,478	\$58,527	\$
C. Other CPB Funds	\$1,199,456	\$369,486	\$
D. All non-CPB Funds	\$11,361,218	\$8,949,878	\$
2. Broadcasting and engineering	\$5,045,145	\$3,103,437	\$

PROGRAM SERVICES

	2023 data	2024 data	Revision
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$5,045,145	\$3,103,437	\$
3. Program information and promotion	\$3,612,448	\$3,883,383	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$3,612,448	\$3,883,383	\$

SUPPORT SERVICES

	2023 data	2024 data	Revision
4. Management and general	\$4,874,418	\$4,855,820	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$4,874,418	\$4,855,820	\$
5. Fund raising and membership development	\$2,807,366	\$2,430,679	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$2,807,366	\$2,430,679	\$
6. Underwriting and grant solicitation	\$941,086	\$840,133	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$941,086	\$840,133	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$1,300,153	\$1,676,462	\$
A. TV CSG	\$0	\$0	\$
B. TV Interconnection	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$1,300,153	\$1,676,462	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$34,053,702	\$29,727,093	\$
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$2,860,934	\$3,559,288	\$
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$51,478	\$58,527	\$
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$1,199,456	\$369,486	\$
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$29,941,834	\$25,739,792	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2023 data	2024 data	Revision
9. Total capital assets purchased or donated	\$858,939	\$2,018,376	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$858,939	\$2,018,376	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$34,912,641	\$31,745,469	\$

Additional Information

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

	2023 data	2024 data	Revision
11. Total expenses (direct only)	\$34,053,702	\$29,727,093	\$
12. Total expenses (indirect and in-kind)	\$0	\$0	\$
13. Investment in capital assets (direct only)	\$858,939	\$2,018,376	\$
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

Comments

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

	2024 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$42,832,047	\$0
b. Schedule B, Line 5	\$0	\$0
c. Schedule C, Line 6	\$1,428,239	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$44,260,286	\$44,260,286

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

	2024 data	Revision
2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities		
a. Charges for services	\$8,966,321	\$8,966,321
b. Operating grants and contributions	\$4,583,925	\$4,583,925
c. Capital grants and contributions	\$3,285,037	\$3,285,037
d. Other revenues	\$25,996,764	\$25,996,764
e. Total From AFS, lines 2a-2d	\$42,832,047	\$42,832,047

Reconciliation

	2024 data	Revision
3. Difference (line 1 minus line 2)	\$1,428,239	\$1,428,239
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$1,428,239	\$1,428,239

Description	Amount	Revision
In-kind donations	\$1,428,239	\$

Comments

Comment	Name	Date	Status
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