



INDEPENDENT ACCOUNTANTS' REPORT

WBJC Radio Station and Corporation for Public Broadcasting
Baltimore, Maryland

We have examined management of WBJC Radio Station's (the Station) assertion that the financial reporting as reported on the Corporation for Public Broadcasting's (CPB) Integrated Station Information System (ISIS) website for the year ended June 30, 2022 is presented in accordance with the Financial Reporting Guidelines as published by the CPB (Fiscal Year 2022 Edition). The Station's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that financial reporting as reported on ISIS for the year ended June 30, 2022, is presented in accordance with the Financial Reporting Guidelines as published by the CPB (Fiscal Year 2022 Edition), is fairly stated, in all material respects.

The purpose of this report is solely to describe the procedures and findings related to the CPB's ISIS website. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
February 7, 2023

Financial Reporting Main

Show all data for: 2022 ▾

Forms due: **February 13, 2023**

AFR Status: **Submitted to CPB**

Required Forms due on February 13, 2023

Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
Grantee Profile	Completed	Richard Miles
Schedule A : Direct Revenue	Completed	Eileen Waitsman
Schedule E : Expenses & Investment in Capital	Completed	Eileen Waitsman
Schedule F : Reconciliation	Completed	Eileen Waitsman
Signature Page	Completed	Christina Bowman
Audited Financial Statements	Completed	Christina Bowman

Optional Forms

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
<input checked="" type="checkbox"/> Schedule B : Indirect administrative support and occupancy support provided by licensee	Completed	Eileen Waitsman
<input checked="" type="checkbox"/> Schedule C : In-kind contributions of services and other assets	Completed	Eileen Waitsman
<input checked="" type="checkbox"/> Schedule D : In-kind contributions of property and equipment	Completed	Eileen Waitsman
Capital Asset Allocation : Elect to amortize substantial gifts of property (for use by Radio grantees only)	Not Started	
Accountant's Qualification Statement : (for use by state or internal auditors only)	Not Started	

Have you completed your AFR schedules? Please verify and Route the Signature Page. When the Signature Page is complete, please ensure that the Audited Financial Statement has been uploaded and you reviewed your Grantee Profile. Then you are ready to Submit to CPB. If you cannot complete the forms on time, request an extension .

NFFS Summary

	2022	2021	\$ Change	% Change
1. Schedule A	\$1,456,998	\$1,454,504	\$2,494	0.2
2. Schedule B	\$377,840	\$346,652	\$31,188	9.0
3. Schedule C	\$0	\$0	\$0	0.0
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$1,834,838	\$1,801,156	\$33,682	1.9

no

NFFS Excluded?

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



Source of Income

	2021 data	2022 data
1. Amounts provided directly by federal government agencies	\$0	\$0
A. Grants for facilities and other capital purposes	\$0	\$0
B. Department of Education	\$0	\$0
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$0	\$0
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$0	\$0
2. Amounts provided by Public Broadcasting Entities	\$191,224	\$266,463
A. CPB - Community Service Grants	\$116,224	\$119,644
B. CPB - all other funds from CPB (e.g. RTL, Programming Grants)	\$75,000	\$146,819
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	\$0	\$0
3.1 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
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	\$3,175	\$0
4.1 NFFS Eligible	\$3,175	\$0
A. Program and production underwriting	\$3,175	\$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
4.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
5. State colleges and universities	\$650	\$2,725
5.1 NFFS Eligible	\$650	\$2,725
A. Program and production underwriting	\$650	\$2,725
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
5.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
6. Other state-supported colleges and universities	\$56,508	\$57,177
6.1 NFFS Eligible	\$56,508	\$57,177
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$56,508	\$57,177

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	\$3,725	\$0
7.1 NFFS Eligible	\$3,725	\$0
A. Program and production underwriting	\$3,725	\$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
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	\$222,239	\$231,282
8.1 NFFS Eligible	\$22,239	\$31,282
A. Program and production underwriting	\$6,350	\$24,267
B. Grants and contributions other than underwriting	\$15,889	\$7,015
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	\$200,000	\$200,000
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	\$200,000	\$200,000

Description	Amount
Transfer to BCCC	\$200,000

9. Business and Industry	\$5,792	\$3,780
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9.1 NFFS Eligible	\$5,792	\$3,780
A. Program and production underwriting	\$5,792	\$3,780
B. Grants and contributions other than underwriting	\$0	\$0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0

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

10. Memberships and subscriptions (net of membership bad debt expense)	\$965,617	\$997,117
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10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$1,951	\$29,042
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

	2021 data	2022 data
10.3 Total number of contributors.	7,326	8,586

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
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	2021 data	2022 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

	2021 data	2022 data
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)	\$23,825	\$-35,834
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)	\$23,825	\$-35,834
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	\$398,749	\$393,959
	2021 data	2022 data
19.1 Total number of major individual donors	161	173
20. Other Direct Revenue	\$0	\$0
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	\$0	\$0

related revenue

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)	\$1,871,504	\$1,916,669

[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

	2021 data	2022 data
23. Federal revenue from line 1.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$191,224	\$266,463
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	\$225,776	\$193,208
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	\$23,825	\$-35,834
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)	\$200,000	\$200,000
K. FMV of high-end premiums (Line 10.1)	\$1,951	\$29,042
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)	\$1,454,504	\$1,456,998

Comments

Comment	Name	Date	Status
Schedule B WorkSheet WBJC-FM (1433) Baltimore , MD			

	2021	2022
Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs		
Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$12,164,109	\$13,135,157
AFS page or "n/a"	0	18
Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$0	\$0
AFS page or "n/a"	0	18
Licensee Indirect Costs	\$12,164,109	\$13,135,157
Licensee Direct Costs		
Total Operating expenses	\$63,456,306	\$62,259,594
AFS page or "n/a"	0	18
Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$12,164,109	\$13,135,157
AFS page or "n/a"	0	18
Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$5,984,455	\$5,050,060
AFS page or "n/a"	0	18
Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$45,307,742	\$44,074,377
Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%26.847749	%29.802252
Step 2 - Identify the Base (Station's Net Direct Expenses)		
Station's Total Operating Expenses (from Schedule E, Line 8)	\$1,678,866	\$1,791,391
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$41,018	\$145,727
AFS page or "n/a"	0	17
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$0	\$0
AFS page or "n/a"	0	n/a
Indirect Administrative Support (if included in station's total expenses) - per AFS	\$346,652	\$377,840
AFS page or "n/a"	0	16
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$0
AFS page or "n/a"	0	n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$0
AFS page or "n/a"	0	n/a

	2021	2022
Station's Net Direct Expenses	\$1,288,773	\$1,267,824
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$346,007	\$377,840

Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.]

[View Document](#)

1433_WBJC_BWA_fy22.pdf

Comments

Comment	Name	Date	Status
Occupancy List WBJC-FM (1433) Baltimore, MD			

Type of Occupancy Location Value

Schedule B Totals
WBJC-FM (1433)
Baltimore, MD

	2021 data	2022 data
1. Total support activity benefiting station	\$346,007	\$377,840
2. Occupancy value	0	\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$-645	\$0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$346,652	\$377,840
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
Schedule C WBJC-FM (1433) Baltimore, MD			

	2021 data	Donor Code	2022 data
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)	\$0		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
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,	\$0		\$0

	2021 data	Donor Code	2022 data
eTech Ohio)			
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	\$0		\$0
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.	\$0		\$0

Comments

Comment	Name	Date	Status
Schedule D WBJC-FM (1433) Baltimore , MD			

	2021 data	Donor Code	2022 data
1. Land (must be eligible as NFFS)	\$0		\$0
2. Building (must be eligible as NFFS)	\$0		\$0
3. Equipment (must be eligible as NFFS)	\$0		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0
5. Other (specify) (must be eligible as NFFS)	\$0		\$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		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0
a) Exchange transactions	\$0		\$0
b) Federal or public broadcasting sources	\$0		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0		\$0
d) Other (specify)	\$0		\$0

	2021 data	Donor Code	2022 data
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		\$0

Comments

Comment	Name	Date	Status
Schedule E WBJC-FM (1433) Baltimore , MD			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2021 data	2022 data
1. Programming and production	\$504,161	\$482,118
A. Restricted Radio CSG	\$31,346	\$31,838
B. Unrestricted Radio CSG	\$84,878	\$87,806
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$387,937	\$362,474
2. Broadcasting and engineering	\$218,850	\$180,989
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$75,000	\$146,819
D. All non-CPB Funds	\$143,850	\$34,170
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

	2021 data	2022 data
4. Management and general	\$644,152	\$815,588
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$644,152	\$815,588
5. Fund raising and membership development	\$311,703	\$312,696
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$311,703	\$312,696
6. Underwriting and grant solicitation	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0

PROGRAM SERVICES

	2021 data	2022 data
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$1,678,866	\$1,791,391
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$31,346	\$31,838
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$84,878	\$87,806
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$75,000	\$146,819
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,487,642	\$1,524,928

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2021 data	2022 data
9. Total capital assets purchased or donated	\$66,573	\$7,882
9a. Land and buildings	\$0	\$0
9b. Equipment	\$66,573	\$7,882
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,745,439	\$1,799,273

Additional Information

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

	2021 data	2022 data
11. Total expenses (direct only)	\$1,089,244	\$1,009,307
12. Total expenses (indirect and in-kind)	\$589,622	\$782,084
13. Investment in capital assets (direct only)	\$66,573	\$7,882
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F WBJC-FM (1433) Baltimore, MD			

2022 data

1. Data from AFR

a. Schedule A, Line 22	\$1,916,669
b. Schedule B, Line 5	\$377,840
c. Schedule C, Line 6	\$0
d. Schedule D, Line 8	\$0

e. Total from AFR

\$2,294,509

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

2022 data

2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only

a. Operating revenues	\$1,963,840
b. Non-operating revenues	\$330,669
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$2,294,509

Reconciliation

2022 data

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

Comments

Comment	Name	Date	Status
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Financial Reporting Main

Show all data for: 2022 ▾

Forms due: **February 13, 2023**

AFR Status: **Submitted to CPB**

Required Forms due on February 13, 2023

Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
Grantee Profile	Completed	Richard Miles
Schedule A : Direct Revenue	Completed	Eileen Waitsman
Schedule E : Expenses & Investment in Capital	Completed	Eileen Waitsman
Schedule F : Reconciliation	Completed	Eileen Waitsman
Signature Page	Completed	Christina Bowman
Audited Financial Statements	Completed	Christina Bowman

Optional Forms

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
<input checked="" type="checkbox"/> Schedule B : Indirect administrative support and occupancy support provided by licensee	Completed	Eileen Waitsman
<input checked="" type="checkbox"/> Schedule C : In-kind contributions of services and other assets	Completed	Eileen Waitsman
<input checked="" type="checkbox"/> Schedule D : In-kind contributions of property and equipment	Completed	Eileen Waitsman
Capital Asset Allocation : Elect to amortize substantial gifts of property (for use by Radio grantees only)	Not Started	
Accountant's Qualification Statement : (for use by state or internal auditors only)	Not Started	

Have you completed your AFR schedules? Please verify and Route the Signature Page. When the Signature Page is complete, please ensure that the Audited Financial Statement has been uploaded and you reviewed your Grantee Profile. Then you are ready to Submit to CPB. If you cannot complete the forms on time, request an extension .

NFFS Summary

	2022	2021	\$ Change	% Change
1. Schedule A	\$1,456,998	\$1,454,504	\$2,494	0.2
2. Schedule B	\$377,840	\$346,652	\$31,188	9.0
3. Schedule C	\$0	\$0	\$0	0.0
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$1,834,838	\$1,801,156	\$33,682	1.9

no