(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

Department of the Treasury Internal Revenue Service

File a separate application for each return. Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| must use | Form 7004 to request an extension of time to file incom | e tax retur | ns. | | | | | | |
|-------------------------------|---|----------------|---|---------------|-------------------|---------------|--|--|--|
| Part I - Ic | lentification | | | | | | | | |
| Type or | Name of exempt organization, employer, or other filer | Taxpayer | Taxpayer identification number (TIN) | | | | | | |
| Print | | | | | | | | | |
| Elle hardha | FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 | | | | | | | | |
| File by the due date for | | | | | | | | | |
| filing your return. See | PO BOX 17 | | | | | | | | |
| instructions. | City, town or post office, state, and ZIP code. For a for | oreign add | ress, see instructions. | | | | | | |
| | HARLEYSVILLE, PA 19438 | | | | | | | | |
| Enter the | Return Code for the return that this application is for (file | e a separa | e application for each return) | | | 01 | | | |
| Applicati | on Is For | Return | Application Is For | | | Return | | | |
| | | Code | | | | Code | | | |
| Form 990 | or Form 990-EZ | 01 | Form 4720 (other than individual) | | | 09 | | | |
| Form 472 | 0 (individual) | 03 | Form 5227 | | | 10 | | | |
| Form 990 | -PF | 04 | Form 6069 | | | 11 | | | |
| Form 990 | -T (sec. 401(a) or 408(a) trust) | 05 | Form 8870 | | | 12 | | | |
| Form 990 | -T (trust other than above) | 06 | Form 5330 (individual) | | | 13 | | | |
| Form 990 | -T (corporation) | 07 | Form 5330 (other than individual) | | | 14 | | | |
| Form 104 | 1-A | 08 | | | | | | | |
| After yo | ou enter your Return Code, complete either Part II or Par | t III. Part II | l, including signature, is applicable o | only for an | extension of | | | | |
| time to file | e Form 5330. | | | | | | | | |
| • If this a | pplication is for an extension of time to file Form 5330, y | ou must e | nter the following information. | | | | | | |
| Pla | n Name | | | | | | | | |
| Pla | n Number | | | | | | | | |
| Pla | n Year Ending (MM/DD/YYYY) | | | | | | | | |
| Part II - Au | utomatic Extension of Time To File for Exempt Organ | izations (s | ee instructions) | | | | | | |
| The bo | ooks are in the care of <u>NANCY LOUGHERY</u> | | | | | | | | |
| | PO BOX 17 - HARLE | EYSVII | LE, PA 19438 | | | | | | |
| Teleph | one No. <u>215-721-2141</u> | | Fax No | | | | | | |
| | organization does not have an office or place of business | | ted States, check this box | | | | | | |
| If this i | s for a Group Return, enter the organization's four-digit (| Group Exe | mption Number (GEN) | If this is fo | r the whole grou | p, check this | | | |
| box [| . If it is for part of the group, check this box | | | all membe | ers the extensior | n is for. | | | |
| 1 Ire | quest an automatic 6-month extension of time until $\underline{\mathbf{M}}$ | AY 15 | , 20 <u>25</u> , to file | e the exem | npt organization | return for | | | |
| the | organization named above. The extension is for the orga | anization's | return for: | | | | | | |
| |] calendar year 20 or | | | | | | | | |
| Х | | | | | | | | | |
| | | | | | | | | | |
| 2 If th | e tax year entered in line 1 is for less than 12 months, c | heck reaso | on: Initial return | Final retur | n | | | | |
| | Change in accounting period | | | | | | | | |
| 3a If th | is application is for Forms 990-PF, 990-T, 4720, or 6069 | , enter the | tentative tax, less | | | | | | |
| any | nonrefundable credits. See instructions. | | | 3a | \$ | 0. | | | |
| b If th | is application is for Forms 990-PF, 990-T, 4720, or 6069 | , enter any | refundable credits and | | | | | | |
| esti | mated tax payments made. Include any prior year overp | ayment all | owed as a credit. | 3b | \$ | 0. | | | |
| c Bal | ance due. Subtract line 3b from line 3a. Include your pa | yment witl | n this form, if required, by | | | | | | |
| usir | ng EFTPS (Electronic Federal Tax Payment System). See | e instructio | ns. | 3c | \$ | 0. | | | |
| | | | | | | | | | |

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

| | _ | | EXTENDED TO MAY 15, 2025 Return of Organization Exempt From | Income Tax | OMB No. 1545-0047 | | | | | |
|--------------------|--|-------------------|---|---|-------------------------------|--|--|--|--|--|
| Forr | " 9 | 90 | Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (e | except private foundations) | 2023 | | | | | |
| | Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. Open to Public Inspection | | | | | | | | | |
| | | nue Service | | JUN 30, 2024 | Inspection | | | | | |
| _ | | | organization | D Employer identificati | ion numbor | | | | | |
| | heck if pplicabl | le: | organization | D Employer identificati | on number | | | | | |
| | Addre chang Name | FOUR | RIVERS COMMUNITY BROADCASTING CORPO | | | | | | | |
| | _chang | e Doing bi | usiness as WORDFM | 23-2809815 | | | | | | |
| | return]Final | Number | and street (or P.O. box if mail is not delivered to street address) Room/su | | 11 | | | | | |
| | return_ termir | , | DX 17 | 215-721-21 | <u>41</u> 2,227,658. | | | | | |
| | ated Amen | ded UNDT. | own, state or province, country, and ZIP or foreign postal code EYSVILLE, PA 19438 | G Gross receipts \$ | | | | | | |
| | _return Applic | | address of principal officer: CHARLES W LOUGHERY | H(a) Is this a group retur for subordinates? | | | | | | |
| L | tion pendi | | SUMNEYTOWN PIKE, HARLEYSVILLE, PA 194 | | | | | | | |
| 1 1 | ax-ex | empt status: | | 527 If "No," attach a list | | | | | | |
| | Vebsi | | WORDFM.ORG | H(c) Group exemption n | | | | | | |
| | | | | ear of formation: 1994 M S | | | | | | |
| | art I | Summary | | | 5 | | | | | |
| | 1 | Briefly describ | e the organization's mission or most significant activities: NON-COMME | ERCIAL EDUCATIO | NAL RADIO | | | | | |
| Governance | | BROADCA | STING. | | | | | | | |
| rna | 2 | Check this bo | if the organization discontinued its operations or disposed of mo | ore than 25% of its net assets | i. | | | | | |
| ove | 3 | Number of vot | ing members of the governing body (Part VI, line 1a) | | 8 | | | | | |
| Ğ | 4 | Number of ind | ependent voting members of the governing body (Part VI, line 1b) | | 4 | | | | | |
| Activities & | 5 | Total number | of individuals employed in calendar year 2023 (Part V, line 2a) | | 10 | | | | | |
| viti | 6 | Total number | of volunteers (estimate if necessary) | | 4 | | | | | |
| Acti | | | I business revenue from Part VIII, column (C), line 12 | | 0. | | | | | |
| | b | Net unrelated | business taxable income from Form 990-T, Part I, line 11 | | 0. | | | | | |
| | | | | Prior Year | Current Year | | | | | |
| ne | 8 | | and grants (Part VIII, line 1h) | 1,465,138. | <u>1,597,974.</u> 120,281. | | | | | |
| Revenue | 9 | 0 | ce revenue (Part VIII, line 2g) | <u>99,649.</u> 79,259. | 100,010. | | | | | |
| Be | | | ome (Part VIII, column (A), lines 3, 4, and 7d) | 7,858. | 8,225. | | | | | |
| | 11 | | (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 1,651,904. | 1,826,490. | | | | | |
| | | | hilar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. | | | | | |
| | 1 | | o or for members (Part IX, column (A), line 4) | 0. | 0. | | | | | |
| | 40 | | compensation, employee benefits (Part IX, column (A), lines 5-10) | 798,900. | 913,416. | | | | | |
| Ises | 16a | | indraising fees (Part IX, column (A), line 11e) | 0. | 0. | | | | | |
| Expenses | b | | ng expenses (Part IX, column (D), line 25) 239, 524. | | | | | | | |
| ы | 17 | | s (Part IX, column (A), lines 11a-11d, 11f-24e) | 938,186. | 947,078. | | | | | |
| | 18 | Total expense | s. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,737,086. | 1,860,494. | | | | | |
| | 19 | Revenue less | expenses. Subtract line 18 from line 12 | -85,182. | -34,004. | | | | | |
| or Ces | | | | Beginning of Current Year | End of Year | | | | | |
| Assets (Balanc | 20 | Total assets (F | art X, line 16) | 6,791,741. | 6,740,768. | | | | | |
| | | | (Part X, line 26) | 1,873,332. | 1,791,910. | | | | | |
| | | | und balances. Subtract line 21 from line 20 | 4,918,409. | 4,948,858. | | | | | |
| | art II | Signature | | | | | | | | |
| | | | declare that I have examined this return, including accompanying schedules and state | | owledge and belief, it is | | | | | |
| true, | correc | ct, and complete. | Declaration of preparer (other than officer) is based on all information of which prepa | rer has any knowledge. | | | | | | |

| Sign | Signature of officer | | | Date | | | | |
|--|---|----------------------|--------|-----------------------------|--|--|--|--|
| Here | CHARLES W LOUGHERY, PRESI | DENT | | | | | | |
| | Type or print name and title | | | | | | | |
| | Print/Type preparer's name | Preparer's signature | Date | Check PTIN | | | | |
| Paid | JULIA L. DAVIS | JULIA L. DAVIS | 02/18/ | /25 self-employed P00163568 | | | | |
| Preparer | Firm's name DUNLAPSLK, PC | | | Firm's EIN 23-3018514 | | | | |
| Use Only | Only Firm's address 1300 HORIZON DRIVE, SUITE 106 | | | | | | | |
| | CHALFONT, PA 18914 Phone no. 267-594-3755 | | | | | | | |
| May the IRS discuss this return with the preparer shown above? See instructions | | | | | | | | |
| LHA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023) | | | | | | | | |

| Form | 990 (2023) FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 2 |
|------|--|
| | t III Statement of Program Service Accomplishments |
| | Check if Schedule O contains a response or note to any line in this Part III |
| 1 | Briefly describe the organization's mission: |
| | NON-COMMERCIAL EDUCATIONAL RADIO BROADCASTING. |
| | |
| | |
| | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the |
| | prior Form 990 or 990-EZ? |
| | If "Yes," describe these new services on Schedule O. |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? |
| | If "Yes," describe these changes on Schedule O. |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. |
| - | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and |
| | revenue, if any, for each program service reported. |
| 4a | (Code:) (Expenses \$1, 282, 434. including grants of \$) (Revenue \$199, 723.) |
| | PROVIDE 24 HOUR NON-COMMERCIAL EDUCATIONAL RADIO BROADCASTS, INCLUDING |
| | RELIGIOUS MUSIC, TO THOUSANDS OF GENERAL PUBLIC LISTENERS. |
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| | |
| 4b | (Code:) (Expenses \$ including grants of \$) (Revenue \$) |
| 40 | |
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| 4. | |
| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$) |
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| | |
| 4d | Other program services (Describe on Schedule O.) |
| | (Expenses \$ including grants of \$) (Revenue \$) |
| 4e | Total program service expenses 1,282,434. |

| Form 990 (2023) | | | BROADCASTING | CORPO | 23-2809815 | Page 3 |
|------------------------|----------|-----------|--------------|-------|------------|--------|
| Part IV Checklist of R | lequired | Schedules | | | | |

| | | | Yes | No |
|-----|--|-----------|-----|----------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | 100 | |
| • | If "Yes," complete Schedule A | 1 | х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| - | public office? If "Yes," complete Schedule C, Part I | 3 | | x |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| - | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | x |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | x |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | x |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | x |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | |
| | Schedule D, Part III | 8 | | х |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for | | | |
| | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | |
| | If "Yes," complete Schedule D, Part IV | 9 | | Х |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | Х |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X, | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | Х | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | X |
| с | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | X | |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | Х | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | v |
| 45 | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | 45 | | v |
| 40 | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | 10 | | v |
| 17 | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | 47 | | x |
| 10 | column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions | 17 | | - 27 |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | 10 | | x |
| 10 | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | - 27 |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes," | 19 | | x |
| 20a | complete Schedule G, Part III | 19 20a | | X |
| | Did the organization operate one or more hospital facilities? <i>If</i> "Yes," <i>complete Schedule H</i> | 20a | | - 23 |
| 21 | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 200 | | |
| ~ 1 | domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i> | 21 | | x |
| | | | | |

 Form 990 (2023)
 FOUR
 RIVERS
 COMMUNITY
 BROADCASTING
 CORPO
 23-2809815
 Page 4

 Part IV
 Checklist of Required Schedules (continued)
 (continued)
 Continued)
 Continued
 Con

| | | | - | |
|-----|---|----------|-----|--------|
| | | | Yes | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | v |
| ~~ | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | 23 | х | |
| 24a | Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | 25 | | |
| 27u | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No," go to line 25a | 24a | | x |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | |
| | Schedule L, Part I | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | |
| | "Yes," complete Schedule L, Part IV | 28a | | X X |
| | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | |
| C | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i> | 28c | | x |
| 29 | "Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 200 | | X |
| 30 | Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | 25 | | |
| 00 | contributions? If "Yes," complete Schedule M | 30 | | x |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i> | <u> </u> | | |
| | Schedule N, Part II | 32 | | x |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | x |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | |
| | Part V, line 1 | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | | | |
| | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| _ | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | |
| Par | Note: All Form 990 filers are required to complete Schedule O t V Statements Regarding Other IRS Filings and Tax Compliance | 38 | Х | |
| rai | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | | | Yes | No |
| 10 | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | 162 | |
| b | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 1a 1b 1b | | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| • | (gambling) winnings to prize winners? | 1c | | |
| | | | | |

| Form 990 (| (2023) | FOUR | RIVERS | COMMUNITY | BROADCASTING | CORPO | 23-2809815 | Page 5 |
|------------|--------|-------------------|------------|------------------|----------------------|-------|------------|--------|
| Part V | St | atements Regardin | a Other IR | S Filings and Ta | ax Compliance (conti | nued) | | |

| | | | Yes | No | | | |
|--------|--|----------|-----|----------|--|--|--|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | | | |
| | filed for the calendar year ending with or within the year covered by this return 2a 10 | | | | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | Х | | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | X | | | |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X | | | |
| b | If "Yes," enter the name of the foreign country | | | | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | X | | | |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X | | | |
| С | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | - | | v | | | |
| | any contributions that were not tax deductible as charitable contributions? | 6a | | X | | | |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | ~ | | | | | |
| - | were not tax deductible? | 6b | | | | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). Did the exercise the provided to the particle of 0.75 mode particular and | 7- | | x | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a 7h | | | | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | 7. | | x | | | |
| d | to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d | 7c | | | | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year [7d] Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | х | | | |
| e f | | 76 7f | | X | | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | | | |
| 9 h | | | | | | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | 7h | | | | | |
| - | sponsoring organization have excess business holdings at any time during the year? | 8 | | | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 10a | | | | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | | | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | | | |
| а | Gross income from members or shareholders 11a | | | | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | | | | |
| | amounts due or received from them.) | | | | | | |
| | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | | | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | | | | |
| _ | Note: See the instructions for additional information the organization must report on Schedule O. | | | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the | | | | | | |
| | organization is licensed to issue qualified health plans 13b | | | | | | |
| | Enter the amount of reserves on hand 13c | 14- | | X | | | |
| | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | | | |
| | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> | 14b | | <u> </u> | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? | 15 | | x | | | |
| | excess parachute payment(s) during the year? | 15 | | | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | x | | | |
| 10 | If "Yes," complete Form 4720, Schedule O. | 10 | | | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | | | | | |
| | If "Yes " complete Form 6069 | | | | | | |

| Form 990 (2023) |
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FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 6

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X

| Check if Schedule O contains a response or note to any line in this Part VI | |
|---|--|
| Section A. Governing Body and Management | |

| | | | | Yes | No |
|-----|---|--------|--------|--------|---------|
| 1a | Enter the number of voting members of the governing body at the end of the tax year 1a | 8 | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | | |
| | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent 1b | 4 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | | |
| | officer, director, trustee, or key employee? | | 2 | х | |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision | | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | | 3 | | Х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | 4 | | Х |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | 5 | | Х |
| 6 | Did the organization have members or stockholders? | | 6 | | Х |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | | |
| | more members of the governing body? | | 7a | | Х |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | | | | |
| | persons other than the governing body? | | 7b | | Х |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| а | The governing body? | 8 | 8a | Х | |
| b | Each committee with authority to act on behalf of the governing body? | 8 | 8b | Х | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | | |
| | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | 9 | | Х |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | | |
| | | _ | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 1 | l0a | | Х |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 1 | 0b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 1 | l1a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 1 | l2a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 1 | 2b | X | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | | |
| | on Schedule O how this was done | | l2c | X | |
| 13 | Did the organization have a written whistleblower policy? | | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | H | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | _ | v | |
| | The organization's CEO, Executive Director, or top management official | | 15a | X | v |
| b | Other officers or key employees of the organization | 1 | 5b | | X |
| 10- | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | |
| ioa | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable optimum during the year? | | 160 | | х |
| h | taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | H | l6a | | <u></u> |
| U | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | | |
| | | 4 | 6b | | |
| Sec | exempt status with respect to such arrangements? | | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed PA | | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3 |)s or | nly) a | vailab | ole |
| | for public inspection. Indicate how you made these available. Check all that apply. | | ,, | | |
| | X Own website Another's website X Upon request Other (explain on Schedule O) | | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, ar | nd fir | nanci | al | |
| | statements available to the public during the tax year. | | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records | | | | |
| | NANCY LOUGHERY - 215-721-2141 | | | | |
| | PO BOX 17, HARLEYSVILLE, PA 19438 | | | | |

| Form 990 (2 | | | | | BROADCASTING | | 23-2809815 | Page 7 |
|-------------|--|------------|----------------|-----------------------|---------------------|-----------|------------|--------|
| Part VII | Compensation | of Offic | ers, Direct | ors, Trustees, | Key Employees, Hig | ghest Com | pensated | |
| | Employees, and Independent Contractors | | | | | | | |
| | Check if Schedule (|) contains | s a response o | r note to any line in | this Part VII | | | |
| Section A. | Officers, Director | s, Trustee | es, Key Emplo | yees, and Highest | Compensated Employe | es | | |

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) | (B) | | (C) | | (D) | (E) | (F) | | | |
|--------------------------|------------------------|--------------------------------|--|--|------------|---------------------------------|-----------|-----------------|-----------------|------------------------------|
| Name and title | Average | (do | Position do not check more than one | | Reportable | Reportable | Estimated | | | |
| | hours per | box. | unless perso | | rson i | s both | n an | compensation | compensation | amount of |
| | week | | cer an I | unless persor er and a direc | | a director/trustee) | | from | from related | other |
| | (list any | ector | | | | | | the | organizations | compensation |
| | hours for | or dir | e | 99 | | ated | | organization | (W-2/1099-MISC/ | from the |
| | related | ustee | truste | nstitutional trustee Officer Kev em blovee | | pens | | (W-2/1099-MISC/ | 1099-NEC) | organization |
| | organizations below | ual tri | ional | Institutional tru Officer Key employee | | t com | | 1099-NEC) | | and related organizations |
| | line) | Individual trustee or director | nstitut | Officer | ey em | Highest compensated employee | Former | | | organizations |
| (1) DAVID W BAKER | 40.00 | - | | 0 | × | Ξœ | ш | | | |
| TRUSTEE/VICE PRESIDENT | | х | | x | | | | 157,551. | 0. | 48,173. |
| (2) CHARLES W. LOUGHERY | 30.00 | | | | | | | | | · · · · |
| TRUSTEE/PRESIDENT | | х | | х | | | | 135,568. | 0. | 57,549. |
| (3) BILLY DUNN | 20.00 | | | | | | | | | |
| EXECUTIVE DIRECTOR | | Х | | Х | | | | 106,015. | 0. | 1,000. |
| (4) LAWRENCE H. LOUGHERY | 40.00 | | | | | | | | | |
| SECRETARY | | Х | | Х | | | | 58,400. | 0. | 6,395. |
| (5) NANCY LOUGHERY | 35.00 | | | | | | | | | |
| TRUSTEE/TREASURER | | Х | | Х | | | | 62,647. | 0. | 1,000. |
| (6) CHARLES C. LOUGHERY | 5.00 | | | | | | | | | |
| TRUSTEE | | Х | | | | | | 20,162. | 0. | 1,000. |
| (7) DENNIS GRAFTON | 5.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| (8) JANE KRUPP | 5.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| (9) AL RICHTER | 5.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| (10) DAN MARTENAK | 5.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
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| | | ERS COMM | UN | TTT | BF | ROA | DC | CASTING CORPO |) 23-28 | 098 | 815 | -age 8 |
|------------|--|------------------|-------------------------------|-----------------------|--------------|---------------------------------|----------|---------------------------|-------------------|-------|-----------|---------------|
| Part | VII Section A. Officers, Directors, Trus | tees, Key Emp | oloye | es, a | nd Hi | ighes | t C | ompensated Employee | s (continued) | | | |
| | (A) | (B) | | | (C) | | | (D) | (E) | | (F) | |
| | Name and title | Average | | | ositio | | | Reportable | Reportable | | Estima | ted |
| | | hours per | | not cheo unless i | | | | compensation | compensation | n | amoun | |
| | | week | | er and a | | | | from | from related | | othe | |
| | | (list any | ctor | | | | | the | organizations | . | compens | |
| | | hours for | r dire | | | eq | | organization | (W-2/1099-MIS | с/ | from t | he |
| | | related | ndividual trustee or director | Institutional trustee | | ensat | | (W-2/1099-MISC/ | 1099-NEC) | | organiza | ation |
| | | organizations | trus | nal tri | oyee | om pe | | 1099-NEC) | | | and rela | ited |
| | | below | vidua | tutio | Key employee | est c loyee | Jer | | | | organiza | tions |
| | | line) | Indiv | Institut | Key e | Highest compensated employee | Former | | | | | |
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| | | | | | | | | | | | | |
| 1h 9 | Subtotal | | | | _ | 1 | | 540,343. | | 0. | 115,1 | 17. |
| | otal from continuation sheets to Part VI | l Saction A | | | | | | 0. | | 0. | | 0. |
| | | | | | | | | 540,343. | | 0. | 115,1 | |
| | otal (add lines 1b and 1c) | | | | | | | | | •• | , | / • |
| | otal number of individuals (including but n | ot limited to th | ose | Isted | above | e) wn | o re | eceived more than \$100, | 000 of reportable | | | 2 |
| | compensation from the organization | | | | | | | | | | Vee | 3 |
| | | | | | | | | | | ſ | Yes | No |
| 3 [| Did the organization list any former officer, | director, truste | ee, k | ey em | ploye | e, or | hig | hest compensated emp | loyee on | | | |
| l | ne 1a? If "Yes," complete Schedule J for s | uch individual | | | | | | | | | 3 | X |
| 4 F | or any individual listed on line 1a, is the su | im of reportabl | e co | mpens | satior | n and | oth | ner compensation from t | he organization | | | |
| a | nd related organizations greater than \$150 |),000? If "Yes, | " coi | nplete | Sch | edule | J f | or such individual | | | 4 X | |
| | Did any person listed on line 1a receive or a | | | | | | | | | | | |
| r | endered to the organization? <i>If "Yes," com</i> | plete Schedule | e J fo | or sucl | n pers | son . | | | | | 5 | X |
| | on B. Independent Contractors | | | | | | | | | | | |
| 1 (| Complete this table for your five highest co | mpensated ind | eper | ndent | contr | actor | s th | nat received more than \$ | 100.000 of comp | ensat | ion from | |
| | he organization. Report compensation for | | | | | | | | | | | |
| | (A) | ine culondar ye | | nanig | With | 01 111 | T | (B) | | | (C) | |
| | Name and business | address | NC | NE | | | | Description of s | ervices | С | ompensati | on |
| | Name and business address NONE Description of services | | | | | | | | | | | |
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| | | | | | | | | | | | | |
| 2 | otal number of independent contractors (ii | ncluding but no | ot lin | nited to | o tho: | se lis | ted | above) who received m | ore than | | | |

| | | | | COMMUNITY | BROADCAST | ING CORPO | 23-2809 | 815 Page 9 |
|---|--------|--|---------------------------------------|---|----------------------|--------------------------|------------------|-------------------------|
| Pa | rt VI | | | | | | | |
| | | Check if Schedule O | contains a response | e or note to any lin | | (B) | (C) | |
| | | | | | (A) Total revenue | (D) Related or exempt | Unrelated | (D) Revenue excluded |
| | | | | | | function revenue | business revenue | from tax under |
| | | | | | | | | sections 512 - 514 |
| ints | 1 a | a Federated campaigns | | | | | | |
| OC Cra | k | b Membership dues | | | | | | |
| Ţs, | C | c Fundraising events | | | | | | |
| ni ar | 0 | d Related organizations | | | | | | |
| Sin's, | • | e Government grants (contri | · · · · · · · · · · · · · · · · · · · | | | | | |
| utio | I | All other contributions, gifts, similar amounts not included | | ,597,974. | | | | |
| ĢÈ | | g Noncash contributions included in | | , | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | 5 F | h Total. Add lines 1a-1f | | | 1,597,974. | | | |
| 0.0 | | | | Business Code | | | | |
| Ð | 2 8 | a PUBLIC SERVIC | CE ANNOUNC | 515111 | 120,281. | 120,281. | | |
| vic | Ŀ | b | | | | | | |
| Ser | c | c | | | | | | |
| an a | c | d | | | | | | |
| Program Service Revenue | e | e | | | | | | |
| Pr | f | f All other program service | revenue | | | | | |
| | ç | g Total. Add lines 2a-2f | | | 120,281. | | | |
| | 3 | Investment income (inclue | ding dividends, inte | rest, and | | | | |
| | | | | | 28,793. | | | 28,793. |
| | 4 | Income from investment of | of tax-exempt bond | proceeds | | | | |
| | 5 | Royalties | | | | | | |
| | | | (i) Real | (ii) Personal | | | | |
| | 6 a | a Gross rents | | | | | | |
| | k | b Less: rental expenses | 6b 0 | | | | | |
| | | c Rental income or (loss) | 6c 8,225 | • | 0 005 | 0 225 | | |
| | | d Net rental income or (loss | | (ii) Othor | 8,225. | 8,225. | | |
| | 7 8 | a Gross amount from sales of | 7a 472, 385 | | | | | |
| | | assets other than inventory | 7a H / Z , 505 | • | | | | |
| Ø | K | b Less: cost or other basis and sales expenses | 7ь401,168 | | | | | |
| venue | | c Gain or (loss) | | • | | | | |
| a | | d Net gain or (loss) | | | 71,217. | 71,217. | | |
| er F | | a Gross income from fundraisi | | | /_// | , _ , , _ | | |
| Other R | 0. | including \$ | | | | | | |
| Ũ | | contributions reported on | | | | | | |
| | | Part IV, line 18 | | a | | | | |
| | k | b Less: direct expenses | | b | | | | |
| | c | c Net income or (loss) from | fundraising events | | | | | |
| | 9 a | a Gross income from gamir | ng activities. See | | | | | |
| | | Part IV, line 19 | | | | | | |
| | | b Less: direct expenses | | b | | | | |
| | c | c Net income or (loss) from | gaming activities | | | | | |
| | 10 a | a Gross sales of inventory, | | | | | | |
| | | and allowances | | | | | | |
| | | b Less: cost of goods sold | | | | | | |
| | C | c Net income or (loss) from | sales of inventory | | | | | |
| SL | | _ | | Business Code | | | | |
| Jeol | 11 a | | | | | | | |
| ilar ven | | b | | | | | | |
| Miscellaneous Revenue | | c d All other revenue | | | | | | |
| Σ | | e Total. Add lines 11a-11d | | | | | | |
| | 12 | Total revenue. See instructi | | | 1,826,490. | 199,723. | 0. | 28,793. |
| | | | | | | | | |

Check if Schedule O contains a response or note to any line in this Part IX (B) Program service expenses **(D)** Fundraising (C) Management and general expenses (A) Total expenses Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members 4 Compensation of current officers, directors, 5 656,958. 419,500. 104,896. 132,562. trustees, and key employees 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 227,826. 91,662. 127,340. 8,824. 7 8 Pension plan accruals and contributions (include 8,716. 8,716. section 401(k) and 403(b) employer contributions) 1,687. 1,687. Other employee benefits 9 7,711. 18,229. 9,257. 1,261. 10 Payroll taxes 11 Fees for services (nonemployees): Management а 4,204. 4,204. b Legal 29,667. 29,667. Accounting С Lobbying d Professional fundraising services. See Part IV, line 17 е 14,500. 14,500. f Investment management fees Other. (If line 11g amount exceeds 10% of line 25, g 73,849. column (A), amount, list line 11g expenses on Sch 0.) 103,830. 29,981. 11,070. 77,966. 66,896. Advertising and promotion 12 76,147. 41,712. 34,435. 13 Office expenses Information technology 14 Royalties 15 270,060. 277,541. 7,481. 16 Occupancy 21,270. 19.143. 2.127. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 1,806. 1,625. 181. 20 Interest Payments to affiliates 21 56,058. 54,266. 1,792. Depreciation, depletion, and amortization 22 8,406. 16,813. 8,407. 23 Insurance Other expenses. Itemize expenses not covered 24

89,964.

63,883.

58,869.

51,040.

1,860,494.

3,520.

89,964.

63,883.

58,869.

51,040.

1,282,434.

3,520.

338,536.

Form 990 (2023) FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 10 Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check here

EQUIPMENT

e All other expenses

а

h

С

25

26

above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)

Total functional expenses. Add lines 1 through 24e

reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

Joint costs. Complete this line only if the organization

if following SOP 98-2 (ASC 958-720)

PROGRAMMING SERVICES

FEES AND LICENSES

d MISSION SERVICES

239,524.

| | FOUR | RIVERS | COMMUNITY | BROADCASTING | CORPO | |
|----------|------|--------|-----------|--------------|-------|--|
| ce Sheet | | | | | | |

| | | Check if Schedule O contains a response or not | e to any | line in this Part X | | | |
|-----------------------------|-----|---|--------------------|---------------------------------------|---------------------------------|----------|---------------------------|
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 93,009. | 1 | 113,316. |
| | 2 | Savings and temporary cash investments | | | 160,165. | 2 | 89,309. |
| | 3 | Pledges and grants receivable, net | | | 44,040. | 3 | 105,568. |
| | 4 | Accounts receivable, net | | | | 4 | |
| | 5 | Loans and other receivables from any current or | former | officer, director, | | | |
| | | trustee, key employee, creator or founder, subst | antial co | ontributor, or 35% | | | |
| | | controlled entity or family member of any of thes | e perso | ns | | 5 | |
| | 6 | Loans and other receivables from other disqualif | ied pers | sons (as defined | | | |
| | | under section 4958(f)(1)), and persons described | | Г | | 6 | |
| ts | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | | es for sale or use | | | | |
| Ä | 9 | Prepaid expenses and deferred charges | | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | 1,920,343. | | | |
| | b | Less: accumulated depreciation | | | 949,029. | 10c | 899,873. |
| | 11 | Investments - publicly traded securities | | | 1,529,582. | 11 | 1,559,460. |
| | 12 | Investments - other securities. See Part IV, line 1 | | Г | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 1 | | 13 | | | |
| | 14 | Intangible assets | 4 015 016 | 14 | 2 072 040 | | |
| | 15 | Other assets. See Part IV, line 11 | | | 4,015,916. | 15 | 3,973,242. |
| | 16 | Total assets. Add lines 1 through 15 (must equa | | | 6,791,741. | 16 | 6,740,768. |
| | 17 | Accounts payable and accrued expenses | | | 98,837. | 17 | 74,108. |
| | 18 | Grants payable | 4,013. | 18 | 2,855. | | |
| | 19 | Deferred revenue | | | 4,013. | 19 | <u> </u> |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete F | | | | 21 | |
| ies | 22 | Loans and other payables to any current or form | | | | | |
| Liabilities | | trustee, key employee, creator or founder, subst | | | | 00 | |
| Lial | 23 | controlled entity or family member of any of thes | | F | | 22 23 | |
| | 23 | Secured mortgages and notes payable to unrela Unsecured notes and loans payable to unrelated | | E E E E E E E E E E E E E E E E E E E | 864. | 23 | 40,541. |
| | 25 | Other liabilities (including federal income tax, pay | | Г | | 27 | 10/0111 |
| | 25 | parties, and other liabilities not included on lines | | | | | |
| | | of Schedule D | , | · / | 1,769,618. | 25 | 1,674,406. |
| | 26 | Total liabilities. Add lines 17 through 25 | | | 1,873,332. | 26 | 1,674,406. 1,791,910. |
| | | Organizations that follow FASB ASC 958, che | ck here | X | | | , , |
| es | | and complete lines 27, 28, 32, and 33. | | | | | |
| anc | 27 | Net assets without donor restrictions | | | 4,569,567. | 27 | 4,442,527. |
| Bal | 28 | | | | 348,842. | 28 | 506,331. |
| pu | | Organizations that do not follow FASB ASC 9 | | | | | |
| Fu | | and complete lines 29 through 33. | | | | | |
| ۵ د | 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| Net Assets or Fund Balances | 30 | Paid-in or capital surplus, or land, building, or eq | | | | 30 | |
| As | 31 | Retained earnings, endowment, accumulated in | | Г | | 31 | |
| Net | 32 | Total net assets or fund balances | | | 4,918,409. | 32 | 4,948,858. |
| | 33 | Total liabilities and net assets/fund balances | | | 6,791,741. | 33 | 6,740,768. |

6,740,768. Form **990** (2023)

Form 990 (2023)
Part X Balance

| Form | 1 990 (2023) FOUR RIVERS COMMUNITY BROADCASTING CORPO | 23-28 | 09815 | Pag | _{je} 12 |
|------|--|-----------|-------|------|------------------|
| Pa | rt XI Reconciliation of Net Assets | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | |
| | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,826 | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,860 | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -34 | | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 4,918 | | |
| 5 | Net unrealized gains (losses) on investments | 5 | 64 | , 45 | <u>53.</u> |
| 6 | Donated services and use of facilities | 6 | | | |
| 7 | Investment expenses | 7 | | | |
| 8 | Prior period adjustments | 8 | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | column (B)) | 10 | 4,948 | ,85 | 58. |
| Pa | rt XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | X |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | _ | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | Ο. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | <u> </u> |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | on a | | | |
| | separate basis, consolidated basis, or both: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | X | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | e basis, | | | |
| | consolidated basis, or both: | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| с | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit, | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sch | edule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | red audit | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | | |

Form 990 (2023)

| SCHEDULE A (Form 990) Department of the Treasury Internal Revenue Service | Complete | ic Charity Status ar if the organization is a section 50 4947(a)(1) nonexempt cha Attach to Form 990 or F vw.irs.gov/Form990 for instructio | 1(c)(3) organizatio aritable trust. orm 990-EZ. | on or a section | | OMB No. 1545-0047 | | | |
|---|--|---|--|--|---|--|--|--|--|
| Name of the organiza | | | | | | identification number | | | |
| Part I Reasor | | ERS COMMUNITY BROA Status. (All organizations must | | | | 3-2809815 | | | |
| | | cause it is: (For lines 1 through 12, o | | | 15. | | | | |
| 1 A church, c 2 A school de 3 A hospital c | onvention of churches, c scribed in section 170(k r a cooperative hospital esearch organization ope | or association of churches describe b)(1)(A)(ii). (Attach Schedule E (For service organization described in service organization described in service) | d in section 170(l m 990).) section 170(b)(1)(A | ɔ)(1)(A)(i). \)(iii). | A)(iii). Enter | the hospital's name, | | | |
| 5 🗌 An organiza | tion operated for the ber | nefit of a college or university owne | d or operated by a | governmental u | unit describe | ed in | | | |
| 6 A federal, s 7 X An organiza section 170 8 A communi 9 An agricultu | section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or | | | | | | | | |
| activities re income and See section 11 An organizat 12 An organizat lines 12a th a Type I. A the suppo organizat b Type II. A control or organizat c Type III f its suppo d Type III f etta is no requireme e Check thi | ated to its exempt function unrelated business taxa 509(a)(2). (Complete Particle tion organized and opera- tion organized and opera- tion organized and opera- ly supported organization rough 12d that describes supporting organization inted organization(s) the supporting organization management of the sup- on(s). You must complete supporting organization management of the sup- on(s). You must complete supporting integrated. Interview of the sup- ted organization(s) (see in- functionally integrated. In the instructions). Yo is box if the organization | es (1) more than 33 1/3% of its sup ions, subject to certain exceptions; ble income (less section 511 tax) fr art III.) ated exclusively to test for public sa ated exclusively for the benefit of, to ns described in section 509(a)(1) is the type of supporting organization operated, supervised, or controlled power to regularly appoint or elect is Part IV, Sections A and B. supervised or controlled in connect porting organization vested in the se tet Part IV, Sections A and C. A supporting organization operated instructions). You must complete ted. A supporting organization oper The organization generally must sa u must complete Part IV, Section received a written determination fro non-functionally integrated support | and (2) no more the om businesses accurate of perform the func- or section 509(a)(3 on and complete line liby its supported of a majority of the di etion with its suppor- same persons that lin connection with Part IV, Sections trated in connection tisfy a distribution s A and D, and Pa om the IRS that it is | an 33 1/3% of in quired by the or 509(a)(4). tions of, or to ca 2). See section les 12e, 12f, and organization(s), the rectors or trusted orted organization control or mana h, and functiona A, D, and E. In with its suppor requirement and art V. | ts support fi ganization a arry out the 509(a)(3). (d 12g. typically by ees of the su on(s), by hav uge the supp ally integrate rted organiz d an attentiv | rom gross investment after June 30, 1975. purposes of one or Check the box on giving upporting ving borted ed with, zation(s) | | | |
| | r of supported organizati | | | | | | | | |
| g Provide the follo | ving information about th | ne supported organization(s). | | | | | | | |
| (i) Name of sup organizati | |) EIN (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization list in your governing documer Yes No | | - | (vi) Amount of other support (see instructions) | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | 1 1 | 1 | | 1 | | | |

Total

Schedule A (Form 990) 2023 FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 2 Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| See | ction A. Public Support | | | | | | | | |
|-------------|---|------------------------|------------------------|----------------------------------|-----------------------------|---------------------|------------------|--|--|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | |
| 1 | Gifts, grants, contributions, and | | | | | | | | |
| | membership fees received. (Do not | | | | | | | | |
| | include any "unusual grants.") | 1365609. | 1905622. | 1566295. | 1456138. | 1597974. | 7891638. | | |
| 2 | Tax revenues levied for the organ- | | | | | | | | |
| | ization's benefit and either paid to | | | | | | | | |
| | or expended on its behalf | | | | | | | | |
| 3 | The value of services or facilities | | | | | | | | |
| | furnished by a governmental unit to | | | | | | | | |
| | the organization without charge | | | | | | | | |
| 4 | Total. Add lines 1 through 3 | 1365609. | 1905622. | 1566295. | 1456138. | 1597974. | 7891638. | | |
| 5 | The portion of total contributions | | | | | | | | |
| | by each person (other than a | | | | | | | | |
| | governmental unit or publicly | | | | | | | | |
| | supported organization) included | | | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | | | |
| | amount shown on line 11, | | | | | | | | |
| | column (f) | | | | | | | | |
| | Public support. Subtract line 5 from line 4. | | | | | | 7891638. | | |
| Se | ction B. Total Support | | | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | |
| 7 | Amounts from line 4 | 1365609. | 1905622. | 1566295. | 1456138. | 1597974. | 7891638. | | |
| 8 | Gross income from interest, | | | | | | | | |
| | dividends, payments received on | | | | | | | | |
| | securities loans, rents, royalties, | | | | | | | | |
| | and income from similar sources \dots | 36,480. | 30,346. | 33,073. | 27,354. | 28,793. | 156,046. | | |
| 9 | Net income from unrelated business | | | | | | | | |
| | activities, whether or not the | | | | | | | | |
| | business is regularly carried on | | | | | | | | |
| 10 | Other income. Do not include gain | | | | | | | | |
| | or loss from the sale of capital | | | | | | | | |
| | assets (Explain in Part VI.) | | | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 8047684. | | |
| 12 | Gross receipts from related activities, | etc. (see instructio | ons) | | | 12 | 437,297. | | |
| 13 | First 5 years. If the Form 990 is for the | ne organization's fi | rst, second, third, t | fourth, or fifth tax y | ear as a section / | 01(c)(3) | | | |
| | organization, check this box and sto | phere | | | | | | | |
| See | ction C. Computation of Publi | ic Support Per | centage | | | | | | |
| 14 | Public support percentage for 2023 (| ine 6, column (f), d | ivided by line 11, c | olumn (f)) | | 14 | 98.06 % | | |
| 15 | Public support percentage from 2022 | Schedule A, Part | II, line 14 | | | 15 | <u>97.77</u> % | | |
| 16 a | 33 1/3% support test - 2023. If the | organization did no | t check the box or | n line 13, and line ⁻ | 14 is 33 1/3% or m | ore, check this bo | k and | | |
| | stop here. The organization qualifies | as a publicly supp | orted organization | | | | X | | |
| b | 33 1/3% support test - 2022. If the | organization did no | t check a box on l | ine 13 or 16a, and | line 15 is 33 1/3% | or more, check the | s box | | |
| | and stop here. The organization qua | lifies as a publicly s | supported organization | ation | | | | | |
| 17a | 10% -facts-and-circumstances test | | | | | | | | |
| | and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization | | | | | | | | |
| | meets the facts-and-circumstances te | est. The organizatio | n qualifies as a pu | blicly supported o | rganization | | | | |
| b | 10% -facts-and-circumstances test | - 2022. If the org | anization did not o | heck a box on line | e 13, 16a, 16b, or 1 | 7a, and line 15 is | 10% or | | |
| | more, and if the organization meets the | ne facts-and-circum | nstances test, cheo | ck this box and st | t op here. Explain i | n Part VI how the | | | |
| | organization meets the facts-and-circ | umstances test. Th | e organization qua | alifies as a publicly | supported organiz | ation | | | |
| 18 | Private foundation. If the organization | on did not check a | box on line 13, 16a | a, 16b, 17a, or 17b | o, check this box a | nd see instructions | | | |
| | | | | | | | (Farma 000) 0002 | | |

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023 FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 3 Part III Support Schedule for Organizations Described in Section 509(a)(2) Page 3

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Se | ction A. Public Support | | | | | | |
|-------------|---|-----------------------------|-----------------------|----------------------|-----------------------|---------------|----------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 202 | 3 (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, | | | | | | |
| | merchandise sold or services per- | | | | | | |
| | formed, or facilities furnished in any activity that is related to the | | | | | | |
| | organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that | | | | | | |
| | are not an unrelated trade or bus- | | | | | | |
| | iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 5 | The value of services or facilities | | | | | | |
| · | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| | Amounts included on lines 1, 2, and | | | | | | |
| 10 | 3 received from disgualified persons | | | | | | |
| ł | Amounts included on lines 2 and 3 received | | | | | | |
| | from other than disqualified persons that | | | | | | |
| | exceed the greater of \$5,000 or 1% of the | | | | | | |
| | amount on line 13 for the year | | | | | | |
| | Add lines 7a and 7b | | | | | | |
| | Public support. (Subtract line 7c from line 6.) ction B. Total Support | | | | | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (a) 202 | 3 (f) Total |
| | Amounts from line 6 | (a) 2019 | (b) 2020 | (0) 2021 | (u) 2022 | (e) 202 | |
| | Gross income from interest, | | | | | | |
| 102 | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| _ | and income from similar sources | | | | | | |
| k | Unrelated business taxable income | | | | | | |
| | (less section 511 taxes) from businesses | | | | | | |
| | acquired after June 30, 1975 | | | | | | |
| | Add lines 10a and 10b | | | | | | |
| 11 | Net income from unrelated business activities not included on line 10b, | | | | | | |
| | whether or not the business is | | | | | | |
| | regularly carried on | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 | First 5 years. If the Form 990 is for th | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section 5 | 01(c)(3) orga | nization, |
| | check this box and stop here | | | | | | |
| Se | ction C. Computation of Publi | c Support Per | rcentage | | | | |
| 15 | Public support percentage for 2023 (I | ine 8, column (f), d | livided by line 13, o | column (f)) | | 15 | % |
| | Public support percentage from 2022 | | | | | 16 | % |
| | ction D. Computation of Inves | | | | | | |
| 17 | Investment income percentage for 20 |)23 (line 10c, colur | mn (f), divided by li | ne 13, column (f)) | | 17 | % |
| | Investment income percentage from | | | | | 18 | % |
| 19 a | a 33 1/3% support tests - 2023. If the | organization did r | not check the box | on line 14, and line | e 15 is more than 3 | 3 1/3%, and | line 17 is not |
| | more than 33 1/3%, check this box ar | nd stop here. The | organization quali | fies as a publicly s | upported organization | tion | |
| k | 33 1/3% support tests - 2022. If the | organization did r | not check a box on | line 14 or line 19a | a, and line 16 is mo | re than 33 1 | /3%, and |
| | line 18 is not more than 33 1/3%, che | ck this box and st | top here. The orga | nization qualifies a | as a publicly suppo | rted organiza | ation |
| 20 | Private foundation. If the organization | on did not check a | box on line 14, 19 | a, or 19b, check th | nis box and see ins | tructions | |

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Yes

1

No

Schedule A (Form 990) 2023 FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 5

| Pa | rt IV | Supporting Organizations (continued) | | | |
|-----|-------|--|-----|-----|----|
| | | | | Yes | No |
| 11 | Has t | the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A pe | rson who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c b | below, the governing body of a supported organization? | 11a | | |
| b | A fan | nily member of a person described on line 11a above? | 11b | | |
| с | A 35 | % controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | | il in Part VI. | 11c | | |
| Sec | tion | B. Type I Supporting Organizations | | | |
| | | | | Yes | No |

| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If</i> "No," <i>describe in</i> Part VI <i>how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the</i> | | |
|---|--|---|--|
| | supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | |
| | supervised, or controlled the supporting organization. | 2 | |

| Section C. | Type II | Supporting | Organizations | |
|------------|---------|------------|---------------|--|

 Yes
 No

 1
 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed
 Image: Control organization was vested in the same persons that controlled or managed
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| Section D. All Type III Supporting Organizations | |
|--|--|
| | |

| | | | Yes | No |
|---|--|---|-----|----|
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | supported organizations played in this regard. | 3 | | |

Section E. Type III Functionally Integrated Supporting Organizations

| 1 | Check the box next to the method t | hat the organization used to satisf | v the Integral Part Test durin | a the year (see instructions). |
|---|------------------------------------|--------------------------------------|-------------------------------------|--------------------------------|
| • | | nal line organization used to satisi | , וווכ ווווכקומו ז מונ ז ככו טעוווי | |

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* line 3 *below*.

| с | | The organization supported a governmental entity. | Describe in Part VI how | you supported a | governmental entity | (see instruction <u>s).</u> |
|---|--|---|-------------------------|-----------------|---------------------|-----------------------------|
|---|--|---|-------------------------|-----------------|---------------------|-----------------------------|

- 2 Activities Test. Answer lines 2a and 2b below.
- **a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "No" provide details in **Part VI.**
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

No

Yes

FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 6 Schedule A (Form 990) 2023 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E. (B) Current Year Section A - Adjusted Net Income (A) Prior Year (optional) 1 Net short-term capital gain 1 2 Recoveries of prior-year distributions 2 3 Other gross income (see instructions) 3 4 4 Add lines 1 through 3. 5 5 Depreciation and depletion 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or 6 maintenance of property held for production of income (see instructions) 7 7 Other expenses (see instructions) 8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) 8 (B) Current Year Section B - Minimum Asset Amount (A) Prior Year (optional) 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): a Average monthly value of securities 1a b Average monthly cash balances 1b c Fair market value of other non-exempt-use assets 1c d Total (add lines 1a, 1b, and 1c) 1d e Discount claimed for blockage or other factors (explain in detail in Part VI): 2 Acquisition indebtedness applicable to non-exempt-use assets 2 3 3 Subtract line 2 from line 1d. Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, 4 4 see instructions). 5 Net value of non-exempt-use assets (subtract line 4 from line 3) 5 6 6 Multiply line 5 by 0.035. 7 Recoveries of prior-year distributions 7 8 Minimum Asset Amount (add line 7 to line 6) 8 Section C - Distributable Amount **Current Year** 1 Adjusted net income for prior year (from Section A, line 8, column A) 1 Enter 0.85 of line 1. 2 2 3 Minimum asset amount for prior year (from Section B, line 8, column A) 3

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

4

5

6

332026 12-21-23

Enter greater of line 2 or line 3.

instructions).

Income tax imposed in prior year

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

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Schedule A (Form 990) 2023

| Schedule A | (Form 990) 2023 |
|------------|-----------------|
| Dort V | Type III Nen |

FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815 Page 7

| Section D- Distributions Current Year 1 Amounts paid to supported organizations to accomplish exempt purposes of supported organizations. 1 2 Amounts paid to accomplish exempt purposes of supported organizations. 3 3 Amounts paid to accomplish exempt purposes of supported organizations. 3 4 Amounts paid to accomplish exempt purposes of supported organizations. 3 4 Amounts paid to accomplish exempt purposes of supported organizations. 4 5 Cualified stails in Part VII. See instructions. 6 6 Other distributions. Add lines 1 through 6. 7 7 Boltributions to attentive supported organizations to which the organization is responsive forwide details in Part VII. See instructions? 8 9 Distributions Allocations (see instructions? 10 10 10 Line 8 amount for 2023 from Section C, line 6 9 9 2 Underdistributions, if any, for years prior to 2023 (reason-able cause required - supplice and the add by line 9 amount 10 10 11 Underdistributions, if any, tor years prior to 2023 (reason-able cause required - supplice and add by line 9 amount 20 20 1 Dustributions of any preval require supplice 10 10 <td< th=""><th>Par</th><th>t V Type III Non-Functionally Integrated 509</th><th>a)(3) Supporting Orga</th><th>nizations (continu</th><th><u>led)</u></th><th></th></td<> | Par | t V Type III Non-Functionally Integrated 509 | a)(3) Supporting Orga | nizations (continu | <u>led)</u> | |
|--|-------|---|-------------------------------|--------------------|-------------|--------------|
| 2 Anounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity 2 3 Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 Anounts paid to acquire exempt use assets 4 5 Couline distributions, for IRS approval required - provide details in Pert VI) 5 6 Other distributions, additines 1 through 6. 7 7 Total annuel distributions, additines 1 through 6. 7 8 Distributiand annut for 2023 from Section C, line 6 9 10 Line 8 anount divided by line 9 amount 10 9 Distribution Allocations (see instructions) Image: Count of the count of | Secti | on D - Distributions | | | | Current Year |
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| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 Amounts paid to acquire exempt use assets 4 5 Qualified stacked mounts (prior IRS approval required - provide details in Part VI) 5 6 Other distributions (describe in Part VI). See instructions. 6 7 Total annual distributions. Add lines 11 through 6. 7 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributable amount of 2023 from Section C, line 6 9 10 Line 8 amount divided by line 9 amount 10 9 Underdistributions 10 9 Line 8 amount for 2023 from Section C, line 6 9 2 Underdistributions, if any, for years prior to 2023 reason-able cause required - explain in Part VI). See instructions. 10 3 Excess distributions exprover, if any, to 2023 10 10 4 From 2019 10 10 10 10 From 2019 10 10 10 10 From 2020 10 10 10 10 From 2019 <td< th=""><th>2</th><th>Amounts paid to perform activity that directly furthers exemp</th><th></th><th></th></td<> | 2 | Amounts paid to perform activity that directly furthers exemp | | | | |
| 4 Amounts paid to acquire exemptuse assets 4 5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) 5 6 Other distributions (accounts in Part VI). See instructions. 6 7 Total annual distributions. Add lines 1 through 6. 7 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributions (account for 2023 from Section C, line 6 9 10 Line 8 amount tor 2023 from Section C, line 6 9 11 Distributions (may for years prior to 2023 freeson-able cause required - explain in Part VI). See instructions. 10 11 Distributions (may for years prior to 2023 freeson-able cause required - explain in Part VI). See instructions. 10 12 Underdistributions of prior years 10 10 14 Excess distributiable amount 10 10 12 C from 2021 10 10 10 13 Form 2019 10 10 10 14 | | organizations, in excess of income from activity | | 2 | | |
| 6 Qualified set aside amounts (prior IRS approval required - provide details in Part VI) 6 7 Total annual distributions. Add lines 1 through 6. 7 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributional divided by line 9 amount 10 10 Line 8 amount divided by line 9 amount (i) Uiderdistributions (provide details in Part VI). See instructions. 11 Distributable amount for 2023 from Section C, line 6 9 10 Line 8 amount divide by line 9 amount 12 Underdistributions, if any, for years prior to 2023 (reason-able cause required - explain in Part VI). See instructions. 10 10 13 Excess distributions carryover, if any, to 2023 10 10 10 14 From 2020 10 10 10 10 15 From 2021 10 10 10 10 10 </th <th>3</th> <th>Administrative expenses paid to accomplish exempt purpose</th> <th>es of supported organizations</th> <th>3</th> <th>3</th> <th></th> | 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | 3 | 3 | |
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| 7 Total annual distributions. Add lines 1 through 6. 7 8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in</i> Part V). See instructions. 8 9 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in</i> Part V). See instructions) 10 10 Line 8 amount divided by line 9 amount 10 9 Distributable amount for 2023 from Section C, line 6 9 11 Distributable amount for 2023 from Section C, line 6 9 2 Underdistributions, if any, for years prior to 2023 (reason-able cause required - explain in Part VI). See instructions. 10 3 Excess distributions arryover, if any, to 2023 10 6 From 2018 10 9 From 2019 10 10 10 10 11 Carryover from 2018 not applied (see instructions) 10 12 Carryover from 2018 not applied (see instructions) 10 13 Remainder. Subtract lines 3g, and, and 3i from line 3f. 10 14 Carryover from 2018 not applied (see instructions) 11 15 Remainder. Subtract lines 3g and 4a from line 4. 10 16 Applied to 2023 distributable amount 10 16 Applied to 2023 distributable amount | 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | | 5 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide data)s in Part VI. See instructions. 8 9 Distributionable amount for 2023 from Section C, line 6 9 10 Line 8 amount divided by line 9 amount 10 Section E - Distribution Allocations (see instructions) Excess Distributions 0 1 Distributable amount for 2023 from Section C, line 6 9 2 Underdistributions, frany, for years prior to 2023 (reason-able cause required - explain in Part VI). See instructions. 8 3 Excess distributions carryover, if any, to 2023 10 4 From 2018 10 5 From 2020 10 6 From 2021 10 7 Total of lines 3a through 3e 10 9 Applied to underdistributions of prior years 10 10 Carryover from 2018 not applied (see instructions) 11 11 Carryover from 2018 not applied (see instructions) 11 12 Carryover from 2018 not applied (see instructions) 11 13 Carryover from 2018 not applied (see instructions) 12 14 Carryover from 2023 from Section D, 11 <th>6</th> <th>Other distributions (describe in Part VI). See instructions.</th> <th></th> <th></th> <th>6</th> <th></th> | 6 | Other distributions (describe in Part VI). See instructions. | | | 6 | |
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| (i) (ii) (iii) (iii) (iii) (iii) (iii) (iii) (iii) (iii) Distributable Amount for 202 1 Distributable amount for 2023 from Section C, line 6 | 9 | Distributable amount for 2023 from Section C, line 6 | | | 9 | |
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| able cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2023 a From 2018 | 1 | Distributable amount for 2023 from Section C, line 6 | | | | |
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| d From 2021 e e From 2022 e f Total of lines 3a through 3e e g Applied to underdistributions of prior years h h Applied to 2023 distributable amount e i Carryover from 2018 not applied (see instructions) i j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. e 4 Distributions for 2023 more Section D, line 7: \$ a Applied to underdistributions of prior years e b Applied to 2023 distributable amount e c Remainder. Subtract lines 3g and 4a from line 4. e 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. explain in Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. e e 8 Breakdown of line 7: e e e a Excess from 2020 e e e e b Excess from 2020 e e e e a Excess from 2020 e | b | From 2019 | | | | |
| e From 2022 image: state in the state | C | From 2020 | | | | |
| f Total of lines 3a through 3e | d | From 2021 | | | | |
| g Applied to underdistributions of prior years i h Applied to 2023 distributable amount i i Carryover from 2018 not applied (see instructions) i j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. iiii and an an and an | e | From 2022 | | | | |
| h Applied to 2023 distributable amount i Carryover from 2018 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2023 from Section D, line 7: s a Applied to underdistributions of prior years b Applied to 2023 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 | f | Total of lines 3a through 3e | | | | |
| i Carryover from 2018 not applied (see instructions) i j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. i 4 Distributions for 2023 from Section D, line 7: \$ a Applied to underdistributions of prior years i b Applied to 2023 distributable amount i c Remainder. Subtract lines 4a and 4b from line 4. i 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. i 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. i 7 Excess distributions carryover to 2024. Add lines 3j and 4c. i i 8 Breakdown of line 7: i i a Excess from 2019 i i b Excess from 2020 i i c Excess from 2021 i i | g | Applied to underdistributions of prior years | | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2023 from Section D, line 7: a Applied to underdistributions of prior years b Applied to 2023 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in</i> Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in</i> Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 | h | Applied to 2023 distributable amount | | | | |
| 4 Distributions for 2023 from Section D, line 7: \$ a Applied to underdistributions of prior years b Applied to 2023 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 | i | Carryover from 2018 not applied (see instructions) | | | | |
| line 7: \$ a Applied to underdistributions of prior years | j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | |
| a Applied to underdistributions of prior years | 4 | Distributions for 2023 from Section D, | | | | |
| b Applied to 2023 distributable amount | | line 7: \$ | | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 | a | Applied to underdistributions of prior years | | | | |
| 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 | b | Applied to 2023 distributable amount | | | | |
| any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2021 | c | Remainder. Subtract lines 4a and 4b from line 4. | | | | |
| than zero, explain in Part VI. See instructions. Image: Construction of the second | 5 | Remaining underdistributions for years prior to 2023, if | | | | |
| 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | any. Subtract lines 3g and 4a from line 2. For result greater | | | | |
| and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 | | than zero, explain in Part VI. See instructions. | | | | |
| Part VI. See instructions. Image: Construction of the structure 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 | 6 | Remaining underdistributions for 2023. Subtract lines 3h | | | | |
| 7 Excess distributions carryover to 2024. Add lines 3j and 4c. Image: Constraint of the state of the | | and 4b from line 1. For result greater than zero, explain in | | | | |
| and 4c.and an and an and an and an and an and an | | Part VI. See instructions. | | | | |
| 8 Breakdown of line 7: | 7 | Excess distributions carryover to 2024. Add lines 3j | | | | |
| a Excess from 2019 and and an | | and 4c. | | | | |
| b Excess from 2020 Image: Constraint of the second | 8 | Breakdown of line 7: | | | | |
| c Excess from 2021 | а | Excess from 2019 | | | | |
| d Excess from 2022 | b | Excess from 2020 | | | | |
| | с | Excess from 2021 | | | | |
| e Excess from 2023 | d | Excess from 2022 | | | | |
| | е | Excess from 2023 | | | | |

Schedule A (Form 990) 2023

| Schedule A | (Form 990) 2023 | FOUR | RIVERS | COMMUN | JITY I | BROADC. | ASTING | CORPO 2 | 23-28098 | 15 Page 8 |
|------------|---|------------------------------|---|---|--|--|--|--|---|------------------|
| Part VI | Supplemental Inform Part IV, Section A, lines 1, line 1; Part IV, Section D, I Section D, lines 5, 6, and 8 (See instructions.) | 2, 3b, 3c, 4 ines 2 and 3 | Provide the e 1b, 4c, 5a, 6, 3; Part IV, Se | xplanations r 9a, 9b, 9c, 1 ection E, lines | required b 11a, 11b, a s 1c, 2a, 2 | y Part II, line and 11c; Pa b, 3a, and 3 | e 10; Part II, I Irt IV, Sectior 3b; Part V, Iin | ine 17a or 17 □ B, lines 1 an e 1; Part V, S | b; Part III, line d 2; Part IV, Se ection B, line 1 | 12; ection C, |
| | | | | | | | | | | |
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| (Form | 990) |
|-------|------|
|-------|------|

Supplemental Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.



Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

| | | ITY BROADCASTING CORPO | |
|----|--|---|------------------------------------|
| Pa | | | or Accounts. Complete if the |
| | organization answered "Yes" on Form 990, Part IV, lin | | |
| | | (a) Donor advised funds | (b) Funds and other accounts |
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |
| 5 | Did the organization inform all donors and donor advisors in | writing that the assets held in donor advised | d funds |
| | are the organization's property, subject to the organization's | exclusive legal control? | YesNo |
| 6 | Did the organization inform all grantees, donors, and donor a | dvisors in writing that grant funds can be us | sed only |
| | for charitable purposes and not for the benefit of the donor of | or donor advisor, or for any other purpose co | onferring |
| _ | | | |
| Pa | Tt II Conservation Easements. Complete if the org | ganization answered "Yes" on Form 990, Pa | art IV, line 7. |
| 1 | Purpose(s) of conservation easements held by the organization | on (check all that apply). | |
| | Preservation of land for public use (for example, recrea | tion or education) | a historically important land area |
| | Protection of natural habitat | Preservation of a | a certified historic structure |
| | Preservation of open space | | |
| 2 | Complete lines 2a through 2d if the organization held a quality | fied conservation contribution in the form of | |
| | day of the tax year. | | Held at the End of the Tax Year |
| а | Total number of conservation easements | | 2a |
| b | Total acreage restricted by conservation easements | | 2b |
| с | Number of conservation easements on a certified historic structure | ucture included on line 2a | 2c |
| d | Number of conservation easements included on line 2c acqu | | |
| | on a historic structure listed in the National Register | | |
| 3 | Number of conservation easements modified, transferred, rel | leased, extinguished, or terminated by the o | organization during the tax |
| | year | | |
| 4 | Number of states where property subject to conservation eas | | |
| 5 | Does the organization have a written policy regarding the per | | |
| | violations, and enforcement of the conservation easements it | | |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, | handling of violations, and enforcing conse | rvation easements during the year |
| | | | |
| 7 | Amount of expenses incurred in monitoring, inspecting, hand | dling of violations, and enforcing conservation | on easements during the year |
| - | | | |
| 8 | Does each conservation easement reported on line 2d above | | |
| • | and section 170(h)(4)(B)(ii)? | | |
| 9 | In Part XIII, describe how the organization reports conservation | • | |
| | balance sheet, and include, if applicable, the text of the footr | note to the organization's financial statement | its that describes the |
| Pa | organization's accounting for conservation easements. T III Organizations Maintaining Collections of | f Art. Historical Treasures, or Oth | er Similar Assets |
| | Complete if the organization answered "Yes" on Form | - | |
| 10 | If the organization elected, as permitted under FASB ASC 95 | | d balance sheet works |
| Id | of art, historical treasures, or other similar assets held for put | | |
| | service, provide in Part XIII the text of the footnote to its finar | , , | • |
| b | If the organization elected, as permitted under FASB ASC 95 | | |
| U | art, historical treasures, or other similar assets held for public | | |
| | provide the following amounts relating to these items. | computer, education, or research in furthe | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | \$ |
| | | | |
| 2 | If the organization received or held works of art, historical tre | asures or other similar assets for financial o | |
| 2 | the following amounts required to be reported under FASB A | | |
| а | Revenue included on Form 990, Part VIII, line 1 | - | \$ |
| | Assets included in Form 990, Part X | | |
| | | | ······ Ŧ |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

| Sche Par | | VERS COMMU | | | | | | 09815 (continue | |
|-------------|---|---------------------------------|------------------------|----------------------------|-------------------|---------------------|-------------|--------------------|------------|
| 3 | Using the organization's acquisition, accessi | | | | | | | | |
| | collection items (check all that apply). | | | | | | | | |
| а | Public exhibition | (| l 🗌 Loan or e | xchange progra | am | | | | |
| b | Scholarly research | e | e 🗌 Other | | | | | | |
| с | Preservation for future generations | | | | | | | | |
| 4 | Provide a description of the organization's co | ollections and explai | n how they further | the organizatio | on's exemp | t purpos | se in Part | XIII. | |
| 5 | During the year, did the organization solicit o | r receive donations | of art, historical tre | asures, or othe | er similar as | ssets | | | |
| | to be sold to raise funds rather than to be ma | | | | | | | Yes | No |
| Par | t IV Escrow and Custodial Arran | gements Comple | te if the organizati | on answered "" | Yes" on Fo | rm 990, | Part IV, li | ne 9, or | |
| | reported an amount on Form 990, Pa | rt X, line 21. | | | | | | | |
| 1a | Is the organization an agent, trustee, custodi | an, or other interme | diary for contributi | ons or other as | sets not ind | cluded | | _ | |
| | on Form 990, Part X? | | | | | | | Yes | No |
| b | If "Yes," explain the arrangement in Part XIII | | | | | | | | |
| | | | | | | | | Amount | |
| с | Beginning balance | | | | | 1c | | | |
| | Additions during the year | | | | | 1d | | | |
| | Distributions during the year | | | | | 1e | | | |
| f | Ending balance | | | | | 1f | | | |
| 2a | Did the organization include an amount on Fe | orm 990, Part X, line | 21, for escrow or | custodial acco | unt liability | ? | | Yes | No |
| b | If "Yes," explain the arrangement in Part XIII. | | | | | | | | |
| Par | t V Endowment Funds Complete if | the organization an | swered "Yes" on F | orm 990, Part | IV, line 10. | | | | |
| | | (a) Current year | (b) Prior year | (c) Two yea | rs back (d | I) Three y | ears back | (e) Four y | ears back |
| 1a | Beginning of year balance | | | | | | | | |
| b | Contributions | | | | | | | | |
| | Net investment earnings, gains, and losses | | | | | | | | |
| d | Grants or scholarships | | | | | | | | |
| е | Other expenditures for facilities | | | | | | | | |
| | and programs | | | | | | | | |
| f | Administrative expenses | | | | | | | | |
| | End of year balance | | | | | | | | |
| 2 | Provide the estimated percentage of the curr | rent year end balanc | e (line 1g, column | (a)) held as: | | | | | |
| а | Board designated or quasi-endowment | | _% | | | | | | |
| b | Permanent endowment | % | | | | | | | |
| с | Term endowment | % | | | | | | | |
| | The percentages on lines 2a, 2b, and 2c sho | uld equal 100%. | | | | | | | |
| 3a | Are there endowment funds not in the posse | ssion of the organiza | ation that are held | and administer | ed for the | | | | |
| | organization by: | | | | | | | Y | es No |
| | (i) Unrelated organizations? | | | | | | | 3a(i) | |
| | (ii) Related organizations? | | | | | | | 3a(ii) | |
| b | If "Yes" on line 3a(ii), are the related organiza | tions listed as requi | red on Schedule R | ? | | | | 3b | |
| 4 | Describe in Part XIII the intended uses of the | | | | | | | | |
| Par | t VI Land, Buildings, and Equipm | ent | | | | | | | |
| | Complete if the organization answere | d "Yes" on Form 990 |), Part IV, line 11a | See Form 990 | , Part X, lin | e 10. | | | |
| | Description of property | (a) Cost or o basis (investi | | ost or other is (other) | ., | umulate eciation | ed | (d) Book v | /alue |
| 1a | Land | | | 45,000. | | | | 45 | ,000. |
| | Buildings | | | 82,431. | 17 | 77,6 | 54. | 804 | ,777. |
| | Leasehold improvements | | | | | | | | - <u> </u> |
| | Equipment | | 8 | 92,912. | 84 | 12,83 | 16. | 50 | ,096. |
| | Other | | | , | | , | | | |
| | Add lines 1a through 1e. (Column (d) must e | | X line 10c colum | n (B)) | | | | 899 | ,873. |
| - | | | | | | | | | |

Schedule D (Form 990) 2023

| Schedule | D (Form 990) 2023 | | | COMMUNITY | BRC | DADCASTING | CORPO | 23-2809815 | Page 3 |
|-----------------|---|-------------------------------|-----------------------|----------------------|-----------|----------------------|------------------|-------------------------|-----------------------|
| Part V | II Investments - | Other Sec | urities | | | | | | |
| | Complete if the or | rganization ans | wered "Yes" | on Form 990, Part IV | /, line 1 | 1b. See Form 990, | Part X, line 12 | | |
| (a) Desc | ription of security or cat | egory (including na | ame of security) | (b) Book value | | (c) Method of v | aluation: Cost | or end-of-year market v | alue |
| (1) Finar | icial derivatives | | | | | | | | |
| (2) Close | ely held equity interest | s | | | | | | | |
| (3) Othe | r | | | | | | | | |
| (A) | | | | | | | | | |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| <u>(D)</u> | | | | | | | | | |
| <u>(E)</u> | | | | | | | | | |
| (F) | | | | | | | | | |
| (G) | | | | | | | | | |
| | (b) must aqual Form 0 | 00 Part V line 1 | 2 col (P)) | | | | | | |
| Part V | I. (b) must equal Form 99 III Investments - | • Program F | Related. | | I | | | | |
| | | - | | on Form 990, Part IV | /. line 1 | 11c. See Form 990. | Part X. line 13. | | |
| | (a) Description of | | | (b) Book value | | | | or end-of-year market v | alue |
| (1) | | | | | | () | | , | |
| (2) | | | | | | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |
| (8) | | | | | | | | | |
| (9) | | | | | | | | | |
| | l. (b) must equal Form 9 | 90, Part X, line 1 | 3, col. (B)) | | | | | | |
| Part I) | | | | | | | | | |
| | Complete if the or | ganization ans | | on Form 990, Part IV | /, line 1 | 11d. See Form 990, | Part X, line 15 | | |
| | | | (a) | Description | | | | (b) Book va | |
| | IARRISBURG | | | | | | | 1,250 | |
| | IEWBURG | 210 | | | | | | | ,738. |
| | XLV PURCHAS | | <u> </u> | | | | | | ,000. |
| | LENSIDE TRA OTTSTOWN WI | | | | | | | | ,000. |
| | ROWAN LICENS | | UDE | | | | | 50 | <u>,470.</u> ,000. |
| | CASH VALUE (| | TNCIIDAI | NCF | | | | 225 | ,606. |
| | RIGHT OF US | | | | | | | 1,550 | |
| | THER RECEIV | | , | | | | | | ,242. |
| | olumn (b) must equal I | | V line 15 co | | | | | 3,973 | |
| Part X | | | <u>, iiric 10, co</u> | . (<i>D)</i> // | | | | | |
| | Complete if the or | ganization ans | wered "Yes" | on Form 990, Part IV | /, line 1 | 11e or 11f. See Form | n 990, Part X, I | ine 25. | |
| 1. | (a) | Description of | iability | | | | | (b) Book va | alue |
| | ederal income taxes | | - | | | | | | |
| | DEPOSIT ON S | SALE | | | | | | 20 | ,000. |
| | PERATING LI | | BILITY | | | | | 1,654 | ,406. |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |
| (8) | | | | | | | | | |
| (9) | | | | | | | | | |
| Total. (Co | olumn (b) must equal l | - Form 990, Part | <u>X, line 25, co</u> | I <u>. (B))</u> | | | | 1,674 | ,406. |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII X

| Sche | edule D (Form 990) 2023 FOUR RIVERS COMMUNITY BROADCASTING | G CORPO | 23- | 2809815 | Page 4 |
|--|---|-------------------------------------|------------|---|---|
| Pa | rt XI Reconciliation of Revenue per Audited Financial Statements With Re | evenue per Re | turn | | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | _ | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 1,927, | ,933. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| а | Net unrealized gains (losses) on investments | 64,453. | | | |
| b | Donated services and use of facilities 2b | 51,490. | | | |
| с | | | | | |
| d | | | | | |
| е | Add lines 2a through 2d | | 2e | 115, | ,943. |
| 3 | Subtract line 2e from line 1 | | 3 | 1,811, | ,990. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b 4a | 14,500. | | | |
| b | Other (Describe in Part XIII.) 4b | | | | |
| с | Add lines 4a and 4b | | 4c | 14, | ,500. |
| | | | | 1,826, | 100 |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 1,020, | ,490. |
| | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Int XII Reconciliation of Expenses per Audited Financial Statements With E | xpenses per l | 5 Retur | n <u>1,020</u> , | ,490. |
| | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Int XII Reconciliation of Expenses per Audited Financial Statements With E Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | xpenses per l | 5 Retur | n n | ,490. |
| | rt XII Reconciliation of Expenses per Audited Financial Statements With E | xpenses per F | Setur | n 1,897, | |
| Pa | Reconciliation of Expenses per Audited Financial Statements With E Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | xpenses per F | Retur | n | |
| Pa 1 | Image: Arror XII Reconciliation of Expenses per Audited Financial Statements With E Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: | xpenses per F | Retur | n | |
| Pa 1 2 | Image: Non-State of the state of the st | xpenses per F | Retur | n | |
| Pa 1 2 a | Introduction of Expenses per Audited Financial Statements With E Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments | xpenses per F | Retur | n | |
| Pa 1 2 a | Introduction of Expenses per Audited Financial Statements With E Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments | xpenses per F | Retur | n | |
| Pa 1 2 a | Image: Network State in the image: State | 51,490. | Retur | n 1,897, | ,484. |
| Pa 1 2 a b c d | Image: Network State in State | 51,490. | 1 | n | ,484. |
| Pa 1 2 a b c d e | Image: Network State in the image: State | 51,490. | 1 2e | n 1,897, | ,484. |
| Pa 1 2 b c d 3 | Image: Network State in the state of th | 51,490. | 1 2e | n 1,897, | ,484. |
| Pa 1 2 a b c d e 3 4 | Int XII Reconciliation of Expenses per Audited Financial Statements With E Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: | 51,490. | 1 2e | n 1,897, 51, 1,845, | ,484. ,490. ,994. |
| Pa 1 2 a b c d e 3 4 | Image: Non-State in the State in the St | xpenses per F 51,490. 14,500. | 1 2e | n <u>1,897</u> , <u>51</u> , <u>1,845</u> , 14, | , <u>484</u> . , <u>490</u> . ,994. |
| Pa 1 2 b c d e 3 4 b c 5 | Image: Note of the state o | xpenses per F 51,490. 14,500. | Retur | n 1,897, 51, 1,845, | , <u>484</u> . , <u>490</u> . ,994. |

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES USING A

RECOGNITION THRESHOLD OF MORE-LIKELY-THAN-NOT TO BE SUSTAINED UPON

EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY. MEASUREMENT OF THE TAX

UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD IS MET. MANAGEMENT

DETERMINES THERE WERE NO TAX UNCERTAINTIES THAT MET THE RECOGNITION

THRESHOLD IN THE CURRENT AND PRIOR YEAR.

| SCHEDULE J | | Compensation Information | l | OMB No. 1 | 545-004 | 47 | |
|---|--|---|-----------|---------------|---------|----------|--|
| (Form 990) | | For certain Officers, Directors, Trustees, Key Employees, and Highest | - | 20 | ດງ | , | |
| | | Compensated Employees | | 2023 | |) | |
| Depar | Department of the Treasury Complete if the organization answered "Yes" on Form 990, Part IV, line 2 Attach to Form 990. | | | Open to | Publ | ic | |
| | Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. | | | Inspe | ction | | |
| Nam | e of the organizatio | 1 | | identificatio | | mber | |
| | FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-28 | | | | | | |
| Pa | rt I Question | s Regarding Compensation | | | | | |
| | | | | | Yes | No | |
| 1a | Check the appropri | ate box(es) if the organization provided any of the following to or for a person listed on Form | 990, | | | | |
| | Part VII, Section A, | line 1a. Complete Part III to provide any relevant information regarding these items. | | | | | |
| | First-class or c | harter travel Housing allowance or residence for perso | nal use | | | | |
| | Travel for com | panions Payments for business use of personal re | sidence | | | | |
| | Tax indemnific | ation and gross-up payments Health or social club dues or initiation fee | s | | | | |
| | Discretionary | spending account Personal services (such as maid, chauffer | ır, chef) | | | | |
| | | | | | | | |
| b | If any of the boxes | on line 1a are checked, did the organization follow a written policy regarding payment or | | | | | |
| | reimbursement or p | rovision of all of the expenses described above? If "No," complete Part III to explain | | 1b | | | |
| 2 | Did the organization | n require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | | | |
| | trustees, and office | rs, including the CEO/Executive Director, regarding the items checked on line 1a? | | 2 | | <u> </u> | |
| | | | | | | | |
| 3 | , | ny, of the following the organization used to establish the compensation of the organization's | | | | | |
| | | ector. Check all that apply. Do not check any boxes for methods used by a related organizati | on to | | | | |
| | · | ation of the CEO/Executive Director, but explain in Part III. | | | | | |
| | Compensatior | | | | | | |
| | · | ompensation consultant | | | | | |
| | Form 990 of o | ther organizations Approval by the board or compensation of | ommittee | | | | |
| | | | | | | | |
| 4 | | I any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | | | |
| - | organization or a re | | | 10 | | x | |
| | | e payment or change-of-control payment? eive payment from a supplemental nonqualified retirement plan? | | | | X | |
| | | size as we are the second se | | 4- | | X | |
| С | | here payment from an equity-based compensation arrangement? | | +c | | | |
| | In res to any or in | | | | | | |
| | Only section 501(c |)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | | | |
| 5 | | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | | |
| Ũ | contingent on the r | | | | | | |
| а | 0 | | | 5a | | x | |
| | | ation? | | | | X | |
| ~ | | or 5b, describe in Part III. | | | | | |
| 6 | | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | | |
| • | contingent on the r | | | | | | |
| а | • | | | 6a | | x | |
| | | ation? | | | | X | |
| | | or 6b, describe in Part III. | | | | | |
| 7 | | on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | 5 | | | | |
| | | ies 5 and 6? If "Yes," describe in Part III | | 7 | | X | |
| 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | | | | | |
| | - | | | 8 | | x | |
| 9 | | id the organization also follow the rebuttable presumption procedure described in | | | | | |
| | Regulations section | | <u></u> | 9 | | | |
| For | | on Act Notice, see the Instructions for Form 990. | | dule J (Forn | n 990) |) 2023 | |

Schedule J (Form 990) 2023

FOUR RIVERS COMMUNITY BROADCASTING CORPO 23-2809815

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | in column (B) | |
|-------------------------|------|--|---|---|-----------------------------------|-------------------------|------------------------------------|---|--|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 | |
| (1) DAVID W BAKER | (i) | 127,551. | 30,000. | 0. | 1,000. | 47,173. | 205,724. | 0. | |
| TRUSTEE/VICE PRESIDENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. | |
| (2) CHARLES W. LOUGHERY | (i) | 135,568. | 0. | 0. | 1,000. | 56,549. | 193,117. | 0. | |
| TRUSTEE/PRESIDENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
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| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |
| | (i) | | | | | | | | |
| | (ii) | | | | | | | | |

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2023

| SCHEDULE O (Form 990) | Supplemental Information to Form 990 or 990. Complete to provide information for responses to specific questions on | -EZ | OMB No. 1545-0047 |
|--|--|----------------|---------------------------------|
| · · · | Form 990 or 990-EZ or to provide any additional information. | | LULU Open to Public |
| Department of the Treasury Internal Revenue Service | Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information. | | Inspection |
| Name of the organization | FOUR RIVERS COMMUNITY BROADCASTING CORPO | | identification number 309815 |
| FORM 990, PA | RT VI, SECTION A, LINE 2: | | |
| CHARLES W. L | DUGHERY, PRESIDENT, AND NANCY LOUGHERY, TREASU | RER, AF | RE MARRIED. |
| LAWRENCE H. | LOUGHERY, SECRETARY, IS THE SON OF CHARLES W. | LOUGHEF | RY AND |
| NANCY LOUGHE | RY, BOARD PRESIDENT AND TREASURER. CHARLES C. | LOUGHE | ERY, |
| TRUSTEE, IS | THE SON OF CHARLES W. LOUGHERY AND NANCY LOUGH | <u>ERY, BC</u> | DARD |
| PRESIDENT AN | D TREASURER. | | |
| | | | |
| FORM 990, PA | RT VI, SECTION B, LINE 11B: | | |
| THE RETURN I | S REVIEWED BY THE TRUSTEES FOR ACCURACY. | | |
| | | | |
| FORM 990, PA | RT VI, SECTION B, LINE 12C: | | |
| A CONFLICT O | F INTEREST LIST MUST BE SUBMITTED ANNUALLY. | | |
| | | | |
| FORM 990, PA | RT VI, SECTION B, LINE 15A: | | |

COMPENSATION BASED UPON SIMILAR SALARIES IN THE BROADCAST INDUSTRY,

INLUDING PHILADELPHIA REGION FOR BOTH COMMERCIAL AND NON PROFIT BROADCAST

RADIO STATIONS. SOME SALARY INFORMATION IS GARNERED FROM 990 RETURNS FOUND

ON A 990 FOUNDATION WEBSITE FOR COMPARABILITY.

FORM 990, PART VI, SECTION C, LINE 19:

DISCLOSURES, GOVERNING DOCUMENTS, AND FINANCIAL STATEMENTS ARE AVAILABLE AT THE RADIO STATION.

FORM 990, PART XII, LINE 2C:

NO CHANGE FROM PRIOR YEAR.