



# Corporation for Public Broadcasting

## Completing the FSR

Live Webinar Training  
October 11, 2023

# Introductions



## Presenters

Tim Bawcombe, Director, Television CSG Policy & Review

Ken Goulet, Senior Financial Review Specialist

Imad Khalid, Senior Financial Review Specialist

Sarah Downs, Project Coordinator

# Training Objectives



## **For radio grantees filing FSR:**

- Understand purpose and importance of accurate reporting
- Be ready to prepare your first financial summary report
- Improve ability to file a flawless report
- Know where to find help
- Meet annual training requirement

# Agenda



- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Financial Summary Report (FSR)
- FSR Walk Through

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- Type question in field at bottom of screen.
- Hit send.

# Agenda



- Overview of Financial Reporting to CPB
  - Filing requirements
  - Important documents
  - Where to find resources
- Non-Federal Financial Support (NFFS)
- Preparing the Financial Summary Report (FSR)
- FSR Walk Through

## Why report?

- Communications Act requirement
- The non-federal financial support (NFFS) you report is used to calculate your CSG.
- Required before CPB releases your second CSG payment.



## What financial reports?

- AFR: Annual Financial Report or
- FSR: Financial Summary Report
- AFS: audited financial statement  
or unaudited financial statement, if allowed

# AFR or FSR & AFS?



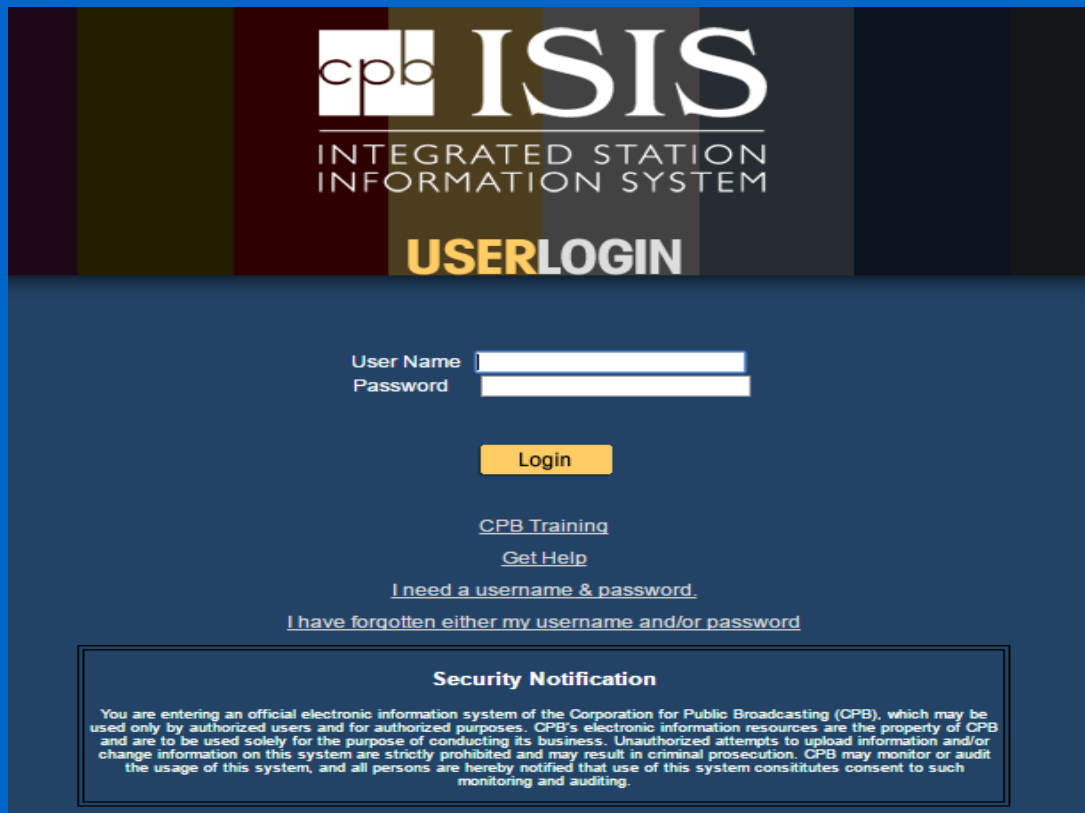
- All TV grantees are required to file AFR and submit AFS
- Radio grantees:

Financial Form	Total Revenue	Financial Statements Required
FSR	< \$300,000	Audited or Unaudited
FSR	≥ \$300,000	Audited
AFR	N/A	Audited

# Integrated Station Information System

## Where do you report?

- [isis.cpb.org](http://isis.cpb.org)



The screenshot shows the ISIS User Login page. At the top, the CPB logo is followed by the text "ISIS INTEGRATED STATION INFORMATION SYSTEM" and "USERLOGIN" in a large, bold font. Below this, there are two input fields: "User Name" and "Password". A yellow "Login" button is positioned below the password field. Underneath the button, there are three links: "CPB Training", "Get Help", and "I need a username & password.". At the bottom, there is a link that says "I have forgotten either my username and/or password". A "Security Notification" box is located at the very bottom, containing a disclaimer about the system's use and security.

**ISIS**  
INTEGRATED STATION  
INFORMATION SYSTEM

**USERLOGIN**

User Name

Password

Login

[CPB Training](#)

[Get Help](#)

[I need a username & password.](#)

[I have forgotten either my username and/or password](#)

**Security Notification**

You are entering an official electronic information system of the Corporation for Public Broadcasting (CPB), which may be used only by authorized users and for authorized purposes. CPB's electronic information resources are the property of CPB and are to be used solely for the purpose of conducting its business. Unauthorized attempts to upload information and/or change information on this system are strictly prohibited and may result in criminal prosecution. CPB may monitor or audit the usage of this system, and all persons are hereby notified that use of this system constitutes consent to such monitoring and auditing.

# AFR/FSR Filing Deadlines



## When?

- Due 5 months after the end of your fiscal year
- Two extensions available:
  - 1<sup>st</sup> extension is for 45 days
  - 2<sup>nd</sup> extension is for 30 days
- Penalties apply for late filing.

# Important Documents



## Financial Reporting Guidelines

- Reporting requirements and independent accountant attestation, NFFS definition, line item instructions, updated annually

## Principles of Accounting

- Guidance on CPB's requirement to submit audited financial statements

# Important Documents



## Discrete Accounting

- Communications Act Requirement
- Included in the terms and conditions of your grant award for all CSG revenues *and* expenditures.

## Discrete Accounting Defined

Grantees must use unique accounting codes for CSG revenues and expenses. Specifically, Grantee's accounting systems must be able to generate a report showing CSG revenues and how they were expended, using unique accounting codes. These accounts may not include non-CSG revenues and expenses.

# CSG Resources



**cpb.org**

Resource documents

Online webinars

**Help Desk**

Email: [csg@cpb.org](mailto:csg@cpb.org)

# Where to Find Resources Website cpb.org



About CPB ▾ About Public Media ▾ Programs and Initiatives ▾ Grants ▾ Press Room COVID-19 ▾ I want to... ▾



'Jamming on the Job' Podcast Gets Kids Into the Work Groove

## About CPB



Corporation  
for Public  
Broadcasting

About CPB  
Steward of the U.S. government's  
investment in public media



Subscribe to CPB  
Stay up-to-date on grants  
announcements, press releases and  
more



Corporate Officers and Senior Staff  
Learn about the people on CPB's  
leadership team

## Resources



Jobline  
Jobs in public broadcasting



Community Service Grants  
CSG General Provisions, station  
guidelines and resources



Open Grants and RFPs  
Prepare and submit an application,  
learn about terms and conditions

## Initiatives



Jobline



Stations



Programs  
& Projects



# Where to Find Resources Website [cpb.org](http://cpb.org)



## Community Service Grants

CPB distributes community service grants (CSGs) to noncommercial public television and radio stations that provide significant public service programming to their communities. CSGs help stations expand the quality and scope of their work, whether in educational, news, public affairs or other programming—all of which represent an immeasurable value to the American people. Applicant and current recipient stations must each year meet a variety of legal, managerial, staffing and operational criteria for CSG funding.

- [Television CSG General Provisions](#)
- [Radio CSG General Provisions](#)

## Compliance

- [Harassment and Bias Prevention Training Program](#)
- [CSG Non-Compliance Policy](#)
- [Communications Act Compliance](#)
- [Compliance Hotline: \(202\) 879-9655](#)
- [Compliance Checklist 2021 350KB PDF](#)
- **Compliance Alerts:**

[→ 2018](#)

[→ 2017](#)

[→ 2016](#)

[→ 2015](#)

## Reporting Requirements

- [Financial Reporting Guidelines for CSG \(AFR and FSR\)](#)
- [Discrete Accounting Requirements](#)
- [Principles of Accounting and Financial Reporting](#)
- [In-Kind Donations](#)
- [Station Activity Survey \(SAS\)](#)
- [Station Activities Benchmarking Survey \(SABS\)](#)
- [Local Content and Service Report](#)
- [NFFS Decision Charts PDF 110KB](#)
- [Source Criterion - Quick Reference Charts PDF 143KB](#)

## Additional Documents and Resources

- [CPB's responses to IG Audits](#)
- [Television Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 398KB](#)
- [Radio Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 533KB](#)
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  - [Running SAS Reports](#)

## Integrated Station Information System

The CSG legal forms as well as reporting tools (AFR, FSR, SABS, and SAS) can be found on the integrated station information system.

## Training

CPB provides pre-recorded and live training sessions on financial reporting, completing forms and CSG compliance. To view or sign up for training, visit our training site.

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## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Poll feature within Zoom)*

# Question 1



Which of the following are reasons why financial reporting to CPB is required?

- A. It is a Communications Act requirement.
- B. The NFFS you report is used to calculate your CSG.
- C. It is required for CPB to release your 2<sup>nd</sup> CSG payment.
- D. All of the above

# Question 1 - Answer



Which of the following is a reason why financial reporting to CPB is required?

- A. It is a Communications Act requirement.
- B. The NFFS you report is used to calculate your CSG.
- C. It is required for CPB to release your 2<sup>nd</sup> CSG payment.
- D. All of the above

## Question 2



Which of the following are not found in the Financial Reporting Guidelines?

- A. AFR/FSR Line by Line Instructions
- B. Audited Financial Statement Reporting Requirements
- C. Recordkeeping Requirements
- D. Discrete Accounting Requirements
- E. NFFS Definition and Criteria



## Question 2 - Answer



Which of the following are not found in the Financial Reporting Guidelines?

- A. AFR/FSR Line by Line Instructions
- B. Audited Financial Statement Reporting Requirements
- C. Recordkeeping Requirements
- D. Discrete Accounting Requirements
- E. NFFS Definition and Criteria

## Question 3



Which of the following is correct regarding the FSR filing due date?

- A. The FSR is due by May 31.
- B. Penalties do not apply.
- C. 1<sup>st</sup> extension requires justification & approval by CPB.
- D. 2<sup>nd</sup> extension requires justification & approval by CPB.

## Question 3 - Answer



Which of the following is correct regarding the FSR filing due date?

- A. The FSR is due by May 31.
- B. Penalties do not apply.
- C. 1<sup>st</sup> extension requires justification & approval by CPB.
- D. 2<sup>nd</sup> extension requires justification & approval by CPB.

## Question 4



Which of the following can be found on the CPB website under the resources section for Community Service Grants?

- A. Reporting Requirements
- B. Compliance
- C. Additional Documents and Resources
- D. Training
- E. All of the above

## Question 4 - Answer



Which of the following can be found on the CPB website under the resources section for Community Service Grants?

- A. Reporting Requirements
- B. Compliance
- C. Additional Documents and Resources
- D. Training
- E. All the above

## Question 5



A radio station is required to submit an FSR and has total revenue of \$500K and NFFS of \$275K. What financial statements are required?

- A. Audited Financial Statements since NFFS is below \$300K.
- B. Audited or Unaudited Financial Statements since NFFS is below \$300K.
- C. Audited Financial Statements since revenue is above \$300K.

## Question 5 - Answer



A radio station is required to submit an FSR and has total revenue of \$500K and NFFS of \$275K. What financial statements are required?

- A. Audited Financial Statements since NFFS is below \$300K.
- B. Audited or Unaudited Financial Statements since NFFS is below \$300K.
- C. Audited Financial Statements since revenue is above \$300K.

# Submitting Questions



- Press Q&A button towards the bottom center of your screen.
- Type question in field at bottom of screen.
- Hit send.



# Agenda



- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
  - Definition of NFFS
  - Purpose
  - NFFS Criteria
- Preparing the Financial Summary Report (FSR)
- FSR Walk Through

# What is NFFS?



**NFFS** is the total of direct revenue and the fair value of property and services received as either a **contribution** or a **payment**, which meets specific criteria as to: **recipient, form, source,** and **purpose.**

# Purpose of NFFS



- Determine Grantee's CSG program eligibility
- Factor in calculating incentive portion of CSG
- Part of the legal justification for CPB's federal appropriation

# NFFS Criteria



- Recipient
- Form
- Source
- Purpose

# NFFS: The Recipient Criterion



- Public broadcasting entity, or an organization that receives the revenue on its behalf
- Same for both contributions and payments

# NFFS: The Form Criterion



- **Contributions**

- Grants
- Gifts or donations of cash, property, or services
- Bequests
- Appropriations from licensee (institutional stations)

- **Payments**

- Cash, property, or services in exchange for materials and services related to public broadcasting services

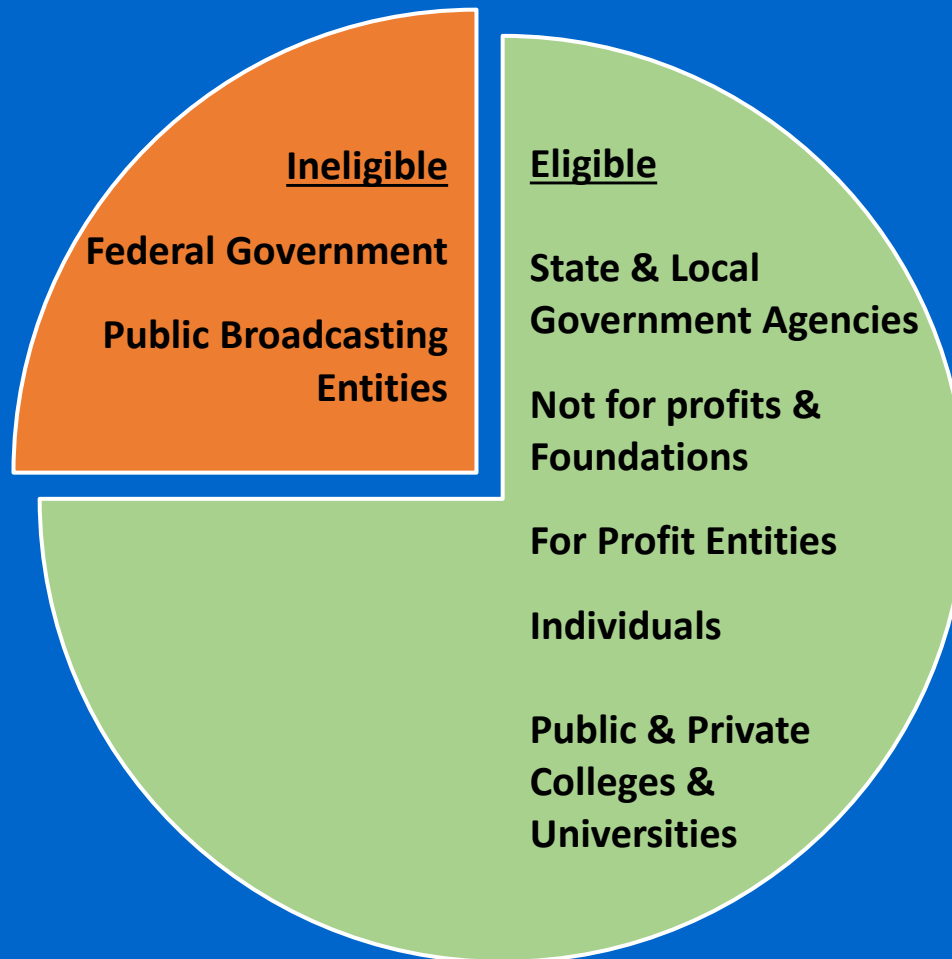
# NFFS: The Source Criterion



- **Contributions** may be from any source except:
  - The federal government or
  - Public broadcasting entities.
- **Payments** must be from:
  - State and local government agencies or
  - Educational institutions.

# NFFS: The Source Criterion

## Contributions

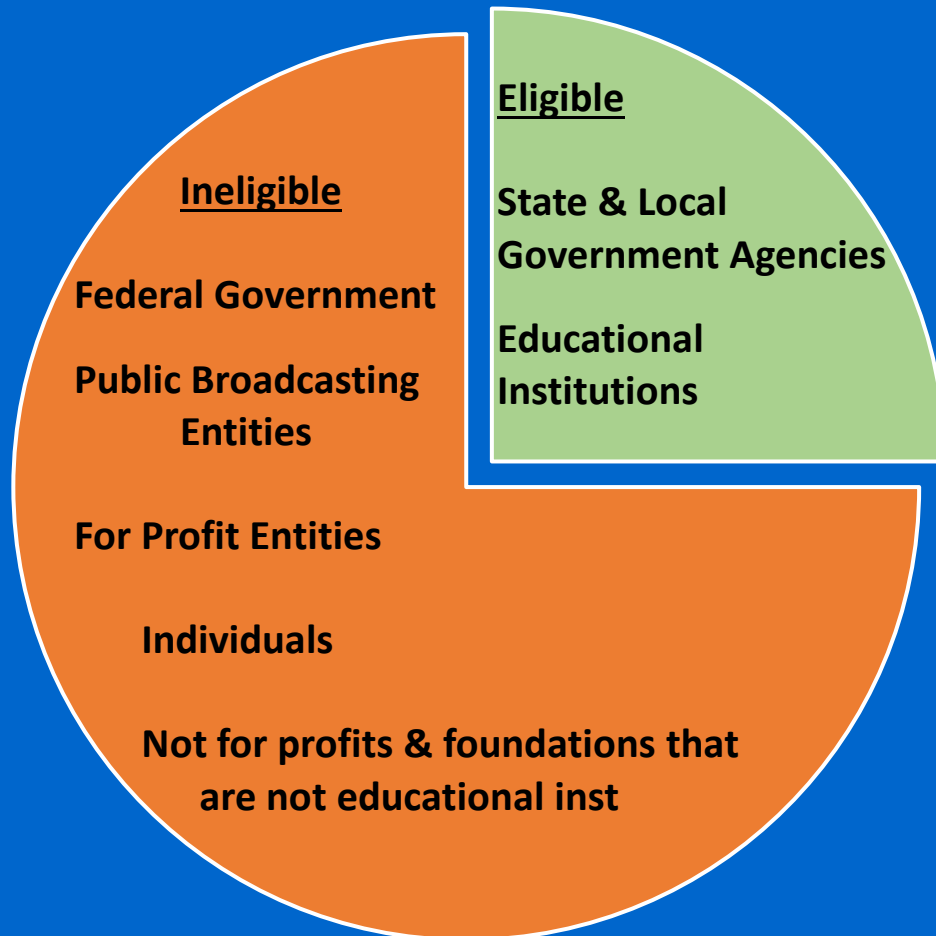




# NFFS: The Source Criterion



## Payments



# NFFS: PPP Funds



- **Paycheck Protections Program (PPP)** funds from Federal Government are excluded from NFFS
  - AFR filers report:
    - Funds recognized as revenue in Schedule A, Line 1F
    - Funds expended as “all non-CPB funds” in Schedule E
  - FSR Filers report:
    - Funds recognized as revenue in Part 1, Line 1
    - Funds expended as “all non-CPB funds” in Part 2 Expenses

# NFFS: Stabilization Grants



- **Stabilization Grants** for public media distributed by CPB from CARES Act and American Rescue Plan Act funding are excluded from NFFS
  - AFR filers report:
    - Funds recognized as revenue in Schedule A, Line 2B
    - Funds expended as “other CPB funds” in Schedule E
  - FSR filers report:
    - Funds recognized as revenue in Part 1, Line 2
    - Funds expended as “other CPB funds” in Part 2 Expenses

# NFFS: Next Generation Warning System



- Website: [CPB.org/grants](https://www.cpb.org/grants)
- **Next Generation Warning System (NGWS) Grants** awarded by CPB are from FEMA funding and are excluded from NFFS
  - AFR filers report:
    - Funds recognized as revenue in Schedule A, Line 2B
    - Funds expended as “other CPB funds” in Schedule E
  - FSR filers report:
    - Funds recognized as revenue in Part 1, Line 2
    - Funds expended as “other CPB funds” in Part 2 Expenses

# NFFS: The Purpose Criterion



- **Contributions** must be for:
  - Construction or operation of a non-commercial, educational broadcast station, or
  - Production, acquisition, distribution, or dissemination of educational television or radio programs and related activities.
- **Payments** must be in exchange for:
  - Cash, goods and/or services the CSG recipient received, in exchange for services or materials with respect to the provision, of educational or instructional television or radio programs.

# NFFS Criteria Summary



	<b>Contributions</b>	<b>Payments &amp; Exchange Transactions</b>
<b>Recipient</b>	Public broadcasting entity or an organization that receives the revenue on its behalf <sup>17</sup> .	Public broadcasting entity or an organization that receives the revenue on its behalf.
<b>Form</b>	Gifts, grants, bequests, donations, and appropriations.	An appropriation or contract payment.
<b>Source</b>	Any source except the federal government or a public broadcasting entity.	State (including local governments or agency thereof), or an educational institution.
<b>Purpose</b>	Construction or operation of a noncommercial, educational broadcast station; or the production, acquisition, distribution, or dissemination of educational television or radio programs.	Cash, goods and/or services the CSG recipient received, in exchange for services or materials with respect to the provision, of educational or instructional television or radio programs.

## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Poll feature within Zoom)*

## Question 6



Which of the following statements are true?

- A. All revenues in a station's AFS qualify as NFFS.
- B. The four NFFS criteria are Recipient, Form, Source and Purpose.
- C. Revenue needs to meet only one NFFS criteria to be eligible as NFFS.
- D. CPB can add additional restrictions to NFFS.



# Question 6 - Answer



Which of the following statements are true?

- A. All revenues in a station's AFS qualify as NFFS.
- B. The four NFFS criteria are Recipient, Form, Source and Purpose.
- C. Revenue needs to meet only one NFFS criteria to be eligible as NFFS.
- D. CPB can add additional restrictions to NFFS.

# Question 7



A Radio station received grants from CPB, NPR, a state gov't agency, for-profit entity and a university (licensee of another public broadcasting station) for production of an educational Radio program for which underwriting credit was provided.

Which statements are correct?

- A. All grants for the purpose of production and distribution of educational radio programs are NFFS eligible.
- B. Grants from CPB and NPR are NFFS ineligible.
- C. Grants from state gov't agency, for-profit entity and university are NFFS eligible.
- D. Both B and C

# Question 7 - Answer



A Radio station received grants from CPB, NPR, a state gov't agency, for-profit entity and a university (licensee of another public broadcasting station) for production of an educational Radio program for which underwriting credit was provided. Which statements are correct?

- A. All grants for the purpose of production and distribution of educational radio program are NFFS eligible.
- B. Grants from PBS and NPR are NFFS ineligible.**
- C. Grants from state gov't agency, for-profit entity and university are NFFS eligible.
- D. Both B and C

## Question 8



A Radio station received payments from a local government and local business for studio space rental and audio production for private use. Which statements are correct?

- A. Payment from the local government is NFFS eligible and private business is NFFS ineligible.
- B. Payments from both sources are NFFS ineligible.
- C. Payments from both sources are NFFS eligible.

## Question 8 - Answer



A Radio station received payments from a local government and local business for studio space rental and audio production for private use. Which statements are correct?

- A. Payment from the local government is NFFS eligible and private business is NFFS ineligible.
- B. Payments from both sources are NFFS ineligible.**
- C. Payments from both sources are NFFS eligible.

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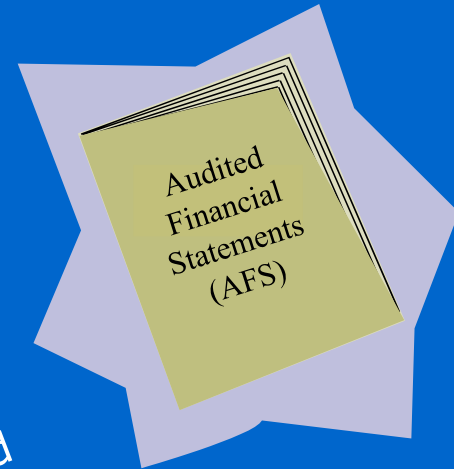
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  - FSR form
  - Audited/unaudited financial statement requirements
  - FSR desk reviews
- FSR Walk Through

# FSR Filing Process

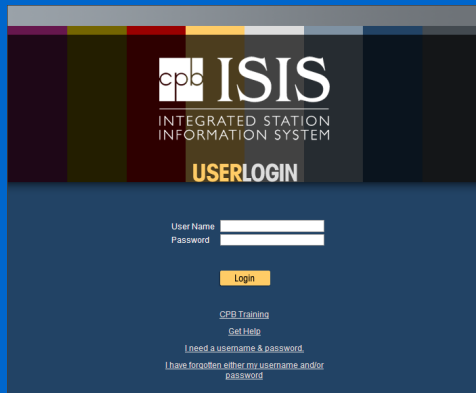


General ledger and accounting records maintained throughout the fiscal year...

are used to prepare your audited financial statements



all revenues and expenses reported in the AFS are reported in the AFR





# FSR Form/Parts



	<b>FSR</b>
<b>Direct Revenue</b>	Part 1
<b>Indirect Administrative Support</b> (if applicable)	Part 1
<b>In-kind Contributions</b> (if applicable)	Part 1
<b>Expenses</b>	Part 2
<b>NFFS Exclusions</b>	Part 3
<b>Reconciliation with Audited Financial Statements</b>	Part 4

# Additional FSR Forms



- **Required forms**
  - Grantee Profile
  - Signature Page
- **Additional forms, if applicable**
  - Audited Financial Statements (AFS), if required
  - Capital Asset Allocation (Radio)
  - Accountant's Qualification Statement (AQS)  
(State/Internal Audit)
  - Extension Request Form

# Audited Financial Statements/AFS



## **Must be:**

- station specific
- comparative statements (include prior year)
- on letterhead, signed & uploaded by the Independent Auditor.

**Joint Licensees** can use a combined AFS with supplemental statement of activities for each CSG grantee.

# Audited Financial Statements



- Financial Accounting Standards Board (**FASB**) model financial statements include:
  - Independent Auditor’s Report
  - Statement of Financial Position
  - Statement of Activities
  - Statement of Cash Flows
  - Notes to Financial Statements
  - Statement of Functional Expenses

# Audited Financial Statements



- Governmental Accounting Standards Board (**GASB**) model financial statements generally include:
  - Independent Auditor’s Report
  - **Management’s Discussion and Analysis (MD&A)**
  - Statement of Net Assets (and/or Balance Sheet)
  - Statement of Revenues, Expenses and Changes in (Fund) Net Assets
  - Statement of Cash Flows
  - Notes to Financial Statements
  - Statement of Functional Expenses (**optional but strongly encouraged**)

# Unaudited Financial Statements



**Unaudited** Financial Statements for **FASB** model:

## **Required:**

- Statement of Financial Position
- Statement of Activities
- Statement of Cash Flows

## **Optional for CPB:**

- Notes to Financial Statements
- Statement of Functional Expenses

**Note:** Financial statements must be comparative.

# Unaudited Financial Statements



**Unaudited** Financial Statements for **GASB** model:

## **Required**

- Statement of Net Assets (and/or Balance Sheet)
- Statement of Revenues, Expenses and Changes in (Fund) Net Assets
- Statement of Cash Flows

## **Optional for CPB**

- Notes to Financial Statements
- Statement of Functional Expenses
- Management's Discussion and Analysis (MD&A)

**Note:** Financial statements must be comparative.

# FSR Submission Summary



- Complete all required & applicable forms
- Review & verify all revenues, expenses, and NFFS
- Upload AFS, if required
- Complete signature page
- Submit FSR to CPB



## After you submit your FSR:

- CPB performs desk reviews & requests information/documentation.
- Once the FSR is approved, the NFFS is then used in CSG calculations.
- FSRs are also subject to audits by CPB's Office of the Inspector General (even after desk review approvals).

## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Poll feature within Zoom)*

## Question 9



Which of the following are true?

- A. Accountant's Qualification Statement (AQS) is always required to be submitted by Independent Accountant.
- B. A FSR is subject to an audit by CPB's OIG, even after desk review approvals.
- C. Head of Grantee & Independent Accountant must always sign the FSR's Signature Page.
- D. FSR Parts 1, 2 and 4 must always be completed.
- E. All the above

# Question 9 - Answer



Which of the following are true?

- A. Accountant's Qualification Statement (AQS) is always required to be submitted by Independent Accountant.
- B. A FSR is subject to an audit by CPB's OIG, even after desk review approvals.
- C. Head of Grantee & Independent Accountant must always sign the FSR's Signature Page.
- D. FSR Parts 1, 2 and 4 must always be completed.
- E. All the above.

# Question 10

Which of the following are true regarding FSR Parts?

- A. Part 4 is the reconciliation of total revenue and expenses with the audited or unaudited financial statements.
- B. Part 1 used to report only direct revenues.
- C. Part 3 must always be completed.
- D. None of the above.

# Question 10 - Answer



Which of the following are true regarding FSR Parts?

- A. Part 4 is the reconciliation of total revenue and expenses with the audited or unaudited financial statements.
- B. Part 1 used to report only direct revenues.
- C. Part 3 must always be completed.
- D. None of the above.

# Question 11



Which of the following is true regarding requirements of Audited Financial Statement (AFS)?

- A. Station/CSG grantee specific
- B. Comparative statements (include prior year)
- C. Joint Licensees can use a combined AFS with supplemental statement of activities for each CSG grantee.
- D. All of the above

# Question 11 - Answer



Which of the following is true regarding requirements of Audited Financial Statement (AFS)?

- A. Station/CSG grantee specific
- B. Comparative statements (include prior year)
- C. Joint Licensees can use a combined AFS with supplemental statement of activities for each CSG grantee.
- D. All of the above



# Submitting Questions



- Press Q&A button towards the bottom center of your screen.
- Type question in field at bottom of screen.
- Hit send.

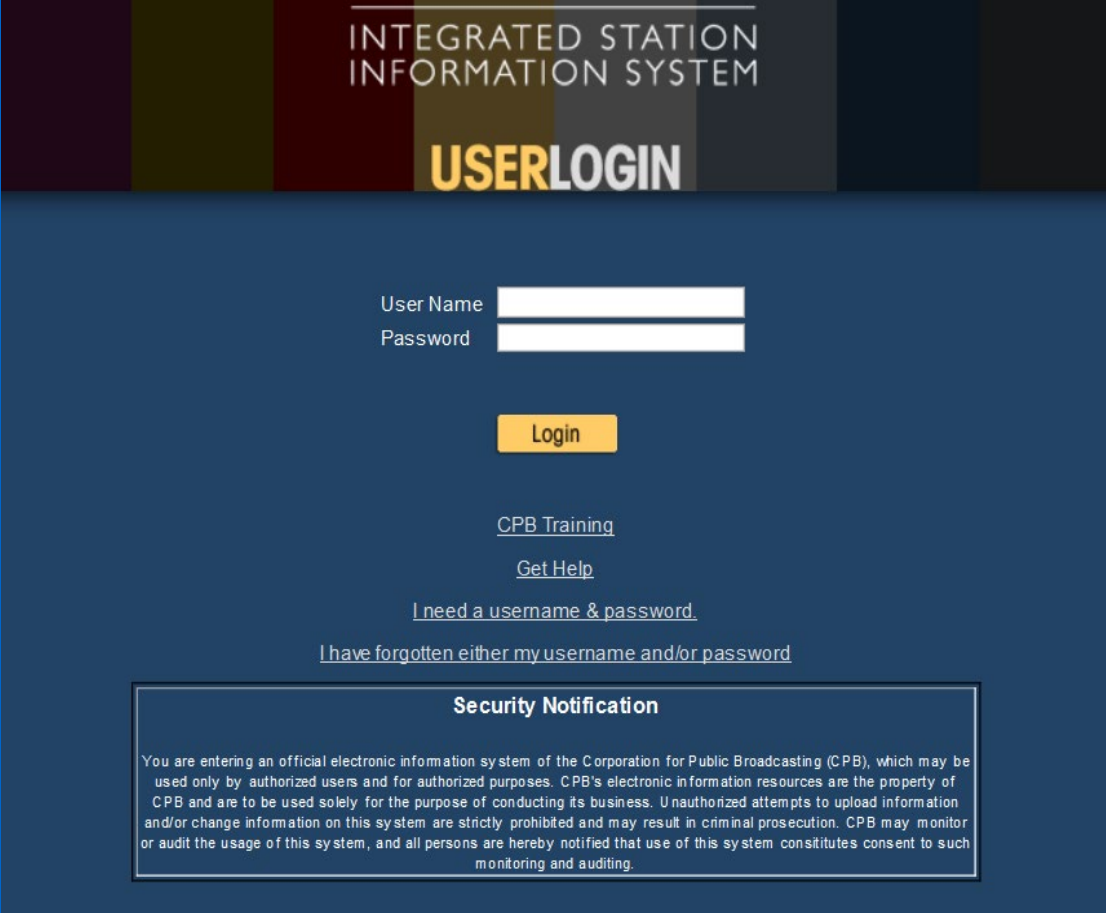
# Agenda



- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Financial Summary Report (FSR)
- FSR Walk Through

# Integrated Station Information System

- Access at [isis.cpb.org](http://isis.cpb.org)



INTEGRATED STATION  
INFORMATION SYSTEM

**USERLOGIN**

User Name

Password

Login

[CPB Training](#)

[Get Help](#)

[I need a username & password.](#)

[I have forgotten either my username and/or password](#)

**Security Notification**

You are entering an official electronic information system of the Corporation for Public Broadcasting (CPB), which may be used only by authorized users and for authorized purposes. CPB's electronic information resources are the property of CPB and are to be used solely for the purpose of conducting its business. Unauthorized attempts to upload information and/or change information on this system are strictly prohibited and may result in criminal prosecution. CPB may monitor or audit the usage of this system, and all persons are hereby notified that use of this system constitutes consent to such monitoring and auditing.

# Financial Reporting Main



- View status of schedules and forms
- Submit to CPB

## Menu

- [Financial Reporting](#)
- [Financial Reporting Main](#)
- [FSR](#)
- [FSR Signature Page](#)
- [Audited Financial Statements](#)
- [Capital Spread Form](#)
- [Extension Request Form](#)

## NFFS Summary

### Financial Reporting Main

Show all data for: 2020 ▼

FSR Status: **Not Submitted**

PRINT: [This Page](#)

GET HELP WITH: [Financial Reporting](#)

Forms due: **February 28, 2021**

**Required Forms due on February 28, 2021**  
Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
<a href="#">Grantee Profile</a>	Not Started	
<a href="#">FSR</a>	Not Started	
FSR Signature Page	Not Started	
<a href="#">Audited Financial Statements</a>	Not Started	

**Optional Forms**

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
<a href="#">Capital Asset Allocation</a> : Elect to amortize substantial gifts of property (for use by Radio grantees only)	Not Started	
<a href="#">Accountant's Qualification Statement</a> : (for use by state or internal auditors only)	Not Started	

**NFFS Summary**

	2020	2019	\$ Change	% Change
1. FSR	\$0	\$106,615	\$-106,615	-100.0

# Part 1 – Revenue and Support



PART 1 - REVENUE AND SUPPORT		2021 data	2022 data				
1. Federal government agencies		\$0	\$0				
2. Corporation for Public Broadcasting (CPB)		\$400,902	\$0				
3. All other public broadcasting entities		\$0	\$0				
4. State and local boards and departments of education or other state and local government or agency sources		\$170,634	\$0				
4.1 Amount on Line 4 that represents appropriations and other direct support from the licensee	<table border="1"> <thead> <tr> <th>2021 data</th> <th>2022 data</th> </tr> </thead> <tbody> <tr> <td>\$140,693</td> <td>\$46,517</td> </tr> </tbody> </table>	2021 data	2022 data	\$140,693	\$46,517		
2021 data	2022 data						
\$140,693	\$46,517						
5. Colleges and universities		\$0	\$0				
6. Foundations and nonprofit associations		\$0	\$0				
7. Business and Industry		\$110,015	\$0				
8. Memberships and subscriptions (net of write-offs)		\$0	\$0				
9. Net revenue from auctions and other special fund raising activities		\$0	\$0				
10. Passive income (interest, dividends, royalties, etc.)		\$0	\$0				
11. Other (specify)	<input type="button" value="Add"/>	\$0	\$0				
12 Total Direct Revenue (sum of lines 1 through 11)		\$681,551	\$0				
<b>Less revenue that does not qualify as NFFS:</b>							
13. Federal, CPB and public broadcasting revenues (sum of lines 1, 2 and 3)		\$400,902	\$0				
14. Other revenue on line 12 not meeting NFFS criteria (from FSR Worksheet line W19. below)		\$60,635	\$0				
15. Total Direct Nonfederal Financial Support (line 12 less lines 13 and 14)		\$220,014	\$0				
16a. In-kind contributions allowable as NFFS (see instructions)		\$0	\$0				
16b. In-kind contributions unallowable as NFFS (see instructions)		\$0	\$0				
16c. Indirect administrative support (see instructions)		\$0	\$0				
16. Total in-kind revenue and indirect administrative support (lines 16a, 16b and 16c)		\$0	\$0				
17. Total Revenue (sum of lines 12 and 16)		\$681,551	\$0				

Add comments for large differences

Complete Part 3 for NFFS exclusions

Supporting Documentation must be readily available

# Part 3 – NFFS Exclusions



PART 3 - NFFS EXCLUSION WORKSHEET		2021 data	2022 data
<p><i>Use the following worksheet to report revenue not meeting the criteria for inclusion as NFFS. Unless revenue meets the specific criteria defined in the Communications Act of 1934, as amended, it must be excluded from NFFS. This Worksheet is used to report revenue that must be excluded from the total amount shown on line 12 above.</i></p> <p><i>List revenue from for-profit corporations or individuals included in Part I - Total Direct Revenue (line 12), above, that is for the sale of goods and services as specified below:</i></p>			
W1. Production, taping, or other broadcast related activities		\$0	\$ <input type="text" value="0"/>
W2. Telecasting production / teleconferencing		\$0	\$ <input type="text" value="0"/>
W3. Foreign rights		\$0	\$ <input type="text" value="0"/>
W4. Rentals of membership lists		\$0	\$ <input type="text" value="0"/>
W5. Rentals of studio space, equipment, tower, parking space		\$60,635	\$ <input type="text" value="0"/>
W6. Leasing of SCA, VBI, ITFS channels		\$0	\$ <input type="text" value="0"/>
W7. Sale of programs or program rights for public performance		\$0	\$ <input type="text" value="0"/>
W8. Sale or rental of program transcripts or recording for other than public performance, including private use		\$0	\$ <input type="text" value="0"/>
W9. Gains or losses on sale of assets and securities transactions (reliazed or unreliazed)		\$0	\$ <input type="text" value="0"/>
W10. Sale of premiums		\$0	\$ <input type="text" value="0"/>
W11. Royalty income from licensing fees		\$0	\$ <input type="text" value="0"/>
W12. Other revenue not listed above and not includable by definition		\$0	\$ <input type="text" value="0"/>
<p><i>List below any revenue claimed in Part I - Revenue and Support (lines 4 through 11), above, that is represented by the following activities regardless of source:</i></p>			
W13. A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business		\$0	\$ <input type="text" value="0"/>
W14. A wholly owned or partially owned nonprofit subsidiary		\$0	\$ <input type="text" value="0"/>
W15. Sale of program guides		\$0	\$ <input type="text" value="0"/>
W16. Program guide advertising attributable to that percent of total copies distributed that have been sold through normal retail outlets and/or by magazine subscription		\$0	\$ <input type="text" value="0"/>
W17. Refunds, rebates, reimbursements, and insurance proceeds		\$0	\$ <input type="text" value="0"/>
W18. Other	<input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
W19. Total revenue not meeting criteria for inclusion as NFFS (sum of lines W1-W18)		\$60,635	\$ <input type="text" value="0"/>

Line W19 links to Part 1 for NFFS exclusions

# Part 2 – Expenses



Report **CPB** and **non-CPB** expenses

**Restricted CSG** –funds used for National Programming

**Unrestricted CSG** –funds used for the 7 functions (lines 18 to 24) including salaries & benefits.

PART 2 - EXPENSES		2021 data	2022 data	Revision
-	18. Programming and Production	\$77,636	\$86,272	\$ 86,272
	A. Restricted Radio CSG	\$22,284	\$24,080	\$
	B. Unrestricted Radio CSG	\$55,352	\$62,192	\$
	C. Other CPB Funds	\$0	\$0	\$
	D. All non-CPB Funds	\$0	\$0	\$
+	19. Broadcasting and engineering	\$0	\$0	\$ 0
+	20. Program Information and Promotion	\$58,339	\$62,487	\$ 62,487
+	21. Management and General	\$187,814	\$188,114	\$ 188,114
+	22. Fund Raising and Membership Development	\$0	\$0	\$ 0
+	23. Underwriting and Grant Solicitation	\$0	\$0	\$ 0
+	24. Depreciation and Amortization (if not allocated above - see instructions)	\$1,395	\$2,217	\$ 2,217
+	25. Total Operating Expenses (sum of lines 18 through 24)	\$325,184	\$339,090	\$ 339,090
	26a. Land and Buildings	\$0	\$0	\$
	26b. Equipment	\$0	\$57,978	\$
	26c. All Other	\$0	\$0	\$
	26. Cost of Capital Assets Purchased or Donated	\$0	\$57,978	\$ 57,978

# Part 4



## Choose Reporting Model

You *must* choose a reporting model in order to complete Schedule FSR.

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

## Reconciliation of FSR with

### Audited Financial Statements Description

	2021 data	2022 data
R1. Total support and revenue - without donor restrictions	\$681,551	\$ <input type="text" value="0"/>
R2. Total support and revenue - with donor restrictions	\$0	\$ <input type="text" value="0"/>
R3. Total support and revenue - other	\$0	\$ <input type="text" value="0"/>
R4. Total of R1-R3	\$681,551	\$ <input type="text" value="0"/>
Difference between AFS and FSR (Part 1, line 17 less line R4)	\$0	\$ <input type="text" value="0"/>
Is Difference equal to 0? If not, please list reconciling items (using Add below)	\$0	\$ <input type="text" value="0"/>

[Add](#)

### NFFS SUMMARY

	2021 data	2022 data
1. Direct Revenue - Part I, line 15	\$220,014	\$ <input type="text" value="0"/>
2. In-kind Contributions - Part I, line 16a	\$0	\$ <input type="text" value="0"/>
3. Indirect administrative support - Part I, line 16c	\$0	\$ <input type="text" value="0"/>
4. Total NFFS (sum of Part 1, lines 15, 16a, and 16c)	\$220,014	\$ <input type="text" value="0"/>

Is FSR complete?  Yes  No

Note: Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized in the station's audited financial statements.

[Save](#)

[Cancel](#)

[Back to Main](#)



# AFS Upload Page

- The independent accountant must complete this page and upload the audited financial statements (AFS)

**Audited Financial Statements (2022)**

PRINT: [AFS Upload Form](#) OR [Entire AFR](#)

GET HELP WITH: [Audited Financial Statements](#)

1. Upload your AFS  
Note: Only PDF files are allowed for upload. If this grantee is filing biennially, upload the Election to File AFS Biennially.  
 No file chosen

[View the AFS file you have uploaded](#)  
If you would like to change this file, first select the new file with the 'Browse' button above, and then resave.

2. Choose one of the following options to describe the opinion contained in the AFS:

- Unmodified opinion
- Qualified opinion
- Disclaimer of opinion
- Adverse opinion

3. Do the Notes to Financial Statements include any of the following?  
Check at least one:

- Going concern
- Restatement of prior year financial information
- Cumulative effect of change in accounting principle
- Capital campaign(s) and/or digital conversion
- Subsequent event(s)
- None apply

4. Is your AFS complete?  
Review the [AFS checklist](#) to ensure that this grantee's AFS is complete.

ISIS is designed so that audited financial statements (AFS) can be submitted electronically. The AFS that is submitted electronically should be the same as the hard copy audit report that the independent auditor delivered to the grantee. The PDF file should contain everything that is in the hard copy report:

1. The auditor's report on the financial statements (it should be printed on the audit firm or agency's business letterhead and signed on behalf of the audit firm or agency)
2. The basic financial statements
3. Notes to the financial statements
4. All supplemental information
5. Any auditor's reports on internal controls or on compliance with laws, regulations, or contractual requirements.

Have you completed your AFS?  Yes  No

# Signature Page



- Head of Grantee certifies NFFS
- Independent Accountant attests to NFFS, **if applicable**

## FSR Signature Page

 PRINT: [FSR Signature Page](#) OR [Entire FSR](#)

 GET HELP WITH: [FSR Signature Page](#)

### Grantee Information

ID \_\_\_\_\_  
Grantee Name/Call Letters \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_  
Licensee Type \_\_\_\_\_  
CSG Level \_\_\_\_\_

### Summary of Non-Federal Financial Support

Total Non-Federal Financial Support: \$145,713

### Certification by Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending (2020) conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2020 Annual Financial Reporting Guidelines.

Name of Station Manager or CEO \_\_\_\_\_  
Name of Head of Grantee \_\_\_\_\_  
Email \_\_\_\_\_  
Address \_\_\_\_\_  
Telephone Number \_\_\_\_\_

### Independent Accountant's Report

(Must be attested to by the Independent Accountant if the grantee's Total Revenue (line 17 of the FSR) is \$300,000 or more in the reporting year)

## Q & A

### *Test Your Knowledge*

*(Please enter your answers using the Poll feature within Zoom)*

# Question 12



Radio station received tower rental revenue from a local business. How would this revenue be reported in the FSR?

- A. Only be reported in Part 1 on the appropriate line for business/industry
- B. Not reported on FSR, since it was NFFS ineligible
- C. Reported both in Part 1 on the appropriate line for business/industry and recorded in Part 3 (NFFS Exclusions Worksheet)
- D. Only reported in Part 3 (NFFS Exclusions Worksheet)

# Question 12 - Answer



Radio station received tower rental revenue from a local business. How would this revenue be reported in the FSR?

- A. Only be reported in Part 1 on the appropriate line for business/industry
- B. Not reported on FSR, since it was NFFS ineligible
- C. Reported both in Part 1 on the appropriate line for business/industry and recorded in Part 3 (NFFS Exclusions Worksheet)
- D. Only reported in Part 3 (NFFS Exclusions Worksheet)

# Question 13



A Radio station received the following revenue:

- Grant from National Public Radio of \$20,000
- Underwriting from the station’s institutional licensee of \$35,000
- Appropriation from Licensee:
  - Pass-through of CARES Act funds of \$100,000
  - Expenses incurred on station’s behalf of \$40,000
- Gifts for facilities and equipment of \$150,000
- Local advertising In-kind contribution of \$25,000 in exchange for station productions services with value of \$15,000.

What is the correct total NFFS?

- A. \$85,000
- B. \$120,000
- C. \$235,000
- D. \$200,000

# Question 13 - Answer



Answer (C) – Total NFFS is \$235,000.

## NFFS Eligible:

- Underwriting from University (licensee of station) \$35,000
- Appropriation from licensee for expenses incurred on station's behalf of \$40,000
- Gift for facilities and equipment of \$150,000
- Local advertising in-kind of \$10,000

## NFFS Ineligible:

- Grant from National Public Radio of \$20,000
- Appropriation of pass-through CARES Act funds of \$100,000

# Submitting Questions



- Press Q&A button towards the bottom center of your screen.
- Type question in field at bottom of screen.
- Hit send.



# Completed Agenda



- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Financial Summary Report (FSR)
- FSR Walk Through

# Completed Training Objectives



## **By participating in this training, you will:**

- understand the importance of accurate reporting;
- Be ready to prepare your first financial summary report;
- improve your ability to file a flawless report;
- know where to find help;
- meet your annual training requirement.

# CSG Resources



**cpb.org**

Resource documents

Online webinars


**Help Desk**

Email: [csge@cpb.org](mailto:csge@cpb.org)

# Where to Find Resources Website cpb.org




About CPB ▾ About Public Media ▾ Programs and Initiatives ▾ Grants ▾ Press Room COVID-19 ▾ I want to... ▾




'Jamming on the Job' Podcast Gets Kids Into the Work Groove


**Jobline** **Stations** **Programs & Projects**

## About CPB


 Corporation for Public Broadcasting


About CPB  
Steward of the U.S. government's investment in public media


 Subscribe to CPB  
Stay up-to-date on grants announcements, press releases and more

 Corporate Officers and Senior Staff  
Learn about the people on CPB's leadership team

## Resources

 Jobline  
Jobs in public broadcasting

 **Community Service Grants**  
CSG General Provisions, station guidelines and resources

 Open Grants and RFPs  
Prepare and submit an application, learn about terms and conditions

## Initiatives

# Where to Find Resources Website [cpb.org](http://cpb.org)



## Community Service Grants

CPB distributes community service grants (CSGs) to noncommercial public television and radio stations that provide significant public service programming to their communities. CSGs help stations expand the quality and scope of their work, whether in educational, news, public affairs or other programming—all of which represent an immeasurable value to the American people. Applicant and current recipient stations must each year meet a variety of legal, managerial, staffing and operational criteria for CSG funding.

- [Television CSG General Provisions](#)
- [Radio CSG General Provisions](#)

## Compliance

- [Harassment and Bias Prevention Training Program](#)
- [CSG Non-Compliance Policy](#)
- [Communications Act Compliance](#)
- [Compliance Hotline: \(202\) 879-9655](#)
- [Compliance Checklist 2021 350KB PDF](#)
- **Compliance Alerts:**

[→ 2018](#)

[→ 2017](#)

[→ 2016](#)

[→ 2015](#)

## Reporting Requirements

- [Financial Reporting Guidelines for CSG \(AFR and FSR\)](#)
- [Discrete Accounting Requirements](#)
- [Principles of Accounting and Financial Reporting](#)
- [In-Kind Donations](#)
- [Station Activity Survey \(SAS\)](#)
- [Station Activities Benchmarking Survey \(SABS\)](#)
- [Local Content and Service Report](#)
- [NFFS Decision Charts PDF 110KB](#)
- [Source Criterion - Quick Reference Charts PDF 143KB](#)

## Additional Documents and Resources

- [CPB's responses to IG Audits](#)
- [Television Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 398KB](#)
- [Radio Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 533KB](#)
- [Television Community Service Grant \(CSG\) Calculations, FY 2023, 159KB](#)
- [Estimating Your FY 2024 TV CSG](#)
- [Radio Community Service Grant \(CSG\) Calculations, FY 2023, 155KB](#)
- [Estimating Your FY 2024 Radio CSG](#)
- **IAS Standard Method:**
  - [IAS Standard Method Instructions PDF 160KB](#)
  - [IAS Standard Method Excel Spreadsheet PDF 14KB](#)
- **Running SABS/SAS survey Reports:**
  - [Running SABS Reports](#)
  - [Running SAS Reports](#)

## Integrated Station Information System

The CSG legal forms as well as reporting tools (AFR, FSR, SABS, and SAS) can be found on the integrated station information system.

## Training

CPB provides pre-recorded and live training sessions on financial reporting, completing forms and CSG compliance. To view or sign up for training, visit our training site.



# Corporation for Public Broadcasting

## Completing the FSR

Live Webinar Training  
October 11, 2023