



Corporation for Public Broadcasting

What is NFFS?

Live Webinar Training
February 1, 2023

Introductions



Presenters

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Ken Goulet, Senior Financial Review Specialist

Imad Khalid, Senior Financial Review Specialist

Training Objectives



For radio and TV grantees:

- understand the definition of non-Federal financial support (NFFS)
- know the purpose and importance of reporting NFFS
- learn how to determine NFFS eligibility
- know where to find help
- meet your annual training requirement

Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
- NFFS Exclusions
- NFFS Decision Charts

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Submitting Questions



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Agenda



- Overview of Financial Reporting to CPB
 - Financial reporting and compliance
 - Important documents
 - Where to find resources
- Overview of NFFS
- NFFS Exclusions
- NFFS Decision Charts

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?



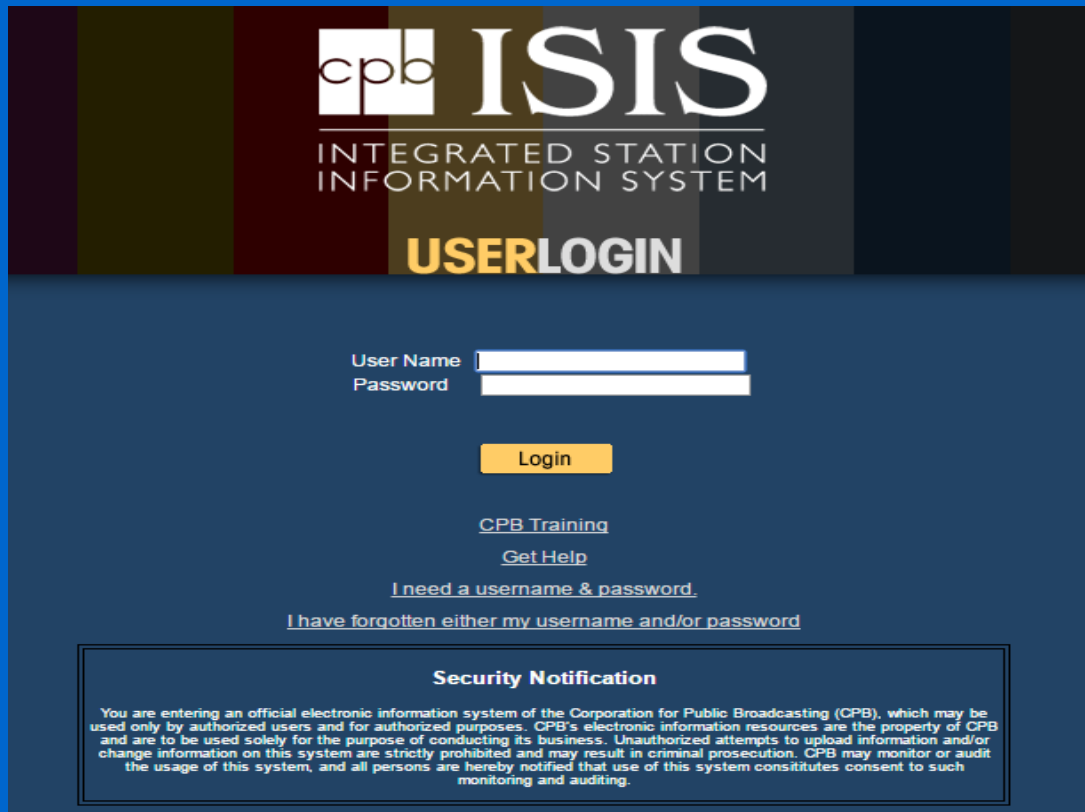
- All TV grantees are required to file AFR and submit AFS
- Radio grantees:

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



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 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](#)

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

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Security Notification

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AFR/FSR Filing Deadlines



When?

- Due 5 months after the end of your fiscal year
- Two extensions available:
 - 1st extension is for 45 days
 - 2nd 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

Where to Find Resources Website cpb.org



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

Public Media Focuses on Indigenous Life and Values in November, Native American Heritage Month

About CPB



Corporation for Public Broadcasting
About CPB
Steward of the U.S. government's investment in public media



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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



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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- **IAS Standard Method:**
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- **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.

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Q & A

Test Your Knowledge

*(Please enter your answers using the Q&A
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 2nd 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 2nd 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 AFR/FSR filing due date?

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

Question 3 - Answer



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

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

Submitting Questions



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- Hit send.

Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
 - Definition and purpose of NFFS
 - NFFS Criteria
- NFFS Exclusions
- NFFS Decision Charts

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

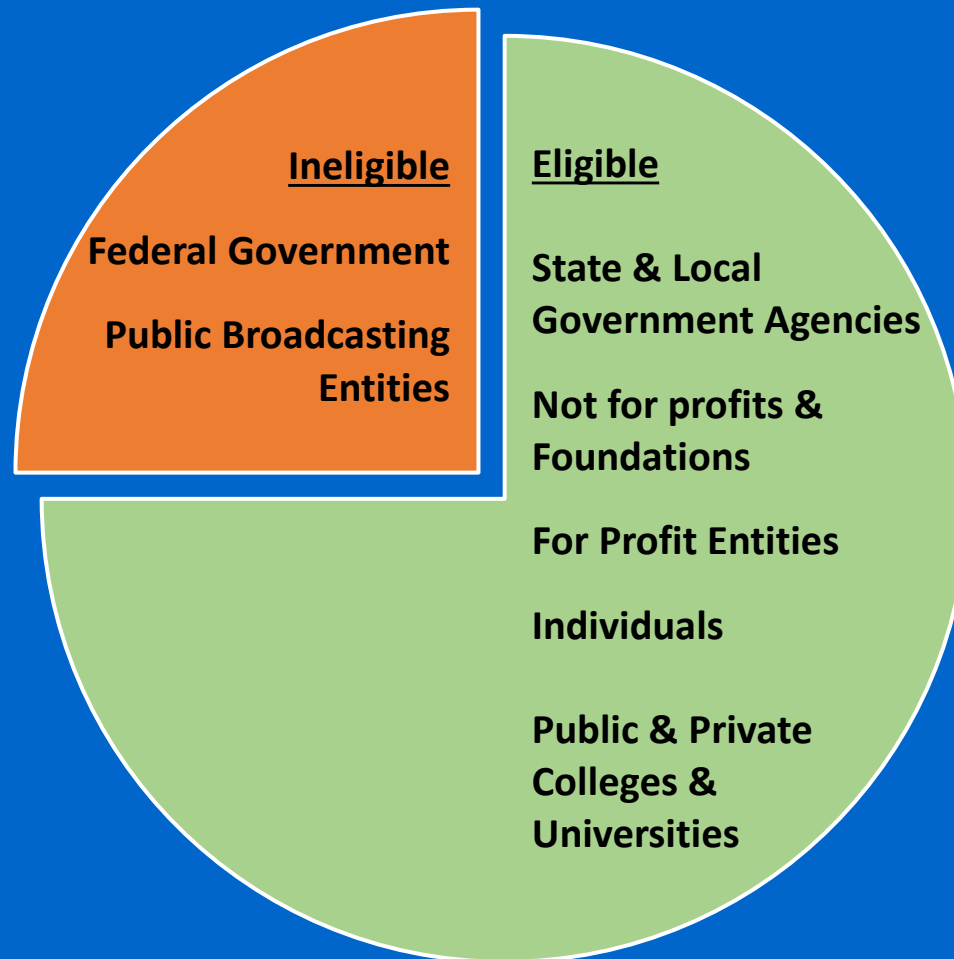
NFFS: The Source Criterion



- **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.

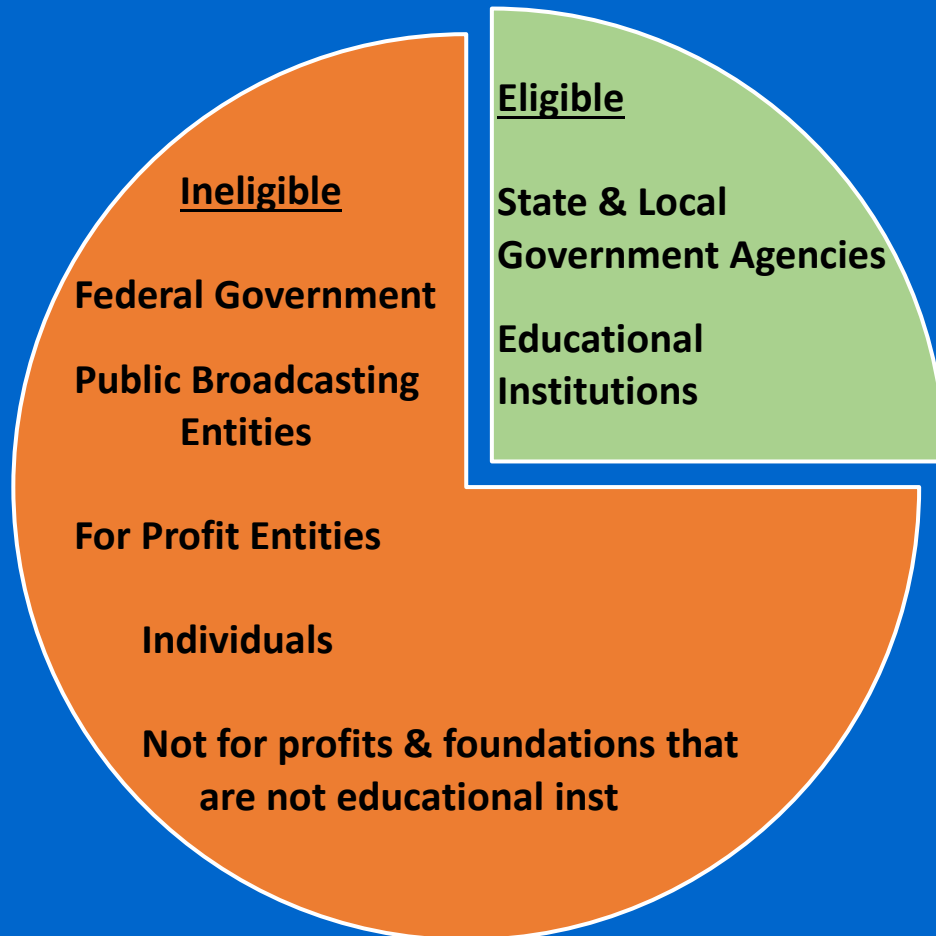
NFFS: The Source Criterion

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: 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



	Contributions	Payments & Exchange Transactions
Recipient	Public broadcasting entity or an organization that receives the revenue on its behalf ¹⁷ .	Public broadcasting entity or an organization that receives the revenue on its behalf.
Form	Gifts, grants, bequests, donations, and appropriations.	An appropriation or contract payment.
Source	Any source except the federal government or a public broadcasting entity.	State (including local governments or agency thereof), or an educational institution.
Purpose	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 Q&A feature within Zoom)

Question 5



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 5 - 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 6



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

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

Question 6 - Answer



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

- A. All grants for the purpose of production and distribution of educational television are NFFS eligible.
- B. Grants from PBS and Sesame Workshop 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



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 7 - 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.

Submitting Questions



- Press Q&A button towards the bottom center of your screen.
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Agenda



- Overview of Financial Reporting to CPB
- Overview of NFFS
- NFFS Exclusions
 - Direct Revenues Exclusions
 - In-Kind Contributions Exclusions
 - Source Criterion Exception
- NFFS Decision Charts

NFFS Exclusions: Direct Revenues



- Federal funds (e.g. **CARES ACT, ARPA and PPP funds**)
- Funds from CPB (e.g. **Stabilization funds**) and other PBEs
- Quid Pro Quo contributions – high-end premiums
- Funds derived from subsidiary enterprises unrelated to public broadcasting
- Spectrum auction/FCC repack related revenues
- Presenting station fees

NFFS Exclusions: Direct Revenues



- Capital Funds (TV CSG grantees only)
- Gains from sale of property & equipment
- Realized & unrealized investment gains & losses
- Rental revenues
- Advertising
- Refunds and rebates
- Unrelated Business Income (UBI)

NFFS Eligibility: In-Kind Contributions



- To be eligible as NFFS, in-kind contributions must:
 - be reported as revenues in your financial statements
 - meet the 4 NFFS criteria
 - meet CPB's valuation & documentation criteria
 - not be excluded by policy

NFFS Exclusions: In-kind Contributions

- Certain in-kind contributions are NFFS-ineligible:
 - Third party production payments
 - Contributions in quid pro quo transactions
 - Non-professional donated services
 - Miscellaneous Electronic Items-prerecorded compact discs, records, tapes, cassettes, and film libraries
 - Fundraising related in-kind contributions

NFFS Exclusions: In-kind Contributions

- Certain in-kind contributions are NFFS-ineligible:
 - Promotional items
 - Local productions
 - Nationally distributed programs
 - Program supplements
 - ITV or educational radio outside the allowable scope of approved activities
 - **TV CSG grantees only** – in-kind contributions of capital assets

Source Criterion Exception & Exclusion: Institutional Stations



- **In-kind contributions from your licensee are ineligible as NFFS.**
- However, an **institutional station** can include as NFFS the following:
 - Direct revenues
 - Appropriations from your licensee
 - Expenses incurred or absorbed by your licensee specifically for your station
 - Indirect administrative support (IAS)

Q & A

Test Your Knowledge

(Please enter your answers using the Q&A feature within Zoom)

Question 8



A TV station received the following direct revenues. Which revenue items are ineligible as NFFS?

- A. Funds provided to the station by University in exchange for studio and facilities use.
- B. Funds from subsidiary enterprise related to public broadcasting.
- C. Funds received for production services and presenting station fees.
- D. Funds received through capital campaign for facilities and equipment.

Question 8 - Answer



A TV station received the following direct revenues. Which revenue items are ineligible as NFFS?

- A. Funds provided to the station by University in exchange for studio and facilities use.
- B. Funds from subsidiary enterprise related to public broadcasting.
- C. Funds received for production services and presenting station fees.
- D. Funds received through capital campaign for facilities and equipment.

Question 9



Which of the following in-kind contributions received are eligible as NFFS? (Assume the 4 NFFS criteria are all met.)

- A. Fundraising related in-kind contributions
- B. Accounting and audit services
- C. Local advertising in exchange for production services
- D. Program supplements
- E. Local Productions

Question 9 - Answer



Which of the following in-kind contributions received are eligible as NFFS? (Assume the 4 NFFS criteria are all met.)

- A. Fundraising related in-kind contributions
- B. **Accounting and audit services**
- C. Local advertising in exchange for production services
- D. Program supplements
- E. Local Productions

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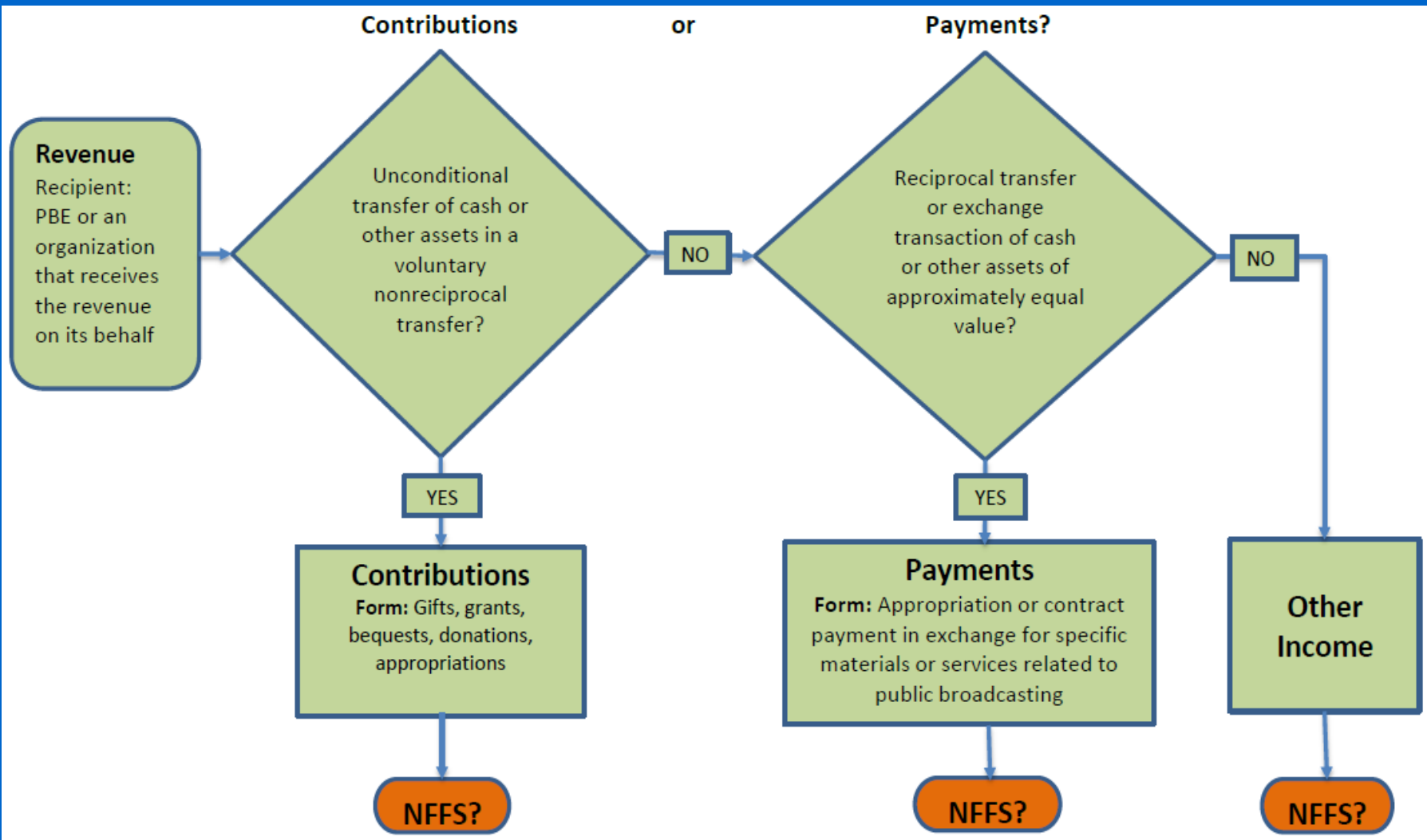
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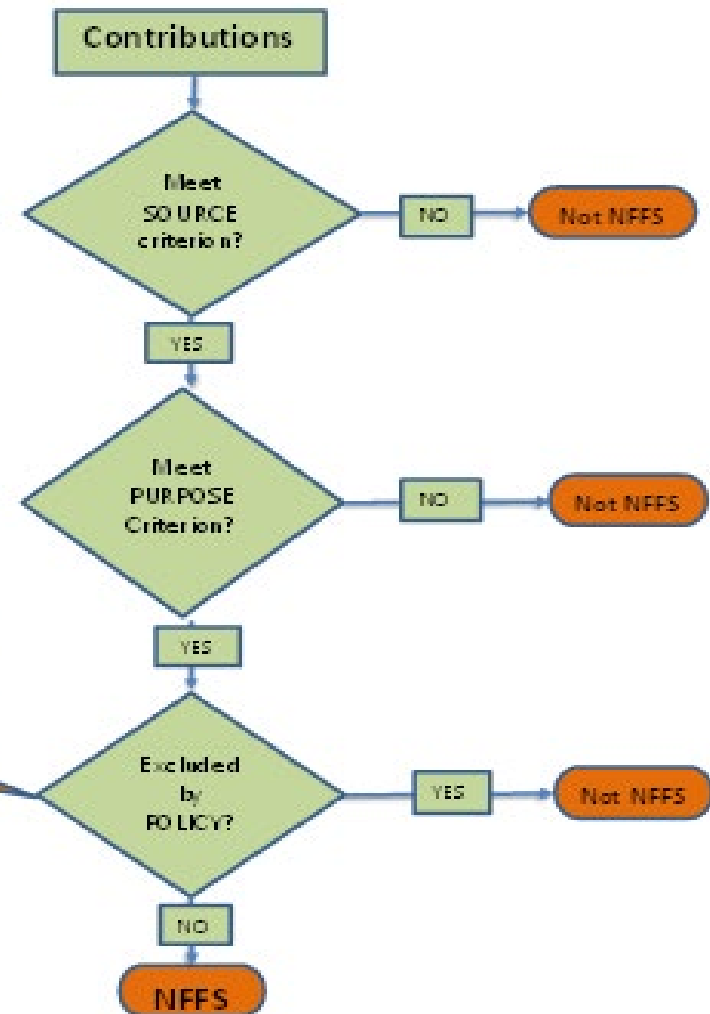
NFFS Revenue Decision



Contributions Decision Chart

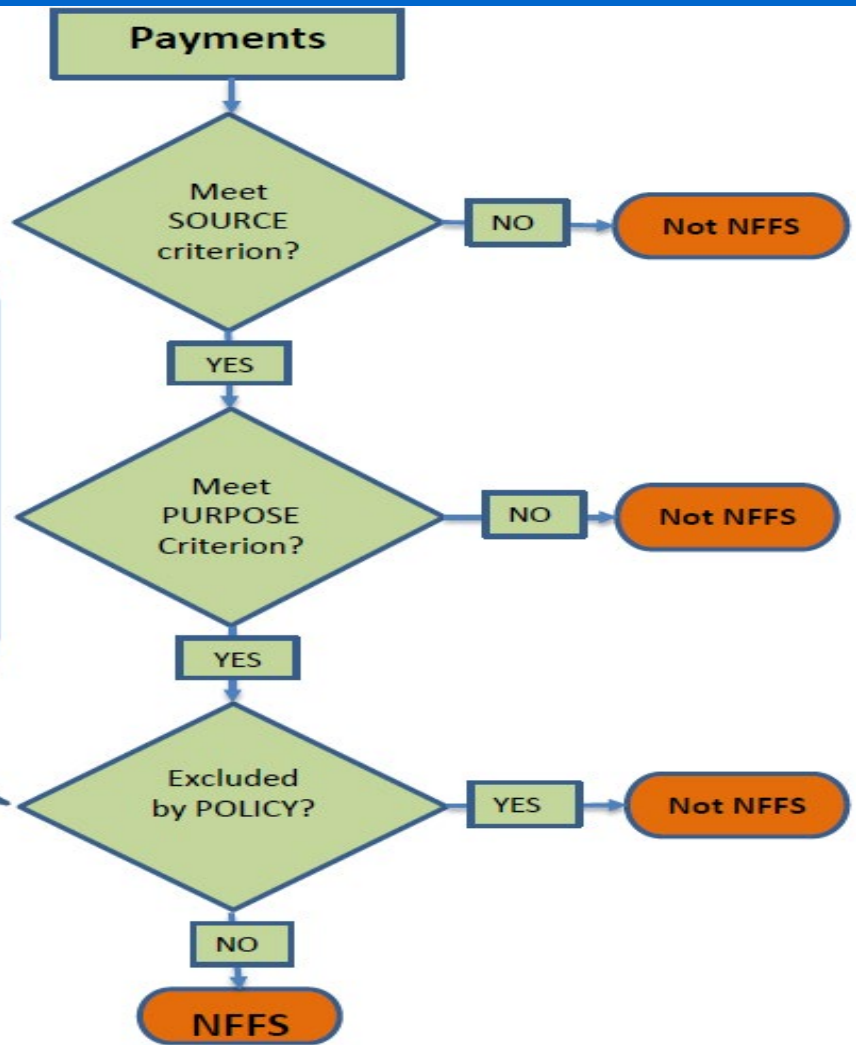
In-kind Contributions Excluded from NFFS

- Quid pro quo exchange transactions
- Non-professional volunteer services
- Pre-recorded compact discs, records, tapes and cassettes
- Fundraising related activities
- TV or educational radio outside the allowable scope of approved activities
- Local Productions
- Program supplements
- Programs that are nationally distributed
- Promotional items
- Regional Organization allocations of program services
- TV Grantees -Direct and in-kind contributions of capital assets
- Direct Revenues
- FMV of High-end premiums

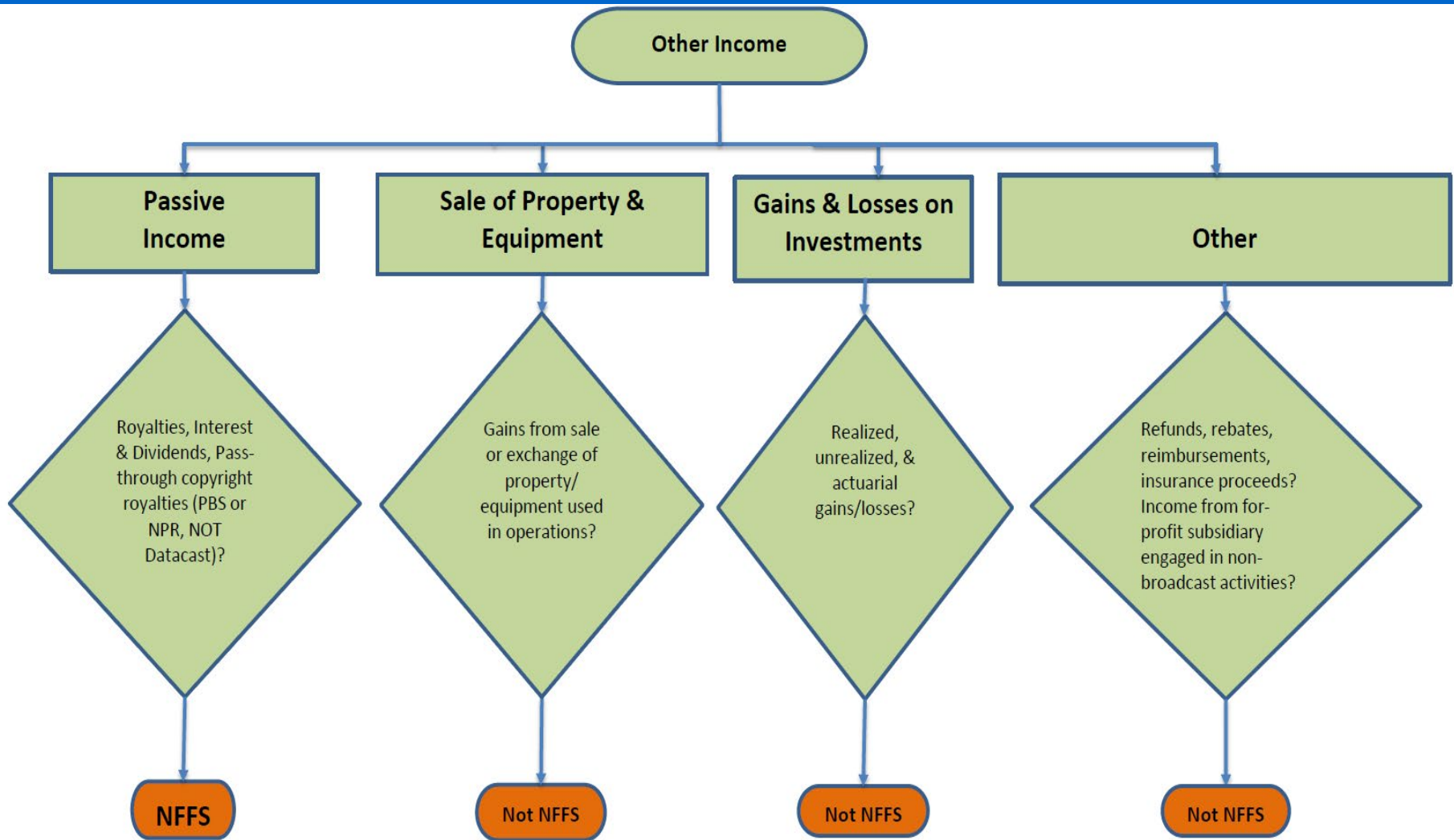


Payments Criteria

- Payments Excluded from NFFS**
- Sales of premiums
 - Sales of program guides
 - Unrelated business income as reported on federal form 990T
 - Revenue from ITV or educational radio outside the allowable scope of approved activities
 - Spectrum auction revenues including interest & dividends earned and/or received
 - Presenting Station fees



Other Income Criteria



NFFS Criteria Summary



	Contributions	Payments & Exchange Transactions
Recipient	Public broadcasting entity or an organization that receives the revenue on its behalf ¹⁷ .	Public broadcasting entity or an organization that receives the revenue on its behalf.
Form	Gifts, grants, bequests, donations, and appropriations.	An appropriation or contract payment.
Source	Any source except the federal government or a public broadcasting entity.	State (including local governments or agency thereof), or an educational institution.
Purpose	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

Question 10



Which of the following statements are incorrect?

- A. In-kind local/national advertising is always eligible as NFFS.
- B. Insurance reimbursement is NFFS eligible if it was for replacement of damaged equipment.
- C. Revenue from sale of various station logo products are NFFS eligible.
- D. All in-kind is NFFS eligible if proper documentation is obtained.

Question 10 - Answer



Which of the following statements are incorrect?

- A. In-kind local/national advertising is always eligible as NFFS.
- B. Insurance reimbursement is NFFS eligible if it was for replacement of damaged equipment.
- C. Revenue from sale of various station logo products are NFFS eligible.
- D. All in-kind is NFFS eligible if proper documentation is obtained.

Question 11



A Radio station received the following revenue:

- Grant from Fred Rogers Productions 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 11 - 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 Fred Rogers Productions 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
- Overview of NFFS
- NFFS Exclusions
- NFFS Decision Charts

Completed Training Objectives



- understand the definition of non-Federal financial support (NFFS)
- know the purpose and importance of reporting NFFS
- learn how to determine NFFS eligibility
- know where to find help
- meet your annual training requirement

CSG Resources



cpb.org

Resource documents

Online webinars

Help Desk

Email: cs@cpb.org

Where to Find Resources Website cpb.org



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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



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](#)
- [Radio Community Service Grant \(CSG\) Calculations, FY 2023, 155KB](#)
- **IAS Standard Method:**
 - [IAS Standard Method Instructions PDF 150KB](#)
 - [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

What is NFFS?

**Live Webinar Training
February 1, 2023**