I NFFS Revenue Decision

Contributions or Payments?

**Revenue**
Recipient: PBE or an organization that receives the revenue on its behalf

- Unconditional transfer of cash or other assets in a voluntary nonreciprocal transfer? **NO**
  - Contributions
    - Form: Gifts, grants, bequests, donations, appropriations
    - NFFS?

- Reciprocal transfer or exchange transaction of cash or other assets of approximately equal value? **NO**
  - Payments
    - Form: Appropriation or contract payment in exchange for specific materials or services related to public broadcasting
    - NFFS?

- Other Income
  - NFFS?

II. A. Contributions

**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
- ITV 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
- GASB 68 Net Pension Liability Adjustments, if applicable
II. B. Payments

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

Meet SOURCE criterion?  
NO  Not NFFS  
YES  

Meet PURPOSE Criterion?  
NO  Not NFFS  
YES  

Excluded by POLICY?  
NO  NFFS  
YES  Not NFFS

III. Other Income

Other Income

Passive Income
- Royalties, Interest & Dividends, Pass-through copyright royalties (PBS or NPR, NOT Datacast)?

Sale of Property & Equipment
- Gains from sale or exchange of property/equipment used in operations?

Gains & Losses on Investments
- Realized, unrealized, & actuarial gains/losses?

Other
- Refunds, rebates, reimbursements, insurance proceeds?
- Income from for-profit subsidiary engaged in non-broadcast activities?