



Corporation for Public Broadcasting

Introduction to Financial Reporting

Live Webinar Training
January 27, 2021

Introductions



Presenters

Kate Arno, Vice President, CSG & Station Initiatives

Tim Bawcombe, Director, Television CSG Policy & Review

Biniam Debebe, Senior Financial Review Specialist

Ken Goulet, Senior Financial Review Specialist

Training Objectives



For radio and TV grantees:

- Understand purpose and importance of accurate reporting
- Be ready to prepare your first annual financial reports
- 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 Annual Financial Reports
- AFR Walk Through

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- Ensure your computer has not gone into “sleep” mode.
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 - Call-in toll-free number
1-877-668-4493
 - Call-in toll number
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 - Access code: 178 957 0990

Submitting Questions



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- At bottom right, choose Q&A.
- Type question in field at bottom of screen.
- Hit send.

Agenda



- **Overview of Financial Reporting to CPB**
 - Financial reporting and compliance
 - Important documents
 - Where to find resources
- Non-Federal Financial Support (NFFS)
- Preparing the Annual Financial Reports
- AFR Walkthrough

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?



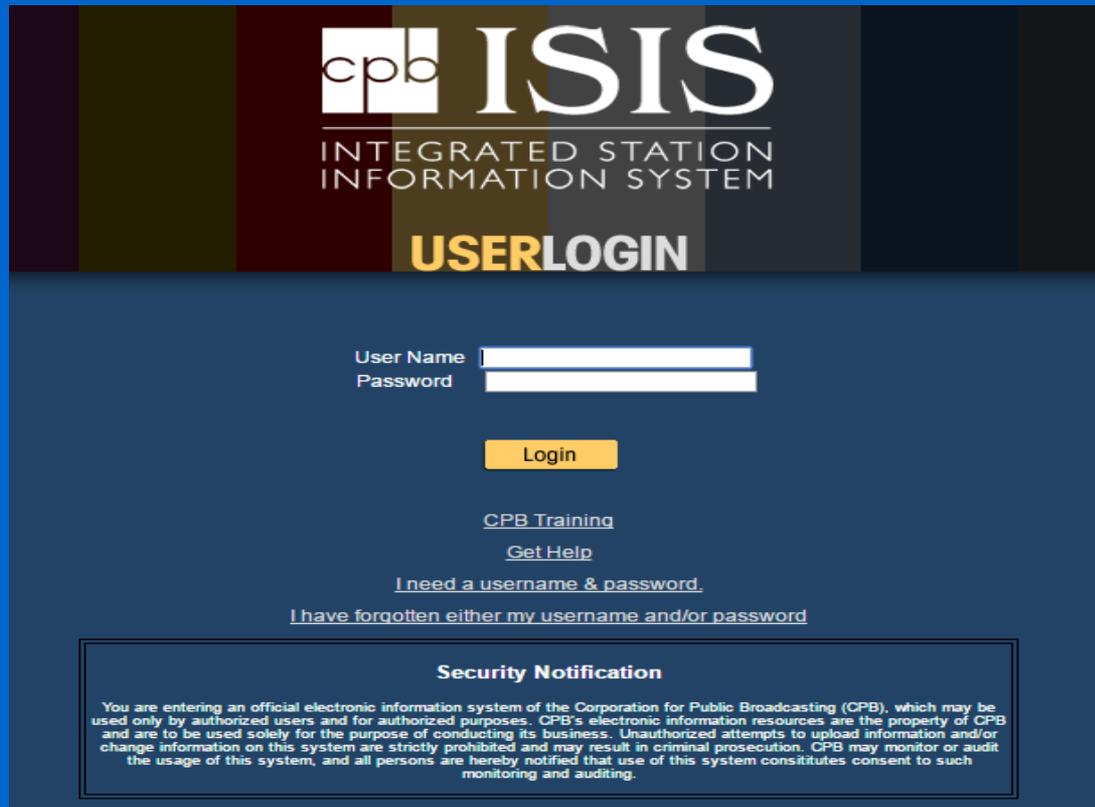
- All TV grantees are required to file AFR and submit AFS
- Radio grantees:

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, there is a header with the CPB logo and the text "ISIS INTEGRATED STATION INFORMATION SYSTEM" and "USERLOGIN". Below the header, there are two input fields for "User Name" and "Password", followed by a "Login" button. There are also links for "CPB Training", "Get Help", and "I need a username & password." Below these links, there is a link for "I have forgotten either my username and/or password". At the bottom, there is a "Security Notification" box with a warning message.

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

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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 Responds

COVID-19

Your Trusted Source

Public Media Responds to Coronavirus Pandemic with Programming that Educates, Informs and Engages.

- 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



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 Prevention Training Program](#)
- [CSG Non-Compliance Policy](#)
- [Communications Act Compliance](#)
- [Compliance Hotline: \(202\) 879-9655](#)
- [Compliance Card 2019 803KB 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](#)
- [Estimating Your FY 2021 TV CSG PDF 86KB](#)
- [Estimating Your FY 2021 Radio CSG PDF 157KB](#)
- [FY 2021 Television Station Grant Calculations PDF 77KB](#)
- [FY 2021 Radio Station Grant Calculations PDF 911KB](#)
- **IAS Standard Method:**
 - [IAS Standard Method Instructions PDF 160KB](#)
 - [IAS Standard Method Excel Spreadsheet PDF 14KB](#)

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

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 is not found on the CPB.org website?

- A. Financial Reporting Guidelines
- B. Discrete Accounting Requirements
- C. Grantee's AFR/FSR
- D. TV and Radio CSG General Provisions and Eligibility Criteria

Question 2 - Answer



Which of the following is not found on the CPB.org website?

- A. Financial Reporting Guidelines
- B. Discrete Accounting Requirements
- C. Grantee's AFR/FSR
- D. TV and Radio CSG General Provisions and Eligibility 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.

Submitting Questions



- Press Q&A button in the top right of screen.
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Agenda



- Overview of Financial Reporting to CPB
- **Non-Federal Financial Support (NFFS)**
 - Definition and purpose of NFFS
 - NFFS criteria
- Preparing the Annual Financial Reports
- AFR 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

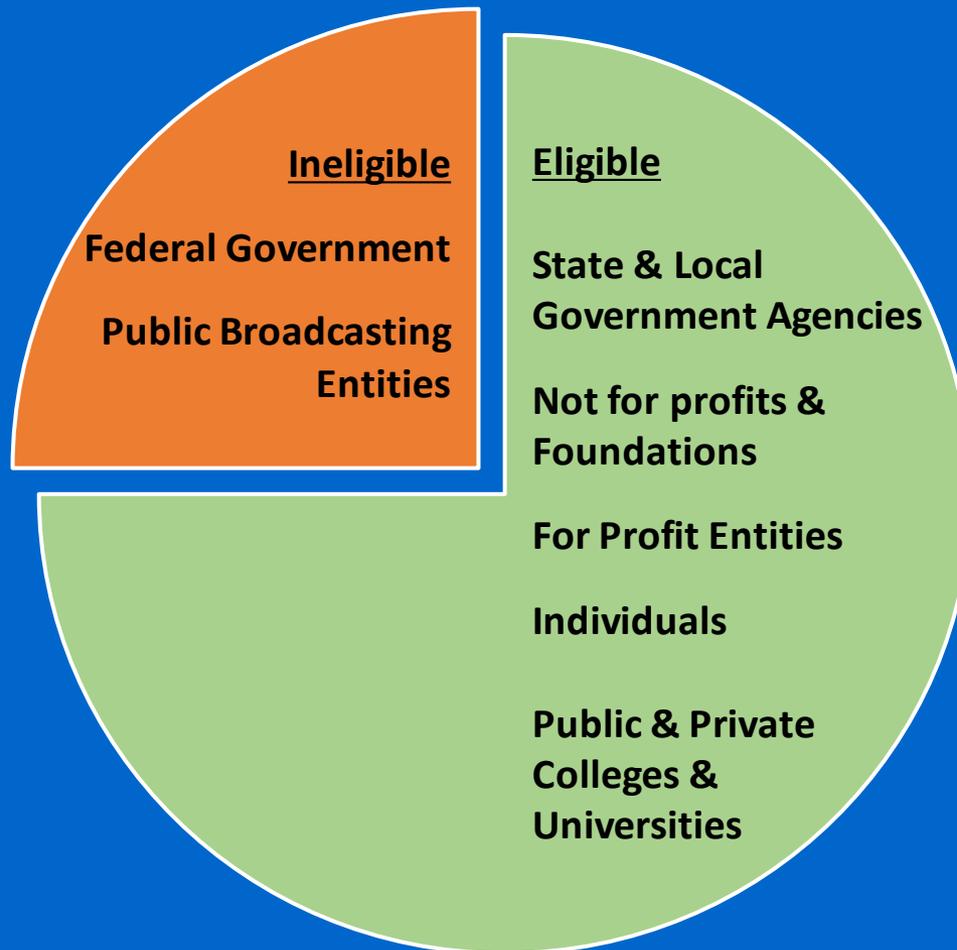
NFFS Criteria Summary



	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.

NFFS: The Source Criterion

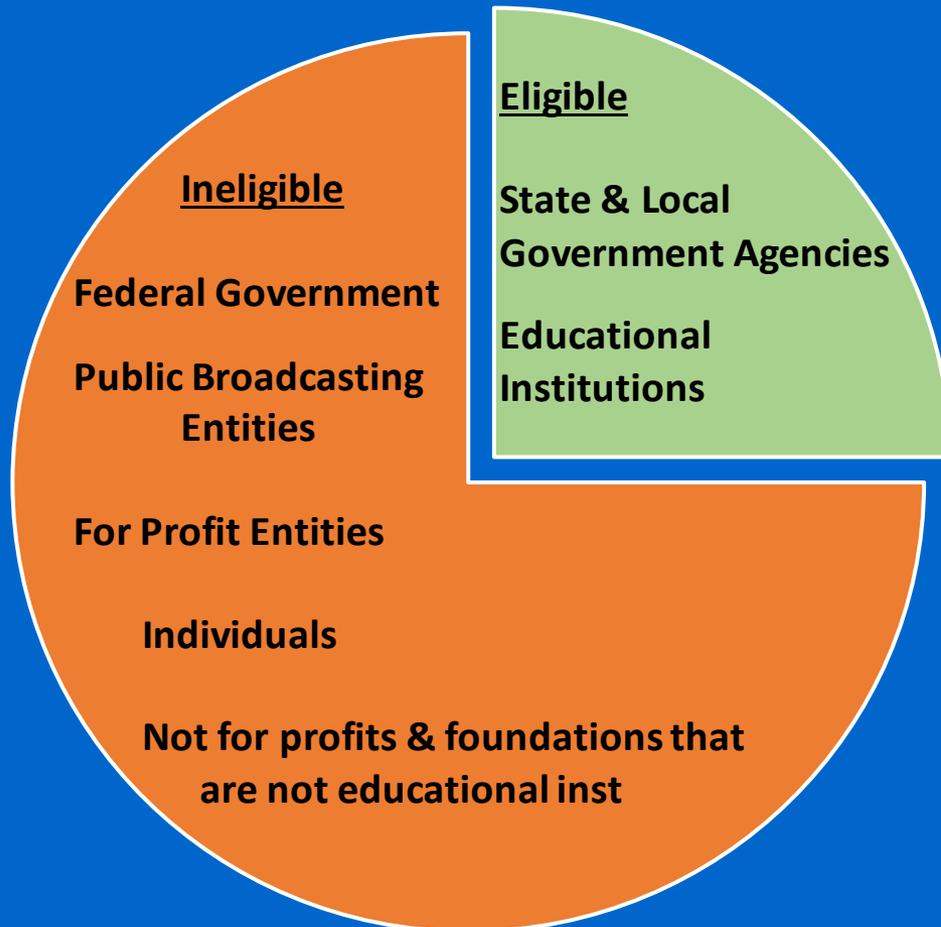
Contributions



NFFS: The Source Criterion



Payments



NFFS: PPP Funds



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

NFFS: Stabilization Grants



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

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 4



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 4 - 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 5



A TV station received grants from USDOE, a state gov't agency, for-profit entity, foundation, and PBE for the production and distribution of educational television. Which statements are correct?

- A. All contributions for the purpose of production and distribution of educational television are NFFS eligible.
- B. Contributions from the USDOE, state gov't agency and public broadcasting entity are NFFS ineligible.
- C. Contributions from the foundation, state gov't agency and for-profit entity are NFFS eligible.

Question 5 - Answer



A TV station received grants from USDOE, a state gov't agency, for-profit entity, foundation, and PBE for the production and distribution of educational television. Which statements are correct?

- A. All contributions for the purpose of production and distribution of educational television are NFFS eligible.
- B. Contributions from the USDOE, state gov't agency and public broadcasting entity are NFFS ineligible.
- C. Contributions from the foundation, state gov't agency and for-profit entity are NFFS eligible.

Question 6



A Radio station received payments for rental of excess tower capacity to the local government and to a private business. 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 6 - Answer



A Radio station received payments for rental of excess tower capacity to the local government and to a private business. 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



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Agenda



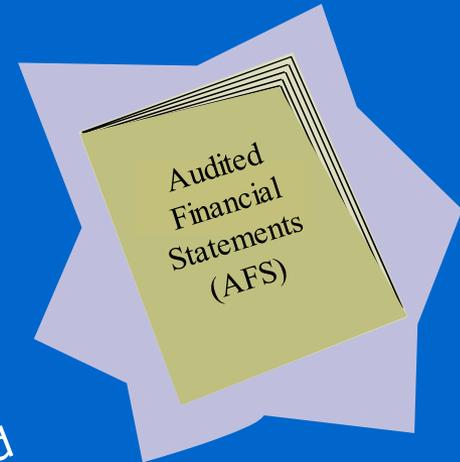
- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Annual Financial Reports
 - Filing process
 - Annual financial report components
 - Audited financial statement (AFS) requirements
 - Desk reviews
- AFR Walk Through

AFR/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



AFR/FSR Forms



	AFR	FSR
Direct Revenue	Schedule A	Part 1
Indirect Administrative Support (if applicable)	Schedule B	Part 1
In-kind Contributions (if applicable)	Schedules C and D	Part 1
Expenses	Schedule E	Part 2
NFFS Exclusions	Schedules A, B, C and D	Part 3
Reconciliation with Audited Financial Statements (if applicable)	Schedule F	Part 4

AFR/FSR Forms



- **Additional required forms for all grantees**
 - Grantee Profile
 - Signature Page (**Certification and Attestation**)
 - Audited Financial Statements (AFS), if required

AFR/FSR Forms



- **Additional forms, if applicable**
 - Large Gift Allocation (TV) or 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-FSR filers



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-FSR filers



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.

AFR/FSR Submission Summary



- Complete all required & applicable schedules/forms.
- Review & verify revenues, expenses, and NFFS.
- Upload AFS, if required.
- Complete the signature page.
- Submit the AFR/FSR

After you submit your AFR/FSR:

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

Q & A

Test Your Knowledge

Question 7



Which of the following is true?

- A. An AFR/FSR is subject to an audit by CPB's OIG, even after desk review approvals.
- B. Both the Head of Grantee & Independent Accountant must always sign the FSR's Signature Page.
- C. AFR Schedules A, E, & F are always required to be completed.
- D. A and C

Question 7 - Answer



Which of the following is true?

- A. An AFR/FSR is subject to an audit by CPB's OIG, even after desk review approvals.
- B. Both the Head of Grantee & Independent Accountant must always sign the FSR's Signature Page.
- C. AFR Schedules A, E, & F are always required to be completed.
- D. A and C

Question 8



Direct revenues & expenses are reported in ____ and ____ of the AFR, respectively?

- A. Schedules A and B
- B. Schedules A and C
- C. Schedules A and D
- D. Schedules A and E

Question 8 - Answer

Direct revenues & expenses are reported in ____ and ____ of the AFR, respectively?

- A. Schedules A and B
- B. Schedules A and C
- C. Schedules A and D
- D. Schedules A and E

Question 9



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 9 - 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

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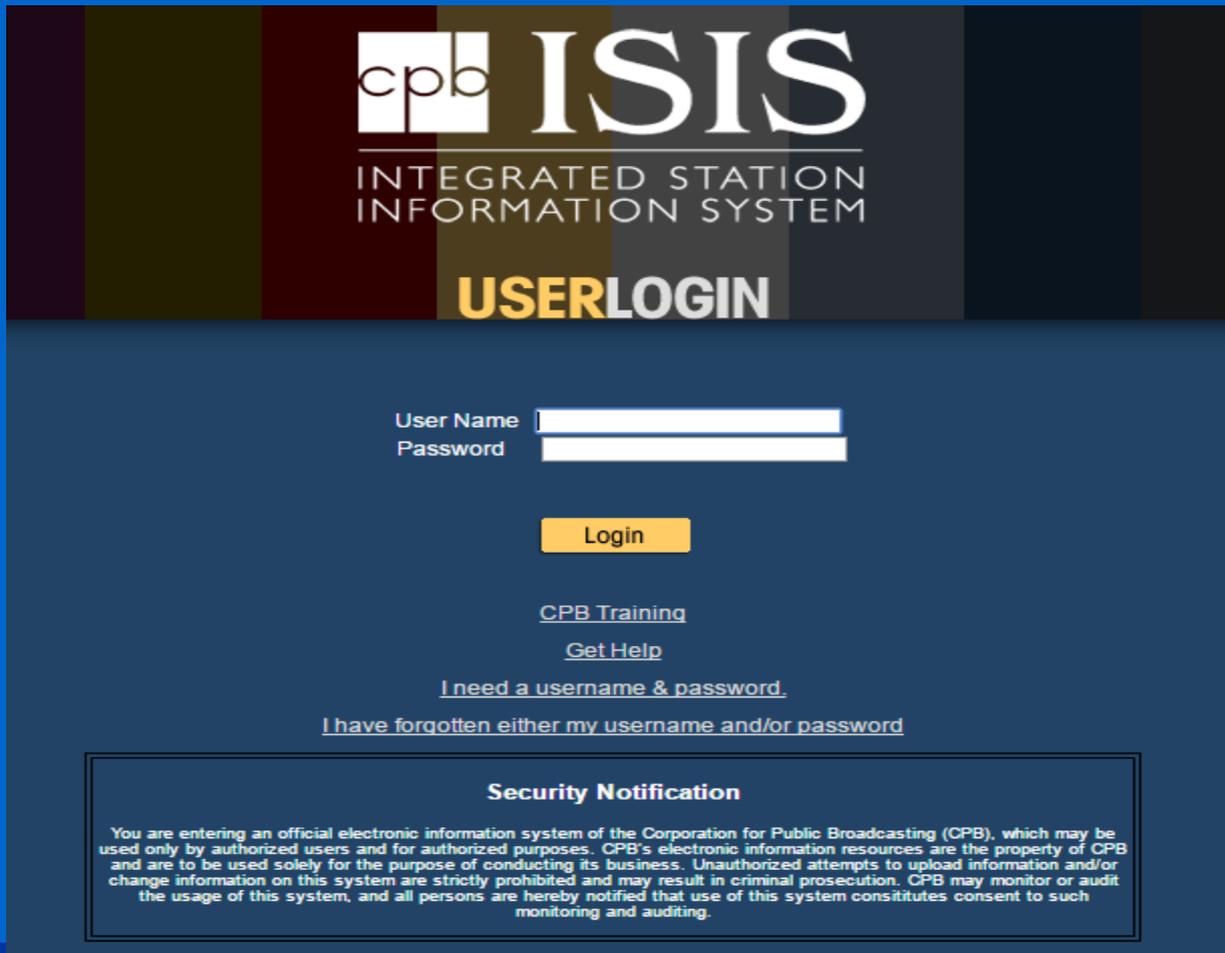
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- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Annual Financial Reports
- AFR Walk Through

Integrated Station Information System

- Access at isis.cpb.org



The screenshot shows the login interface for the CPB Integrated Station Information System (ISIS). At the top, the CPB logo and the text "ISIS INTEGRATED STATION INFORMATION SYSTEM" are displayed. Below this, the word "USERLOGIN" is prominently featured in yellow and white. The login form consists of 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 "Security Notification" box containing a disclaimer about the system's use and security.

cpb 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.

Financial Reporting Main



- View status of schedules and forms

Financial Reporting Main

Show all data for: 2020

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AFR Status: **Not Submitted** Forms due: **November 30, 2020**

Required Forms due on November 30, 2020
Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
Grantee Profile	Not Started	
Schedule A: Direct Revenue	Not Started	
Schedule E: Expenses & Investment in Capital	Not Started	
Schedule F: Reconciliation	Not Available	
Signature Page	Not Available	
Audited Financial Statements	Not Started	

Optional Forms
You must complete any optional forms that apply to you.

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

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Financial Reporting Main

[AFR Schedule A](#)

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[AFR Schedule B](#)

[AFR Schedule C](#)

[AFR Schedule D](#)

[Extension Request Form](#)

NFFS Summary

Have you completed your AFR schedules?

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

NFFS Summary

	2020	2019	\$ Change	% Change
1. Schedule A	\$ 0	\$1,426,043	\$-1,426,043	-100.0
2. Schedule B	\$ 0	\$ 0	\$ 0	0.0
3. Schedule C	\$ 0	\$30,919	\$-30,919	-100.0
4. Schedule D	\$ 0	\$ 0	\$ 0	0.0
5. Total NFFS	\$ 0	\$1,456,964	\$-1,456,964	-100.0

Schedule A



- Report direct revenue

Identify NFFS on each line

AFR Schedule A (2020)
Direct Revenue

PRINT: [Schedule A](#) or [Entire AFR](#)

GET HELP WITH: [Schedule A](#)

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

Source of Income	2019 data	2020 data
1. Amounts provided directly by federal government agencies	\$0	\$0
2. Amounts provided by Public Broadcasting Entities	\$130,949	\$0
3. Local boards and departments of education or other local government or agency sources	\$13,305	\$0
4. State boards and departments of education or other state government or agency sources	\$0	\$0
5. State colleges and universities	\$45,915	\$0
6. Other state-supported colleges and universities	\$0	\$0
7. Private colleges and universities	\$8,510	\$0
8. Foundations and nonprofit associations	\$106,803	\$0
9. Business and Industry	\$394,922	\$0
10. Memberships and subscriptions (net of membership bad debt expense)	\$572,389	\$0
10.1 NFFS Exclusion - Fair market value of premiums that are not of insubstantial value	\$21,232	\$0
10.2 NFFS Exclusion - All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$3,951	\$0
10.3 Total number of contributors.	4,582	0
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
11.1 Total number of Friends contributors.	0	0
12. Subsidiaries and other activities unrelated to public broadcasting (See Instructions)	\$0	\$0
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0
B. NFFS Ineligible - Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0
C. NFFS Ineligible - For-profit subsidiaries regardless of the nature of its activities	\$0	\$0
D. NFFS Ineligible - Other activities unrelated to public broadcasting	\$0	\$0

3. Local boards and departments of education or other local government or agency sources	\$330,654	\$0
3.1 NFFS Eligible	\$330,654	\$0
A. Program and production underwriting	\$43,260	\$0
B. Grants and contributions other than underwriting	\$287,394	\$0
C. Appropriations from the licensee	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
3.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties - see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0

Add comments for large differences

Add / View comments for **Line 11** of Schedule A

Delete	Comment	Name	Date	Status
		Scott Davidson	1/19/2021	Note

Save Cancel Delete

Schedule A



- Report direct revenue

Form of Revenue	2019 data	2020 data
+ 13. Auction revenue (see instructions for Line 13)	\$0	\$0
+ 14. Special fundraising activities (see instructions for Line 14)	\$0	\$0
+ 15. Passive income	\$5,740	\$0
+ 16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$-1,465	\$0
+ 17. Endowment revenue	\$5,710	\$0
+ 18. Capital fund contributions from individuals (see instructions)	\$0	\$0
19. Gifts and bequests from major individual donors	\$297,291	\$0
	2019 data	2020 data
19.1 Total number of major individual donors	318	0
+ 20. Other Direct Revenue	\$0	\$0
Add		
+ Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,580,069	\$0

[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Line 13 & 14 Revenue (Net of Direct Expenses)

- 13. Auction revenue (see instructions for Line 13)	\$0	\$25,000
A. Gross auction revenue	\$0	\$40,000
B. Direct auction expenses	\$0	\$15,000
- 14. Special fundraising activities (see instructions for Line 14)	\$0	\$25,000
A. Gross special fundraising revenues	\$0	\$50,000
B. Direct special fundraising expenses	\$0	\$25,000

Indicate NFFS eligibility on Line 20

20. Other Direct Revenue		\$50,695	\$10,000
Description	Amount		
<input checked="" type="checkbox"/> Insurance proceeds	\$10,000		
Exclusion Description	Amount		NFFS X
<input checked="" type="checkbox"/> Refunds, rebates, reimbursements and insurance proceeds	\$10,000		
Add Another Exclusion			
Add Another Item			

Line 21 – Spectrum Auction

- Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0
A. Proceeds from sale in spectrum auction	\$0	\$0
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0
C. Payments from spectrum auction speculators	\$0	\$0
D. Channel sharing and spectrum leases revenues	\$0	\$0
E. Spectrum repacking funds	\$	\$0

Schedule A



- Adjustments to Revenue (Automatically populated in ISIS)

Adjustments to Revenue	2019 data	2020 data
23. Federal revenue from line 1.	\$0	0
24. Public broadcasting revenue from line 2.	\$130,949	0
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	0
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	0
27. Other automatic subtractions from total revenue	\$23,075	0
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	0
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	0
C. Gains from sales of property and equipment – line 16a	\$0	0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$458	0
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$-1,923	0
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$-878	0
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	0
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$235	0
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	0
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	0
K. FMV of high-end premiums (Line 10.1)	\$21,232	0
L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$3,951	0
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	0
N. Proceeds from spectrum auction and related revenues from line 21.	\$0	0
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,426,045	0

Schedule E



- Report program and support services expenses
- Report investment in capital assets

AFR Schedule E (2020)
EXPENSES & INVESTMENT IN CAPITAL

PRINT: [Schedule E](#) or [Entire AFR](#)

GET HELP WITH: [Schedule E](#)

Please enter expenses and investment in capital (operating and non-operating, cash and non-cash).
Do not adjust for any reason.
Total expenses must agree with financial statements.

EXPENSES (Operating and non-operating)		
	2019 data	2020 data
PROGRAM SERVICES		
+ 1. Programming and production	\$941,044	\$ 0
+ 2. Broadcasting and engineering	\$201,624	\$ 0
+ 3. Program information and promotion	\$26,363	\$ 0
SUPPORT SERVICES		
+ 4. Management and general	\$177,946	\$ 0
+ 5. Fund raising and membership development	\$257,931	\$ 0
+ 6. Underwriting and grant solicitation	\$107,260	\$ 0
+ 7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$ 0
+ 8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$1,712,168	\$ 0
INVESTMENT IN CAPITAL ASSETS Cost of capital assets purchased or donated		
	2019 data	2020 data
9. Total capital assets purchased or donated	\$4,170	\$ 0
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$4,170	\$ 0
9c. All other	\$0	\$ 0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,716,338	\$ 0

Indicate direct and indirect expenses

Additional Information (Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)		
	2019 data	2020 data
11. Total expenses (direct only)	\$1,681,249	\$ 0
12. Total expenses (indirect and in-kind)	\$30,919	\$ 0
13. Investment in capital assets (direct only)	\$4,170	\$ 0
14. Investment in capital assets (indirect and in-kind)	\$0	\$ 0

Schedule E



- Report expenses by function & source in Lines 1 to 7 (A-D)

Radio

EXPENSES (Operating and non-operating)	
PROGRAM SERVICES	
-	1. Programming and production
	A. Restricted Radio CSG
	B. Unrestricted Radio CSG
	C. Other CPB Funds
	D. All non-CPB Funds
+	2. Broadcasting and engineering
+	3. Program information and promotion
SUPPORT SERVICES	
+	4. Management and general
+	5. Fund raising and membership development
+	6. Underwriting and grant solicitation
+	7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)
-	8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements
	A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)
	B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)
	C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)
	D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)

TV

EXPENSES (Operating and non-operating)	
PROGRAM SERVICES	
-	1. Programming and production
	A. TV CSG
	B. TV Interconnection
	C. Other CPB Funds
	D. All non-CPB Funds
+	2. Broadcasting and engineering
+	3. Program information and promotion
SUPPORT SERVICES	
+	4. Management and general
+	5. Fund raising and membership development
+	6. Underwriting and grant solicitation
+	7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)
-	8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements
	A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)
	B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)
	C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)
	D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)

Schedule F

- Input all revenue reported in your audited financial statements in line 2 and add reconciling items in Line 4

AFR Schedule F (2020)
Reconciliator

PRINT: [Schedule F](#) OR [Entire AFR](#)
GET HELP WITH: [Schedule F](#)

Consolidate Grantee (optional)
To consolidate this AFR with one or more separate AFRs from your joined grantees, for which the financial statements are consolidated, select a grantee and then check the consolidate grantee box:

WKND-TV

Consolidate
You must click on "Save" button in order to save consolidation.

2020 data	
1. Data from AFR	
a. Schedule A, Line 22	\$ 6,284,570
b. Schedule B, Line 5	\$ 0
c. Schedule C, Line 6	\$ 0
d. Schedule D, Line 8	\$ 0
e. Total from AFR	\$ 6,284,570

Choose Reporting Model
You must choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

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

Choose

2020 data	
2. FASB	
a. Total support and revenue - without donor restrictions	\$ 6,284,568
b. Total support and revenue - with donor restrictions	\$ 0
c. Total support and revenue - other	\$ 0
d. Total from AFR, lines 2a-2c	\$ 6,284,568

Reconciliation

2020 data	
3. Difference (line 1 minus line 2)	\$ 2
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$ 2

Description	Amount
Rounding	2

Add Another

Schedule B



- Schedule B is used by institutional stations receiving Indirect Administrative Support (IAS) from their licensees.
- There is a change as to how you complete Schedule B for FY2020.
- Please attend the IAS training on February 17, 2021 at 2 PM (ET) for more information.

Schedule C



- In-kind contributions of services and other assets

AFR Schedule C (2020)
In-kind Contributions - Services & Other Assets

PRINT: [Schedule C](#) OR [Entire AFR](#)

GET HELP WITH: [Schedule C](#)

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

	2019 data	Donor Code	2020 data	
+ 1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	
+ 2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	
+ 3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0	
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$0		\$0	
- 5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$13,350		\$0	
A. Compact discs, records, tapes and cassettes	\$0		\$0	
B. Exchange transactions	\$0		\$0	
C. Federal or public broadcasting sources	\$0		\$0	
D. Fundraising related activities	\$0		\$0	
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0	
F. Local productions	\$0		\$0	
G. Program supplements	\$0		\$0	
H. Programs that are nationally distributed	\$0		\$0	
I. Promotional items	FD \$13,350		\$0	
J. Regional organization allocations of program services	\$0		\$0	
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0	
L. Services that would not need to be purchased if not donated	\$0		\$0	
M. Other	\$0		\$0	
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$13,350		\$0	

Schedule D



- In-kind contributions of property and equipment

AFR Schedule D (2020)

In-kind Contributions - Property & Equipment

PRINT: [Schedule D](#) OR [Entire AFR](#)

GET HELP WITH: [Schedule D](#)

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

	2019 data	Donor Code	2020 data	
1. Land (must be eligible as NFFS)	\$		\$0	
2. Building (must be eligible as NFFS)	\$		\$0	
3. Equipment (must be eligible as NFFS)	\$		\$0	
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0	
5. Other (specify) (must be eligible as NFFS)	\$		\$0	
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forw ards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0	
+ 7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0	
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forw ards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0	

AFS Upload Page

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

Audited Financial Statements (2020)

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.
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.

Signature Page



- Head of Grantee certifies & IA attests to NFFS

AFR Signature Page (2020) [PRINT: AFR Signature Page](#) or [Entire AFR](#)
[GET HELP WITH: AFR Signature Page](#)

Grantee Information	Summary of Non-Federal Financial Support 2020	
Grantee ID:1611		2020 data
Grantee Name :WKNO-FM	1. Direct Revenue (Schedule A)	56,284,570
City: Cordova	2. Indirect Administrative (Schedule B)	50
State: TN	3. In-kind Contributions	
Licensee Type:Community	a. Services and Other Assets (Schedule C)	50
	b. Property and Equipment (Schedule D)	50
	4. Total Non-Federal Financial Support	56,284,570

Certification by Head of Grantee

I certify that the above Schedule of Non-Federal Financial Support for the fiscal year ending June 30, 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 Financial Reporting Guidelines.

Name of Head of Grantee:

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WKNO-FM complied with CPB's Fiscal Year 2020 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June 30, 2020. Management is responsible for WKNO-FM's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WKNO-FM's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about WKNO-FM's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on WKNO-FM compliance with specified requirements.

In our opinion, WKNO-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2020.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Name of Independent Accountant:

Submitting Questions



- Press Q&A button in the top right of screen.
- At bottom right, choose Q&A.
- 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 Annual Financial Reports
- AFR Walk Through

Completed Training Objectives



For radio and TV grantees:

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

CSG Resources



cpb.org

Resource documents

Online webinars

Help Desk

Email: cs@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 Responds

COVID-19

Your Trusted Source

Public Media Responds to Coronavirus Pandemic with Programming that Educates, Informs and Engages.

Jobline

Stations

Programs & Projects

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Resources

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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

American Graduate

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 Prevention Training Program](#)
- [CSG Non-Compliance Policy](#)
- [Communications Act Compliance](#)
- [Compliance Hotline: \(202\) 879-9655](#)

[Compliance Card 2019 803KB 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](#)
- [Estimating Your FY 2021 TV CSG PDF 86KB](#)
- [Estimating Your FY 2021 Radio CSG PDF 157KB](#)
- [FY 2021 Television Station Grant Calculations PDF 77KB](#)
- [FY 2021 Radio Station Grant Calculations PDF 911KB](#)
- **IAS Standard Method:**
 - [IAS Standard Method Instructions PDF 160KB](#)
 - [IAS Standard Method Excel Spreadsheet PDF 14KB](#)

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

Introduction to Financial Reporting

Live Webinar Training
January 27, 2021