



Corporation for Public Broadcasting

Completing the FSR

Live Webinar Training
February 9, 2022

Introductions



Presenters

Tim Bawcombe, Director, Television CSG Policy & Review

Ken Goulet, Senior Financial Review Specialist

Imad Khalid, Senior Financial Review Specialist

Objectives



For radio grantees filing FSR:

- Understand purpose and importance of accurate reporting
- Be ready to prepare your first annual financial 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

Audio issues?

- Ensure your computer has not gone into “sleep” mode.
- If audio problem continues:
 - Join by phone
1-301-715-8592
 - Webinar ID: 931 6180 2022
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- 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
 - 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?



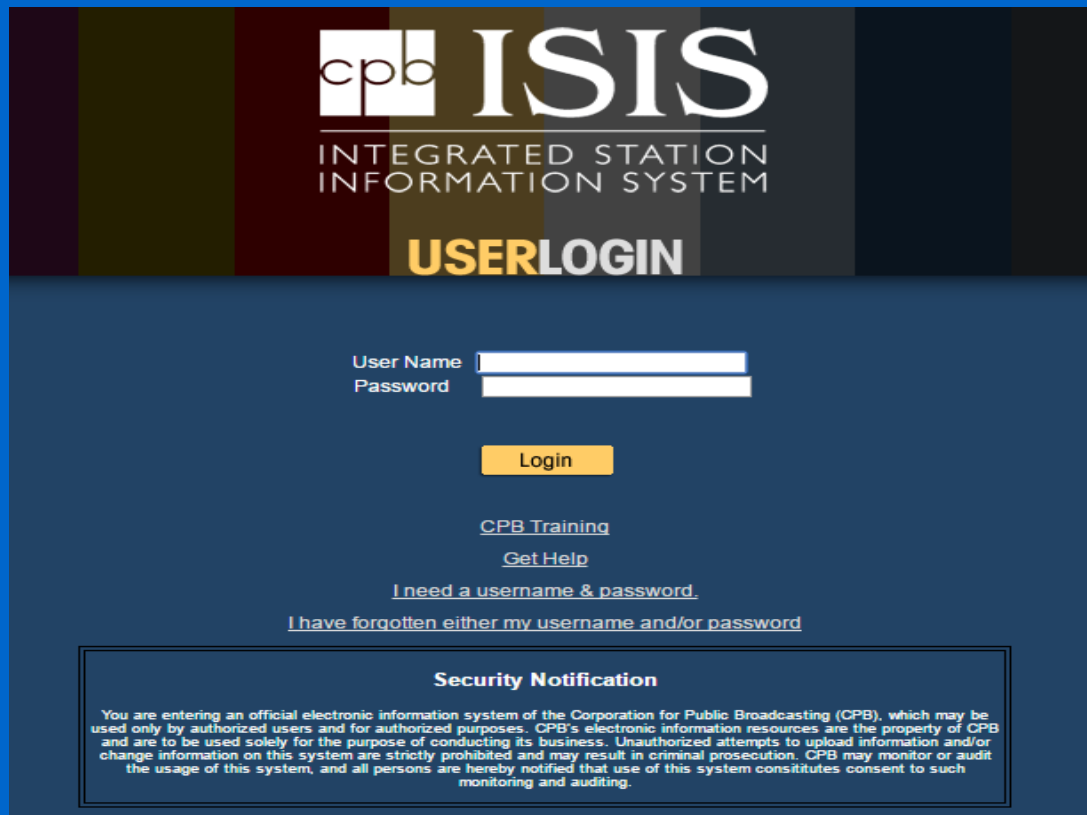
- All TV grantees are required to file AFR and submit AFS
- Radio grantees:

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



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 is a prominent "USERLOGIN" heading. The login form includes 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.". A link "I have forgotten either my username and/or password" is located below the "Get Help" link. At the bottom of the page, a "Security Notification" box contains 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.](#)

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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: 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... ▾



CPB Funds Public Media Stations Addressing COVID-19 Misinformation

About CPB



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



Subscribe to CPB
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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](#)
- [Estimating Your FY 2022 TV CSG PDF 111KB](#)
- [Estimating Your FY 2022 Radio CSG PDF 112KB](#)
- **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.

Where to Find Resources Website cpb.org



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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 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.

Question 4



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 4 - 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



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- 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

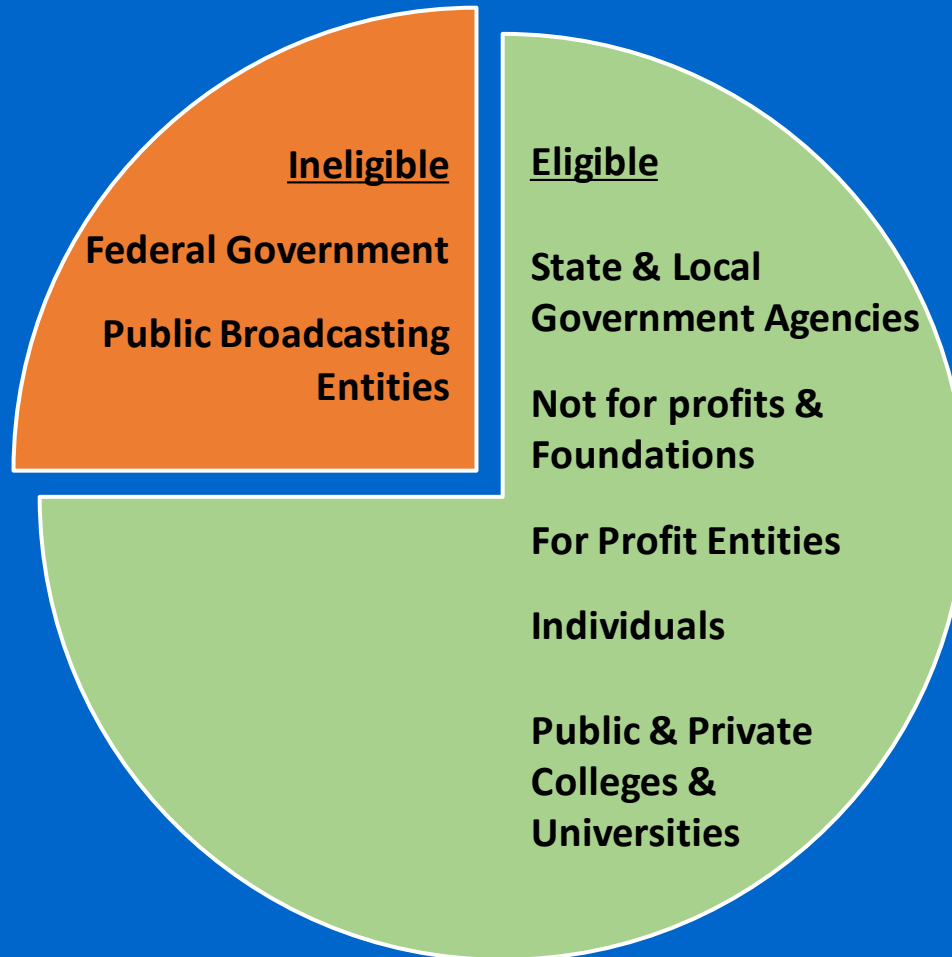
NFFS: The Source Criterion



- **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

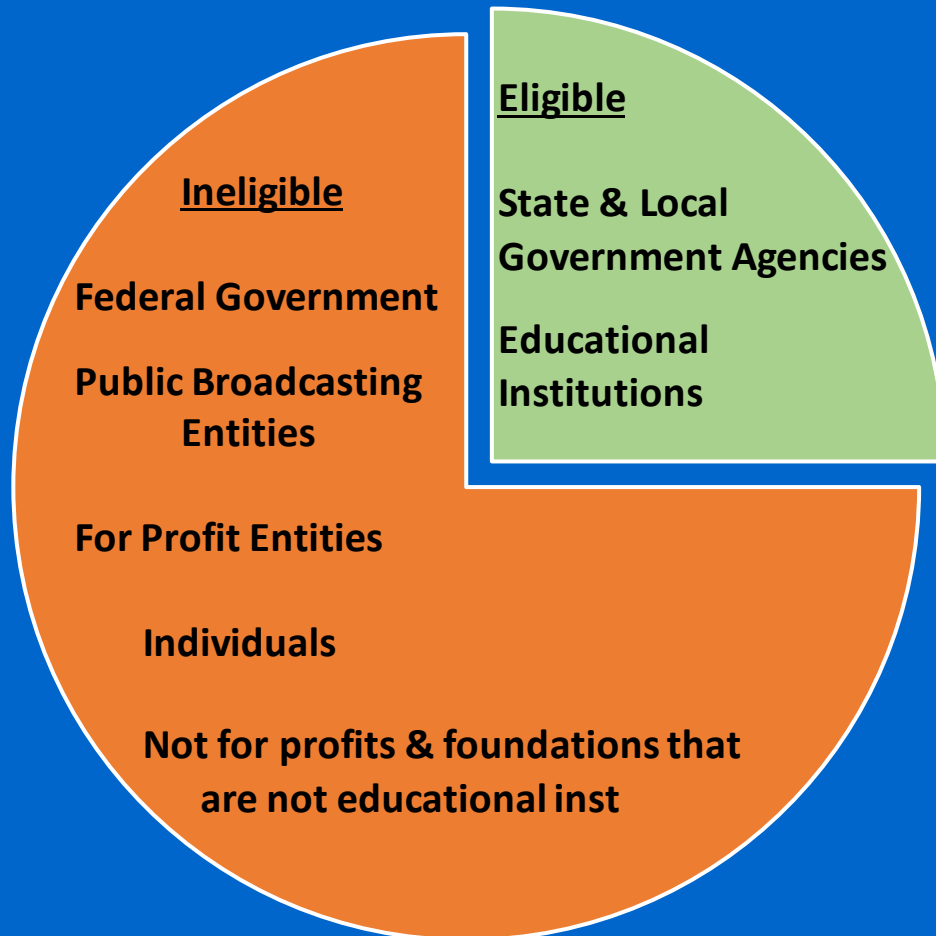
Contributions



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: 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 Radio station received grants from USDOE, a state gov't agency, for-profit entity, foundation, and PBE for the production and distribution of radio programs. Which statements are correct?

- A. All contributions for the purpose of production and distribution of radio programs 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 - Answer



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

- A. All contributions for the purpose of production and distribution of radio programs 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 7



A Radio station received revenue from an insurance reimbursement and sale of various station logo products. Which statements are correct?

- A. The revenue from the insurance reimbursement is NFFS eligible since it was for replacement of damaged broadcast equipment.
- B. The revenue from sale of various station logo products are NFFS eligible.
- C. Both are NFFS ineligible.

Question 7 - Answer



A Radio station received revenue from an insurance reimbursement and sale of various station logo products. Which statements are correct?

- A. The revenue from the insurance reimbursement is NFFS eligible as NFFS since it was for replacement of damaged broadcast equipment.
- B. The revenues from sale of various station logo products are NFFS eligible.
- C. Both are NFFS ineligible.

Submitting Questions



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- Hit send.

Agenda



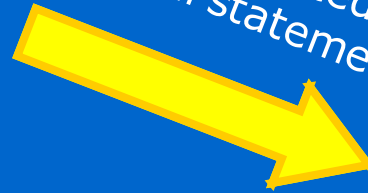
- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Financial Summary Report (FSR)
 - FSR filing process
 - FSR form
 - Audited/unaudited financial statement requirements
 - FSR desk reviews
- FSR Walk Through

FSR Filing Process

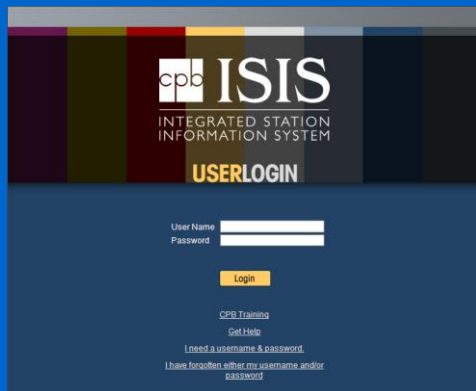


General ledger and accounting records maintained throughout the fiscal year...

are used to prepare your audited financial statements



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



FSR Form/Parts



	FSR
Direct Revenue	Part 1
Indirect Administrative Support (if applicable)	Part 1
In-kind Contributions (if applicable)	Part 1
Expenses	Part 2
NFFS Exclusions	Part 3
Reconciliation with Audited Financial Statements (if applicable)	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 Q&A
feature within Zoom)*

Question 8



Which of the following is true?

- A. An FSR is subject to CPB's OIG audit.
- B. Head of Grantee and Independent Accountant must always sign the FSR signature page.
- C. FSR Schedules A & E are always required to be completed.
- D. B and C

Question 8 - Answer



Answer (A):

- A. An FSR is subject to CPB's OIG audit.
- B. Head of Grantee and Independent Accountant must always sign the FSR signature page-only if an audit is required. If no audit is required, only the Head of Grantee must sign it.
- C. The FSR is one form with 4 parts (so it has no Schedules).

Question 9



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

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

Question 9 - Answer



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

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

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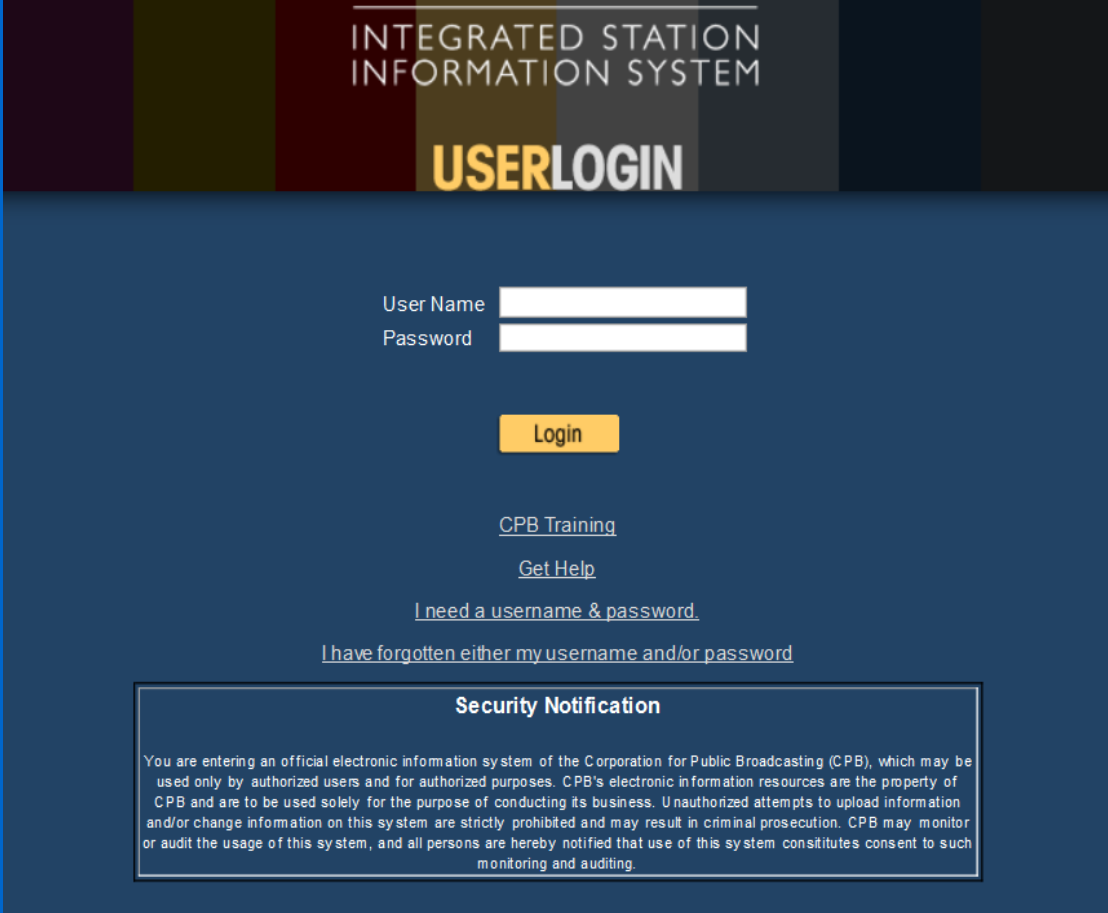
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- Access at isis.cpb.org



INTEGRATED STATION
INFORMATION SYSTEM

USERLOGIN

User Name

Password

Login

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[Get Help](#)

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

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

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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 PRINT: [This Page](#)

Show all data for: 2020 GET HELP WITH: [Financial Reporting](#)

FSR Status: **Not Submitted** 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
Grantee Profile	Not Started	
FSR	Not Started	
FSR Signature Page	Not Started	
Audited Financial Statements	Not Started	

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

Form Name	Current Status	Completed By
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	

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		2019 data	2020 data
1. Federal government agencies		\$230,463	\$0
2. Corporation for Public Broadcasting (CPB)		\$101,532	\$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		\$0	\$0
	2019 data	2020 data	
4.1 Amount on Line 4 that represents appropriations and other direct support from the licensee	\$0	\$0	
5. Colleges and universities		\$0	\$0
6. Foundations and nonprofit associations		\$0	\$0
7. Business and Industry		\$0	\$0
8. Memberships and subscriptions (net of write-offs)		\$8,893	\$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)		\$4,862	\$0
Add			
12. Total Direct Revenue (sum of lines 1 through 11)		\$345,750	\$0
Less revenue that does not qualify as NFFS:			
13. Federal, CPB and public broadcasting revenues (sum of lines 1, 2 and 3)		\$331,995	\$0
14. Other revenue on line 12 not meeting NFFS criteria (from FSR Worksheet line W19, below)		\$0	\$0
15. Total Direct Nonfederal Financial Support (line 12 less lines 13 and 14)		\$13,755	\$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)		\$92,860	\$0
16. Total in-kind revenue and indirect administrative support (lines 16a, 16b and 16c)		\$92,860	\$0
17. Total Revenue (sum of lines 12 and 16)		\$438,610	\$0

Add comments for large differences

Delete	Comment	Name	Date	Status
		training user6	10/30/2014	Note

Save Cancel Delete

Complete Part 3 for NFFS exclusions

Supporting Documentation must be readily available

Part 3 – NFFS Exclusions



PART 3 - NFFS EXCLUSION WORKSHEET		2019 data	2020 data
<p>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 amounts shown on line 12 above.</p> <p>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:</p>			
W1. Production, taping, or other broadcast related activities	\$0	\$ 0	<input type="text" value="0"/>
W2. Telecasting production / teleconferencing	\$0	\$ 0	<input type="text" value="0"/>
W3. Foreign rights	\$0	\$ 0	<input type="text" value="0"/>
W4. Rentals of membership lists	\$0	\$ 0	<input type="text" value="0"/>
W5. Rentals of studio space, equipment, tower, parking space	\$0	\$ 0	<input type="text" value="0"/>
W6. Leasing of SCA, VBI ITFS channels	\$0	\$ 0	<input type="text" value="0"/>
W7. Sale of programs or program rights for public performance	\$0	\$ 0	<input type="text" value="0"/>
W8. Sale or rental of program transcripts or recording for other than public performance, including private use	\$0	\$ 0	<input type="text" value="0"/>
W9. Gains or losses on sale of assets and securities transactions (realized or unrealized)	\$0	\$ 0	<input type="text" value="0"/>
W10. Sale of premiums	\$0	\$ 0	<input type="text" value="0"/>
W11. Royalty income from licensing fees	\$0	\$ 0	<input type="text" value="0"/>
W12. Other revenue not listed above and not includable by definition	\$0	\$ 0	<input type="text" value="0"/>
<p>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:</p>			
W13. A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business	\$0	\$ 0	<input type="text" value="0"/>
W14. A wholly owned or partially owned nonprofit subsidiary	\$0	\$ 0	<input type="text" value="0"/>
W15. Sale of program guides	\$0	\$ 0	<input type="text" value="0"/>
W16. Programguide advertising attributable to that percent of total copies distributed that have been sold through normal retail outlets and/or by magazine subscription	\$0	\$ 0	<input type="text" value="0"/>
W17. Refunds, rebates, reimbursements, and insurance proceeds	\$0	\$ 0	<input type="text" value="0"/>
W18. Other	\$0	\$ 0	<input type="text" value="0"/>
<input type="button" value="Add"/>			
W19. Total revenue not meeting criteria for inclusion as NFFS (sum of lines W1-W18)	\$0	\$ 0	<input type="text" value="0"/>

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		2019 data	2020 data
-	18. Programming and Production	\$82,131	\$74,997
	A. Restricted Radio CSG	\$28,777	\$28,929
	B. Unrestricted Radio CSG	\$53,354	\$46,068
	C. Other CPB Funds	\$0	\$0
	D. All non-CPB Funds	\$0	\$0
+	19. Broadcasting and engineering	\$77,399	\$79,974
+	20. Program Information and Promotion	\$0	\$0
+	21. Management and General	\$111,970	\$98,466
+	22. Fund Raising and Membership Development	\$0	\$0
+	23. Underwriting and Grant Solicitation	\$0	\$0
+	24. Depreciation and Amortization (if not allocated above - see instructions)	\$0	\$0
+	25. Total Operating Expenses (sum of lines 18 through 24)	\$271,500	\$253,437
	26a. Land and Buildings	\$0	\$0
	26b. Equipment	\$0	\$0
	26c. All Other	\$0	\$0
	26. Cost of Capital Assets Purchased or Donated	\$0	\$0

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

Choose

Reconciliation of FSR with Audited Financial Statements Description

	2019 data	2020 data	
R1. Total support and revenue - without donor restrictions	\$ 415,010	\$ <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	\$ 23,600	\$ <input type="text" value="0"/>	
R4. Total of R1-R3	\$ 438,610	\$ <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)	\$ 30,702	\$ <input type="text" value="0"/>	

NFFS SUMMARY

	2019 data	2020 data	
1. Direct Revenue - Part I, line 15	\$ 13,755	\$ <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	\$ 92,860	\$ <input type="text" value="0"/>	
4. Total NFFS (sum of Part 1, lines 15, 16a, and 16c)	\$ 106,615	\$ <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 (2020)

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

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

The Independent Auditor who completed the station's audited financial statement (AFS) must upload it here and complete this page.

- Upload your AFS
Note: Only PDF files are allowed for upload. If this grantee is filing biennially, upload the Election to File AFS Biennially.
- Choose one of the following options to describe the opinion contained in the AFS:
 - Unmodified opinion
 - Qualified opinion
 - Disclaimer of opinion
 - Adverse opinion
- 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
- 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:

- 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)
- The basic financial statements
- Notes to the financial statements
- All supplemental information
- Any auditor's reports on internal controls or on compliance with laws, regulations, or contractual requirements.


Signature Page



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

FSR Signature Page (2020)

 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 Q&A
feature within Zoom)*

Question 10



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 10 - 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.

Question 11



Based on the answer to the previous question, how would the rental income from the private business be reported?

- 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 11

Based on the answer to the previous question, how would the rental income from the private business be reported?

- 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



A Radio station received the following revenue:

- CPB CSG grant of \$100,000
- rental income of \$25,000
- underwriting of \$65,000
- gifts for facilities and equipment of \$150,000
- membership contributions of \$50,000
- fundraising revenue of \$25,000 (direct expenses of \$10,000)

What is the correct total NFFS?

- A. \$290,000
- B. \$380,000
- C. \$280,000
- D. \$140,000

Question 12 - Answer



Answer (C) – Total NFFS is \$280,000.

NFFS Eligible:

- underwriting of \$65,000
- gifts for facilities and equipment of \$150,000
- membership contributions of \$50,000
- net fundraising revenue of \$15,000 (net of direct expenses)

NFFS Ineligible:

- CPB CSG grant of \$100,000
- rental income \$25,000

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 annual financial 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: 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... ▾



CPB Funds Public Media Stations Addressing COVID-19 Misinformation

About CPB



Corporation
for Public
Broadcasting

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



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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



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](#)
- [Estimating Your FY 2022 TV CSG PDF 111KB](#)
- [Estimating Your FY 2022 Radio CSG PDF 112KB](#)
- **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

Completing the FSR

Live Webinar Training
February 9, 2022