CSG Clinic with CPB

What is Non-Federal Financial Support

Corporation for Public Broadcasting
2018 Native Broadcast Summit
May 24, 2018
Introductions

Presenter:

Ken Goulet, Senior Financial Review Specialist
Objectives

For radio and TV grantees:

• Obtain overview of financial reporting to CPB
• Understand the definition of non-Federal financial support (NFFS) and criteria
• Know the purpose and importance of reporting NFFS
• Learn how to determine NFFS eligibility
Agenda

- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- In-kind Contributions
• Overview of Financial Reporting to CPB
  – Financial reporting and compliance
  – Important documents
  – Where to find resources

• Non-Federal Financial Support (NFFS)

• In-kind Contributions
Financial Reporting

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:

<table>
<thead>
<tr>
<th>CSG Level</th>
<th>Total Revenue</th>
<th>Financial Form</th>
<th>Financial Statements Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>A &amp; B</td>
<td>&lt; $300,000</td>
<td>FSR</td>
<td>Audited or Unaudited</td>
</tr>
<tr>
<td>A &amp; B</td>
<td>≥ $300,000</td>
<td>FSR</td>
<td>Audited</td>
</tr>
<tr>
<td>C &amp; D</td>
<td>N/A</td>
<td>AFR</td>
<td>Audited</td>
</tr>
</tbody>
</table>
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.
• 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 (optional but strongly encouraged)
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 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 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.
Where do you report?

• isis.cpb.org
<table>
<thead>
<tr>
<th></th>
<th>AFR</th>
<th>FSR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Direct Revenue</strong></td>
<td>Schedule A</td>
<td>Part 1</td>
</tr>
<tr>
<td><strong>Indirect Administrative Support (if applicable)</strong></td>
<td>Schedule B</td>
<td>Part 1</td>
</tr>
<tr>
<td><strong>In-kind Contributions (if applicable)</strong></td>
<td>Schedules C and D</td>
<td>Part 1</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td>Schedule E</td>
<td>Part 2</td>
</tr>
<tr>
<td><strong>NFFS Exclusions</strong></td>
<td>Schedules A, B, C and D</td>
<td>Part 3</td>
</tr>
<tr>
<td><strong>Reconciliation with Audited Financial Statements (if applicable)</strong></td>
<td>Schedule F</td>
<td>Part 4</td>
</tr>
</tbody>
</table>
When to file?

• Due within 5 months after 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.
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)
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
**Discrete Accounting**

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

**Discrete Accounting Defined**

Requires unique accounting codes that identify CSG funds – both revenues and expenses, restricted and unrestricted – so that both the grantor and auditor can track CSG funds within the grant recipient’s accounting system.
CSG Resources

**cpb.org**
Resource documents
Online webinars

**Help Desk**
Email: csg@cpb.org
Phone: (866) 635-4747
Fax: (202) 879-9700
Where to Find Resources
Website cpb.org
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
- CSG Non-Compliance Policy
- Communications Act Compliance
- Compliance Hotline: (202) 879-9655
- Compliance Checklist 2016 170KB PDF
- Compliance Alerts:
  - October 2016 PDF 67KB
  - June 2016 PDF 169KB
  - January 2016 PDF 59KB
  - October 2015 PDF 86KB

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

Additional Documents and Resources
- CPB’s responses to IG Audits
- FY 2017 Television Station Grant Calculations PDF 203KB
- FY 2017 Radio Station Grant Calculations PDF 218KB

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.
Questions & Answers

Q & A

Test Your Knowledge
Question 1

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. 1\(^{st}\) extension requires justification & approval by CPB.
D. 2\(^{nd}\) extension requires justification & approval by CPB.
For FY2017, a radio station with CSG level “A” has total revenue of $500K and NFFS of $275K. What financial forms must the station submit to CPB?

A. AFR and AFS since the station is CSG level “A”.
B. FSR and AFS since total revenue is $\geq 300K$.
C. FSR and no AFS since NFFS is $< 300K$.
D. FSR and unaudited financial statements since NFFS is $<$300K.
Which of the following is false?

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 sign the AFR.
C. AFR Schedules A, E, & F are always required to be completed.
D. None of the above
Agenda

• Overview of Financial Reporting to CPB

• Non-Federal Financial Support (NFFS)
  – Definition and purpose of NFFS
  – NFFS criteria
  – Direct revenues excluded from NFFS
  – NFFS decision charts

• In-kind Contributions
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
• Public broadcasting entity (PBE), or an organization that receives the revenue on its behalf

• Examples of PBEs:
  – CPB
  – licensee or permittee
  – nonprofit institution engaged primarily in the production, acquisition, distribution or dissemination of educational and cultural television or radio programs
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

Ineligible
- Federal Government
- Public Broadcasting Entities

Eligible
- State & Local Government Agencies
- Not for profits & Foundations
- For Profit Entities
- Individuals
- Public & Private Colleges & Universities
NFFS: The Source Criterion

Payments

Ineligible
- Federal Government
- Public Broadcasting Entities
- For Profit Entities
- Individuals
- Not for profits & foundations that are not educational inst

Eligible
- State & Local Government Agencies
- Educational Institutions
• **Contributions** - purpose:
  – Construction or operation of a non-commercial, educational public broadcasting station, or
  – Production, acquisition, distribution, or dissemination of educational television or radio programs and related activities.

• **Payments** must be in exchange for:
  – Services directly related to producing, developing, or delivering educational or instructional television or radio programming.
## NFFS Criteria Summary

<table>
<thead>
<tr>
<th><strong>NFFS Criteria</strong></th>
<th><strong>Contribution</strong></th>
<th><strong>Payment</strong> (including Exchange Transactions)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recipient</strong></td>
<td>Public broadcasting entity or an organization that receives the revenue on its behalf</td>
<td></td>
</tr>
<tr>
<td><strong>Form</strong></td>
<td>Gifts, grants, bequests, donations and appropriations</td>
<td>An appropriation or contract payment</td>
</tr>
<tr>
<td><strong>Source</strong></td>
<td>Any source except the federal government or a public broadcasting entity</td>
<td>State or local government or agency thereof; or an educational institution</td>
</tr>
<tr>
<td><strong>Purpose</strong></td>
<td>Construction or operation of a noncommercial, educational public broadcast station; or the production, acquisition, distribution, or dissemination of educational television or radio programs and related activities</td>
<td>The cash, goods and/or services received by the CSG recipient must be in exchange for a service directly related to producing, developing, or delivering educational or instructional television or radio programming.</td>
</tr>
</tbody>
</table>
Questions & Answers

Q & A

Test Your Knowledge
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.
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.
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.
Agenda

- Non-Federal Financial Support (NFFS)
  - Definition and purpose of NFFS
  - NFFS criteria
  - Direct revenues excluded from NFFS
  - NFFS decision charts
Source Criterion Exception & Exclusion: Institutional Stations

• **In-kind contributions from a licensee are ineligible for NFFS.**

• However, an **institutional station** can include as NFFS the following:
  
  – Direct revenues
  
  – Indirect administrative support (IAS)
NFFS Exclusions: Direct Revenues

• Federal funds
• Funds from CPB and other PBEs
• Quid pro quo contributions – premiums
• Bad debt
• Funds derived from subsidiary enterprises unrelated to public broadcasting
• Spectrum auction revenues
• Presenting station fees
• GASB 68 (net pension liability adjustments)
NFFS Exclusions: Direct Revenues

- Capital funds *(TV grantees only)*
- Gains from sale of property & equipment
- Realized & unrealized investment gains & losses
- Rental revenue
- Net Auction and Special Fundraising Activities (net of direct expenses)
- Advertising
- Refunds and rebates
- Unrelated business income (UBI)
• **Non-Federal Financial Support (NFFS)**
  - Definition and purpose of NFFS
  - NFFS criteria
  - Direct revenues excluded from NFFS
  - NFFS decision charts
NFFS Revenue Decision

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

Contributions or Payments?

Contributions
Unconditional transfer of cash or other assets in a voluntary nonreciprocal transfer?

Payments
Reciprocal transfer or exchange transaction of cash or other assets of approximately equal value?

Contributions
Form: Gifts, grants, bequests, donations, appropriations

Payments
Form: Appropriation or contract payment in exchange for specific materials or services related to public broadcasting

Other Income
Contributions Criteria

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
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

Other Income

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

Sale of Property & Equipment
- Gains from sale or exchange of property/equipment used in operations?
  - Not NFFS

Gains & Losses on Investments
- Realized, unrealized, & actuarial gains/losses?
  - Not NFFS

Other
- Refunds, rebates, reimbursements, insurance proceeds? Income from for-profit subsidiary engaged in non-broadcast activities?
  - Not NFFS
## NFFS Criteria Summary

<table>
<thead>
<tr>
<th>NFFS Criteria</th>
<th>Contribution</th>
<th>Payment (including Exchange Transactions)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recipient</strong></td>
<td>Public broadcasting entity or an organization that receives the revenue on its behalf</td>
<td></td>
</tr>
<tr>
<td><strong>Form</strong></td>
<td>Gifts, grants, bequests, donations and appropriations</td>
<td>An appropriation or contract payment</td>
</tr>
<tr>
<td><strong>Source</strong></td>
<td>Any source except the federal government or a public broadcasting entity</td>
<td>State or local government or agency thereof; or an educational institution</td>
</tr>
<tr>
<td><strong>Purpose</strong></td>
<td>Construction or operation of a noncommercial, educational public broadcast station; or the production, acquisition, distribution, or dissemination of educational television or radio programs and related activities</td>
<td>The cash, goods and/or services received by the CSG recipient must be in exchange for a service directly related to producing, developing, or delivering educational or instructional television or radio programming.</td>
</tr>
</tbody>
</table>
Questions & Answers

Q & A

Test Your Knowledge
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.
A Radio station received a membership donation of $750 and the station gave the donor tickets to a local theatre performance with a FMV of $150, a high-end premium. Which statements are correct?

A. Donation of $750 is membership revenue and the entire amount is NFFS eligible.
B. Donation of $750 is membership revenue, but only $600 is NFFS eligible.
C. Only the net donation of $600 is membership revenue and NFFS eligible.
A Radio station received the following revenue:

- CPB CSG grant of $100,000
- underwriting of $65,000
- rental revenue of $15,000
- membership contributions of $50,000
- fundraising revenue of $25,000 (direct expenses of $10,000)

What is the correct total NFFS?

A. $255,000
B. $155,000
C. $130,000
D. $140,000
Overview of Financial Reporting to CPB

Non-Federal Financial Support (NFFS)

In-kind Contributions

- Overview
- NFFS eligibility & exclusions
- Valuation and documentation criteria
Overview of In-Kind Contributions

**In-Kind Contributions:**
Non cash contributions
- Services
- Materials & supplies
- Property & equipment
- Use of property

Use Financial Reporting Guidelines

Revenue and NFFS @ FMV

AFR/FSR Reporting
Non-Trade & Trade Underwriting Transactions

**CSG Grantee**
1. Gave nothing back to the donor (Non-trade transaction) or
2. Provided only Underwriting credit (Trade Underwriting transaction)

- Assume all NFFS criteria are met, the in-kind contribution was not excluded by policy & proper documentation exists.
- Use **Financial Reporting Guidelines**
Trade Underwriting Credit

- Involves no reciprocal transfer of value to the donor.
- Is deemed to have nominal value to the recipient/donor.
- Is always considered as a contribution.
Quid Pro Quo/Exchange Transactions

**Donor**

- **A** - Goods & services donated
- **B** - Goods & services donated

**CSG Grantee**

3. Provided donor something of value, beyond UW credit, e.g. website advertising

- **NFFS = FMV of (A less B)**
- **Use Financial Reporting Guidelines**
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
  - not be excluded by policy
  - meet CPB’s valuation & documentation criteria
NFFS Exclusions-In-Kind Contributions

- Third party production payments
- Contributions in quid pro quo transactions
- Non-professional donated services
- Prerecorded compact discs, records, tapes, cassettes, and film libraries
- Fundraising related activities
- Promotional items
NFFS Exclusions-In-Kind Contributions

- Local productions
- Programs that are nationally distributed
- Program supplements
- ITV or educational radio outside the allowable scope of approved activities
- **TV Grantees** – in-kind contributions of capital assets
Valuation Criteria: In-Kind Contributions

- Generally Accepted Accounting Principles (GAAP) require recording all contributed support at **FMV**.
  
  • Donor determines value.
  
  • Do not base FMV on **underwriting credits** traded.
Documentation Criteria: In-Kind Contributions

- Donor certification letter/invoice/appraisals or CPB’s template can be used.

1. Descriptions & date(s) of in-kind donations
2. FMV of donation & method of valuation (e.g. lawyer’s hourly rate x hours worked) (per GAAP)
3. Intent to donate/trade the goods or services
4. Signature of the donor

- Trade underwriting agreements are not acceptable.
In-Kind Donations
Certification of Goods and Services Delivered

The donor identified below has provided the following goods and/or services as an in-kind donation to ______ (insert station name), on the date and as specified below.

Donor Address: ____________________________
City: ___________________ State: _______ Zip: ____________
Telephone/Email: ____________________________

1. Date of the donation: ____________________
   (If the donation is made in several installments, the donor may either provide a single certification after providing the last installment, or an individual certification with each installment.)

2. Please itemize the goods and/or services donated below:
   _______________________________________
   _______________________________________
   _______________________________________
   _______________________________________

3. Please identify the market value of the donation at the time of the donation:
   _______________________________________
   _______________________________________

4. Please identify the method used to calculate the market value of the donation.
   (Attach any documentation necessary to confirm the value of the donation. For example, if donating legal/professional services, identify the standard hourly rate, and number of hours worked.)
   _______________________________________
   _______________________________________

The donor represents and warrants that the above donation was delivered as described.

Donor Name: ____________________________
Title: ____________________________
Signature: ____________________________
Date: ____________________________
Questions & Answers

Q & A

Test Your Knowledge
Which of the following in-kind contributions received by a station are eligible for NFFS? (Assume the 4 NFFS criteria are all met)

A. Fundraising-related activities
B. Local productions
C. Promotional items
D. Program supplements
E. None of the above
A station received an in-kind contribution of new equipment from a local business with a FMV of $10,000. The equipment is for continued use by the station. Is this in-kind contribution NFFS eligible?

A. Yes
B. No
C. It depends
A station received donated utility services of $8,500 (FMV) from a local business. The station, in return, leased its spectrum/tower to the local business for free (FMV $1,500) & aired underwriting credits of $500. Which of the following is the correct total NFFS for the station?

A. $10,000
B. $6,500
C. $9,500
D. $7,000
In-Kind Donations
Certification of Goods and Services Delivered

The donor identified below has provided the following goods and/or services as an in-kind donation to WXYZ FM (insert station name), on the date and as specified below.

Donor Address: IMG Marketing
City: ___________________________ State: ___________________________ Zip: ___________________________

Telephone/Email: ___________________________

1. Date of the donation: 5/5/
   (If the donation is made in several installments, the donor may either provide a single certification after providing the last installment, or an individual certification with each installment.)

2. Please itemize the goods and/or services donated below:

   Donated Local Ad and assistance during fundraising events

3. Please identify the market value of the donation at the time of the donation:

   $5,000

4. Please identify the method used to calculate the market value of the donation.
   (Attach any documentation necessary to confirm the value of the donation. For example, if donating legal/professional services, identify the standard hourly rate, and number of hours worked.)

   WXYZ-FM’s Underwriting credit received of $5,000

The donor represents and warrants that the above donation was delivered as described.

Donor Name: ___________________________
Title: ___________________________
Signature: ___________________________
Date: ___________________________
Final Questions
Today’s Objectives:

- Obtain overview of financial reporting to CPB
- Understand the definition of non-Federal financial support (NFFS) and criteria
- Know the purpose and importance of reporting NFFS
- Learn how to determine NFFS eligibility
CSG Resources

cpb.org
Resource documents
Online webinars

Help Desk
Email: csg@cpb.org
Phone: (866) 635-4747
Fax: (202) 879-9700
Where to Find Resources
Website cpb.org

Public Media Celebrates Black History Month

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

Spotlights

Jobline
Stations
Programs & Projects

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

Initiatives
American Graduate
A public media initiative to address the high school dropout crisis

Diversity
Addressing the injustice of inequality
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

- CSG Non-Compliance Policy
- Communications Act Compliance
- Compliance Hotline: (202) 879-9655
- Compliance Checklist 2016 170KB PDF
- Compliance Alerts:
  - October 2016 PDF 67KB
  - June 2016 PDF 169KB
  - January 2016 PDF 59KB
  - October 2015 PDF 86KB

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

Additional Documents and Resources

- CPB’s responses to IG Audits
- FY 2017 Television Station Grant Calculations PDF 203KB
- FY 2017 Radio Station Grant Calculations PDF 213KB

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.
CSG Clinic with CPB

What is Non-Federal Financial Support

Corporation for Public Broadcasting
2018 Native Broadcast Summit
May 24, 2018