



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

Agenda



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

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:

CSG Level	Total Revenue	Financial Form	Financial Statements Required
A & B	< \$300,000	FSR	Audited or Unaudited
A & B	≥ \$300,000	FSR	Audited
C & D	N/A	AFR	Audited

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 (**optional but strongly encouraged**)

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

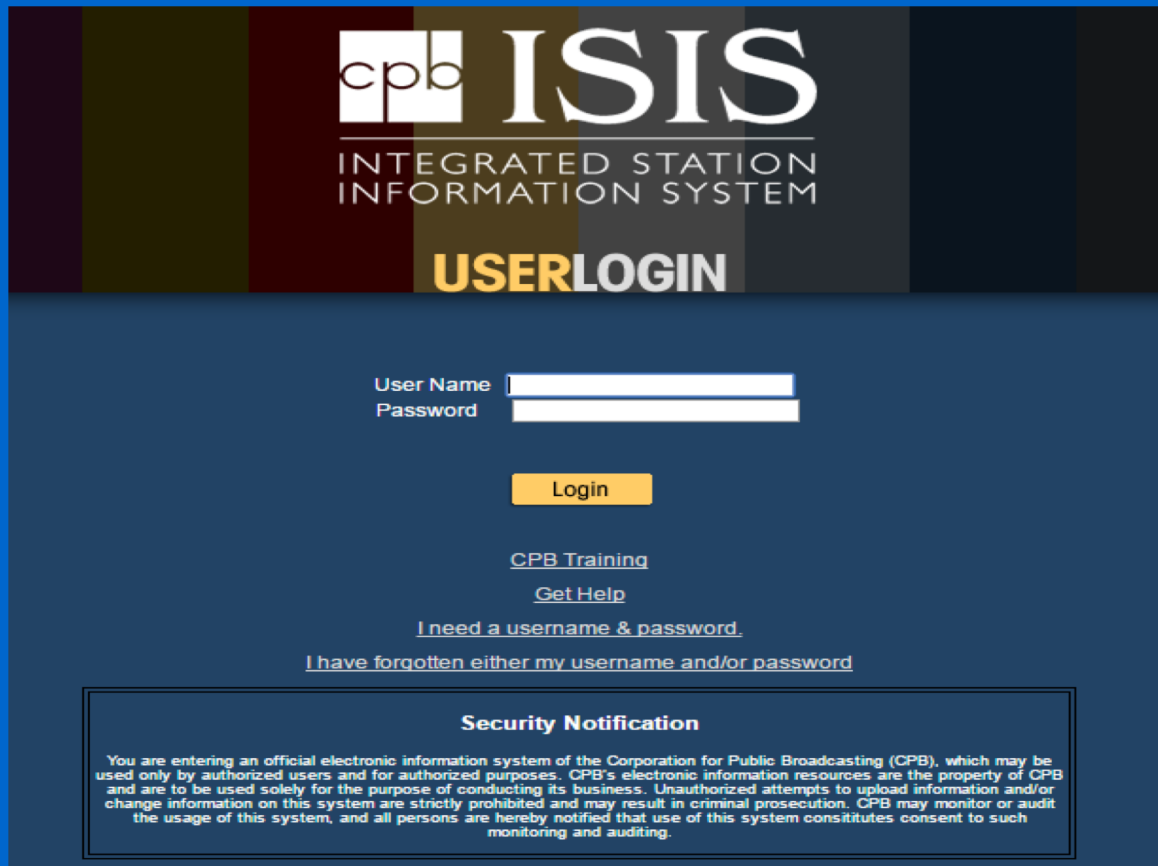
- Notes to Financial Statements
- Statement of Functional Expenses
- Management's Discussion and Analysis (MD&A)

Note: Financial statements must be comparative.

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, the word "USERLOGIN" is prominently shown. The login section includes fields for "User Name" and "Password", followed by a "Login" button. Below the login button, there are links for "CPB Training", "Get Help", "I need a username & password.", and "I have forgotten either my username and/or password". At the bottom, a "Security Notification" box contains a disclaimer about the system's use and security.

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.

AFR/FSR Financial Schedules



	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 Filing Deadlines



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.

AFR/FSR Desk Review Process



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

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

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

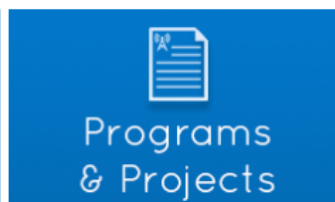
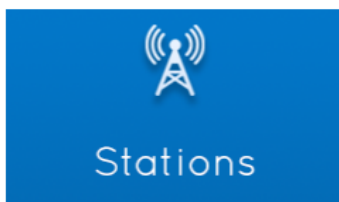
Phone: (866) 635-4747

Fax: (202) 879-9700

Where to Find Resources Website cpb.org



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Spotlights



About CPB



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

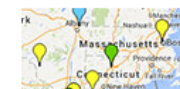


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Learn about the people on CPB's leadership team

Resources



Jobline
Jobs in public broadcasting



Community Service Grants
CSG General Provisions, station guidelines and resources



Open Grants and RFPs
Prepare and submit an application, learn about terms and conditions

Initiatives



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



Diversity
Developing the audience workforce

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](#).

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. 1st extension requires justification & approval by CPB.
- D. 2nd extension requires justification & approval by CPB.

Question 2



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.

Question 3



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

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 (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

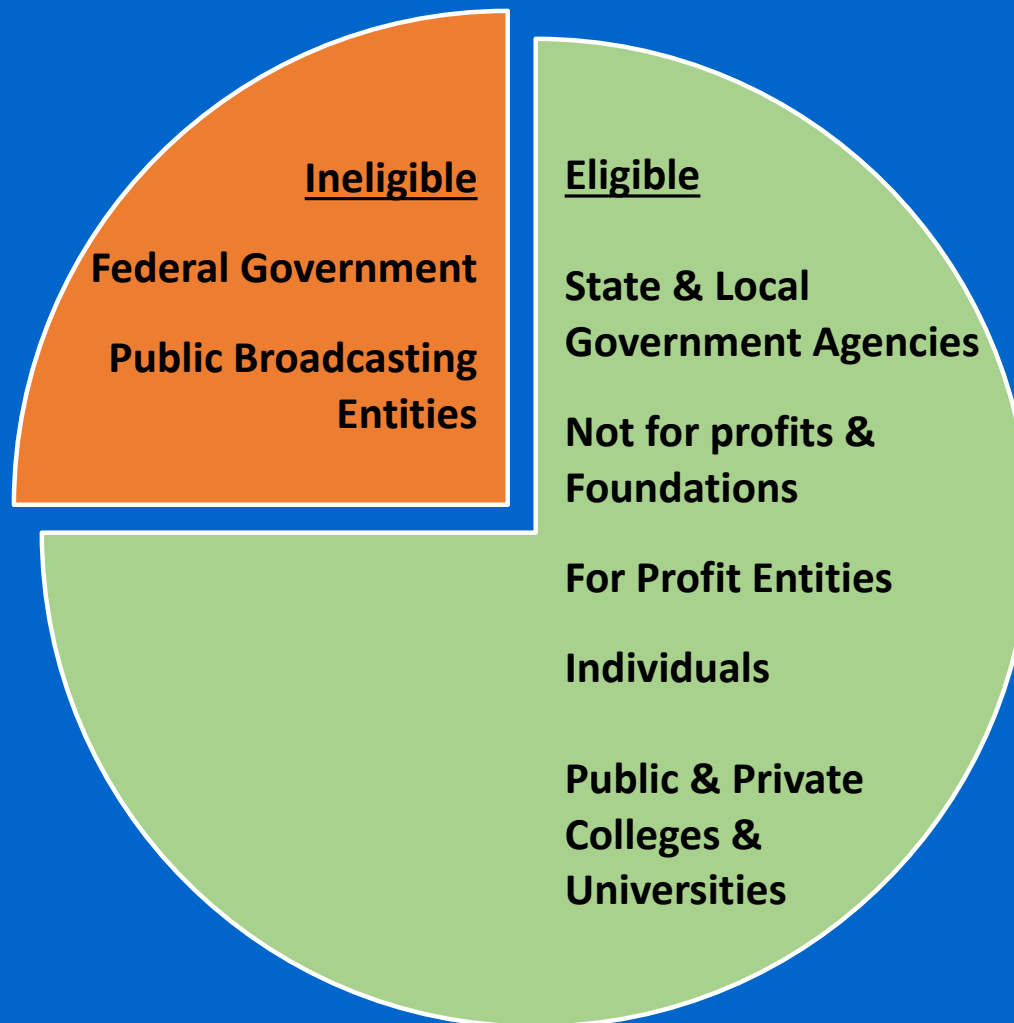


- **Contributions** may be from any source except:
 - The federal government or
 - Public broadcasting entities.
- **Payments** must be from:
 - State and local government agencies or
 - Educational institutions.

NFFS: The Source Criterion



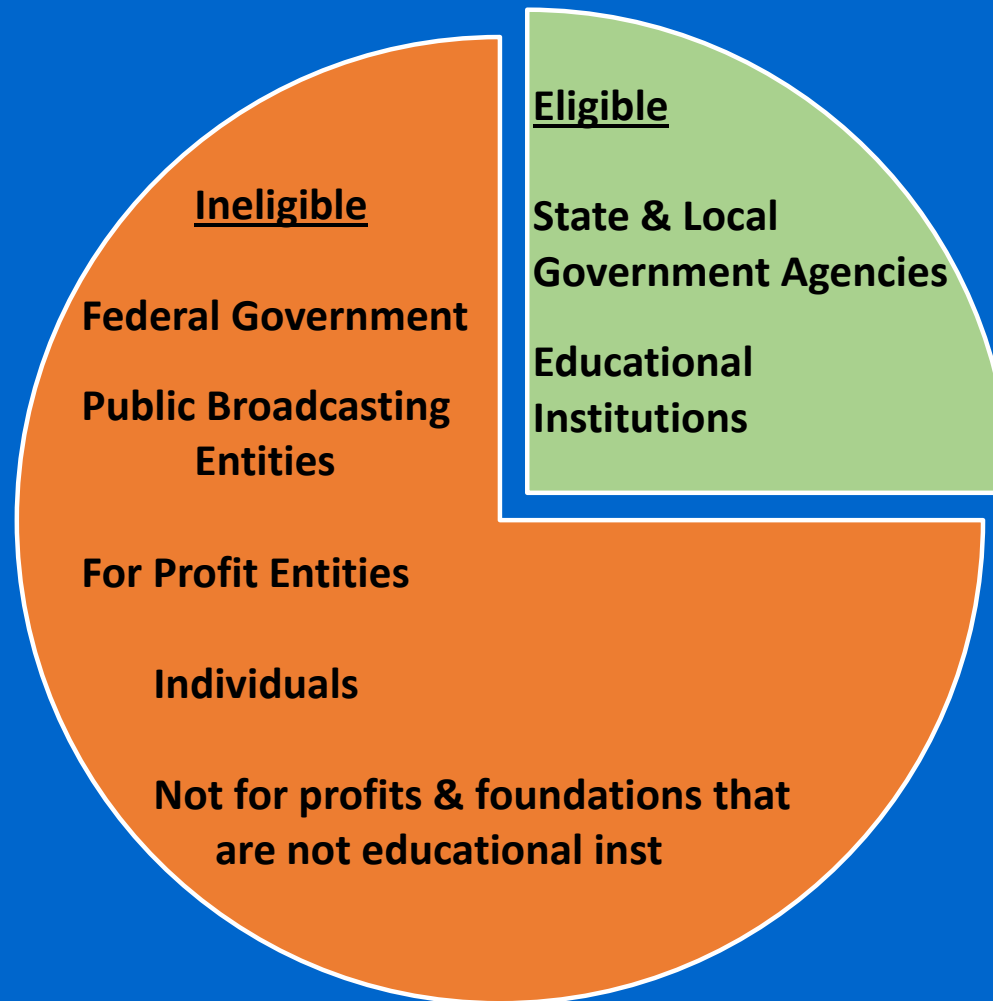
Contributions



NFFS: The Source Criterion



Payments



NFFS: The Purpose Criterion



- **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



NFFS Criteria		
	Contribution	Payment (including Exchange Transactions)
Recipient	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 or local government or agency thereof; or an educational institution
Purpose	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	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.

Questions & Answers



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 5



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



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



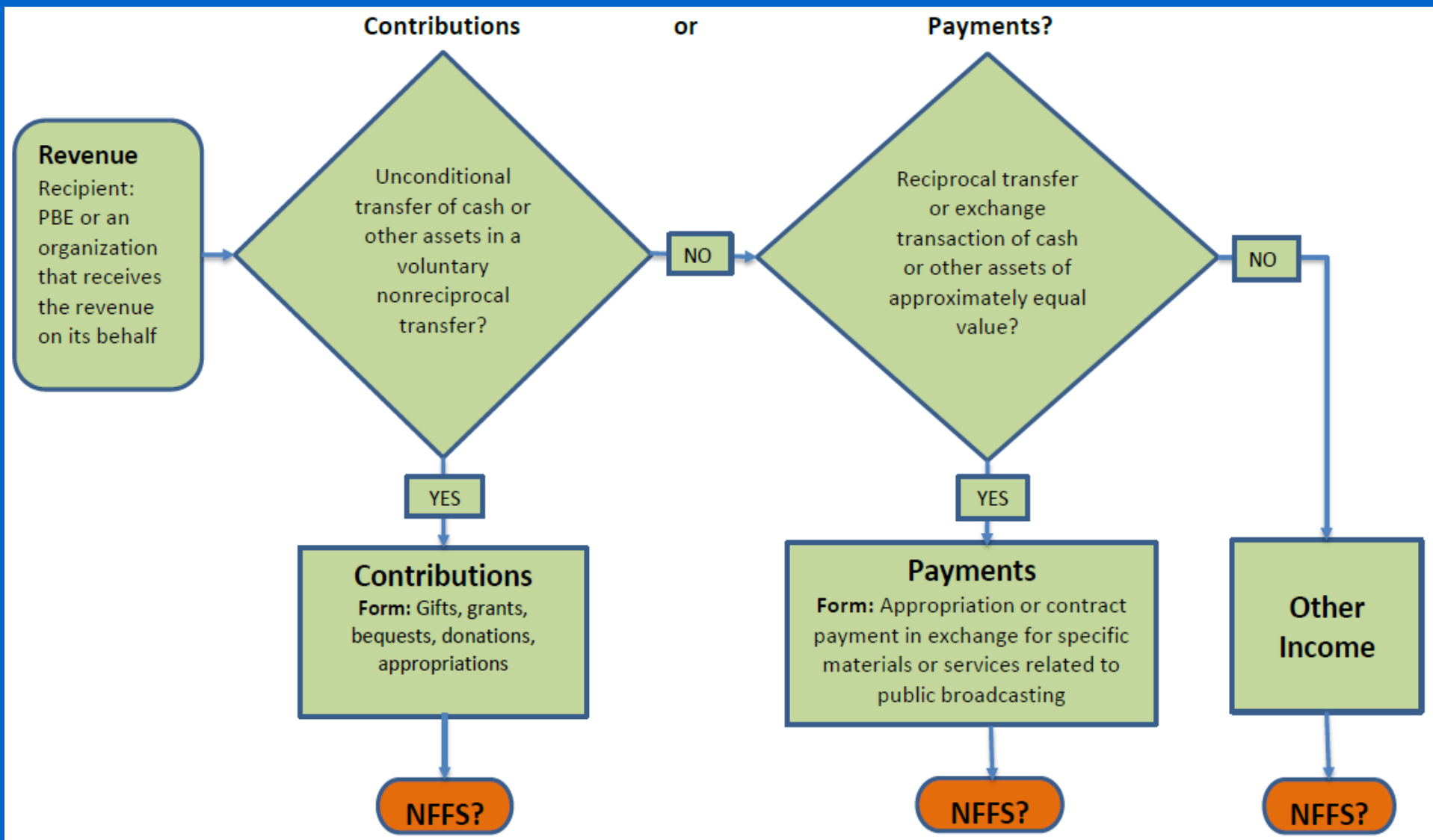
- Capital funds (TV grantees only)
- Gains from sale of property & equipment
- Realized & unrealized investment gains & losses
- Rental revenue
- Net Auction and Special Fundraising Activities (net of direct expenses)
- Advertising
- Refunds and rebates
- Unrelated business income (UBI)

Agenda



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

NFFS Revenue Decision



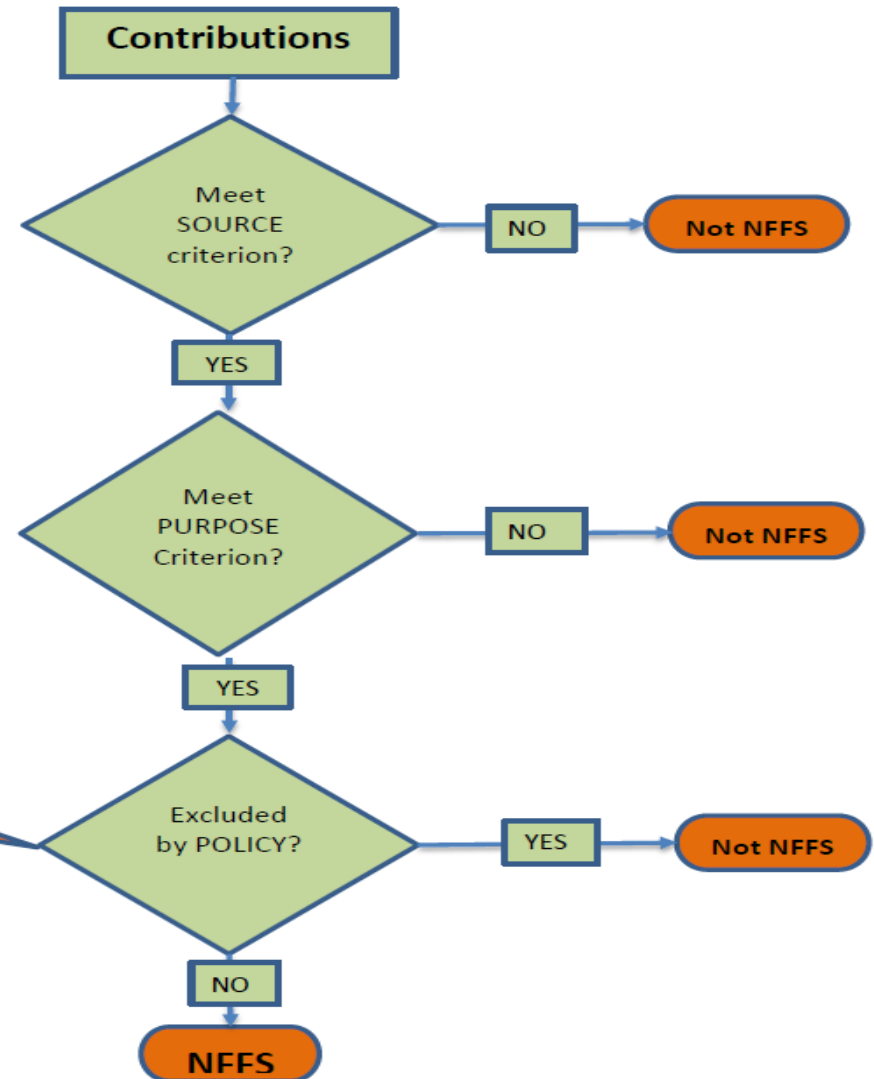
Contributions Criteria

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

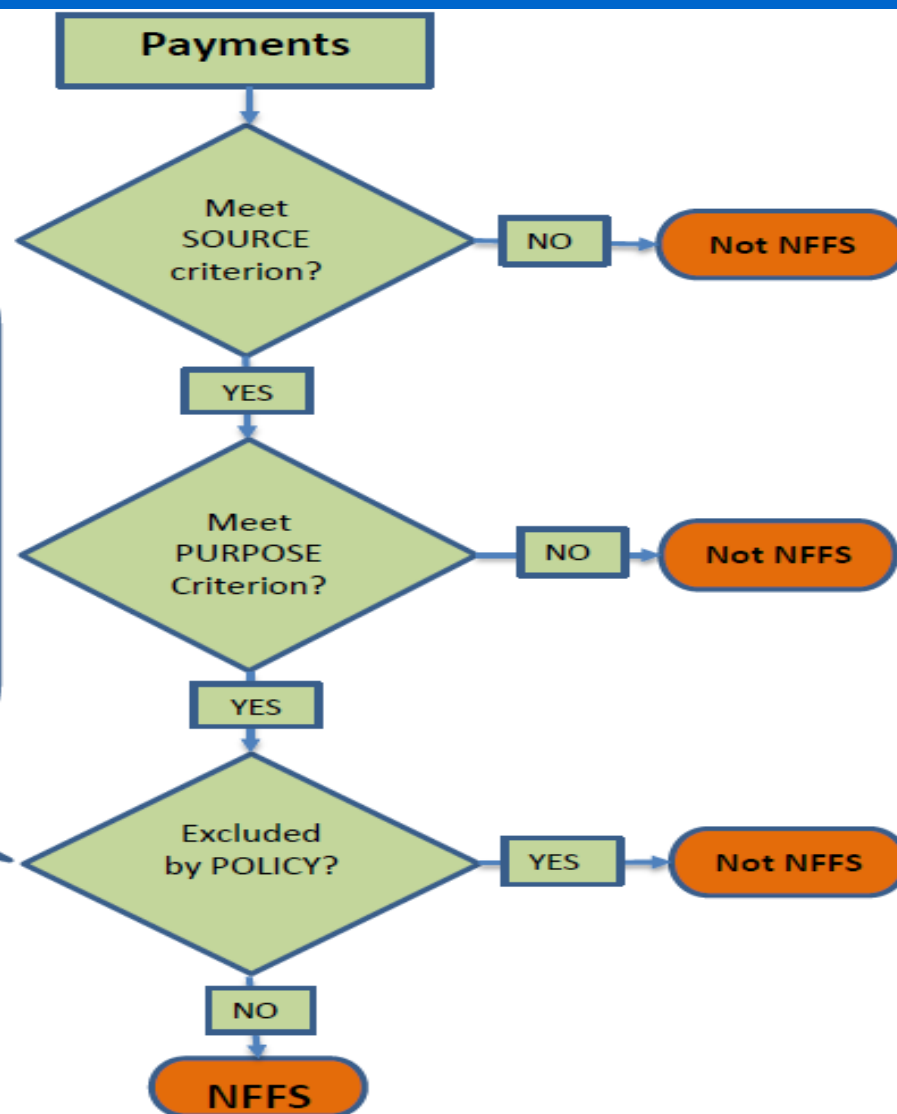
Direct Revenues

- FMV of High-end premiums
- GASB 68 Net Pension Liability Adjustments, if applicable

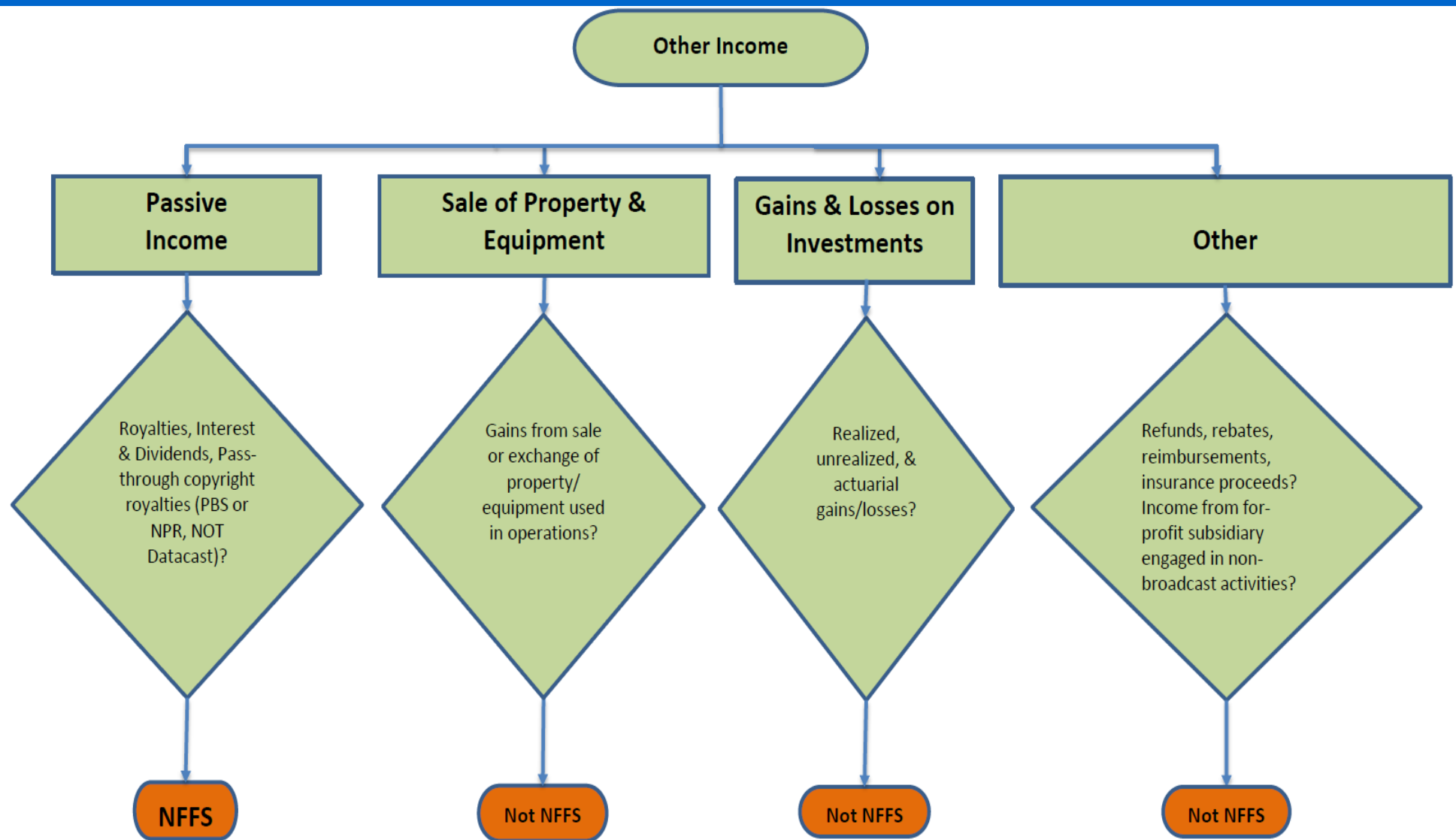


Payments Criteria

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



Other Income Criteria



NFFS Criteria Summary



NFFS Criteria		
	Contribution	Payment (including Exchange Transactions)
Recipient	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 or local government or agency thereof; or an educational institution
Purpose	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	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.

Questions & Answers



Q & A

Test Your Knowledge

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 8



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.

Question 9



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

Agenda



- 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

AFR/FSR
Reporting

Revenue and NFFS
@ FMV

Use Financial Reporting Guidelines

Non-Trade & Trade Underwriting Transactions



Donor

Goods & services
donated (NFFS @ FMV)*

CSG Grantee

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

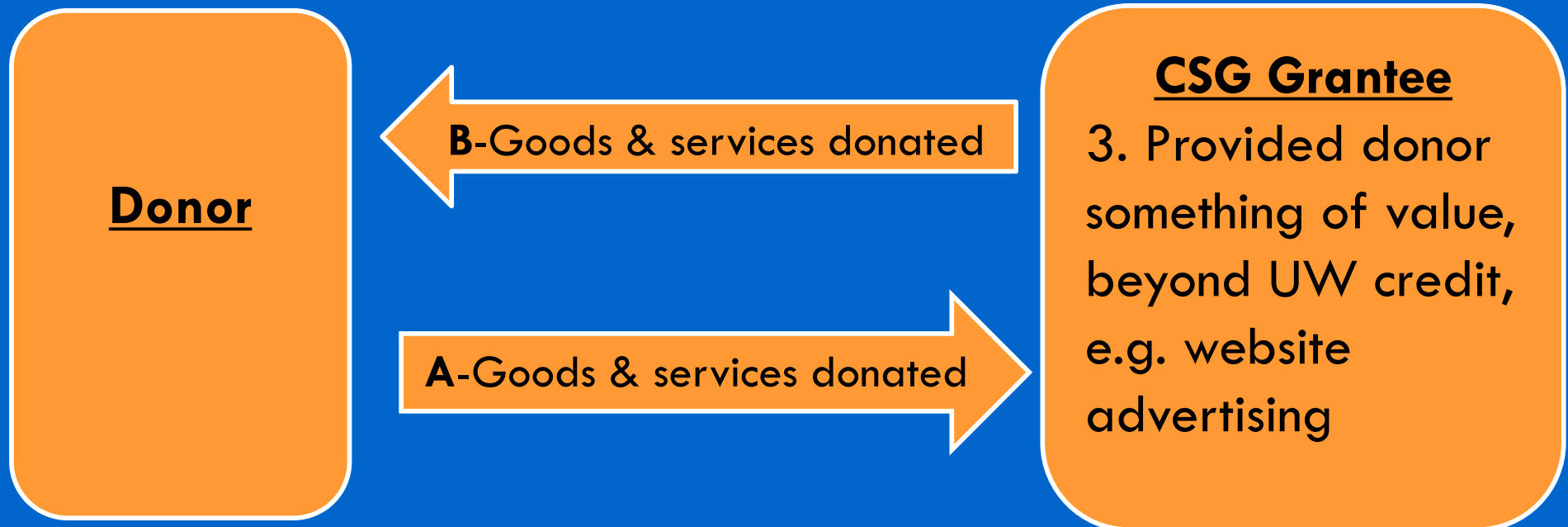
- *Assume all NFFS criteria are met, the in-kind contribution was not excluded by policy & proper documentation exists.
- Use **Financial Reporting Guidelines**

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



- **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.**

**DONOR LOGO
HERE
IF APPLICABLE**

**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

Question 10



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

Question 11



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

Question 12



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: IMG Marketing
Address: _____
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



Final Questions?

Objectives



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- 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

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Fax: (202) 879-9700

Where to Find Resources Website cpb.org



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Public Media Celebrates Black History Month



Jobline



Stations



Programs
& Projects

Spotlights



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

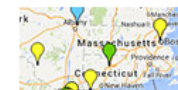


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Resources



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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
A public media initiative to address the high school dropout crisis



Diversity
Developing the audience workforce

Where to Find Resources Website cpb.org








Community Service Grants

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Compliance

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- Compliance Hotline: (202) 879-9655
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Reporting Requirements

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- [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**