



Corporation for Public Broadcasting

Introduction to Financial Reporting

Live Webinar Training
September 27, 2023

Introductions



Presenters

Tim Bawcombe, Director, Television CSG Policy & Review

Ken Goulet, Senior Financial Review Specialist

Imad Khalid, Senior Financial Review Specialist

Sarah Downs, Project Coordinator

Training Objectives



For radio and TV grantees:

- understand purpose and importance of accurate reporting
- be ready to prepare your first annual financial reports
- improve ability to file a flawless report
- know where to find help
- meet annual training requirement

Agenda



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

Audio issues?

- Ensure your computer has not gone into “sleep” mode.
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1-301-715-8592
 - Webinar ID: 857 1100 2551
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Submitting Questions



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

Why report?

- Communications Act requirement
- The non-federal financial support (NFFS) you report is used to calculate your CSG.
- Required before CPB releases your second CSG payment.

What financial reports?

- AFR: Annual Financial Report or
- FSR: Financial Summary Report
- AFS: audited financial statement
or unaudited financial statement, if allowed

AFR or FSR & AFS?



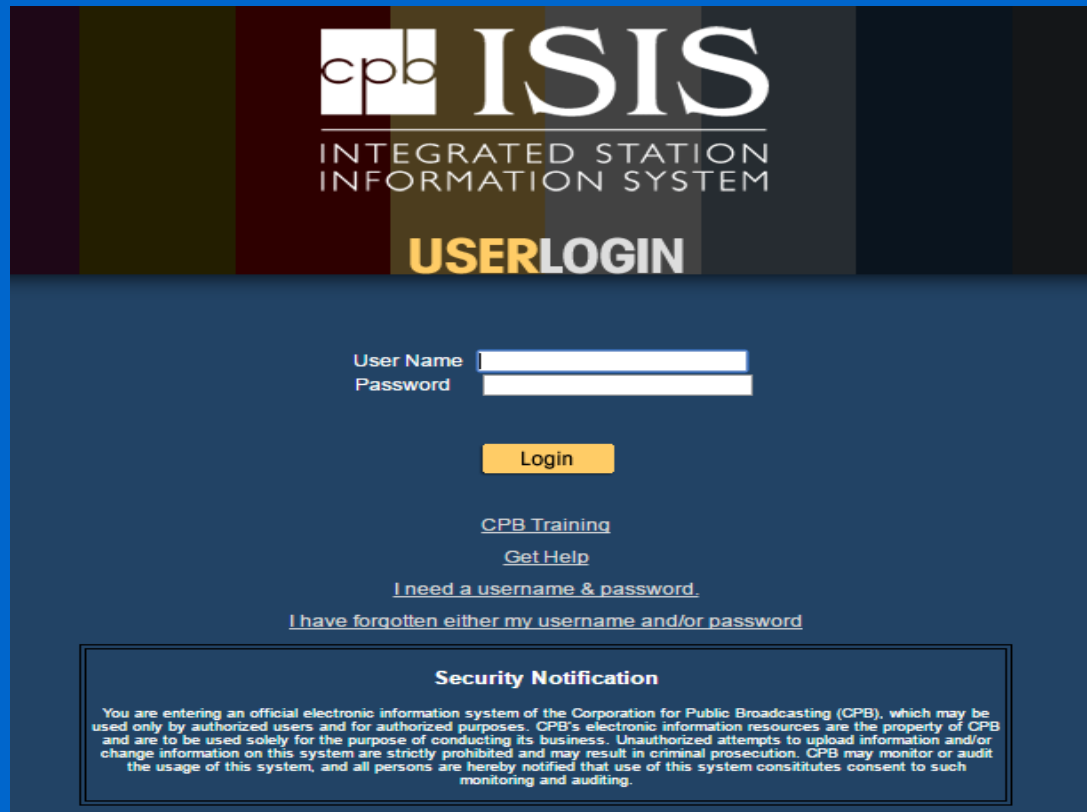
- All TV grantees are required to file AFR and submit AFS
- Radio grantees:

| Financial Form | Total Revenue | Financial Statements Required |
|----------------|---------------|-------------------------------|
| FSR | < \$300,000 | Audited or Unaudited |
| FSR | ≥ \$300,000 | Audited |
| AFR | N/A | Audited |

Integrated Station Information System

Where do you report?

- isis.cpb.org



The screenshot shows the ISIS User Login page. At the top, the CPB logo is followed by the text "ISIS INTEGRATED STATION INFORMATION SYSTEM" and "USERLOGIN" in a large, bold font. Below this, there are 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.". Below these links is a link that says "I have forgotten either my username and/or password". At the bottom of the page, there is a "Security Notification" box containing 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 Filing Deadlines



When?

- Due 5 months after the end of your fiscal year
- Two extensions available:
 - 1st extension is for 45 days
 - 2nd extension is for 30 days
- Penalties apply for late filing.

Important Documents



Financial Reporting Guidelines

- Reporting requirements and independent accountant attestation, NFFS definition, line item instructions, updated annually

Principles of Accounting

- Guidance on CPB's requirement to submit audited financial statements

Important Documents



Discrete Accounting

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

Discrete Accounting Defined

Grantees must use unique accounting codes for CSG revenues and expenses. Specifically, Grantee's accounting systems must be able to generate a report showing CSG revenues and how they were expended, using unique accounting codes. These accounts may not include non-CSG revenues and expenses.

CSG Resources



cpb.org

Resource documents

Online webinars

Help Desk

Email: csg@cpb.org

Where to Find Resources Website cpb.org



About CPB ▾ About Public Media ▾ Programs and Initiatives ▾ Grants ▾ Press Room COVID-19 ▾ I want to... ▾



'Jamming on the Job' Podcast Gets Kids Into the Work Groove

About CPB



Corporation
for Public
Broadcasting

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



Subscribe to CPB
Stay up-to-date on grants
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more



Corporate Officers and Senior Staff
Learn about the people on CPB's
leadership team

Resources



Jobline
Jobs in public broadcasting



Community Service Grants
CSG General Provisions, station
guidelines and resources



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

Initiatives



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](#)
- [Television Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 398KB](#)
- [Radio Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 533KB](#)
- [Television Community Service Grant \(CSG\) Calculations, FY 2023, 159KB](#)
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- **Running SABS/SAS survey Reports:**
 - [Running SABS Reports](#)
 - [Running SAS Reports](#)

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 Poll 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 are not found in the Financial Reporting Guidelines?

- A. AFR/FSR Line by Line Instructions
- B. Audited Financial Statement Reporting Requirements
- C. Recordkeeping Requirements
- D. Discrete Accounting Requirements
- E. NFFS Definition and Criteria

Question 2 - Answer



Which of the following are not found in the Financial Reporting Guidelines?

- A. AFR/FSR Line by Line Instructions
- B. Audited Financial Statement Reporting Requirements
- C. Recordkeeping Requirements
- D. Discrete Accounting Requirements
- E. NFFS Definition and 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



Which of the following can be found on the CPB website under the resources section for Community Service Grants?

- A. Reporting Requirements
- B. Compliance
- C. Additional Documents and Resources
- D. Training
- E. All of the above

Question 4 - Answer



Which of the following can be found on the CPB website under the resources section for Community Service Grants?

- A. Reporting Requirements
- B. Compliance
- C. Additional Documents and Resources
- D. Training
- E. All the above

Question 5



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 5 - 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



- 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
- **Non-Federal Financial Support (NFFS)**
 - Definition of NFFS
 - Purpose
 - NFFS criteria
- Preparing the Annual Financial Reports
- AFR Walk Through

What is NFFS?



NFFS is the total of direct revenue and the fair value of property and services received as either a **contribution** or a **payment**, which meets specific criteria as to: **recipient, form, source, and purpose.**

Purpose of NFFS



- Determine Grantee's CSG program eligibility
- Factor in calculating incentive portion of CSG
- Part of the legal justification for CPB's federal appropriation

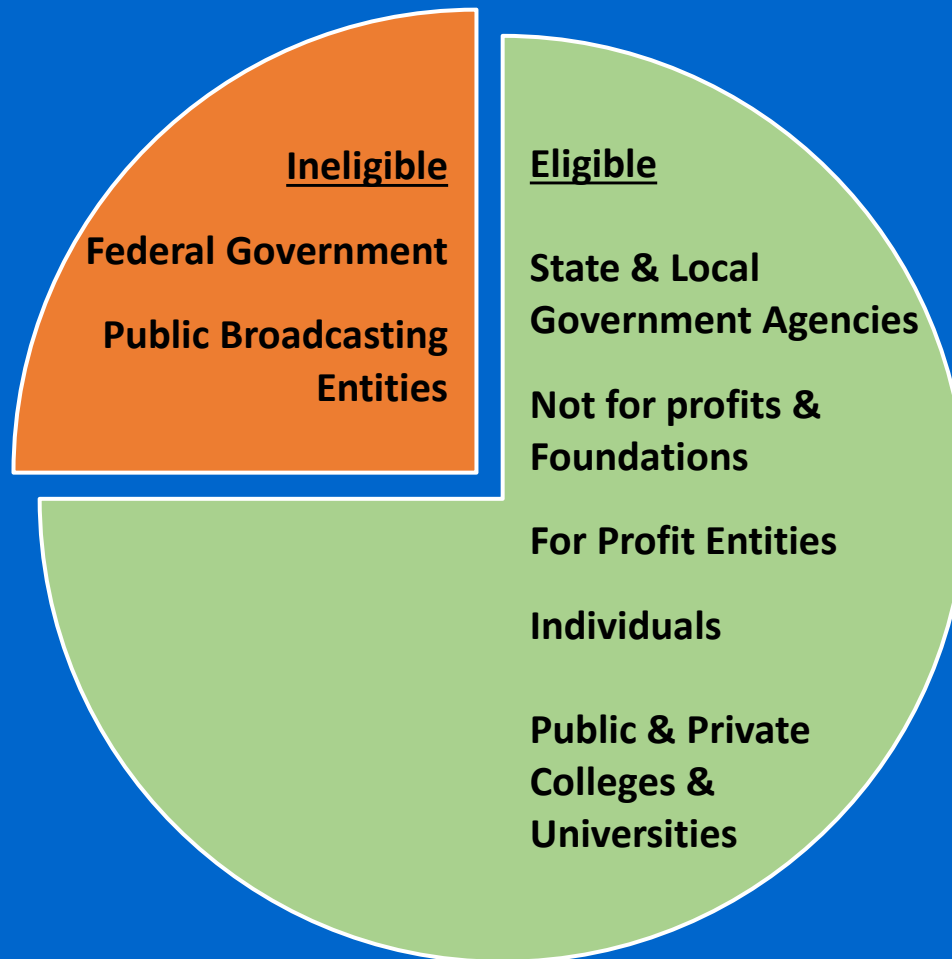
NFFS Criteria Summary



| | Contributions | Payments & Exchange Transactions |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recipient | Public broadcasting entity or an organization that receives the revenue on its behalf ¹⁷ . | Public broadcasting entity or an organization that receives the revenue on its behalf. |
| Form | Gifts, grants, bequests, donations, and appropriations. | An appropriation or contract payment. |
| Source | Any source except the federal government or a public broadcasting entity. | State (including local governments or agency thereof), or an educational institution. |
| Purpose | Construction or operation of a noncommercial, educational broadcast station; or the production, acquisition, distribution, or dissemination of educational television or radio programs. | Cash, goods and/or services the CSG recipient received, in exchange for services or materials with respect to the provision, of educational or instructional television or radio programs. |

NFFS: The Source Criterion

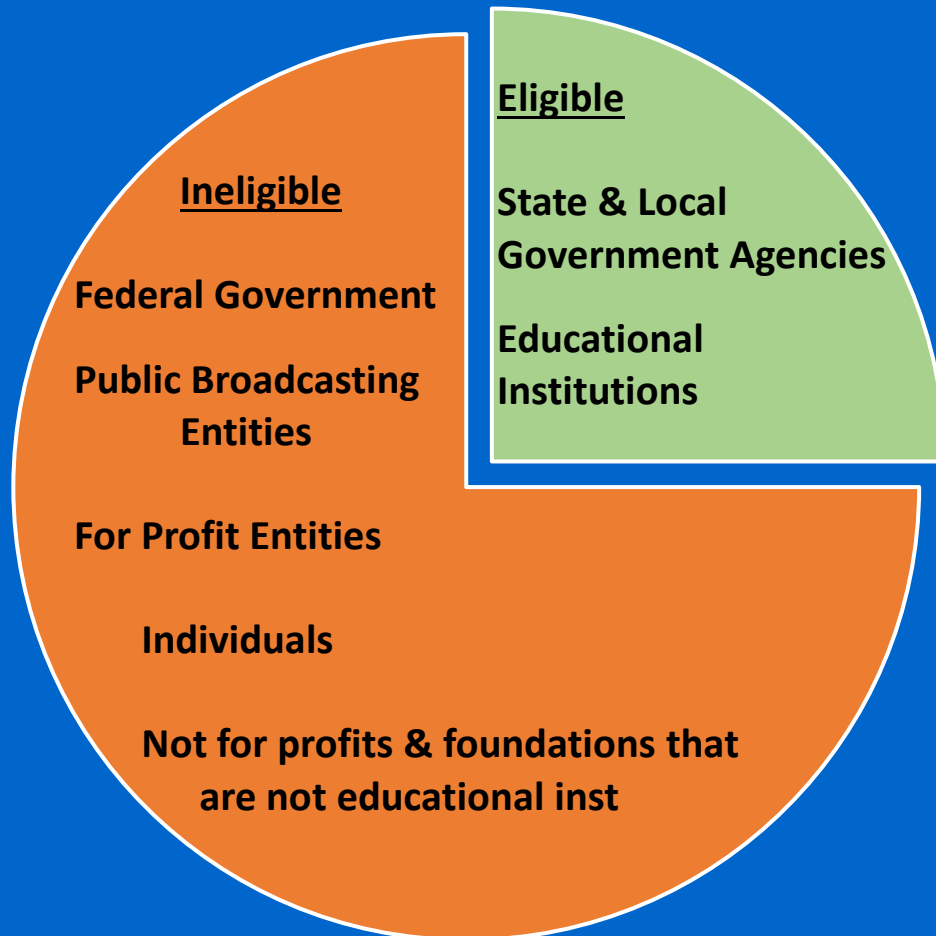
Contributions



NFFS: The Source Criterion



Payments



NFFS: PPP Funds



- **Paycheck Protections Program (PPP)** funds from Federal Government are excluded from NFFS
 - AFR filers report:
 - Funds 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: Next Generation Warning System



- Website: [CPB.org/grants](https://www.cpb.org/grants)
- **Next Generation Warning System (NGWS) Grants** awarded by CPB are from FEMA funding and 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 Criteria Summary



| | Contributions | Payments & Exchange Transactions |
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| 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. |
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| 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 Poll
feature within Zoom)*

Question 6



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 - 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 7



A TV station received grants from CPB, Sesame Workshop, a state gov't agency, for-profit entity and a university (licensee of another public broadcasting station) for production of an educational TV series for which underwriting credit was provided. Which statements are correct?

- A. All grants for the purpose of production and distribution of educational television are NFFS eligible.
- B. Grants from CPB and Sesame Workshop are NFFS ineligible.
- C. Grants from state gov't agency, for-profit entity and university are NFFS eligible.
- D. Both B and C

Question 7 - Answer



A TV station received grants from CPB, Sesame Workshop, a state gov't agency, for-profit entity and a university (licensee of another public broadcasting station) for production of an educational TV series for which underwriting credit was provided. Which statements are correct?

- A. All grants for the purpose of production and distribution of educational television are NFFS eligible.
- B. Grants from PBS and Sesame Workshop are NFFS ineligible.
- C. Grants from state gov't agency, for-profit entity and university are NFFS eligible.
- D. Both B and C

Question 8



A Radio station received payments from a local government and local business for studio space rental and audio production for private use. 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 8 - Answer



A Radio station received payments from a local government and local business for studio space rental and audio production for private use. 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.

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Agenda



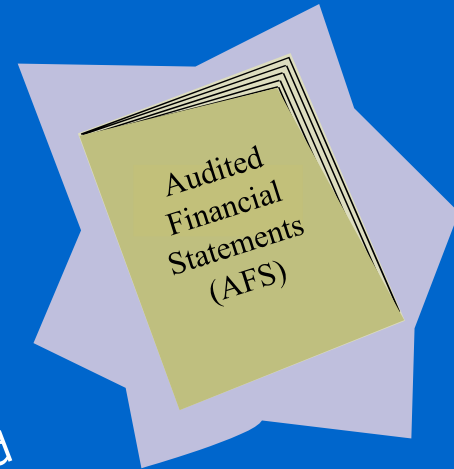
- Overview of Financial Reporting to CPB
- Non-Federal Financial Support (NFFS)
- Preparing the Annual Financial Reports
 - Filing process
 - Annual financial report components
 - Audited financial statement (AFS) requirements
 - Desk reviews
- AFR Walk Through

AFR/FSR Filing Process

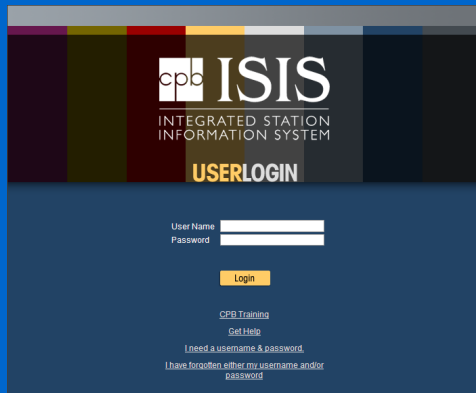


General ledger and accounting records maintained throughout the fiscal year...

are used to prepare your audited financial statements



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



AFR/FSR Forms



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

AFR/FSR Forms



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

AFR/FSR Forms



- **Additional forms, if applicable**
 - Large Gift Allocation (TV) or Capital Asset Allocation (Radio)
 - Accountant's Qualification Statement (AQS) (State/Internal Audit)
 - Extension Request Form

Audited Financial Statements/AFS



Must be:

- station specific
- comparative statements (include prior year)
- on letterhead, signed & uploaded by the Independent Auditor.

Joint Licensees can use a combined AFS with supplemental statement of activities for each CSG grantee.

Audited Financial Statements



- Financial Accounting Standards Board (**FASB**) model financial statements include:
 - Independent Auditor’s Report
 - Statement of Financial Position
 - Statement of Activities
 - Statement of Cash Flows
 - Notes to Financial Statements
 - Statement of Functional Expenses

Audited Financial Statements



- Governmental Accounting Standards Board (**GASB**) model financial statements generally include:
 - Independent Auditor’s Report
 - **Management’s Discussion and Analysis (MD&A)**
 - Statement of Net Assets (and/or Balance Sheet)
 - Statement of Revenues, Expenses and Changes in (Fund) Net Assets
 - Statement of Cash Flows
 - Notes to Financial Statements
 - Statement of Functional Expenses (**optional but strongly encouraged**)

Unaudited Financial Statements



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.

AFR/FSR Submission Summary



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

After you submit your AFR/FSR:

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

Q & A

Test Your Knowledge

(Please enter your answers using the Poll feature within Zoom)

Question 9



Which of the following are true?

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

Question 9 - Answer

Which of the following are true?

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

Question 10



Which of the following are true regarding AFR Schedules?

- A. Schedule F is the reconciliation of total revenue and expenses with the AFS.
- B. Schedule B is used to report Indirect Administrative Support.
- C. All in-kind contributions are reported in Schedule C.
- D. All the above

Question 10 - Answer



Which of the following are true regarding AFR Schedules?

- A. Schedule F is the reconciliation of the AFR total revenue and expenses with the AFS.
- B. Schedule B is used to report Indirect Administrative Support.**
- C. All in-kind contributions are reported in Schedule C.
- D. All the above

Question 11

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

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

Question 11 - Answer



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

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

Submitting Questions



- Press Q&A button towards the bottom center of your screen.
- Type question in field at bottom of screen.
- Hit send.

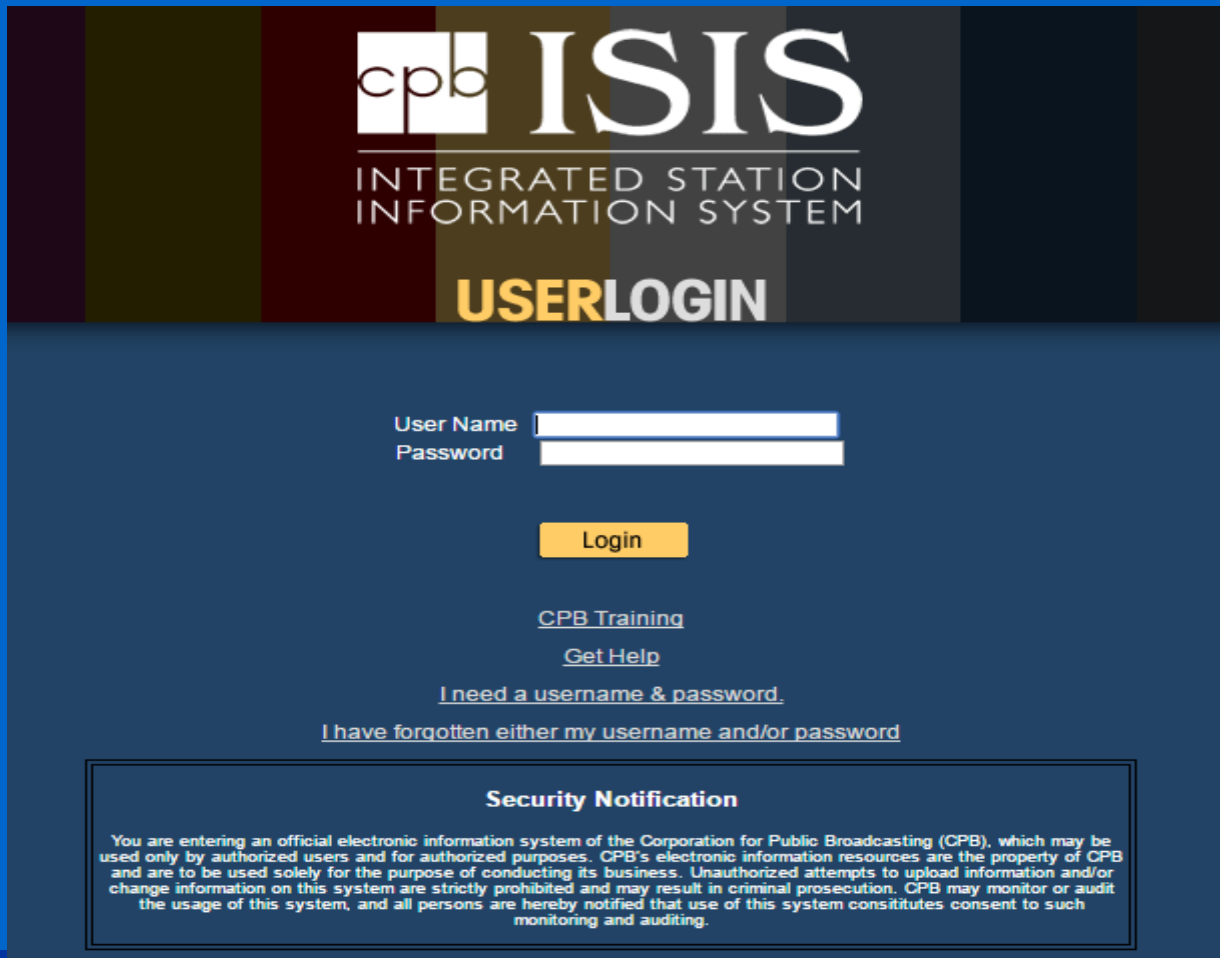
Agenda



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

Integrated Station Information System

- Access at isis.cpb.org



The screenshot shows the ISIS User Login page. At the top, the CPB logo is followed by the text "ISIS INTEGRATED STATION INFORMATION SYSTEM" and "USERLOGIN" in a large, bold font. Below this, there are two input fields for "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.". At the bottom, there is a "Security Notification" box containing a disclaimer about the system's use and security.

USERLOGIN

User Name

Password

Login

[CPB Training](#)

[Get Help](#)

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

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

Security Notification

You are entering an official electronic information system of the Corporation for Public Broadcasting (CPB), which may be used only by authorized users and for authorized purposes. CPB's electronic information resources are the property of CPB and are to be used solely for the purpose of conducting its business. Unauthorized attempts to upload information and/or change information on this system are strictly prohibited and may result in criminal prosecution. CPB may monitor or audit the usage of this system, and all persons are hereby notified that use of this system constitutes consent to such monitoring and auditing.

Financial Reporting Main



- View status of schedules and forms

Menu

Financial Reporting Main PRINT: [This Page](#)

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

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

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

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

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

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

Financial Reporting

Financial Reporting Main

AFR Schedule A

AFR Schedule E

AFR Schedule F

AFR Signature Page

Audited Financial Statements

AFR Schedule B

AFR Schedule C

AFR Schedule D

Extension Request Form

NFFS Summary

| NFFS Summary | | | | |
|-------------------|---------------------|---------------------|-------------------|-------------|
| | 2022 | 2021 | \$ Change | % Change |
| Schedule A | \$16,976,471 | \$17,458,742 | \$-482,271 | -2.8 |
| Schedule B | \$4,004,008 | \$3,996,563 | \$7,445 | .2 |
| Schedule C | \$71,416 | \$82,946 | \$-11,530 | -13.9 |
| Schedule D | \$0 | \$0 | \$0 | |
| Total NFFS | \$21,051,895 | \$21,538,251 | \$-486,356 | -2.3 |

Schedule A



- Report direct revenue

AFR Schedule A (2022)
Direct Revenue

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

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

| Source of Income | 2021 data | 2022 data | Revision |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| 1. Amounts provided directly by federal government agencies | \$500 | \$0 | \$0 |
| 2. Amounts provided by Public Broadcasting Entities | \$383,850 | \$193,659 | \$193,659 |
| 3. Local boards and departments of education or other local government or agency sources | \$41,400 | \$154,096 | \$154,096 |
| 4. State boards and departments of education or other state government or agency sources | \$6,280 | \$5,220 | \$5,220 |
| 5. State colleges and universities | \$5,400 | \$6,600 | \$6,600 |
| 6. Other state-supported colleges and universities | \$0 | \$0 | \$0 |
| 7. Private colleges and universities | \$0 | \$0 | \$0 |
| 8. Foundations and nonprofit associations | \$5,448 | \$1,500 | \$1,500 |
| 9. Business and Industry | \$87,152 | \$68,803 | \$68,803 |
| 10. Memberships and subscriptions (net of membership bad debt expense) | \$2,597 | \$3,530 | |
| * Variance greater than 25% | | | |
| 10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value | \$0 | \$0 | |
| 10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A) | \$0 | \$0 | |
| 10.3 Total number of contributors. | 20 | 22 | |
| 11. Revenue from Friends groups less any revenue included on line 10 | \$0 | \$0 | |
| 11.1 Total number of Friends contributors. | 0 | 0 | |
| 12. Subsidiaries and other activities unrelated to public broadcasting (See instructions) | \$0 | \$0 | \$0 |
| A. Nonprofit subsidiaries involved in telecommunications activities | \$0 | \$0 | |
| B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities | \$0 | \$0 | |
| C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities | \$0 | \$0 | |
| D. NFFS Ineligible – Other activities unrelated to public broadcasting | \$0 | \$0 | |

Identify NFFS on each line

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

Add comments for large differences

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

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

Save Cancel Delete

Schedule A



• Report direct revenue

| Form of Revenue | 2021 data | 2022 data | Revision | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|-------------|--------|----------|------------------|-------|--|-----------------------|--------|----------|------------------|-------|--|
| + 13. Auction revenue (see instructions for Line 13) | \$0 | \$0 | \$0 | | | | | | | | | | | | |
| + 14. Special fundraising activities (see instructions for Line 14) | \$1,386,165 | \$1,164,644 | \$1,164,644 | | | | | | | | | | | | |
| + 15. Passive income | \$201,049 | \$358,159 | \$358,159 | | | | | | | | | | | | |
| + 16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds) | \$-1,770 | \$-6,090 | \$-6,090 | | | | | | | | | | | | |
| + 17. Endowment revenue | \$2,575,789 | \$-352,606 | \$-352,606 | | | | | | | | | | | | |
| + 18. Capital fund contributions from individuals (see instructions) | \$6,532,259 | \$763,806 | \$763,806 | | | | | | | | | | | | |
| 19. Gifts and bequests from major individual donors | \$4,375,567 | \$4,767,680 | | | | | | | | | | | | | |
| 19.1 Total number of major individual donors | 1,395 | 1,450 | | | | | | | | | | | | | |
| + 20. Other Direct Revenue | \$7,810 | \$540 | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> <th>Revision</th> </tr> </thead> <tbody> <tr> <td>Sale of Premiums</td> <td>\$540</td> <td></td> </tr> <tr> <td>Exclusion Description</td> <td>Amount</td> <td>Revision</td> </tr> <tr> <td>Sale of premiums</td> <td>\$540</td> <td></td> </tr> </tbody> </table> | | | | Description | Amount | Revision | Sale of Premiums | \$540 | | Exclusion Description | Amount | Revision | Sale of premiums | \$540 | |
| Description | Amount | Revision | | | | | | | | | | | | | |
| Sale of Premiums | \$540 | | | | | | | | | | | | | | |
| Exclusion Description | Amount | Revision | | | | | | | | | | | | | |
| Sale of premiums | \$540 | | | | | | | | | | | | | | |
| + Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases | \$0 | \$43,390 | \$43,390 | | | | | | | | | | | | |
| 22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21) | \$28,300,643 | \$20,439,285 | \$20,439,285 | | | | | | | | | | | | |

Variance greater than 25%.

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

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

Line 13 & 14 Revenue (Net of Direct Expenses)

| | | | |
|---------------------------------------------------------------------|-------------|-------------|-------------|
| - 13. Auction revenue (see instructions for Line 13) | \$0 | \$0 | \$0 |
| A. Gross auction revenue | \$0 | \$0 | |
| B. Direct auction expenses | \$0 | \$0 | |
| - 14. Special fundraising activities (see instructions for Line 14) | \$1,386,165 | \$1,164,644 | \$1,164,644 |
| A. Gross special fundraising revenues | \$1,867,592 | \$1,655,647 | |
| B. Direct special fundraising expenses | \$481,427 | \$491,003 | |

Indicate NFFS eligibility on Line 20

| + 20. Other Direct Revenue | \$7,810 | \$540 | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------|--|-------------|--------|----------|------------------|-------|--|-----------------------|--------|----------|------------------|-------|--|
| <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> <th>Revision</th> </tr> </thead> <tbody> <tr> <td>Sale of Premiums</td> <td>\$540</td> <td></td> </tr> <tr> <td>Exclusion Description</td> <td>Amount</td> <td>Revision</td> </tr> <tr> <td>Sale of premiums</td> <td>\$540</td> <td></td> </tr> </tbody> </table> | | | | Description | Amount | Revision | Sale of Premiums | \$540 | | Exclusion Description | Amount | Revision | Sale of premiums | \$540 | |
| Description | Amount | Revision | | | | | | | | | | | | | |
| Sale of Premiums | \$540 | | | | | | | | | | | | | | |
| Exclusion Description | Amount | Revision | | | | | | | | | | | | | |
| Sale of premiums | \$540 | | | | | | | | | | | | | | |

Line 21 – Spectrum Auction

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|----------|
| - Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases | \$0 | \$43,390 | \$43,390 |
| A. Proceeds from sale in spectrum auction | \$0 | \$0 | |
| B. Interest and dividends earned on spectrum auction related revenue | \$0 | \$0 | |
| C. Payments from spectrum auction speculators | \$0 | \$0 | |
| D. Channel sharing and spectrum leases revenues | \$0 | \$0 | |
| E. Spectrum repacking funds | \$0 | \$43,390 | |

Schedule A



- Adjustments to Revenue (Automatically populated in ISIS)

| Adjustments to Revenue | 2021 data | 2022 data |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 23. Federal revenue from line 1. | \$89,568 | \$0 |
| 24. Public broadcasting revenue from line 2. | \$219,328 | \$96,746 |
| 25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A) | \$0 | \$0 |
| 26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria | \$0 | \$0 |
| 27. Other automatic subtractions from total revenue | \$76,072 | \$5,483 |
| A. Auction expenses – limited to the lesser of lines 13a or 13b | \$0 | \$0 |
| B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b | \$0 | \$0 |
| C. Gains from sales of property and equipment – line 16a | \$0 | \$0 |
| D. Realized gains/losses on investments (other than endowment funds) – line 16b | \$0 | \$0 |
| E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c | \$0 | \$0 |
| F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d | \$71,827 | \$1,337 |
| G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A) | \$4,245 | \$4,146 |
| H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B) | \$0 | \$0 |
| I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C) | \$0 | \$0 |
| J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E) | \$0 | \$0 |
| K. FMV of high-end premiums (Line 10.1) | \$ | \$0 |
| L. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2) | \$0 | \$0 |
| M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D) | \$0 | \$0 |
| N. Proceeds from spectrum auction and related revenues from line 21. | \$0 | \$0 |
| 28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support) | \$681,749 | \$409,532 |

Schedule E



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

AFR Schedule E (2022)
EXPENSES & INVESTMENT IN CAPITAL

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

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

| EXPENSES (Operating and non-operating) | | 2021 data | 2022 data |
|---------------------------------------------------------------------------------------------------|--|-----------|------------|
| PROGRAM SERVICES | | | |
| 1. Programming and production | | \$632,459 | \$ 548,485 |
| 2. Broadcasting and engineering | | \$62,120 | \$ 5,810 |
| 3. Program information and promotion | | \$0 | \$ 0 |
| SUPPORT SERVICES | | | |
| 4. Management and general | | \$59,147 | \$ 110,371 |
| 5. Fund raising and membership development | | \$169,343 | \$ 168,789 |
| 6. Underwriting and grant solicitation | | \$0 | \$ 0 |
| 7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6) | | \$0 | \$ 0 |
| 8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements | | \$923,069 | \$ 833,455 |
| INVESTMENT IN CAPITAL ASSETS Cost of capital assets purchased or donated | | | |
| | | 2021 data | 2022 data |
| 9. Total capital assets purchased or donated | | \$0 | \$ 92,703 |
| 9a. Land and buildings | | \$0 | \$ 0 |
| 9b. Equipment | | \$0 | \$ 92,703 |
| 9c. All other | | \$0 | \$ 0 |
| 10. Total expenses and investment in capital assets (Sum of lines 8 and 9) | | \$923,069 | \$ 926,158 |

Indicate direct and indirect expenses

| Additional Information (Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9) | | 2021 data | 2022 data |
|-------------------------------------------------------------------------------------------------|--|-----------|------------|
| 11. Total expenses (direct only) | | \$889,775 | \$ 833,455 |
| 12. Total expenses (indirect and in-kind) | | \$33,294 | \$ 0 |
| 13. Investment in capital assets (direct only) | | \$0 | \$ 92,703 |
| 14. Investment in capital assets (indirect and in-kind) | | \$0 | \$ 0 |

Schedule E



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

Radio

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

TV

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

Schedule F



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

Reconciliation (2022) PRINT: [Schedule F](#) or [Entire AFR](#)
GET HELP WITH: [Schedule F](#)

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

WUCF-FM Consolidate

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

| | 2022 data | Revision |
|-------------------------|-------------|-----------------------------|
| 1. Data from AFR | | |
| a. Schedule A, Line 22 | \$6,553,447 | \$ <input type="text"/> e ↻ |
| b. Schedule B, Line 5 | \$555,636 | \$ <input type="text"/> e ↻ |
| c. Schedule C, Line 6 | \$26,769 | \$ <input type="text"/> e ↻ |
| d. Schedule D, Line 8 | \$0 | \$ <input type="text"/> e ↻ |
| e. Total from AFR | \$7,135,852 | \$ 7,135,852 ↻ |

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

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

Choose

| | 2022 data | Revision |
|------------------------------------------------------------------------------------------------------------|-------------|-----------------------------|
| 2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only | | |
| a. Operating revenues | \$7,255,775 | \$ 7,255,775 ↻ |
| b. Non-operating revenues | \$-119,922 | \$ -119,922 ↻ |
| c. Other revenue | \$0 | \$ <input type="text"/> e ↻ |
| d. Capital grants, gifts and appropriations (if not included above) | \$0 | \$ <input type="text"/> e ↻ |
| e. Total From AFS, lines 2a-2d | \$7,135,853 | \$ 7,135,853 ↻ |

| | 2022 data | Revision |
|--------------------------------------------------------------------------------------------------------|-----------|----------|
| Reconciliation | | |
| 3. Difference (line 1 minus line 2) | \$-1 | \$ -1 ↻ |
| 4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items. | \$-1 | \$ -1 ↻ |

| Description | Amount | Revision |
|--------------------------|--------|-------------------------|
| Rounding difference | \$-1 | \$ <input type="text"/> |
| Add Another | | |

Schedule B



- Schedule B is used by institutional stations receiving Indirect Administrative Support (IAS) from their licensees.
- In FY2020, CPB instituted a single method for CSG grantees to use, known as the CPB Standard Method.
- Schedule B is not applicable to over half the CSG grantees.

Schedule B – (Tab 1)



AFR Schedule B (2020)

INDIRECT ADMINISTRATIVE SUPPORT

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

 GET HELP WITH: [Schedule B](#)

1 Determine Indirect Administrative Support

2 Determine Occupancy Values

3 Schedule B Summary

SELECT ONE METHOD TO CALCULATE YOUR INDIRECT ADMINISTRATIVE SUPPORT.

- Worksheet: Standard Method (requires completed Schedule E)
- Worksheet: Grantee-Developed Method (requires pre-approval from CPB)

Schedule B – Step 1 (Tab 1)



| | 2019 | 2020 |
|-------------------------------------------------------------------------------------------------------------------|------|---------------|
| Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs | | |
| Institutional Support (Enter this amount here only if station benefits from Institutional Support.) | \$ | \$7,991,719 |
| AFS page or "n/a" | | 23 |
| Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.) | \$ | \$8,950,882 |
| AFS page or "n/a" | | 23 |
| Licensee Indirect Costs | \$ | \$16,942,601 |
| Licensee Direct Costs | | |
| Total Operating expenses | \$ | \$111,910,923 |
| AFS page or "n/a" | | 23 |
| Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.) | \$ | \$7,991,719 |
| AFS page or "n/a" | | 23 |
| Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.) | \$ | \$8,950,882 |
| AFS page or "n/a" | | 23 |
| Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support) | \$ | \$94,968,322 |
| Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs) | % | %17.840266 |

Schedule B – Step 2 & 3 (Tab 1)



| Step 2 - Identify the Base (Station's Net Direct Expenses) | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------|
| Station's Total Operating Expenses (from Schedule E, Line 8) | \$ | \$3,835,348 |
| Less: Depreciation and Amortization - from station's AFS (if applicable) | \$ | \$204,891 |
| AFS page or "n/a" | | 13 |
| In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable) | \$ | \$0 |
| AFS page or "n/a" | | n/a |
| Indirect Administrative Support (if included in station's total expenses) -per AFS | \$ | \$556,732 |
| AFS page or "n/a" | | 13 |
| Expenses for non-broadcast activities and UBIT-per AFS (if applicable) | \$ | \$126,149 |
| AFS page or "n/a" | | n/a |
| Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))" | \$ | \$0 |
| AFS page or "n/a" | | n/a |
| Station's Net Direct Expenses | \$ | \$2,947,576 |
| Step 3: Apply the Rate to the Base (= total support activity benefiting the station) | \$ | \$525,855 |
| Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.] | | View Document 1772_KTWU_BWA_fy20.pdf |

Schedule B – (Tab 2: Occupancy Value)



AFR Schedule B (2020)

Occupancy

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

GET HELP WITH: [Schedule B](#)

- 1 Determine Indirect Administrative Support
- 2 Determine Occupancy Values
- 3 Schedule B Summary

All grantees claiming occupancy values as indirect administrative support must do so by completing the appropriate occupancy forms. **Important:** When using an OSA rate to calculate IAS **do not** claim an occupancy value for building use if the cost pools used in determining the licensee's OSA rate include a rate for building use

| Type of Occupancy | Location | Value |
|-------------------|----------------|--------|
| Land | 301 SW Wanamal | 30,877 |

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Back to Main

Next

Schedule B – (Tab 3: Summary)



AFR Schedule B (2020) INDIRECT ADMINISTRATIVE SUPPORT

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

GET HELP WITH: [Schedule B](#)

1 Determine Indirect Administrative Support 2 Determine Occupancy Values **3 Schedule B Summary**

| | 2019 data | 2020 data | |
|--------------------------------------------------------------------------------------------------------------|-----------|-----------|--|
| 1. Total support activity benefiting station | \$497,571 | \$525,855 | |
| 2. Occupancy value | 30,877 | \$30,877 | |
| 3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc. | \$0 | \$0 | |
| 4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements. | \$0 | \$0 | |
| 5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support) | \$528,448 | \$556,732 | |
| 6. Please enter an institutional type code for your licensee. | OU | OU | |

Schedule C



- In-kind contributions of services and other assets

AFR Schedule C (2022)
In-kind Contributions - Services & Other Assets

PRINT: [Schedule C](#) or [Entire AFR](#)
GET HELP WITH: [Schedule C](#)

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

| | 2021 data | Donor Code | 2022 data | Revision | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|-----------|-----------|--|
| + 1. PROFESSIONAL SERVICES (must be eligible as NFFS) | \$8,700 | | \$3,200 | \$ 3,200 | |
| + 2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS) | \$0 | | \$0 | \$ 0 | |
| + 3. OTHER SERVICES (must be eligible as NFFS) | \$21,639 | | \$23,569 | \$ 23,569 | |
| 4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support | \$30,339 | | \$26,769 | \$ 26,769 | |
| - 5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS | \$0 | | \$0 | \$ 0 | |
| A. Compact discs, records, tapes and cassettes | \$0 | | \$0 | \$ | |
| B. Exchange transactions | \$0 | | \$0 | \$ | |
| C. Federal or public broadcasting sources | \$0 | | \$0 | \$ | |
| D. Fundraising related activities | \$0 | | \$0 | \$ | |
| E. ITV or educational radio outside the allowable scope of approved activities | \$0 | | \$0 | \$ | |
| F. Local productions | \$0 | | \$0 | \$ | |
| G. Program supplements | \$0 | | \$0 | \$ | |
| H. Programs that are nationally distributed | \$0 | | \$0 | \$ | |
| I. Promotional items | \$0 | | \$0 | \$ | |
| J. Regional organization allocations of program services | \$0 | | \$0 | \$ | |
| K. State PB agency allocations other than those allowed on line 3(b) | \$0 | | \$0 | \$ | |
| L. Services that would not need to be purchased if not donated | \$0 | | \$0 | \$ | |
| M. Other Add | \$0 | | \$0 | \$ | |
| 6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS. | \$30,339 | | \$26,769 | \$ 26,769 | |

Schedule D



- In-kind contributions of property and equipment

AFR Schedule D (2022)

In-kind Contributions - Property & Equipment

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

GET HELP WITH: [Schedule D](#)

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

| | 2021 data | Donor Code | 2022 data | Revision |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|-----------|-----------------------------------|
| 1. Land (must be eligible as NFFS) | \$0 | | \$0 | \$ <input type="text"/> |
| 2. Building (must be eligible as NFFS) | \$0 | | \$0 | \$ <input type="text"/> |
| 3. Equipment (must be eligible as NFFS) | \$0 | | \$0 | \$ <input type="text"/> |
| 4. Vehicle(s) (must be eligible as NFFS) | \$0 | | \$0 | \$ <input type="text"/> |
| 5. Other (specify) (must be eligible as NFFS) <input type="button" value="Add"/> | \$0 | | \$0 | \$ <input type="text"/> |
| 6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support | \$0 | | \$0 | \$ <input type="text" value="0"/> |
| + 7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS | \$0 | | \$0 | \$ <input type="text" value="0"/> |
| 8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS. | \$0 | | \$0 | \$ <input type="text" value="0"/> |

AFS Upload Page

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

Audited Financial Statements (2022)

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

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

- Upload your AFS
Note: Only PDF files are allowed for upload. If this grantee is filing biennially, upload the Election to File AFS Biennially.
 No file chosen
- 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 & IA attests to NFFS

AFR Signature Page (2022) PRINT: [AFR Signature Page](#) OR [Entire AFR](#)
GET HELP WITH: [AFR Signature Page](#)

| Grantee Information | Summary of Non-Federal Financial Support 2022 | |
|--------------------------|-----------------------------------------------|-------------|
| Grantee ID:1739 | | 2022 data |
| Grantee Name:WUCF-TV | 1. Direct Revenue (Schedule A) | \$4,937,921 |
| City: Orlando | 2. Indirect Administrative (Schedule B) | \$555,636 |
| State: FL | 3. In-kind Contributions | |
| Licensee Type:University | a. Services and Other Assets (Schedule C) | \$26,769 |
| | b. Property and Equipment (Schedule D) | \$0 |
| | 4. Total Non-Federal Financial Support | \$5,520,326 |

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2022 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 2022 Financial Reporting Guidelines

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WUCF-TV complied with CPB's Fiscal Year 2022 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2022. Management is responsible for WUCF-TV 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WUCF-TV 's compliance based on our examination.

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

In our opinion, WUCF-TV complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2022.

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

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 Annual Financial Reports
- AFR Walk Through

Completed Training Objectives



For radio and TV grantees:

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

CSG Resources



cpb.org

Resource documents

Online webinars

Help Desk

Email: cs@cpb.org

Where to Find Resources Website cpb.org



About CPB ▾ About Public Media ▾ Programs and Initiatives ▾ Grants ▾ Press Room COVID-19 ▾ I want to... ▾



'Jamming on the Job' Podcast Gets Kids Into the Work Groove

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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](#)
- [Television Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 398KB](#)
- [Radio Community Service Grant \(CSG\) General Provisions and Eligibility Criteria, FY 2023, 533KB](#)
- [Television Community Service Grant \(CSG\) Calculations, FY 2023, 159KB](#)
- [Estimating Your FY 2024 TV CSG](#)
- [Radio Community Service Grant \(CSG\) Calculations, FY 2023, 155KB](#)
- [Estimating Your FY 2024 Radio CSG](#)
- **IAS Standard Method:**
 - [IAS Standard Method Instructions PDF 160KB](#)
 - [IAS Standard Method Excel Spreadsheet PDF 14KB](#)
- **Running SABS/SAS survey Reports:**
 - [Running SABS Reports](#)
 - [Running SAS Reports](#)

Integrated Station Information System

The CSG legal forms as well as reporting tools (AFR, FSR, SABS, and SAS) can be found on the integrated station information system.

Training

CPB provides pre-recorded and live training sessions on financial reporting, completing forms and CSG compliance. To view or sign up for training, visit our training site.



Corporation for Public Broadcasting

Introduction to Financial Reporting

Live Webinar Training
September 27, 2023