

**CORPORATION FOR PUBLIC BROADCASTING
OFFICE OF THE INSPECTOR GENERAL**

**AUDIT OF COMMUNITY SERVICE AND OTHER GRANTS
AWARDED TO WMHT EDUCATIONAL TELECOMMUNICATIONS
WMHT-TV and WMHT-FM
TROY, NEW YORK
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2020**

REPORT NO. ASJ2107-2111

September 23, 2021



Office of the Inspector General
Corporation for Public Broadcasting

Report No. ASJ2107-2111
September 23, 2021

Report in Brief

Why We Did This Audit

We performed this audit based on our Annual Plan to audit public television and radio stations.

Our objectives were to examine WMHT Educational Telecommunications' certifications of compliance with Corporation for Public Broadcasting (CPB) grant terms to: a) claim Non-Federal Financial Support (NFFS) on its Annual Financial Reports (AFR) in accordance with CPB Financial Reporting Guidelines; b) expend grant funds in accordance with grant agreement requirements; and c) comply with the Certification of Eligibility requirements and the statutory provisions of the Communications Act of 1934, as amended (Act). The amount of NFFS a station reports to CPB affects the amount of CPB funding the station receives.

Send all inquiries to our office at (202) 879-9669 or email OIGemail@cpb.org or visit <https://cpboig.oversight.gov/>

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Audit of Community Service and Other Grants Awarded to WMHT Educational Telecommunications, Troy, NY for the Period July 1, 2018 through June 30, 2020

What We Found

WMHT Educational Telecommunications (WMHT-TV and WMHT-FM):

WMHT complied with the CPB requirements reviewed during this audit.

- reported NFFS in accordance with CPB's Guidelines;
- expended and reported CPB funds in accordance with grant agreement requirements; and
- complied with the Certification of Eligibility requirements and the statutory provisions of the Communications Act.

As a result, we had no findings and recommendations to report.

However, in the **Other Matters section**, we identified that WMHT misclassified Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds received from CPB on its AFR. The misreporting of the CARES revenue had no effect on the reporting of NFFS. Because this was a one-time grant in response to the pandemic, we made no recommendations.

In response to the draft report, station management indicated they were proud the draft report concluded WMHT reported its NFFS in accordance with CPB Guidelines and complied with CPB and Communications Act requirements.

What We Recommend

Based on WMHT's compliance with CPB requirements, we made no recommendations and consider the report closed. No further action by CPB is required.

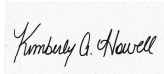


Corporation
for Public
Broadcasting

Office of the Inspector General

Date: September 23, 2021

To: Jackie J. Livesay, Deputy General Counsel and Vice President, Compliance
Kathy Merritt, Senior Vice President, Radio, Journalism and CSG Services
Debra Sanchez, Senior Vice President, Education and Children's Content
Operations

From: Kimberly A. Howell, Inspector General  Digitally signed by
Kimberly Howell
Date: 2021.09.23
14:14:07 -04'00'

Subject: Audit of Community Service and Other Grants Awarded to the WMHT
Educational Telecommunications, WMHT-TV and WMHT-FM, Troy NY, for the
Period July 1, 2019 through June 30, 2020, Final Report No. ASJ2107-2111

Enclosed please find our final report of WMHT's compliance with CPB's Guidelines for reporting NFFS, requirements for expending and reporting CPB funds in accordance with grant agreements, and Certification of Eligibility requirements and the statutory provisions of the Communications Act. We found that WMHT complied with these requirements during our review period. Based on the results of our audit, we had no findings or recommendations to report to CPB.

Because we did not have any findings or recommendations, we consider this report closed. No further action is required by CPB.

We will post this report to the Office of the Inspector General's website and [Oversight.Gov](https://cpboig.oversight.gov/), as well as distribute it to the appropriate Congressional committees as required by the Inspector General Act of 1978, as amended. Please refer any public inquiries about this report to our website or our office.

Enclosure

cc: Bruce M. Ramer, Chair, CPB Board of Directors
Robert Mandell, Chair, Audit and Finance Committee, CPB Board of Directors
U.S. Senate Committee on Homeland Security and Governmental Affairs
U.S. House of Representatives Committee on Oversight and Government Reform
U.S. Senate Committee on Commerce, Science and Transportation
U.S. House of Representatives Energy and Commerce Committee
U.S. Senate Committee on Appropriations

U.S. Senate Labor-HHS-Education Appropriations Subcommittee
U.S. House of Representatives Committee on Appropriations
U.S. House of Representatives Labor-HHS-Education Appropriations Subcommittee

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EXECUTIVE SUMMARY

We have completed an audit of the Corporation for Public Broadcasting (CPB) grants awarded to WMHT Educational Telecommunications, also known as WMHT-TV and WMHT-FM. The grants reviewed included radio and television Community Service grants (CSG), Interconnection, Universal Service Support, and an Education Innovation Planning grant for the period July 1, 2018 through June 30, 2020.

Our objectives were to examine WMHT Educational Telecommunications' certifications of compliance with CPB grant terms to: a) claim Non-Federal Financial Support (NFFS) on its Annual Financial Reports (AFRs) in accordance with CPB Financial Reporting Guidelines (Guidelines); b) expend grant funds in accordance with grant agreement requirements; and c) comply with the Certification of Eligibility requirements and the statutory provisions of the Communications Act of 1934, as amended (Act).

Based on our audit we found that WMHT Educational Telecommunications:

- reported NFFS in accordance with CPB's Guidelines;
- expended and reported CPB funds in accordance with grant agreement requirements; and
- complied with the Certification of Eligibility requirements and the statutory provisions of the Communications Act.

As a result, we had no findings or recommendations. Because we did not have any recommendations, we consider this report closed. No further action is required by CPB.

However, in the **Other Matters** section of this report, we explain that WMHT misclassified the emergency stabilization funds for public media received from CPB included in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) when reporting these one-time funds on its AFR, Schedule A and Schedule E. The misreporting of these revenues had no effect on the reporting of NFFS.

In response to the draft report, WMHT management indicated they were proud the draft report concluded WMHT reported its NFFS in accordance with CPB Guidelines and complied with CPB and Communications Act requirements. The station's written response is presented in Exhibit G

We performed this examination based on the Office of the Inspector General's (OIG) annual plan objective to audit multiple TV and/or radio stations. We conducted our examination in accordance with *Government Auditing Standards* for attestation examination engagements. Our scope and methodology are discussed in Exhibit F.

BACKGROUND

WMHT Educational Telecommunications, Inc. is a not-for-profit organization incorporated under the laws of New York. It operates non-commercial public television stations (WMHT

Channel 17, WMHT-PBS World, WMHT-Create TV), and WMHT-PBS Kids as well as three non-commercial public FM radio stations (WMHT-FM 89.1, WRHV-FM 88.7, WEXT-FM 97.7) in the Capital District Region of New York State. It also provides a radio reading service for the blind and print disabled called RISE.

The Mohawk-Hudson Council on Educational Television was formed in 1953 through financial support from WRGB, a commercial station, its then parent company General Electric, and many supporters in the Albany Capital Region. Later, the Council formed a non-commercial education television station of its own. WMHT signed on the air on March 26, 1962 as the second educational TV station in the state of New York. In 1972, WMHT expanded into FM radio by launching the first non-commercial all-classical music station in the United States (a format that continues to this day). In July 2007, WMHT launched WEXT-FM, which runs a non-commercial AAA format, along with a focus on local Capital Region artists.

WMHT-TV, a Public Broadcasting Service (PBS) member television station and WMHT-FM a 24-hour NPR classical music radio station serving Eastern New York and Western New England share studios in the Rensselaer Technology Park in Troy, N.Y.

CPB's Community Service Grant Program

The Act provides that specific percentages of the appropriated funds CPB receives annually from the United States Treasury must be allocated and distributed to licensees and permittees of public TV and radio stations. After funds are designated as either TV or radio funds, the funds are placed in the appropriate CSG grant pool for distribution to eligible stations. TV funds can be distributed only to TV stations and radio funds must go to radio stations.

Each year CPB awards CSG grants to public TV and radio stations based in part on the amount of NFFS claimed by all stations on their AFRs. The CSG calculation process starts with separate amounts appropriated for the TV and radio CSG pools adjusted by base grants and supplemental grants. The funds that remain are called the Incentive Grant Pools; one is for TV and the other is for radio.

The Incentive Rate of Return (IRR) is calculated separately for television and radio grantees. This is done by dividing the Incentive Grant Pools by the total adjusted NFFS claimed by all television grantees for the television IRR and by all radio grantees for the radio IRR. The IRR is then multiplied by each grantee's adjusted NFFS in various tiers to calculate the incentive award amount of its total CSG. There is a two-year lag between the reported NFFS and CPB's calculation of the fiscal year's (FY's) CSG amount. For example, CPB used the NFFS reported by WMHT on their FYs 2017 and 2018 AFRs to determine the amount of the TV and radio CSG funds the stations received in FYs 2019 and 2020.

As shown in Exhibit A, WMHT received CSG, Interconnection, and Universal Service Support grant funds totaling \$2,599,824 for FYs 2019 and 2020 from CPB (\$2,349,754 for TV and \$250,070 for radio). WMHT reported combined TV and radio NFFS of \$6,090,372 in FY 2019 and \$6,137,282 in FY 2020 as shown in Exhibit D. WMHT's audited financial statements for

the two FYs we audited reported total revenues of \$9,043,156 in FY 2019 and \$8,769,856 in FY 2020. WMHT's fiscal year begins July 1 and ends June 30.

RESULTS OF AUDIT

In our opinion WMHT has complied with the requirements in the following paragraph for the FYs 2019 and 2020 CSGs and the other grants we examined.

We examined WMHT management's assertions of compliance with CPB grant requirements: a) CSG Certification of Eligibility; b) CSG Legal Agreement; c) AFR Signature Page; and d) the Final Financial Report for the other grants we examined. The CSG Certification of Eligibility includes WMHT's compliance with AFR/NFFS reporting in accordance with CPB's Guidelines; Communications Act requirements for open meetings, open financial records, Community Advisory Board (CAB), Equal Employment Opportunity (EEO) reporting, and donor lists; and discrete accounting requirements. Our responsibility is to express an opinion on management's assertions about its compliance based on our examination.

Our examination was conducted in accordance with the *Government Auditing Standards* for attestation engagements and, accordingly, included examining, on a test basis, evidence about WMHT'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.

In our opinion, WMHT fully complied with the requirements for FYs 2019 and 2020 TV and FM CSGs (Exhibits B and C) and the Education Innovation Planning Grant (Exhibit E).

OTHER MATTERS

CARES ACT FUNDING MISCLASSIFIED

WMHT misclassified the CARES Act funds received from CPB on its AFRs. It entered these funds on Line 2.A of its TV and FM AFRs instead of Line 2.B as instructed by CPB. Using Line 2.A incorrectly reported the CARES Act funds received as CSG funds. WMHT also misclassified the expenditures of the CARES Act funds as the expenditure of "All non-CPB funds" on its AFR Schedule E. WMHT should have reported the CARES Act expenditures as "Other CPB Funds" on Lines 1-7 of Schedule E.

CPB did not require discrete accounting for the 2020 CARES Act funds provided by Congress and awarded to public television and radio stations. However, CPB required that stations report these funds as CPB funds on its AFRs. CPB issued Frequently Asked Questions (FAQs) to the stations when it distributed the CARES Act funds that stated:

Q: How should stations report these funds on their annual financial reports to CPB?

A: The public television or radio station recipient must report the funds as revenue from

CPB in the appropriate year's Annual Financial Report on Schedule A – Source of Income, Line 2.B. The funds must also be recorded as expenses on Schedule E – Expenses & Investment in Capital, Lines 1-7 as “Other CPB funds” expended with the total automatically included in Line 8.C....

WMHT personnel explained they erred when reporting the receipt and expenditure of CARES funds on its stations' AFRs. The misreporting of these revenues had no effect on the reporting of NFFS for either station. Because the CARES funds were a one-time grant awarded because of the pandemic, we are not making any recommendation regarding the future reporting of these funds.

Exhibit A

CPB GRANT PAYMENTS TO WMHT
July 1, 2018 – June 30, 2020

CPB Grants	FY 2019	FY 2020	Totals
TV - CSG	-	-	
Community Service	\$1,158,345	\$1,042,963	\$2,201,308
Interconnection	\$22,058	\$20,272	\$42,330
Universal Service Support	\$53,307	\$52,809	\$106,116
Total TV - CSG	\$1,233,710	\$1,116,044	\$2,349,754
Radio - CSG			
Unrestricted Community Service	\$100,538	\$83,029	\$183,567
Restricted Community Service	\$36,305	\$30,198	\$66,503
Total Radio - CSG	\$136,843	\$113,227	\$250,070
Other Grants			
CARES Act Fiscal Stabilization–FM		\$75,000	\$75,000
CARES Act Fiscal Stabilization–TV		\$260,205	\$260,205
Education Innovation Planning Grant #34776	\$7,970	\$0	\$7,970
Total Other Grants	\$7,970	\$335,205	\$343,175
Total All CPB Grants	\$1,378,523	\$1,564,476	\$2,942,999
<i>Total TV & radio CSG payments in both FYs was \$2,599,824 (\$2,349,754 + \$250,070)</i>			

**WMHT-TV Annual Financial Reports
Years Ending June 30, 2019 and 2020**

Schedule A
WMHT-TV (1820)
Troy, NY

NFFS Excluded?

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



Source of Income

	2019 data	2020 data
1. Amounts provided directly by federal government agencies	\$221,207	\$0
A. Grants for facilities and other capital purposes	\$221,207	\$0
B. Department of Education	\$0	\$0
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$0	\$0
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$0	\$0
2. Amounts provided by Public Broadcasting Entities	\$1,637,971	\$1,510,698
A. CPB - Community Service Grants	\$1,233,710	\$1,376,240
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$7,970	\$0
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$343,171	\$80,065
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$50,000	\$50,000
F. Other PBE funds (specify)	\$3,120	\$4,393
Description	Amount	
APBS	\$4,393	
3. Local boards and departments of education or other local government or agency sources	\$11,999	\$7,100
3.1 NFFS Eligible	\$11,999	\$7,100
A. Program and production underwriting	\$7,999	\$3,500
B. Grants and contributions other than underwriting	\$4,000	\$3,600
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		

**WMHT-TV Annual Financial Reports
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		\$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
—	4. State boards and departments of education or other state government or agency sources	\$1,137,670	\$1,160,089
—	4.1 NFFS Eligible	\$1,137,670	\$1,150,770
—	A. Program and production underwriting	\$39,762	\$33,259
—	B. Grants and contributions other than underwriting	\$1,097,908	\$1,117,511
—	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
—	4.2 NFFS Ineligible	\$0	\$9,319
—	A. Rental income	\$0	\$0
—	B. Fees for services	\$0	\$9,319
—	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
—	5. State colleges and universities	\$61,638	\$27,417
—	5.1 NFFS Eligible	\$11,885	\$4,100
—	A. Program and production underwriting	\$11,885	\$4,100
—	B. Grants and contributions other than underwriting	\$0	\$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
—	5.2 NFFS Ineligible		

WMHT-TV Annual Financial Reports
Years Ending June 30, 2019 and 2020

		\$49,753	\$23,317
—	A. Rental income	\$0	\$0
—	B. Fees for services	\$49,753	\$23,317
—	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
—	6. Other state-supported colleges and universities	\$0	\$0
—	6.1 NFFS Eligible	\$0	\$0
—	A. Program and production underwriting	\$0	\$0
—	B. Grants and contributions other than underwriting	\$0	\$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
—	6.2 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
—	7. Private colleges and universities	\$2,800	\$3,495
—	7.1 NFFS Eligible	\$2,800	\$3,495
—	A. Program and production underwriting	\$2,800	\$3,495
—	B. Grants and contributions other than underwriting	\$0	\$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

**WMHT-TV Annual Financial Reports
Years Ending June 30, 2019 and 2020**

7.2 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
8. Foundations and nonprofit associations	\$331,670	\$369,680
8.1 NFFS Eligible	\$293,807	\$333,130
A. Program and production underwriting	\$293,807	\$333,130
B. Grants and contributions other than underwriting	\$0	\$0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
8.2 NFFS Ineligible	\$37,863	\$36,550
A. Rental income	\$37,863	\$36,550
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
9. Business and Industry	\$697,181	\$503,883
9.1 NFFS Eligible	\$361,586	\$388,726
A. Program and production underwriting	\$339,617	\$372,817
B. Grants and contributions other than underwriting	\$21,969	\$15,909
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
9.2 NFFS Ineligible	\$335,595	\$115,157

WMHT-TV Annual Financial Reports
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A. Rental income	\$0	\$0
B. Fees for services	\$335,595	\$115,157
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
10. Memberships and subscriptions (net of membership bad debt expense)	\$2,400,712	\$2,612,460
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$195,618	\$226,137
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
	2019 data	2020 data
10.3 Total number of contributors.	20,142	21,510
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	2019 data	2020 data
11.1 Total number of Friends contributors.	0	0
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$-46,174	\$-17,340
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	\$-46,174	\$-17,340
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0
Form of Revenue	2019 data	2020 data
13. Auction revenue (see instructions for Line 13)	\$0	\$0
A. Gross auction revenue	\$0	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$33,913	\$26,031
A. Gross special fundraising revenues	\$55,288	\$40,545
B. Direct special fundraising expenses	\$21,375	\$14,514
15. Passive income	\$10,500	\$2,210
A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$135	\$158
C. PBS or NPR pass-through copyright royalties	\$10,365	\$2,052

WMHT-TV Annual Financial Reports
Years Ending June 30, 2019 and 2020

16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$2,094	\$-943
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$9,723	\$8,357
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$-7,629	\$-9,300
17. Endowment revenue	\$605,198	\$503,227
A. Contributions to endowment principal	\$128,952	\$113,191
B. Interest and dividends on endowment funds	\$160,484	\$147,579
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$62,833	\$510,666
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$252,929	\$-268,209
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$499,836	\$307,733
	2019 data	2020 data
19.1 Total number of major individual donors	228	241
20. Other Direct Revenue	\$10,369	\$10,574
Description	Amount	
Misc	\$10,574	
Exclusion Description	Amount	
Revenue from non-broadcast activities that fail to meet exception criteria	\$10,574	
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$256,632
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	\$256,632
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$7,639,959	\$7,297,460

**WMHT-TV Annual Financial Reports
Years Ending June 30, 2019 and 2020**

[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.](#)

Adjustments to Revenue

	2019 data	2020 data
23. Federal revenue from line 1.	\$221,207	\$0
24. Public broadcasting revenue from line 2.	\$1,637,971	\$1,510,698
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	\$10,369	\$10,574
27. Other automatic subtractions from total revenue	\$911,886	\$905,800
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	\$21,375	\$14,514
C. Gains from sales of property and equipment – line 16a	\$0	\$0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$9,723	\$8,357
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$-7,629	\$-9,300
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$315,762	\$242,457
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$37,863	\$36,550
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$385,348	\$147,793
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)	\$195,618	\$226,137
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)	\$-46,174	\$-17,340
N. Proceeds from spectrum auction and related revenues from line 21.	\$0	\$256,632
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$4,858,526	\$4,870,388

Comments

Comment	Name	Date	Status
This year- reimbursements will be placed in 21E- therefore the variance	Julie Raskin	12/15/2020	Comment for CPB

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Comment	Name	Date	Status
Variance from prior year due to PBS/T-mobile reimbursements (equipment grant)	Julie Raskin	12/15/2020	Comment for CPB
Schedule B WorkSheet WMHT-TV (1820) Troy, NY			

Comments

Comment	Name	Date	Status
Occupancy List WMHT-TV (1820) Troy, NY			

	Type of Occupancy	Location	Value
Schedule B Totals WMHT-TV (1820) Troy, NY			

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

Comments

Comment	Name	Date	Status
Schedule C WMHT-TV (1820) Troy, NY			

	2019 data	Donor Code	2020 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$		\$0
A. Legal	\$		\$0
B. Accounting and/or auditing	\$		\$0
C. Engineering	\$		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$		\$0
C. Station operating expenses	\$		\$0

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	2019 data	Donor Code	2020 data
D. Other (see specific line item instructions in Guidelines before completing)	\$		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$		\$0
A. ITV or educational radio	\$		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$		\$0
C. Local advertising	\$		\$0
D. National advertising	\$		\$0
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$		\$0
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
A. Compact discs, records, tapes and cassettes	\$		\$0
B. Exchange transactions	\$		\$0
C. Federal or public broadcasting sources	\$		\$0
D. Fundraising related activities	\$		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$		\$0
F. Local productions	\$		\$0
G. Program supplements	\$		\$0
H. Programs that are nationally distributed	\$		\$0
I. Promotional items	\$		\$0
J. Regional organization allocations of program services	\$		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$		\$0
L. Services that would not need to be purchased if not donated	\$		\$0
M. Other	\$		\$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.	\$		\$0

Comments

Comment	Name	Date	Status
Schedule D WMHT-TV (1820) Troy, NY			

	2019 data	Donor Code	2020 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0

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	2019 data	Donor Code	2020 data
5. Other (specify) (must be eligible as NFFS)	\$		\$0
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
a) Exchange transactions	\$		\$0
b) Federal or public broadcasting sources	\$		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0
d) Other (specify)	\$		\$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

Comments

Comment	Name	Date	Status
Schedule E WMHT-TV (1820) Troy, NY			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2019 data	2020 data
1. Programming and production	\$3,276,814	\$4,015,602
A. TV CSG	\$1,211,652	\$1,095,772
B. TV Interconnection	\$22,058	\$20,272
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$2,043,104	\$2,899,558
2. Broadcasting and engineering	\$348,046	\$384,143
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$348,046	\$384,143
3. Program information and promotion	\$277,154	\$242,098
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$277,154	\$242,098

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PROGRAM SERVICES	2019 data	2020 data
SUPPORT SERVICES	2019 data	2020 data
4. Management and general	\$1,248,416	\$946,754
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,248,416	\$946,754
5. Fund raising and membership development	\$1,634,406	\$1,139,480
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$1,634,406	\$1,139,480
6. Underwriting and grant solicitation	\$0	\$0
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. TV CSG	\$0	\$0
B. TV Interconnection	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$6,784,836	\$6,728,077
A. Total TV CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$1,211,652	\$1,095,772
B. Total TV Interconnection (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$22,058	\$20,272
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$5,551,126	\$5,612,033
INVESTMENT IN CAPITAL ASSETS		
Cost of capital assets purchased or donated		
	2019 data	2020 data
9. Total capital assets purchased or donated	\$523,692	\$299,923
9a. Land and buildings	\$498,310	\$253,535

WMHT-TV Annual Financial Reports Years Ending June 30, 2019 and 2020

	2019 data	2020 data
9b. Equipment	\$25,382	\$46,388
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$7,308,528	\$7,028,000

Additional Information

(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)

	2019 data	2020 data
11. Total expenses (direct only)	\$6,784,836	\$6,728,077
12. Total expenses (indirect and in-kind)	\$0	\$0
13. Investment in capital assets (direct only)	\$523,692	\$299,923
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F WMHT-TV (1820) Troy, NY			

Note:

This grantee is joined with [WMHT-FM](#)

2020 data

1. Data from AFR

a. Schedule A, Line 22	\$9,006,791
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$0
d. Schedule D, Line 8	\$0
e. Total from AFR	\$9,006,791

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

2020 data

2. FASB

a. Total support and revenue - without donor restrictions	\$9,045,951
b. Total support and revenue - with donor restrictions	\$-39,160
c. Total support and revenue - other	\$0
d. Total from AFS, lines 2a-2c	\$9,006,791

Reconciliation

2020 data

3. Difference (line 1 minus line 2)	\$0
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**WMHT-TV Annual Financial Reports
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4. If the amount on line 3 is not equal to \$0,
click the "Add" button and list the reconciling items.

\$0

Comments

Comment	Name	Date	Status
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**WMHT-FM Annual Financial Reports
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Schedule A
WMHT-FM (1532)
Troy, NY

NFFS Excluded?

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



Source of Income

	2019 data	2020 data
1. Amounts provided directly by federal government agencies	\$750	\$0
A. Grants for facilities and other capital purposes	\$0	\$0
B. Department of Education	\$0	\$0
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$0	\$0
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$750	\$0
2. Amounts provided by Public Broadcasting Entities	\$140,943	\$192,486
A. CPB - Community Service Grants	\$136,843	\$188,236
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$4,100	\$4,250
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$200	\$1,080
3.1 NFFS Eligible	\$0	\$1,080
A. Program and production underwriting	\$0	\$1,080
B. Grants and contributions other than underwriting	\$0	\$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	\$200	\$0
A. Rental income	\$0	\$0
B. Fees for services		

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		\$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		\$200	\$0
4. State boards and departments of education or other state government or agency sources		\$60,471	\$62,215
4.1 NFFS Eligible		\$59,671	\$61,215
A. Program and production underwriting		\$1,200	\$1,700
B. Grants and contributions other than underwriting		\$58,471	\$59,515
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
4.2 NFFS Ineligible		\$800	\$1,000
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		\$800	\$1,000
Description	Amount		
Misc	\$1,000		
5. State colleges and universities		\$1,875	\$600
5.1 NFFS Eligible		\$575	\$600
A. Program and production underwriting		\$575	\$600
B. Grants and contributions other than underwriting		\$0	\$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

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5.2 NFFS Ineligible	\$1,300	\$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	\$1,300	\$0
6. Other state-supported colleges and universities	\$0	\$0
6.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$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
6.2 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
7. Private colleges and universities	\$15,249	\$8,225
7.1 NFFS Eligible	\$15,249	\$5,800
A. Program and production underwriting	\$15,249	\$5,800
B. Grants and contributions other than underwriting	\$0	\$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

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7.2 NFFS Ineligible	\$0	\$2,425
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	\$2,425
Description	Amount	
Misc	\$2,425	
8. Foundations and nonprofit associations	\$209,286	\$187,832
8.1 NFFS Eligible	\$152,630	\$152,077
A. Program and production underwriting	\$135,807	\$103,726
B. Grants and contributions other than underwriting	\$16,823	\$36,439
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$11,912
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
8.2 NFFS Ineligible	\$56,656	\$35,755
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	\$56,656	\$35,755
Description	Amount	
Misc	\$35,755	
9. Business and Industry	\$132,338	\$123,328
9.1 NFFS Eligible	\$64,157	\$64,313
A. Program and production underwriting	\$44,750	\$48,405
B. Grants and contributions other than underwriting	\$19,407	\$15,908
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)		

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		\$0	\$0
9.2 NFFS Ineligible		\$68,181	\$59,015
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		\$68,181	\$59,015
	Description	Amount	
	Misc	\$59,015	
10. Memberships and subscriptions (net of membership bad debt expense)		\$703,581	\$569,517
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value		\$63,849	\$41,509
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
	2019 data	2020 data	
10.3 Total number of contributors.	6,169	5,483	
11. Revenue from Friends groups less any revenue included on line 10		\$0	\$0
	2019 data	2020 data	
11.1 Total number of Friends contributors.	0	0	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)		\$67,163	\$63,223
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		\$67,163	\$63,223
Form of Revenue	2019 data	2020 data	
13. Auction revenue (see instructions for Line 13)		\$0	\$0
A. Gross auction revenue		\$0	\$0
B. Direct auction expenses		\$0	\$0
14. Special fundraising activities (see instructions for Line 14)		\$31,868	\$37,067
A. Gross special fundraising revenues		\$48,175	\$54,480
B. Direct special fundraising expenses		\$16,307	\$17,413
15. Passive income		\$58	\$55

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A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$58	\$55
C. PBS or NPR pass-through copyright royalties	\$0	\$0
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0
17. Endowment revenue	\$74,627	\$74,896
A. Contributions to endowment principal	\$50,000	\$54,720
B. Interest and dividends on endowment funds	\$8,008	\$7,415
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$3,307	\$26,877
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$13,312	\$-14,116
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$209,898	\$354,544
	2019 data	2020 data
19.1 Total number of major individual donors	72	111
20. Other Direct Revenue	\$26,884	\$16,850
Description	Amount	
Funds raised for an asset purchase	\$10,400	
Exclusion Description	Amount	
Revenue from non-broadcast activities that fail to meet exception criteria	\$10,400	
Misc	\$6,450	
Exclusion Description	Amount	
Revenue from non-broadcast activities that fail to meet exception criteria	\$6,450	
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0

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—	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	\$0
—	22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,691,498	\$1,709,331
—	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.		
—	Adjustments to Revenue	2019 data	2020 data
—	23. Federal revenue from line 1.	\$750	\$0
—	24. Public broadcasting revenue from line 2.	\$140,943	\$192,486
—	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	\$26,884	\$16,850
—	27. Other automatic subtractions from total revenue	\$291,075	\$233,101
—	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	\$16,307	\$17,413
—	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	\$16,619	\$12,761
—	G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0
—	H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$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)	\$127,137	\$98,195
—	K. FMV of high-end premiums (Line 10.1)	\$63,849	\$41,509
—	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)	\$67,163	\$63,223
—	N. Proceeds from spectrum auction and related revenues from line 21.	\$0	\$0

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28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,231,846	\$1,266,894
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Comments

Comment	Name	Date	Status
Schedule B WorkSheet			
WMHT-FM (1532)			
Troy, NY			

Comments

Comment	Name	Date	Status
Occupancy List			
WMHT-FM (1532)			
Troy, NY			

Schedule B Totals	Type of Occupancy	Location	Value
WMHT-FM (1532)			
Troy, NY			

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

Comments

Comment	Name	Date	Status
Schedule C			
WMHT-FM (1532)			
Troy, NY			

	2019 data	Donor Code	2020 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$		\$0
A. Legal	\$		\$0
B. Accounting and/or auditing	\$		\$0
C. Engineering	\$		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$		\$0

**WMHT-FM Annual Financial Reports
Years Ending June 30, 2019 and 2020**

	2019 data	Donor Code	2020 data
C. Station operating expenses	\$		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$		\$0
A. ITV or educational radio	\$		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$		\$0
C. Local advertising	\$		\$0
D. National advertising	\$		\$0
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$		\$0
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
A. Compact discs, records, tapes and cassettes	\$		\$0
B. Exchange transactions	\$		\$0
C. Federal or public broadcasting sources	\$		\$0
D. Fundraising related activities	\$		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$		\$0
F. Local productions	\$		\$0
G. Program supplements	\$		\$0
H. Programs that are nationally distributed	\$		\$0
I. Promotional items	\$		\$0
J. Regional organization allocations of program services	\$		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$		\$0
L. Services that would not need to be purchased if not donated	\$		\$0
M. Other	\$		\$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.	\$		\$0

Comments

Comment	Name	Date	Status
Schedule D			
WMHT-FM (1532)			
Troy, NY			

	2019 data	Donor Code	2020 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$		\$0

**WMHT-FM Annual Financial Reports
Years Ending June 30, 2019 and 2020**

	2019 data	Donor Code	2020 data
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0
5. Other (specify) (must be eligible as NFFS)	\$		\$0
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
a) Exchange transactions	\$		\$0
b) Federal or public broadcasting sources	\$		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0
d) Other (specify)	\$		\$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

Comments

Comment	Name	Date	Status
Schedule E WMHT-FM (1532) Troy, NY			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2019 data	2020 data
1. Programming and production	\$914,516	\$1,117,067
A. Restricted Radio CSG	\$36,305	\$30,198
B. Unrestricted Radio CSG	\$100,538	\$83,029
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$777,673	\$1,003,840
2. Broadcasting and engineering	\$98,881	\$109,139
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$98,881	\$109,139
3. Program information and promotion	\$48,909	\$48,909
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0

**WMHT-FM Annual Financial Reports
Years Ending June 30, 2019 and 2020**

PROGRAM SERVICES	2019 data	2020 data
D. All non-CPB Funds	\$48,909	\$48,909
SUPPORT SERVICES	2019 data	2020 data
4. Management and general	\$203,231	\$154,123
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$203,231	\$154,123
5. Fund raising and membership development	\$358,772	\$250,130
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$358,772	\$250,130
6. Underwriting and grant solicitation	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$1,624,309	\$1,679,368
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$36,305	\$30,198
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$100,538	\$83,029
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,487,466	\$1,566,141
INVESTMENT IN CAPITAL ASSETS		
Cost of capital assets purchased or donated		
	2019 data	2020 data
9. Total capital assets purchased or donated	\$322,082	\$11,912

WMHT-FM Annual Financial Reports Years Ending June 30, 2019 and 2020

	2019 data	2020 data
9a. Land and buildings	\$0	\$0
9b. Equipment	\$0	\$11,912
9c. All other	\$322,082	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,946,391	\$1,691,280

Additional Information

(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)

	2019 data	2020 data
11. Total expenses (direct only)	\$1,624,309	\$1,679,368
12. Total expenses (indirect and in-kind)	\$0	\$0
13. Investment in capital assets (direct only)	\$322,082	\$11,912
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F WMHT-FM (1532) Troy, NY			

Note:

This grantee is joined with [WMHT-TV](#)

1. Data from AFR

	2020 data
a. Schedule A, Line 22	\$9,006,791
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$0
d. Schedule D, Line 8	\$0
e. Total from AFR	\$9,006,791

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

2. FASB

	2020 data
a. Total support and revenue - without donor restrictions	\$9,045,951
b. Total support and revenue - with donor restrictions	\$-39,160
c. Total support and revenue - other	\$0
d. Total from AFS, lines 2a-2c	\$9,006,791

Reconciliation

2020 data

WMHT-FM Annual Financial Reports Years Ending June 30, 2019 and 2020			
3. Difference (line 1 minus line 2)			\$0
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.			\$0
Comments			
Comment	Name	Date	Status

Exhibit D

**Summary of Non-Federal Financial Support
For the Years Ending June 30, 2019 and 2020
Certified by Head of Grantee and Independent Accountant's Report**

AFR Line	WMHT-TV	FY 2019	FY 2020	Totals
	<i>Summary of Non-Federal Financial Support:</i>			
1	Direct Revenue (Schedule A)	\$4,858,526	\$4,870,388	\$9,728,914
2	Indirect Administrative (Schedule B)	\$0	\$0	\$0
3	In-kind-Contributions			
	3a. In-Kind Contributions (Schedule C)	\$0	\$0	\$0
	3b. In-Kind Contributions (Schedule D)	\$0	\$0	\$0
4	Total Non-Federal Financial Support	\$4,858,526	\$4,870,388	\$9,728,914

AFR Line	WMHT- FM	FY 2019	FY 2020	Totals
	<i>Summary of Non-Federal Financial Support:</i>			
1	Direct Revenue (Schedule A)	\$1,231,846	\$1,266,894	\$2,498,740
2	Indirect Administrative (Schedule B)	\$0	\$0	\$0
3	In-Kind Contributions			
	3a. In-Kind Contributions (Schedule C)	\$0	\$0	\$0
	3b. In-Kind Contributions (Schedule D)	\$0	\$0	\$0
4	Total Non-Federal Financial Support	\$1,231,846	\$1,266,894	\$2,498,740

NFFS reported in FY 2019 totaled \$6,090,372 and the total reported in FY 2020 was \$6,137,282.

**Final Financial Report for Education Innovation Planning Grant
(CPB ID #34776)**

August 1, 2018 through March 1, 2019

Revenue	Budget	Actual	Variance	Percent	Questioned
Corporation for Public Broadcasting	\$10,000	\$7,970	\$2,030	80%	\$0
Expenses					
Personnel					
Interactive Media Director	\$400	\$433	-\$33	108%	\$0
Social Media Coordinator	\$154	\$109	\$45	71%	\$0
Interactive Media Assistant	\$141	\$77	\$64	55%	\$0
Producer	\$2,174	\$924	\$1,250	43%	\$0
Personnel Subtotal	\$2,869	\$1,543	\$1,326	54%	\$0
Fringe					
Interactive Media Director	\$89	\$96	-\$7	108%	\$0
Social Media Coordinator	\$48	\$24	\$24	50%	\$0
Interactive Media Assistant	\$47	\$24	\$23	51%	\$0
Producer	\$383	\$163	\$220	43%	\$0
Fringe Subtotal	\$567	\$307	\$260	54%	\$0
Travel	\$200	\$20	\$180	10%	\$0
Supplies					
Survey Incentives	\$500	\$500	\$0	100%	\$0
Teacher Panel	\$500	\$500	\$0	100%	\$0
Refreshments	\$164	\$10	\$154	6%	\$0
Supplies	\$200	\$90	\$110	45%	\$0
Supplies Subtotal	\$1,364	\$1,100	\$264	81%	\$0
Contractual	\$5,000	\$5,000	\$0	100%	\$0
Total	\$10,000	\$7,970	\$2,030	80%	\$0

SCOPE AND METHODOLOGY

We performed an attestation examination to determine WMHT-TV's and WMHT-FM's compliance with CPB Financial Reporting Guidelines, provisions of the Communications Act, grant certification requirements, and other grant provisions. The scope of the audit included reviews and tests of the information reported by both stations on their AFRs; grant certifications of compliance with Act requirements; and certifications on its financial reports submitted to CPB.

We tested the allowability of NFFS claimed on WMHT's AFRs by performing financial reconciliations and comparisons to underlying accounting records (general ledgers) and the audited financial statements for the fiscal years ending June 30, 2019 and June 30, 2020. We reviewed underwriting and grant agreements and other documentation supporting revenues reported. Specifically, we reviewed NFFS revenue transactions reported by both stations totaling \$107,195 of the \$6,090,372 WMHT reported in FY 2019 and \$2,117,408 of the \$6,137,282 reported in FY 2020.

We reviewed the allowability of expenses WMHT charged to the FYs 2019 and 2020 CSGs received from CPB. We also reviewed the expenses WMHT claimed under the Education Innovation Planning grant. To determine whether WMHT-TV and WMHT-FM incurred CSG expenditures in accordance with grant terms, we reviewed \$2,032,189 of the \$2,599,824 in CSG expenses incurred by both stations during our audit period. We also reviewed \$5,000 of the \$7,970 claimed under of the Education Innovation Planning grant. For all grant expenses reviewed, we examined supporting documentation, including invoices, proof of payments, and other documentation for judgmentally selected transactions.

We reviewed policies, records, and documents supporting the station's compliance with the Act's requirements to provide advance notice of public meetings, establish and monitor a CAB, make financial and EEO information available to the public, and safeguard donor lists. We also reviewed WMHT-TV's and WMHT-FM's websites to determine its compliance with CPB's transparency requirements. Our procedures included interviewing station officials and the stations' independent public accountant.

We gained an understanding of internal controls over the preparation of AFRs, cash receipts, and cash disbursements. We also gained an understanding of WMHT's policies and procedures for compliance with certification of eligibility requirements, Communications Act, and CPB grant agreement terms for allowable costs. We used this information to assess risks and plan the nature and extent of our testing to conclude on our objectives.

We conducted fieldwork from April 1, 2021 through August 22, 2021. We performed our audit in accordance with the *Government Auditing Standards* for attestation examination.



WMHT Public Media
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(518) 880-3400 | wmht.org

September 13, 2021

William J. Richardson III
Deputy Inspector General
Office of Inspector General
Corporation for Public Broadcasting
401 Ninth Street, NW
Washington, DC 20004-2129

**RE: Audit of Community Service and Other Grants Awarded to WMHT
Educational Telecommunications WMHT-TV and WMHT-FM Troy, New York
for the Period July 1, 2018 through June 30, 2020**

Dear Mr. Richardson:

Thank you for this opportunity to respond to the Office of Inspector General Draft Audit Report in the above referenced matter. We appreciate the professionalism and diligent work your staff brought to the audit process and believe we are a better organization as a result of their efforts.

We are proud the Draft Report concluded WMHT: reported its non-Federal Financial Support in accordance with Corporation for Public Broadcasting ("CPB") guidelines; expended CPB grant funds properly; and complied with CPB and Communications Act requirements. We work diligently to ensure WMHT complies with CPB's requirements. The fact the Draft Report does not contains any recommendations for WMHT reflects that hard work.

We take our mission and operations seriously. We believe the Draft Report recognizes our efforts by concluding "WMHT fully complied with the requirements for FYs 2019 and 2020 TV and FM CSGs (Exhibits B and C) and the Education Innovation Planning Grant (Exhibit E)."

Again, we thank you again for this opportunity and your efforts.

Sincerely,

Robert Altman
President and CEO

