

CSG Fund Policy

It is Boise State Public Radio's policy to expend Community Service Grant (CSG) funds in accordance with the requirements of the Corporation for Public Broadcasting and generally accepted accounting principles. Under current CPB policy, Boise State Public Radio can use CSG funds for one of seven categories of expenses:

- 1. Programming and Production;
- 2. Broadcasting, Transmission and Distribution;
- 3. Program Information and Promotion;
- 4. Fundraising and Membership Development;
- 5. Underwriting and Grant Solicitation;
- 6. Management and General; and
- 7. Purchase, Rehabilitation or Improvement of Capital Assets.

This policy applies to all Boise State Public Radio staff and board members, who may oversee, expend or account for Boise State Public Radio's CSG funds.

Specific expenditures allowed under this policy are as follows:

- 1. Programming, Production and Services
 - Fees or dues to acquire broadcast rights for programs or series or rights to use or adapt published materials;
 - Program or web content planning and research (script writing, printing, and consulting);
 - Directors, producers, cast, stagehands, engineers, technicians, and other personnel involved;
 - Rental of facilities or production equipment;
 - Space, supplies, and other station resources used;
 - Repair and maintenance of programming and production equipment; and
 - Depreciation and amortization of station equipment and leasehold improvements used
- 2. Broadcasting, Transmission and Distribution
 - Scheduling programs for airing;
 - Repair and maintenance of broadcasting equipment;
 - Depreciation of antennae, transmission, and other broadcasting equipment;
 - Distribution and interconnection fees; and
 - Web hosting and streaming fees
- 3. Program Information and Promotion
 - Producing or acquiring "spots" designed for the promotion of specific programs;
 - Materials and related supplies used for promoting programs and services;
 - Advertising in newspapers or other media;



- Preparing, reproducing, and distributing program guides;
- Travel and related expenses of promotion;
- Dues or fees related to this function; and
- Supporting services.
- 4. Fundraising and Membership Development
 - Solicitation of underwriting funds and grants;
 - Membership development;
 - Acquiring and distributing fundraising material;
 - Designing, printing, and distributing leaflets or posters for fundraising;
 - Meetings for improving fundraising techniques;
 - Services of fundraising consultants and talent;
 - Developing and maintaining contributor records;
 - Committee meetings dealing with fundraising policies and issues, including the preparation of minutes and reports of such meetings;
 - Program and production costs of broadcast appeals for funds;
 - Mailing costs related to fundraising; and
 - Direct costs of special fundraising activities and auctions.
- 5. Underwriting and Grant Solicitation
- 6. Management and General
 - Human resource administration, including recruiting, retention, and benefit programs;
 - Accounting, auditing, and budgeting;
 - Information technology systems and support services, where not specifically devoted to other functions;
 - Legal services of a general (non-program) nature;
 - All occupancy costs not specifically identifiable with other functions;
 - Office functions that provide general support throughout the organization (e.g., corporate receptionists and telephone attendants, central mail services, and maintenance of corporate archives);
 - Maintenance of operations manuals, directors committee lists, and expenses related to governing board, CAB, or administrative committee meetings;
 - Depreciation of buildings, furnishings, and equipment used in management and general functions; and
 - Dues for public broadcasting station membership
- 7. Purchase, Rehabilitation or Improvement of Capital Assets