January 1 30-Day Countdown to January 30, 2024, Deadline to File Annual Children's Television Programming Report.

Annual children's television programming filings are due within 30 days of the end of the year (i.e., by January 30 each year). Stations must file a children's television programming report covering compliance across the entire preceding calendar year. Accordingly, stations only have one month left to complete and file this year's report. The reporting form is made available in the FCC's LMS filing platform on the first day of the calendar year that the report will cover.

Children's Television Programming Reports reflect efforts made by the station during the relevant reporting period to serve the educational and informational needs of children. These reports must be filed through the FCC's LMS filing system, which is available at https://enterpriseefiling.fcc.gov/dataentry/login.html. Once the report is filed, the FCC is supposed to automatically populate the station's online public file in the OPIF system (https://publicfiles.fcc.gov) with the filed report. Full power and Class A television stations should confirm that the report is accessible in the station's online public file within 24 hours after filing the report.

January 10 Quarterly Issues/Programs Lists Due in Public Inspection File.

Full power TV, Class A TV, and AM and FM radio stations are required to place in their public inspection files by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) a list of programs that have provided the station's most significant treatment of community issues during the preceding calendar quarter. In a proceeding that has been pending at the FCC for multiple years, the FCC is considering a new, standardized form for Issues/Programs Lists, but no standardized form has been adopted yet.

All stations must upload Quarterly Issues/Programs Lists to the FCC's online public inspection file ("OPIF") system hosted on the FCC's OPIF website (https://publicfiles.fcc.gov), where they must remain for the duration of the license term.

January 10 Class A TV Continuing Eligibility Certifications Due in Public File (for Class A TV Stations Only).

Class A TV stations must maintain documentation sufficient to demonstrate that the station is continuing to meet the eligibility requirements to operate as a Class A TV station. These records should be uploaded to the station's online public file in the FCC's OPIF system (https://publicfiles.fcc.gov) by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) and should remain in the public file thereafter.

January 10 Certain Noncommercial Stations That Conducted On-Air Fundraising for a Third Party Non-Profit During the Prior Calendar Quarter Must Upload a Report of Such Activity to the Online Public File.

The FCC allows non-CPB noncommercial stations to engage in a limited amount of on-air fundraising for third party non-profit entities. For stations who engage in such activities, certain records must be uploaded into the online public file by the tenth day of the calendar quarter following the quarter in which such fundraising activities were conducted (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th), and the records must be retained for at least the duration of the license term. Records relating to on-air fundraising activities for the benefit of third-party non-profit entities must include: (i) date, time, and duration of the fundraiser; (ii) the type of fundraising activity; (iii) the name of the non-profit organization benefitted by the fundraiser; (iv) a brief description of the specific cause or project, if any, supported by the fundraiser; and, (v) to the extent that the station participated in tallying or receiving any funds for the nonprofit group, an approximation of the total funds raised.

January 15 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended November 30, 2023. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

January 20 Political Advertising Lowest Unit Charge Window Opens in North Carolina for Primary Elections

As of this writing, North Carolina's primary elections are scheduled for March 5, 2024. Broadcasters should contact their local county board of elections for details. A complete list of county boards of election is available on the North Carolina State Board of Elections website at https://vt.ncsbe.gov/BOEInfo/.

The LUC window for the March 5 primary election opens on January 20, 2024. The LUC rule does not apply to non-candidate third party political advertisers.

January 30 Annual Children's Television Programming Report Due.

Annual children's television programming filings are due within 30 days of the end of the year (i.e., by January 30 each year). Stations must file a children's television programming report covering compliance across the entire preceding calendar year. The reporting form is made available in the FCC's LMS filing platform on the first day of the calendar year that the report will cover.

Children's Television Programming Reports reflect efforts made by the station during the relevant reporting period to serve the educational and informational needs of children. These reports must be filed through the FCC's LMS filing system, which is

available at https://enterpriseefiling.fcc.gov/dataentry/login.html. Once the report is filed, the FCC is supposed to automatically populate the station's online public file in the OPIF system (https://publicfiles.fcc.gov) with the filed report. Full power and Class A television stations should confirm that the report is accessible in the station's online public file within 24 hours after filing the report.

January 30 Annual TV Children's Commercial Time Limits Records Due in Public File.

Each commercial full power and Class A TV station must upload records to substantiate the station's certification, made in its license renewal application, of compliance with the commercial limits on children's programming. These records must be uploaded annually to the station's online public file in the OPIF system (https://publicfiles.fcc.gov) along with the station's Children's Television Programming Report.

To satisfy the annual filing requirement, within 30 days of the end of the year (i.e., by January 30 each year) stations must upload records substantiating compliance with the commercial limits in children's programming, and these records should remain in the public file for the duration of the license term.

January 31 Copyright Royalty Fee/Annual Minimum Fee Statement of Account Due to SoundExchange.

Commercial and noncommercial educational webcasters and those simulcasting radio programming on the Internet must submit the Minimum Fee Statement of Account Form and the annual \$1000 per station minimum copyright royalty fee to SoundExchange on or before January 31, 2024. Additional monthly fees may be required. SoundExchange has historically made additional information available on its website at https://www.soundexchange.com/service-provider/commercial-webcaster/ (for commercial webcasters) and at https://www.soundexchange.com/service-provider/non-commercial-webcaster/ (for noncommercial webcasters).

January 31 IRS Deadlines for Employers.

By January 31, 2024, Form W-2 wage statements must be issued to all employees, and an IRS Form 1099 must be issued to every independent contractor and to every contest winner who was paid \$600 or more in 2023.

February 1 Posting Deadline for OSHA Injury & Illness Summary (Based on Form 300A). Employers covered by the Occupational Safety and Health Administration (OSHA) Injury and Illness Recordkeeping Rules must post, by February 1, 2024, a summary of certain injuries and illnesses that occurred during the previous calendar year (even if no work-related incidents occurred in the previous year). The summary must be posted in a conspicuous place where notices to employees are customarily posted from February 1, 2024, through April 30, 2024.

February 14 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended December 31, 2023. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

March 1 Distribute Annual Payola/Plugola Memoranda/Affidavits to Station Personnel.

Stations may wish to use March 1 as the date for distributing an annual payola/plugola memorandum and affidavit to station personnel to ensure compliance with the Communications Act and FCC rules governing payola, plugola, and sponsorship identification. Stations may wish to consult with their communications counsel for assistance.

March 2 File OSHA Forms 300A, 300, and 301 and Submit EIN if Electronically Filing.

Certain employers covered by the Occupational Safety and Health Administration (OSHA) Injury and Illness Recordkeeping Rules must file, by March 2, 2024, a Form 300A or, depending on the category into which the employer falls, Forms 300A, 300, and 301. Additionally, each employer who is subject to the foregoing electronic filing requirement must also submit its EIN.

March 10 Daylight Saving Begins at 2 a.m.: AM Stations Check Sign-On and Sign-Off Times.

Some AM radio stations operate with Presunrise Service Authorizations (PSRAs) and Postsunset Service Authorizations (PSSAs). Those stations with PSRAs and PSSAs that are located in communities adhering to DST should make necessary power adjustments to reflect the beginning of daylight saving.

March 11 Deadline for Users of Sage EAS Equipment to Comply with FCC CAP Priority Mandate.

The FCC has adopted new EAS rules requiring broadcaster EAS equipment to prioritize EAS messages delivered in Common Alerting Protocol ("CAP"). Compliance with this new requirement requires broadcasters to install manufacturer-supplied updates to their EAS equipment. Sage Alerting Systems ("Sage") was unable to provide broadcasters with updates for its EAS equipment necessary to comply with the rule by the original deadline. As a result, the FCC has provided <u>only broadcasters</u> who use Sage EAS equipment until March 11, 2024, to acquire and install the necessary update from Sage. This extended deadline does <u>not</u> apply to any broadcasters who use EAS equipment by a manufacturer other than Sage.

March 17 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of

Account forms covering the month that ended January 31, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

March 19 Spring Begins—Stations Spring Clean Public Inspection Files.

Regardless whether or not Punxsutawney Phil saw his shadow on February 2nd, spring is officially here! As part of their "spring cleaning," stations may wish to comprehensively review their public inspection files to ensure that all required documents are in the file and that no extraneous records are in the file. (Be careful, though, because NOT ALL files are based on the license term—some files must be retained regardless of the date of your renewal grant.)

March 31 EEO-1 Report Due to EEOC (NOTE: DEADLINE SUBJECT TO VARIANCE!).

Certain employers are subject to the requirement to file the Employer Information Report EEO-1 with the U.S. Equal Employment Opportunity Commission's EEO-1 Joint Reporting Committee. The filing deadline has varied substantially over the past several years, ranging from March 31 all the way to December 5 in 2023. You should therefore consult your employment counsel to ascertain the actual 2024 EEO-1 reporting deadline, which will likely be announced by the EEOC sometime after January 1, 2024.

April 10 Quarterly Issues/Programs Lists Due in Public File.

Full power TV, Class A TV, and AM and FM radio stations are required to place in their public inspection files by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) a list of programs that have provided the station's most significant treatment of community issues during the preceding calendar quarter. In a proceeding that has been pending at the FCC for multiple years, the FCC is considering a new, standardized form for Issues/Programs Lists, but no standardized form has been adopted yet.

All stations must upload Quarterly Issues/Programs Lists to the FCC's online public inspection file ("OPIF") system hosted on the FCC's OPIF website (https://publicfiles.fcc.gov), where they must remain for the duration of the license term.

April 10 Class A TV Continuing Eligibility Certifications Due in Public File (for Class A TV Stations Only).

Class A TV stations must maintain documentation sufficient to demonstrate that the station is continuing to meet the eligibility requirements to operate as a Class A TV station. These records should be uploaded to the station's online public file in the FCC's OPIF system (https://publicfiles.fcc.gov) by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) and should remain in the public file thereafter.

April 10 Certain Noncommercial Stations That Conducted On-Air Fundraising for a Third Party Non-Profit During the Prior Calendar Quarter Must Upload a Report of Such Activity to the Online Public File.

The FCC allows non-CPB noncommercial stations to engage in a limited amount of on-air fundraising for third party non-profit entities. For stations who engage in such activities, certain records must be uploaded into the online public file by the tenth day of the calendar quarter following the quarter in which such fundraising activities were conducted (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th), and the records must be retained for at least the duration of the license term. Records relating to on-air fundraising activities for the benefit of third-party non-profit entities must include: (i) date, time, and duration of the fundraiser; (ii) the type of fundraising activity; (iii) the name of the non-profit organization benefitted by the fundraiser; (iv) a brief description of the specific cause or project, if any, supported by the fundraiser; and, (v) to the extent that the station participated in tallying or receiving any funds for the nonprofit group, an approximation of the total funds raised.

April 14 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended February 28, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

April 13-17 NAB Show, Las Vegas Convention Center

The April 2024 NAB show runs from April 13-17 with scheduled hours to visit the exhibit hall from April 14-17. Visit http://www.nabshow.com/ for more information on the NAB show.

May 15 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended March 31, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

June 1 Commencement of Atlantic Hurricane Season Serves to Remind TV Stations of Compliance Obligations Under the FCC's Emergency Access Rules.

All television stations are required to comply with the FCC's emergency access rules, and the June 1 onset of the Atlantic Hurricane Season is a good reminder that the FCC has fined stations for failing to comply with their obligations. In 2023, as in past years, the FCC issued a Public Notice emphasizing the importance of emergency access: https://docs.fcc.gov/public/attachments/DA-23-625A1.pdf.

June 14 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended April 30, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

July 10 Quarterly Issues/Programs Lists Due in Public File.

Full power TV, Class A TV, and AM and FM radio stations are required to place in their public inspection files by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) a list of programs that have provided the station's most significant treatment of community issues during the preceding calendar quarter. In a proceeding that has been pending at the FCC for multiple years, the FCC is considering a new, standardized form for Issues/Programs Lists, but no standardized form has been adopted yet.

All stations must upload Quarterly Issues/Programs Lists to the FCC's online public inspection file ("OPIF") system hosted on the FCC's OPIF website (https://publicfiles.fcc.gov), where they must remain for the duration of the license term.

July 10 Class A TV Continuing Eligibility Certifications Due in Public File (for Class A TV Stations Only).

Class A TV stations must maintain documentation sufficient to demonstrate that the station is continuing to meet the eligibility requirements to operate as a Class A TV station. These records should be uploaded to the station's online public file in the FCC's OPIF system (https://publicfiles.fcc.gov) by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) and should remain in the public file thereafter.

July 10 Certain Noncommercial Stations That Conducted On-Air Fundraising for a Third Party Non-Profit During the Prior Calendar Quarter Must Upload a Report of Such Activity to the Online Public File.

The FCC allows non-CPB noncommercial stations to engage in a limited amount of on-air fundraising for third party non-profit entities. For stations who engage in such activities, certain records must be uploaded into the online public file by the tenth day of the calendar quarter following the quarter in which such fundraising activities were conducted (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th), and the records must be retained for at least the duration of the license term. Records relating to on-air fundraising activities for the benefit of third-party non-profit entities must include: (i) date, time, and duration of the fundraiser; (ii) the type of fundraising activity; (iii) the name of the non-profit organization benefitted by the fundraiser; (iv) a brief description of the specific cause or project, if any, supported by the fundraiser; and, (v) to the extent that the station participated in tallying or

receiving any funds for the nonprofit group, an approximation of the total funds raised.

July 17 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended May 31, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

August 1 Two-Year Period Closes for North Carolina Television Stations to Complete EEO Menu Option Activities.

The FCC's EEO rules require broadcast stations to engage in specific non-vacancy outreach efforts. Every two years, stations that have more than 10 full-time employees and are not located in a "smaller market" must engage in at least four of the initiatives on the menu, and stations that are located in a "smaller market" or have five to ten full-time employees must engage in at least two of the initiatives. Stations with fewer than five full-time employees and religious broadcasters who apply religious qualifications to all employees are not required to engage in any menu option activities. For purposes of the FCC's EEO rules, a "full-time" employee is one who works 30 or more hours per week.

For North Carolina television stations, the current two-year period in which to complete these EEO "menu options" ends August 1, 2024. (North Carolina radio stations are currently in the middle of their two-year period, which will end August 1, 2025.)

August 1 EEO Public File Report Due for All North Carolina Stations with 5 or More Full-Time Employees.

North Carolina broadcast stations with five or more full-time employees must place their annual EEO Public File Report in their public inspection file in the FCC's OPIF system by August 1, 2024. All stations must also post the report to their website (if they have one) by the same date.

August 1 TV Cable and Satellite Distant Signal Copyright Claims Due to be Filed with Copyright Royalty Board.

TV stations with "distant" carriage of locally produced programming on cable or satellite systems during the year 2022 must file claims for copyright royalties with the Copyright Royalty Board by 5:00 p.m. Eastern Daylight Time, August 1, 2024.

August 14 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended June 30, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

August or September

Regulatory Fees Due.

FCC regulatory fees for fiscal year 2024 are likely to be due—based on historical practices—during August or September. The Association will distribute further information, including a notification of the specific due date, to members.

September 6 Political Advertising Lowest Unit Charge Window Opens in North Carolina for Federal, State, and Local General Elections

As of this writing, North Carolina's federal, state, and local general elections are scheduled for November 5, 2024. Broadcasters should contact their local county board of elections for details. A complete list of county boards of election is available on the North Carolina State Board of Elections website at https://vt.ncsbe.gov/BOEInfo/.

The LUC window for the November 5 general elections opens on September 6, 2024. The LUC rule does not apply to non-candidate third party political advertisers.

September 14 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended July 31, 2024. These forms are to be filed monthly, no later than the 45th day after the end of the relevant month.

September 30 EEO Forms 395-B Due at FCC [Currently Suspended].

The EEO Annual Employment Report (FCC Form 395-B) generally requires broadcasters to file statistics regarding certain categories of employees and their race and/or ethnicity. Form 395-B is generally due to be filed with the FCC on September 30 of each year. As of the initial publication of this calendar, the Form 395-B filing requirement remains suspended despite an ongoing FCC proceeding considering whether to re-impose the filing requirement.

October 1 Registration and Fees for 2025 Unified Carrier Registration Likely Announced.

Broadcasters that operate vehicles whose gross vehicle weight rating (GVWR) exceeds 10,000 pounds are required to register those vehicles with, among other governmental agencies, the Unified Carrier Registration (UCR) system. Historically, applicable fees and registration details are announced on or around October 1. UCR fees for 2025 are due by the end of 2024.

October 10 Quarterly Issues/Programs Lists Due in Public File.

Full power TV, Class A TV, and AM and FM radio stations are required to place in their public inspection files by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) a list of programs that have provided the station's most significant treatment of community issues during the preceding calendar quarter. In a proceeding that has been pending at the FCC for multiple years, the FCC is considering a new, standardized form for Issues/Programs Lists, but no standardized form has been adopted yet.

All stations must upload Quarterly Issues/Programs Lists to the FCC's online public inspection file ("OPIF") system hosted on the FCC's OPIF website (https://publicfiles.fcc.gov), where they must remain for the duration of the license term.

October 10 Class A TV Continuing Eligibility Certifications Due in Public File (for Class A TV Stations Only).

Class A TV stations must maintain documentation sufficient to demonstrate that the station is continuing to meet the eligibility requirements to operate as a Class A TV station. These records should be uploaded to the station's online public file in the FCC's OPIF system (https://publicfiles.fcc.gov) by the tenth day following the end of each quarter (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th) and should remain in the public file thereafter.

October 10 Certain Noncommercial Stations That Conducted On-Air Fundraising for a Third Party Non-Profit During the Prior Calendar Quarter Must Upload a Report of Such Activity to the Online Public File.

The FCC allows non-CPB noncommercial stations to engage in a limited amount of on-air fundraising for third party non-profit entities. For stations who engage in such activities, certain records must be uploaded into the online public file by the tenth day of the calendar quarter following the quarter in which such fundraising activities were conducted (and if the 10th falls on a weekend or holiday, then by the first business day after the 10th), and the records must be retained for at least the duration of the license term. Records relating to on-air fundraising activities for the benefit of third-party non-profit entities must include: (i) date, time, and duration of the fundraiser; (ii) the type of fundraising activity; (iii) the name of the non-profit organization benefitted by the fundraiser; (iv) a brief description of the specific cause or project, if any, supported by the fundraiser; and, (v) to the extent that the station participated in tallying or receiving any funds for the nonprofit group, an approximation of the total funds raised.

October 16 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended August 31, 2024.

November 3 Daylight Saving Ends at 2 a.m.: AM Stations Check Sign-On and Sign-Off Times.

Some AM radio stations operate with Presunrise Service Authorizations (PSRAs) and Postsunset Service Authorizations (PSSAs). Those stations with PSRAs and PSSAs that are located in communities adhering to DST should make necessary power adjustments to reflect the end of daylight saving.

November 14 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended September 30, 2024.

December 1 DTV Ancillary/Supplementary Services Reports Due.

All digital full power, Class A, low power, and TV translator licensees (as well as permittees operating pursuant to an STA) that offered and received revenue from "ancillary" or "supplementary" services during the prior year ending September 30 are required to electronically file DTV Ancillary/Supplementary Services Reports (formerly known as FCC Form 317; currently known as FCC Form 2100, Schedule G) and remit 5 percent of the gross revenue derived from the services.

December 15 Copyright Royalty Monthly Report of Use and Monthly Usage Statement of Account Due to SoundExchange.

Radio stations that simulcast their stations online (and other webcasters) must file with SoundExchange their Monthly Report of Use and Monthly Usage Statement of Account forms covering the month that ended October 31, 2024.

December 31 Registration and Fees for 2025 Unified Carrier Registration Due.

Broadcasters that operate vehicles whose gross vehicle weight rating (GVWR) exceeds 10,000 pounds are required to register those vehicles with, among other governmental agencies, the Unified Carrier Registration (UCR) system. UCR fees for 2025 are due by the end of 2024.

December 31 30-Day Countdown to January 30, 2025, Annual Children's Television Programming Report Deadline for 2024 E/I Programming.

Stations must file an annual Children's Television Programming Report within 30 days of the end of the preceding calendar year (i.e., by January 30 each year).

Children's Television Programming Reports reflect efforts made by the station during the relevant reporting period to serve the educational and informational needs of children. These reports must be filed through the FCC's LMS filing system, which is available at https://enterpriseefiling.fcc.gov/dataentry/login.html.

Once the report is filed, the FCC is supposed to automatically populate the station's online public file in the OPIF system (https://publicfiles.fcc.gov) with the filed report. Full power and Class A television stations should confirm that the report is accessible in the station's online public file within 24 hours after filing the report.