

STATE  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OPERATED BY NORTHEASTERN ILLINOIS STATE UNIVERSITY

JUNE 10, 1997

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INDEX

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

JUN 12 1997

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of  
Northeast Louisiana University:

We have audited the accompanying statements of financial position of NULM, A Public Telecommunications Entity operated by Northeast Louisiana University, as of June 30, 1987 and 1986, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NULM as of June 30, 1987 and 1986, and the changes in net assets and cash flows for the years then ended, in conformity with generally accepted accounting principles.

*Little & Company*

Monroe, Louisiana  
December 12, 1987

KIDOR  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OWNED BY NORTHEAST LOUISIANA UNIVERSITY  
STATEMENTS OF FINANCIAL POSITION

	<u>June 30,</u>	
	<u>1997</u>	<u>1996</u>
		(Revised)
<b>ASSETS</b>		
Cash	\$ 944,454	\$ 118,825
Equipment, Net	<u>271,843</u>	<u>424,899</u>
<b>TOTAL ASSETS</b>	<b>\$ 1,216,297</b>	<b>\$ 543,724</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 16,808	\$ 948
<b>NET ASSETS</b>	<u>1,199,489</u>	<u>542,776</u>
Interest received		
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,216,297</b>	<b>\$ 543,724</b>

The accompanying NOTES ARE an integral part of these Financial Statements.

1988  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OWNED BY NORTHEAST LOUISIANA UNIVERSITY  
STATEMENT OF ACTIVITIES

	1988	1987
	(Dollars)	
<b>CHANGES IN RESTRICTED NET ASSETS</b>		
Revenues and Gains:		
Contributions - Cash	\$ 140,400	\$ 100,147
Contributions - Non-Cash	-	28,700
Support Provided by Northeast Louisiana University	140,187	250,400
Other Income	20,824	-
Total Restricted Revenues and Gains	281,409	379,247
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>		
Reimbursement of Program Restrictions	75,404	98,433
Total Restricted Revenues and Gains, and Other Support	356,813	477,680
<b>EXPENSES</b>		
Administration	144	457
Depreciation	48,181	42,432
Post and Subscriptions	138,304	108,240
Severance	3,280	1,878
Materials and Supplies	7,000	3,046
Occupancy	24,100	14,264
Other	1,024	8,188
Printing and Shipping	3,444	2,400
Printing	1,242	1,701
Professional Fees	5,190	4,880
Programming	-	145
Salaries and Wages	188,108	188,100
Telephone	1,940	1,173
Travel	2,407	1,140
Utilities	38,788	18,111
Total Expenses	405,387	410,141
<b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	(148)	16,749
<b>Changes in Temporarily Restricted Net Assets</b>		
National Program Production and Acquisition Costs	75,404	88,433
Net Assets Released From Restrictions	(75,404)	(88,433)
Increase in Temporarily Restricted Net Assets	0	0
<b>DECREASE (INCREASE) IN NET ASSETS</b>	(148)	16,749
<b>NET ASSETS AT BEGINNING OF YEAR</b>	523,889	490,599
<b>NET ASSETS AT END OF YEAR</b>	\$ 523,741	\$ 507,348

The accompanying notes are an integral part of these financial statements.

KQED  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OPERATED BY NORTHEAST CALIFORNIA UNIVERSITY  
STATEMENTS OF CASH FLOW

	June 30,	
	1997	1996
	(Unaudited)	
<b>Cash Flows From Operating Activities</b>		
Increase (Decrease) in Net Assets	1	1
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	48,381	57,452
Change in:		
Other Assets	-	1,238
Accounts Payable	8,289	(84,783)
Total Adjustments	<u>56,670</u>	<u>(26,093)</u>
Net Cash Provided by Operating Activities	56,670	49,141
<b>Cash Flows From Investing Activities</b>		
Purchase of Equipment	<u>(18,832)</u>	<u>(28,736)</u>
Net Cash Used by Investing Activities	<u>(18,832)</u>	<u>(28,736)</u>
<b>INCREASE IN CASH</b>	37,838	20,405
<b>Cash at Beginning of Year</b>	<u>108,418</u>	<u>78,812</u>
<b>CASH AT END OF YEAR</b>	1	4
	<u>\$ 146,256</u>	<u>\$ 99,217</u>

The accompanying notes are an integral part of these financial statements.

FORM  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OWNED BY NORTHEAST LOUISIANA UNIVERSITY  
APPLICANT TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997 AND 1996

Note 1. Summary of Significant Accounting Policies

A. ORGANIZATION

FORM (the Station) is a noncommercial radio station operated by NORTHEAST LOUISIANA UNIVERSITY (the University) in Monroe, Louisiana. The Station adheres to the standards of accounting and reporting as described in Principles of Accounting and Financial Reporting for Public Telecommunications Entities published by the Corporation for Public Broadcasting.

B. Basis of Accounting

The financial statements of the Station have been prepared on the accrual basis. The significant accounting policies followed by the Station are described below to enhance the usefulness of the financial statements to the reader.

C. Basis of Presentation

The Station has adopted Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Made, and SFAS No. 117, Financial Statements of Not-for-Profit Organizations.

SFAS No. 117 establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally imposed (donor imposed) restrictions. SFAS No. 116 requires that unconditional promises to give (pledges) be recorded as contributions and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions. A description of the three net asset categories follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Station and/or the passage of time.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Station. Generally, the donors of these assets permit the Station to use all or part of

KUM  
A PUBLIC TELECOMMUNICATIONS ENTITY  
CREATED BY UNIVERSITY OF KANSAS UNIVERSITY  
ACTING TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

**Note 1 - Summary of Significant Accounting Policies (Continued)**

The income earned on related investments for general or specific purposes.

The restatement of the fiscal year 1996 financial statements had no effect on the change in net assets for that year.

**D. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**E. Revenue Recognition**

Membership contributions and support from the University are recorded as revenue in the Statement of Financial Activity when received. Restricted gifts and grants are recorded as revenue in the Statement of Financial Activity to the extent that they have been expended for the purposes specified by the donor or grantor during the period.

**F. Unrated Facilities and Administrative Support**

Donated facilities and administrative support from the University consists of office and studio space and an allowance of costs and certain other expenses incurred by the University on behalf of the Station.

**G. Reclassifications**

Certain 1996 amounts have been reclassified to conform to current year financial statement presentation.

**Note 2 - Property and Equipment**

Fixed assets are stated at cost when purchased or constructed. If acquired by gift, they are recorded at an objective, available basis which is, in the judgment of Station management, a fair value for the Station's purposes (no independent third party appraisal is obtained). Expenditures for repairs and maintenance are charged to operating expense as incurred. Fixed assets are depreciated using the straight-line method over the estimated useful lives (5-10 years) of the individual assets. Depreciation expense amounted to \$46,531 and \$57,842 in 1997 and 1996, respectively.

8128  
 PUBLIC TELECOMMUNICATIONS ENTITY  
 CREATED BY HOUSEHOLD LOCATIONS UNIVERSITY  
 ACCRUE TO THE FINANCIAL STATEMENTS  
 FOR THE YEARS 1980-1981, 1982, 1983 AND 1984

Page 2 - PROPERTY AND EQUIPMENT (Continued)

Net property value at June 30, 1982 was as follows:

	AS COST	ACCUMULATED DEPRECIATION	Net
Furniture and Fixtures	\$ 15,000	\$ 5,461	\$ 9,539
Office Equipment	20,000	21,072	3,928
Radio Tower	240,000	49,533	190,467
Electronic Equipment	375,000	186,472	188,528
TOTAL	\$ 650,000	\$ 262,538	\$ 387,462

Net property value at June 30, 1983 was as follows:

	AS COST	ACCUMULATED DEPRECIATION	Net
Furniture and Fixtures	\$ 15,000	\$ 4,548	\$ 10,452
Office Equipment	20,000	20,409	3,591
Radio Tower	240,000	41,333	198,667
Electronic Equipment	368,331	175,252	193,079
TOTAL	\$ 643,331	\$ 241,542	\$ 401,789





CORPORATION FOR PUBLIC BROADCASTING

# ***Annual Financial Report***

STATION FISCAL PERIOD ENDING June 30, 1997 1997  
(or December 31, 1996)

**CALL LETTERS OR NETWORK DESIGNATION**

Television Station

OR Radio Station

City

State

WGBH

Boston

Massachusetts

# SCHEDULE OF NONFEDERAL FINANCIAL SUPPORT

ONLY ORIGINALS OF THIS PAGE SHOULD BE FILED WITH CPB

## SUMMARY OF NONFEDERAL FINANCIAL SUPPORT

Fiscal Year 1987

1. Direct Revenue (Schedule A)	\$ 231,812
2. In-kind Administrative Support (Schedule B)	54,185
3. In-kind Contributions	
a. Services and Other Assets (Schedule C)	
b. Property and Equipment (Schedule D)	
4. Total Nonfederal Financial Support (sum of lines 1, 2 and 3)	\$ 285,997

## CERTIFICATION BY LICENSEE

I certify that the above Schedule of Nonfederal Financial Support for the fiscal year ending June 30, 1987, conforms with the collection of nonfederal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria as described in the Corporation for Public Broadcasting's Fiscal Year 1987 Annual Financial Report Handbook of Instructions.

*John M. L...*  
Signature of Station Manager or Chief Executive

\_\_\_\_\_ KENT MONTGOMERY UNIVERSITY  
Cell Towers and Network Office

William Allen Spencer (218) 342-3556  
Name and phone number of person completing this report

\_\_\_\_\_ 218-342-3556, MONROE, LA 71409-2100  
Address of Station

## REPORT OF INDEPENDENT AUDITOR

We have audited, in accordance with generally accepted auditing standards, the financial statements of KENT for the year ended 6/30/87 and have issued our report thereon dated 12/12/87. We have also audited the above Schedule of Nonfederal Financial Support (Schedule D) for the year ended 6/30/87, pursuant to the Public Telecommunications Financing Act of 1978. This Schedule is the responsibility of the management of KENT. Our responsibility is to express an opinion on this Schedule based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain assurance about whether the above Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The above Schedule was prepared for the purpose of complying with the criteria for revenue established in the Corporation for Public Broadcasting's Fiscal Year 1987 Annual Financial Report Handbook of Instructions, and is not intended to be a complete presentation of KENT's revenue.

In our opinion, the above Schedule presents fairly, in all material respects, the nonfederal financial support of KENT for the year ended 6/30/87, as defined by the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria as described in the Corporation for Public Broadcasting's Fiscal Year 1987 Annual Financial Report Handbook of Instructions; and includes only amounts that are also included in KENT's financial statements for the year ended 6/30/87.

This report is intended solely for the information and use of the board of directors and management of KENT, and the Corporation for Public Broadcasting, and should not be used for any other purpose.

Little & Company, CPAs  
Name of independent auditor

\_\_\_\_\_ P.O. BOX 1481 MONROE, LA 71409-1481  
Address

*Thurley A. Little, CPA* 12-22-87  
Authorized Signature Date

\_\_\_\_\_ 218-342-1711  
Telephone Number

# SCHEDULE A

## FISCAL YEAR 1997

### DIRECT REVENUE

Round all figures  
to nearest dollar

1. Amounts provided directly by federal government agencies.

*Name of Agency*

A. PIRP (PTM) Facilities Grants	\$	_____	(1A)
B. Department of Education		_____	(1B)
C. Department of Health and Human Services		_____	(1C)
D. Nat'l. End. for the Arts and Humanities		_____	(1D)
E. National Science Foundation		_____	(1E)
F. Other federal funds (specify) _____		_____	(1F)
Total federal government	\$	_____	(1)

2. Amounts provided by public broadcasting entities such as CPB, PBS, NPR, A/T, CTM, FCI, other stations and regional networks.

*Name of Organization*

A. CPB - Community Service Grants	\$	56,184	(2A)
B. Auerberg/CPB Project Grants		_____	(2B)
C. CPB - NPRAC		75,739	(2C)
D. CPB - Interconnection grants		_____	(2D)
E. CPB - all other funds		_____	(2E)
F. PBS - all payments		_____	(2F)
G. NPR - all payments		_____	(2G)
H. Public broadcasting stations - all payments		_____	(2H)
I. Other (specify) _____		_____	(2I)
Total public broadcasting entities	\$	131,923	(2)

3. Local boards and departments of education or other local government or agency sources.

\_\_\_\_\_ (3)

4. State boards and departments of education or other state government or agency sources.

\_\_\_\_\_ (4)

5. State colleges and universities.

187,956 (5)

6. Other tax-supported colleges and universities.

\_\_\_\_\_ (6)

7. Private colleges and universities.

\_\_\_\_\_ (7)

8. Foundations and nonprofit associations (exclude endowments).

\_\_\_\_\_ (8)

9. Business and industry (exclude endowments).

18,796 (9)

10. Subscription and membership revenue \_\_\_\_\_

less write-off of uncollectible pledges \_\_\_\_\_

(include miscellaneous contributions from individuals.) \_\_\_\_\_

100,000 (10)

10a. Total number of contributors 1,114 (10a)

**SCHEDULE A - continued**  
**Fiscal Year 1992**

11. Receipts from friends (group), less any revenue included on line 10.	_____	(11)
11a. Total number of friends/contributors _____ (11a)		
12. Revenue from subsidiary enterprises and related organizations. See instructions for determining extent of includability.	_____	(12)
13. Auction revenue.	_____	(13)
14. Net revenue from special fund raising activities.	_____	(14)
15. Passive income (from all sources):		
15a. Interest and dividends _____ 2,334 _____		
15b. Royalties _____		
15c. Copyright/Taxable Distributions _____ 2,334 _____		(15)
16. Gains (losses) on sale of assets.	_____	(16)
17. Other (specify):		
Description	Amount	
_____	_____	
_____	_____	(17)
18. Total Revenue (Sum of lines 1 through 17)	\$ 400,713	(18)
<b>Adjustments to Revenue:</b>		
19. Federal revenue from line 1.	_____	(19)
20. Public broadcasting revenue from line 2.	18,434	(20)
21. Specified fund raising costs.	_____	(21)
22. Other revenue on line 10 not meeting the source, form, purpose, or recipient criteria (Schedule A-5, line 10).	_____	(22)
23. Revenue on line 10 that has been previously claimed as NFFS.	_____	(23)
24. Total Direct Nonfederal Financial Support (Line 18 less lines 19 through 23). Forward to Line 1 of the Schedule of Nonfederal Financial Support.	\$ 382,280	(24)

**ADDITIONAL INFORMATION REQUIRED:**

- |  |           |
|--|-----------|
| 1. Revenue received as underwriting from foundations and nonprofits (line 8) | \$ _____  |
| 2. Revenue received as underwriting from business and industry (line 9)      | \$ 38,280 |

# SCHEDULE A-1

## FISCAL YEAR 1997

### REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NPFS

Unless revenue meet the specific criteria defined in the Communications Act of 1934, as amended, they must be excluded from NPFS. This Schedule (A-1) is used to report revenue that must be excluded from the total reported on Schedule A. The criteria are defined as follows:

- Source:** A commercial (profit-making) business enterprise, including a for-profit subsidiary, or any individual.
- Form:** Payment in exchange for any services or materials.
- Purpose:** Services or materials for any related activity of the public broadcasting entity.
- Recipient:** A public broadcasting entity.

List revenue from for-profit corporations or individuals reported on Schedule A which is for the sales of goods and services:

- |   |          |      |
|---|----------|------|
| 1. Production, taping, or other broadcast related activities  | \$ _____ | (1)  |
| 2. Telecasting production/studio/conferencing.  | _____    | (2)  |
| 3. Foreign rights.  | _____    | (3)  |
| 4. Rentals of membership lists.   | _____    | (4)  |
| 5. Rentals of studio space, equipment, tower, parking space.  | _____    | (5)  |
| 6. Leasing of SCA, VBA, LPFS channels.  | _____    | (6)  |
| 7. Sale of programs or program rights for public performance.   | _____    | (7)  |
| 8. Sale or rental of program transcripts or recordings for other than public performance including printer use. | _____    | (8)  |
| 9. Sales (or sale of assets (property, equipment or securities.)  | _____    | (9)  |
| 10. Sale of premiums.   | _____    | (10) |
| 11. Licensing fees reported as royalty income   | _____    | (11) |
| 12. Other (Attach list of other excludable revenue not listed above.)   | _____    | (12) |

List any revenue claimed on Schedule A from:

- |   |          |      |
|---|----------|------|
| 13. A wholly owned or partially owned for-profit subsidiary regardless of the nature of business.   | _____    | (13) |
| 14. A wholly owned or partially owned nonprofit subsidiary engaged in nonbroadcasting work.   | _____    | (14) |
| 15. Sale of program guides.   | _____    | (15) |
| 16. Program guide advertising attributable to that percent of total copies distributed that have been sold through normal retail outlets and/or by magazine subscription. | _____    | (16) |
| 17. Refunds, rebates, reimbursements, and insurance proceeds.   | _____    | (17) |
| 18. Other (Specify any other excludable revenue not previously itemized.)   | _____    | (18) |
| 19. Total Excludable Revenue. (Sum of lines 1 through 18).<br>Forward to Schedule A, line 22.   | \$ _____ | (19) |

# SCHEDULE B

## FISCAL YEAR 1997

### INDIRECT ADMINISTRATIVE SUPPORT

#### For Use By Institutional Licensees Only

	Institutional Support	Physical Plant Operations
1. Costs per licensee financial statements	\$ 6,092,831	\$ 4,808,827
2. LESS: Costs groups that do not benefit the operations of the public broadcast station	-0-	-0-
3. Adjusted balance (line 1 minus line 2) <i>Attach a listing of cost groups included in this amount</i>	\$ 6,092,831	\$ 4,808,827
4. Percentage of allocation <i>Each allocation must be stated below</i>	9.086522	6.081305
5. Portion of support activity benefiting station <i>(see 3 times line 4)</i>	55,748.50	4,716.50
6. Total support activity benefiting station <i>sum of lines 5a and 5b</i>	55,748.50	4,716.50
7. Occupancy rates - attach one <input checked="" type="checkbox"/> Annual value - same as FY96 <input type="checkbox"/> MW Annual value <i>Occupancy rates attached</i>	8.137	
8. LESS: any fees paid to the licensee for overhead recovery, assessment, etc. <i>See instructions for further guidance.</i>		-0-
9. Total indirect administrative support <i>sum of lines 6 and 7 minus line 8.</i> <i>Forward to line 2 of the Schedule of NPFL</i>	\$ 64,886.00	

#### Details of allocation used for line 4 above:

Institutional support explain

-----~~6000-6400-6600-6800-6A00-6B00~~-----

345,987/3,909,888= 8.866522

Physical plant operations explain

60-70-80-STATION/80-ET-OF-8000

3,743/3,108,680=0.001305

## SCHEDULE B - WORKSHEET

### FISCAL YEAR 1997

#### INDIRECT ADMINISTRATIVE SUPPORT

Using the Other Sponsored Activities Indirect Cost Rate

For Use By Institutional Licensees Only

#### 1. Determine station net direct expenditures

Total station operating expenditures \$ \_\_\_\_\_  
Added amount \$ \_\_\_\_\_

Less: Capital Outlays	\$ _____	
Depreciation	_____	
Amortization	_____	
In-kind services	_____	
Donated property	_____	
Other	_____	
Total	_____	( _____ )

Net Station Direct Expenses \_\_\_\_\_ (1)

#### 2. Modify licensee negotiated cost rate

If the station's direct expenses are not included in the cost base, do not continue with this worksheet.

1997 Licensee negotiated indirect cost rate \_\_\_\_\_ %  
attach rate sheet

Less: portion of rate that does not  
benefit the operation of the station:

Departmental administration \_\_\_\_\_

Sponsored projects administration \_\_\_\_\_

Library support \_\_\_\_\_

Other \_\_\_\_\_

Modified cost rate \_\_\_\_\_ %

#### 3. Apply modified rate to station net direct expenditures

Station net direct expenditures \$ \_\_\_\_\_

Modified other sponsored activities rate X \_\_\_\_\_

Total indirect support (forward to line 8 of Schedule B) \$ \_\_\_\_\_

**NOTE:** Do not claim a value for occupancy if the cost pool includes a rate for building use

# SCHEDULE C

## FISCAL YEAR 1997

### IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS

This support must be recognized in the station's statement of activities.

Supporting documentation for all claims must be maintained at the station and may be requested by CPB.

	Type of Debit		
<b>1. PROFESSIONAL SERVICES</b>			
(a) Legal	_____	\$ _____	(b)
(b) Accounting/Auditing	_____	_____	(b)
(c) Engineering	_____	_____	(b)
(d) Other (specify exact type)	_____	_____	(b)
_____	_____	_____	(b)
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Total Professional Services		\$ _____	(f)
<b>2. GENERAL OPERATIONAL SERVICES</b>			
(a) Annual Rental Value of Space (Studios, Offices, or Towers)	_____	\$ _____	(b)
(b) Annual Value of Land Used for Locating a Station-Owned Transmission Tower	_____	_____	(b)
(c) Station Operating Expenses	_____	_____	(b)
(d) Other (specify exact type)	_____	_____	(b)
_____	_____	_____	(b)
_____	_____	_____	
_____	_____	_____	
Total General Operational Services		\$ _____	(f)



**SCHEDULE C - continued**  
**FISCAL YEAR 1997**

**IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS**

Supporting documentation for all claims must be maintained at the station and may be requested by CPB.

	Type of Error		
<b>3. OTHER SERVICES</b>			
(a) TV or Educational Radio	_____	\$ _____	(a)
(b) State Public Broadcasting Agencies (SPBC, PL, DOB, OEB and PPTM only)	_____	_____	(b)
(c) Local Advertising	_____	_____	(c)
(d) National Advertising	_____	_____	(d)
Total Other Services		\$ <u>-0-</u>	(e)
<b>4. Total In-Kind Contributions - Services and Other Intangibles (Sum of Lines 1 through 3)</b>		\$ _____	(f)
<b>5. In-Kind Contributions from Federal and Public Broadcasting Entities Included in Line 4</b>		_____	(g)
<b>6. Total Nonfederal In-Kind Contributions - Services and Other Intangibles (Line 4 less Line 5) Forward to Line 5a of the Schedule of Nonfederal Financial Support.</b>		\$ <u>-0-</u>	(h)

# **SCHEDULE D**

## **FISCAL YEAR 1997**

### **IN-KIND CONTRIBUTIONS - PROPERTY AND EQUIPMENT**

Support claimed on this schedule must follow licensee guidelines for capitalization. All claims must be recognized in the station's audited financial statements.

Supporting documentation for all claims must be maintained at the station and may be requested by CPB.

	Type of Donor		
1. Land	_____	\$ _____	(1)
2. Building	_____	_____	(2)
3. Equipment	_____	_____	(3)
4. Vehicle	_____	_____	(4)
5. Other (specify)	_____	_____	
_____	_____	_____	(5)
6. Total In-Kind Contributions - Property and Equipment (Sum of Lines 1 through 5)		\$ _____	(6)
7. In-Kind Contributions from Federal and Public Broadcasting Entities Included in Line 6		_____	(7)
8. Total Nonfederal In-Kind Contributions - Property (Line 6 less Line 7) (Forward to Line 38 of the Schedule of Nonfederal Financial Support)		\$ <u>_____</u>	(8)

# SCHEDULE E

## FISCAL YEAR 1997

### EXPENDITURES

Include both cash and noncash expenditures

Round all figures  
to nearest dollar

#### PROGRAM SERVICES

- |                                      |    |       |     |
|--------------------------------------|----|-------|-----|
| 1. Programming and Production        | \$ | _____ | (1) |
| 2. Broadcasting                      |    | _____ | (2) |
| 3. Program Information and Promotion |    | _____ | (3) |

#### SUPPORT SERVICES

- |  |    |         |     |
|--|----|---------|-----|
| 4. Management and General                      |    | 445,382 | (4) |
| 5. Fund Raising and Membership Development     |    | _____   | (5) |
| 6. Underwriting and Grant Solicitation         |    | _____   | (6) |
| 7. Depreciation and Amortization*              |    | _____   | (7) |
| 8. Total Operating Expenditures (Lines 1 to 7) | \$ | 445,382 | (8) |

#### ADDITIONAL INFORMATION

##### 9. Cost of Capital Assets Purchased or Donated

- |                    |    |        |      |
|--------------------|----|--------|------|
| Land and Buildings | \$ | _____  | (9a) |
| Equipment          |    | 14,552 | (9b) |
| All Other          |    | _____  | (9c) |
|                    |    | 14,552 | (9)  |

- |   |    |         |      |
|---|----|---------|------|
| 10. Total Expenditures (Sum of Lines 8 and 9) | \$ | 460,934 | (10) |
|---|----|---------|------|

#### ADDITIONAL INFORMATION REQUIRED

1. What percent of line 8 is attributed to salaries, wages, and benefits? 62.66 %

\* If depreciation and amortization are not allocated to the various functional categories, report the full amount on this line.

# RECONCILIATION FORM

## FISCAL YEAR 1997

As stated in the 1997 Annual Financial Report Handbook of Instructions, a station's APF must be reconciled with its audited financial statements. This form may be used to assist in reconciling the two reports. Remember that all APFIS reported for any given year by a station must be recognized as support and revenue in the station's audited financial statements for that year.

### CPS Annual Financial Report

List revenue reported on the following sheet:

Schedule A, line 18	\$ 430,371
Schedule A, line 19 write-off of uncollectible pledges	0
Schedule B, line 9	14,203
Schedule C, line 4	0
Schedule D, line 5	0
<b>TOTAL</b>	<b>\$ 444,574</b>

### Audited Financial Statements

Total support and revenue as recognized in the statement of activities	\$ 385,320
Capital grants	19,444
Other (please explain below)	
<b>TOTAL</b>	<b>\$ 404,764</b>

Difference = Total CPS Annual Financial Report  
less total audited financial statements  
explain in the space provided

\$	0
----	---

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ANNUAL VALUE COMPUTATIONS FOR  
BUILDINGS AND TOWER FACILITIES  
Fiscal Year 1997**

Call Letters and Address of Station

Name and Location of Building

	Column A use for original cost	Column B use for improvements
1. Priced building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	_____	N/A
2. Total original cost of major improvements	N/A	_____
3. Subtract federal and CPS funds used in construction or improvements	_____	_____
4. Total nonfederal value of building/improvements	_____	_____
5. Enter year constructed or acquired	_____	_____
6. Estimated useful life of building/improvements from date of acquisition or construction	_____	_____
7. Remaining useful life of building if remaining useful life is zero, do not continue the computation	_____	_____
8. Annual value (line 4 divided by line 6)	_____	_____
9. Station's present use of building	_____	_____
10. Product of lines 8 and 9	_____	_____
11. Payments made by the station as part of lease or rental agreements	_____	_____
12. Payments received by the station for use by others of this space	_____	_____
13. Annual value for MPFS purposes (line 10 minus lines 11 and 12)	_____	_____

**DO NOT USE THIS FORM IF THE STATION CLAIMED THE  
CAPITAL OUTLAY AS NPPE IN ANY PREVIOUS YEAR**