

KEDM
 A PUBLIC TELECOMMUNICATIONS ENTITY
 OPERATED BY NORTHEAST LOUISIANA UNIVERSITY 37

JUNE 30, 1998

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LITTLE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
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MONROE, LOUISIANA 71201

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Northeast Louisiana University:

We have audited the accompanying statements of financial position of KEDM (A Public Telecommunications Entity operated by Northeast Louisiana University) as of June 30, 1998 and 1997, 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. Those 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 KEDM as of June 30, 1998 and 1997, 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
October 16, 1998

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	1998	1997
<u>ASSETS</u>		
Cash	\$ 159,453	\$ 161,451
Accounts Receivable	390	-
Equipment, Net	357,660	371,947
<u>TOTAL ASSETS</u>	\$ 517,503	\$ 533,398
 <u>LIABILITIES</u>		
Accounts Payable	\$ 5,572	\$ 10,000
 <u>NET ASSETS</u>		
Unrestricted	511,931	523,398
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 517,503	\$ 533,398

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

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
STATEMENTS OF ACTIVITIES

	June 30,	
	1998	1997
<u>Changes in Unrestricted Net Assets</u>		
Revenues & Gains:		
Contributions - Cash	\$ 156,130	\$ 140,819
Contributions - Non-Cash	6,675	-
Support Provided by Northeast Louisiana University	251,062	242,187
Other Income	2,558	2,514
Total Unrestricted Revenues & Gains	416,425	385,520
<u>Net Assets Released From Restrictions</u>		
Satisfaction of Program Restrictions	74,269	79,454
Total Unrestricted Revenues & Gains, and Other Support	490,694	464,974
<u>Expenses</u>		
Advertising	133	146
Depreciation	54,019	49,501
Dues & Subscriptions	123,530	119,355
Maintenance	3,536	3,262
Materials & Supplies	7,669	7,029
Occupancy	61,226	54,203
Other	3,066	1,014
Postage & Shipping	3,673	2,445
Printing	1,660	1,242
Professional Fees	2,677	5,250
Salaries & Wages	216,912	198,538
Telephone	1,833	1,942
Travel	2,000	2,657
Utilities	20,227	18,798
Total Expenses	502,161	465,382
Increase (Decrease) in Unrestricted Net Assets	(11,467)	(408)
<u>Changes in Temporarily Restricted Net Assets</u>		
National Program Production and Acquisition Grant	74,269	79,454
Net Assets Released From Restrictions	(74,269)	(79,454)
Increase in Temporarily Restricted Net Assets	-	-
<u>Increase (Decrease) in Net Assets</u>	(11,467)	(408)
<u>Net Assets at Beginning of Year</u>	523,398	523,806
<u>NET ASSETS AT END OF YEAR</u>	\$ 511,931	\$ 523,398

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

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
STATEMENTS OF CASH FLOWS

	June 30,	
	1998	1997
<u>Cash Flows From Operating Activities</u>		
Increase (Decrease) in Net Assets	\$ (11,467)	\$ (408)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	54,019	49,501
Change In:		
Accounts Receivable	(390)	-
Accounts Payable	(4,429)	9,500
Total Adjustments	49,200	59,001
Net Cash Provided by Operating Activities	37,733	58,593
 <u>Cash Flows From Investing Activities</u>		
Purchase of Equipment	(39,731)	(16,552)
Net Cash Used by Investing Activities	(39,731)	(16,552)
 <u>Increase in Cash</u>	(1,998)	42,041
 <u>Cash at Beginning of Year</u>	161,451	119,410
 <u>CASH AT END OF YEAR</u>	\$ 159,453	\$ 161,451

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

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

Note 1. -Summary of Significant Accounting Policies

A. Organization

KEDM (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 Telecommunication 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 (donor) imposed restrictions. SFAS No. 116 requires that unconditional promises to give (pledges) be recorded as receivables and revenues 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 the income earned on related investments for general or specific purposes.

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.

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

Note 1 - Summary of Significant Accounting Policies (Continued)

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 purpose specified by the donor or grantor during the period.

F. Donated Facilities and Administrative Support

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

G. Reclassifications

Certain 1997 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, verifiable basis which is, in the judgement 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 (5-30 years) of the individual assets. Depreciation expense amounted to \$54,019 and \$49,501 in 1998 and 1997, respectively.

Net property value at June 30, 1998 was as follows:

	<u>At Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Furniture & Fixtures	\$ 13,288	\$ 6,373	\$ 6,915
Office Equipment	28,093	23,540	4,553
Radio Tower	240,000	57,333	182,667
Electronic Equipment	414,635	251,110	163,525
<u>TOTAL</u>	<u>\$ 696,016</u>	<u>\$ 338,356</u>	<u>\$ 357,660</u>

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997

Note 2 - Property and Equipment (Continued)

Net property value at June 30, 1997 was as follows:

	<u>A1</u> <u>Cost</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net</u>
Furniture & Fixtures	\$ 13,288	\$ 5,461	\$ 7,827
Office Equipment	28,093	21,072	7,021
Radio Tower	240,000	49,333	190,667
Electronic Equipment	374,904	208,472	166,432
<u>TOTAL</u>	<u>\$ 656,285</u>	<u>\$ 284,338</u>	<u>\$ 371,947</u>

Supplemental Information



CORPORATION FOR PUBLIC BROADCASTING

Annual Financial Report

STATION FISCAL PERIOD ENDING June 30 1998
(or December 31, 1997)

CALL LETTERS OR NETWORK DESIGNATION

Television Station

OR Radio Station

City

State

KEDM

Monroe

Louisiana

SCHEDULE OF NONFEDERAL FINANCIAL SUPPORT

ONLY ORIGINALS OF THIS PAGE SHOULD BE FILED WITH CPB

SUMMARY OF NONFEDERAL FINANCIAL SUPPORT

	Fiscal Year 1998
1. Direct Revenue (Schedule A)	\$ 355,199
2. Indirect Administrative Support (Schedule B)	61,226
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)	\$ 416,425

CERTIFICATION BY LICENSEE

I certify that the above Schedule of Nonfederal Financial Support for the fiscal year ending 06/30/98 conforms with the definition 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 1998 Annual Financial Report Handbook of Instructions.

Mark Little
Signature of Station Manager or Chief Executive/Date

KEDM Northeast Louisiana University
Call Letters and Licensee Name

Henry A. Little, CPA (318) 323-1717
Name and phone number of person completing this report

225 Stubbs Hall, Monroe, LA 71209
Address of Station

REPORT OF INDEPENDENT AUDITOR

We have audited, in accordance with generally accepted auditing standards, the financial statements of KEDM for the year ended 06/30/98 and have issued our report thereon dated 10/16/98. We have also audited the above Schedule of Nonfederal Financial Support (Schedule) for the year ended 06/30/98 pursuant to the Public Telecommunications Financing Act of 1978. This Schedule is the responsibility of the management of KEDM. 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 1998 Annual Financial Report Handbook of Instructions, and is not intended to be a complete presentation of KEDM revenue.

In our opinion, the above Schedule presents fairly, in all material respects, the nonfederal financial support of KEDM for the year ended 06/30/98 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 1998 Annual Financial Report Handbook of Instructions; and includes only amounts that are also included in KEDM's financial statements for the year ended 06/30/98.

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

Little & Company, CPA's
Name of Independent Auditor

P.O. Box 2485 Monroe, LA 71207-2485
Address

Henry A. Little - Little & Company 11/30/98
Authorized Signature Date

(318) 323-1717
Telephone Number

SCHEDULE A

FISCAL YEAR 1998

DIRECT REVENUE

Round all figures
to nearest dollar

1. Amounts provided directly by federal government agencies.

Name of Agency

A. PTFP (NTIA) 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	\$ <u> -0- </u>	(1)

2. Amounts provided by public broadcasting entities such as CPB, PBS, NPR, AIT, CTW, FCI, other stations and regional networks.

Name of Organization

A. CPB - Community Service Grants	\$ <u> 52,842 </u>	(2A)
B. Annenberg/CPB Project Grants	_____	(2B)
C. CPB - NPPAG	<u> 21,427 </u>	(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	\$ <u> 74,269 </u>	(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. | <u> 189,836 </u> | (5) |
| 6. Other tax-supported colleges and universities. | _____ | (6) |
| 7. Private colleges and universities. | _____ | (7) |
| 8. Foundations and nonprofit associations (include underwriting). | _____ | (8) |
| 9. Business and Industry (include underwriting). | <u> 65,213 </u> | (9) |
| 10. Subscription and membership revenue
less write-off of uncollectible pledges
<i>(include miscellaneous contributions from individuals.)</i> | <u> 97,592 </u> | (10) |

10a. Total number of contributors 1,705 (10a)

SCHEDULE A - continued
Fiscal Year 1998

11. Revenue from friends groups 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. Net auction revenue.	_____	(13)
14. Net revenue from special fund raising activities.	_____	(14)
15. Passive income		
15a. Interest and dividends _____ 2,558 (15a)		
15b. Royalties _____ (15b)		
15c. Copyright Tribunal Distributions _____ (15c)	_____ 2,558	(15)
16. Gains (losses) on sale of assets _____	_____	(16)
17. Endowment revenue _____	_____	(17)
18. Capital Campaign contribution _____	_____	(18)
18a. Facilities and Equipment _____ (18a)		
18b. Other _____ (18b)		
19. Other (attach schedule)		
Description	Amount	
_____	_____	(19)
_____	_____	(19)
20. Total Revenue (Sum of lines 1 through 19)	\$ 429,468	(20)
<i>Adjustments to Revenue:</i>		
21. Federal revenue from line 1.	_____	(21)
22. Public broadcasting revenue from line 2.	_____ 74,269	(22)
23. Excessive fund raising costs.	_____	(23)
24. Other revenue on line 20 not meeting the source, form, purpose, or recipient criteria (Schedule A-1, line 19).	_____	(24)
25. Revenue on line 20 that has been previously claimed as NFFS.	_____	(25)
26. Total Direct Nonfederal Financial Support (Line 20 less lines 21 through 25). Forward to Line 1 of the Schedule of Nonfederal Financial Support.	\$ 355,199	(26)

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). \$ 65,213

SCHEDULE A-1

FISCAL YEAR 1998

REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NFFS

Unless revenue meet the specific criteria defined in the Communications Act of 1934, as amended, they must be excluded from NFFS. 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 service or material.
Purpose: Service or material 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 that is for the sale of goods and services:

	Enter Line No. From Sched. A	Amount
1. Production, taping, or other broadcast related activities.	_____ (1a)	_____ (1)
2. Telecasting production/teleconferencing.	_____ (2a)	_____ (2)
3. Foreign rights.	_____ (3a)	_____ (3)
4. Rentals of membership lists.	_____ (4a)	_____ (4)
5. Rentals of studio space, equipment, tower, parking space.	_____ (5a)	_____ (5)
6. Leasing of SCA, VBI, ITFS channels.	_____ (6a)	_____ (6)
7. Sale of programs or program rights for public performance.	_____ (7a)	_____ (7)
8. Sale or rental of program transcripts or recording for other than public performance including private use.	_____ (8a)	_____ (8)
9. Gains on sale of assets (property, equipment or securities).	_____ (9a)	_____ (9)
10. Sale of premiums.	_____ (10a)	_____ (10)
11. Licensing fees reported as royalty income.	_____ (11a)	_____ (11)
12. Other (Attach list of other revenue items that are not listed above and are not includable).	_____ (12a)	_____ (12)

List any revenue claimed on Schedule A from:

13. A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business.	_____ (13a)	_____ (13)
14. A wholly owned or partially owned nonprofit subsidiary.	_____ (14a)	_____ (14)
15. Sale of program guides.	_____ (15a)	_____ (15)
16. Program guide advertising attributable to that percent of total copies distributes that have been sold through normal retail outlets and/or by magazine subscription.	_____ (16a)	_____ (16)
17. Refunds, rebates, reimbursements, and insurance proceeds.	_____ (17a)	_____ (17)
18. Other (Specify any other revenue not previously itemized, that is not includable).	_____ (18a)	_____ (18)
19. Total Revenue that is not includable. (Sum of lines 1 through 18). Forward to Schedule A, Line 22.	_____ (19a)	\$ <u> -0- </u> (19)

SCHEDULE B
FISCAL YEAR 1998

INDIRECT ADMINISTRATIVE SUPPORT

For Use By Institutional Licensees Only

ATTACH SUPPORTING DOCUMENTATION FOR COST GROUPS INCLUDED IN THE AMOUNT ON LINE (3) ADJUSTED BALANCE.

	Institutional Support	Physical Plant Operations
1. Costs per licensee financial statements	<u>6,285,482</u>	<u>5,375,765</u>
2. LESS: Costs groups that do not benefit the operations of the public broadcast station	<u> </u>	<u> </u>
3. Adjusted balance (line 1 minus line 2)	<u>6,285,482</u>	<u>5,375,765</u>
4. Percentage of allocation <i>basis of allocation must be stated below</i>	<u>.007327</u>	<u>.001305</u>
5. Portion of support activity benefiting station (line 3 times line 4)	<u>46,054</u> 5a	<u>7,015</u> 5b
6. Total support activity benefiting station sum of lines 5a and 5b		<u>53,069</u>
7. Occupancy value - <i>check one</i> <input type="checkbox"/> Annual Value - same as FY97 <input type="checkbox"/> NEW Annual value Occupancy forms attached		<u>8,157</u>
8. LESS: any fees paid to the licensee for overhead recovery, assessment, etc.		<u>-0-</u>
9. Total Indirect administrative support sum of lines 6 and 7 minus line 8. Forward to line 2 of the Schedule of NFFS.		\$ <u>61,226</u> (Sch. A, Line 2)

Basis of allocation used for line 4 above

Institutional support *explain*

$$\frac{392,051}{53,509,908} = .007327$$

KEDM Cash Expense/NLU Cash Expense

Physical plant operations *explain*

$$\frac{2,742}{2,100,600} = .001305$$

Sq. Ft. of Station/Sq. Ft. of NLU

SCHEDULE B - WORKSHEET

FISCAL YEAR 1998

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		\$ _____
<i>Audited amounts</i>		
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.

1998 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 6 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 1998

IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS

Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be included in the station's audited financial statement's, statement of activities

	Type of Donor		
1. PROFESSIONAL SERVICES			
(a) Legal	_____	\$	_____ (a)
(b) Accounting/Auditing	_____		_____ (b)
(c) Engineering	_____		_____ (c)
(d) Other Professionals (specify exact type)			
_____	_____		_____ (d)
_____	_____		
_____	_____		
Total Professional Services			\$ <u>-0-</u> (1)

2. GENERAL OPERATIONAL SERVICES			
(a) Annual Rental Value of Space (Studios, Offices, or Tower)	_____	\$	_____ (a)
(b) Annual Value of Land used for Locating a Station-Owned Transmission Tower	_____		_____ (b)
(c) Station Operating Expenses	_____		_____ (c)
(d) Other (specify exact type)			
_____	_____		_____ (d)
_____	_____		
Total General Operational Services			\$ <u>-0-</u> (2)

TYPE OF DONOR

SU-State University	FG-Federal Government	LG-Local Government
SG-State Government	PU-Private University	PB-Public Broadcasting Entity
FD-Foundation	BS-Business	OT-Other

IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS

Attach supporting documentation for all claims

	Type of Donor		
3. OTHER SERVICES			
(a) ITV or Educational Radio	_____	\$ _____	(a)
(b) State Public Broadcasting Agencies (APBC, FL DOE, NYN , OET , PPTN) and NY Network only)	_____	_____	(b)
(c) Local Advertising	_____	_____	(c)
(d) National Advertising	_____	_____	(d)
Total Other Services		\$ <u> -0- </u>	(3)
4. Total in-Kind Contributions - Services and Other Intangibles (Sum of Lines 1 through 3)		\$ _____	(4)
5. In-Kind Contributions from Federal and Public Broadcasting Entities Included in Line 4		_____	(5)
6. Total Nonfederal In-Kind Contributions - Services and Other Intangibles (Line 4 less Line 5) Forward to Line 3a of the Schedule of Nonfederal Financial Support.		\$ <u> -0- </u>	(6)

SCHEDULE D
FISCAL YEAR 1998

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.

Attach supporting documentation for all claims

	Type of Donor		
1. Land	_____	\$	_____ (1)
2. Building	_____		_____ (2)
3. Equipment	_____		_____ (3)
4. Vehicle	_____		_____ (4)
5. Other (specify)	_____		_____ (5)
	_____		_____ (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 3b of the Schedule of Nonfederal Financial Support		\$	<u> -0- </u> (8)

TYPE OF DONOR

SU-State University	SG-State Government	FD-Foundation
PU-Private University	BS-Business	LG-Local Government
FG-Federal Government	PB-public broadcasting entity	OT- Other

SCHEDULE E
FISCAL YEAR 1998

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	_____	(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)	\$ <u>502,161</u>	(8)

ADDITIONAL INFORMATION

9. Cost of Capital Assets Purchased or Donated			
Land and Buildings	\$ _____	(9a)	
Equipment	<u>39,731</u>	(9b)	
All Other	_____	(9c)	
			<u>39,731</u> (9)
10. Total Expenditures (Sum of Lines 8 and 9)			\$ <u><u>541,892</u></u> (10)

ADDITIONAL INFORMATION REQUIRED

1. What percent of line 8 is attributed to salaries, wages, and benefits? 43.20 %

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

SCHEDULE F

RECONCILIATION FORM FISCAL YEAR 1998

As stated in the 1998 Annual Financial Report Handbook of Instructions, a station's AFR must be reconciled with its audited financial statements. This form may be used to assist in reconciling the two reports. Remember that all NFFS 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.

CPB Annual Financial Report

list revenue reported on the following lines:

Schedule A, line 20	\$ 429,468
Schedule A, line 10 write-off of uncollectible pledges	-0-
Schedule B, line 9	61,226
Schedule C, line 4	-0-
Schedule D, line 6	-0-
TOTAL	\$ 490,694

Audited Financial Statements

Total support and revenue as recognized in the statement of activities	\$ 416,425
Capital grants	74,269
Other (please explain below)	
TOTAL	\$ 490,694

Difference - Total CPB Annual Financial Report less total audited financial statements <i>explain in the space provided</i>	\$ -0-
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