

SCHEDULE C - continued
FISCAL YEAR 1998

IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS

Attach supporting documentation for all claims

	Type of Donor	
3. OTHER SERVICES		
(a) TV or Educational Radio	_____	\$ _____ (a)
(b) State Public Broadcasting Agencies (MPBC, P1 DBC, MYN, ODB and PPTN only)	_____	_____ (b)
(c) Local Advertising	_____	_____ (c)
(d) National Advertising	_____	_____ (d)
Total Other Services		\$ _____ (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.		\$ _____ (6)

SCHEDULE D
FISCAL YEAR 1998

IN-KIND CONTRIBUTIONS - PROPERTY AND EQUIPMENT

Support claimed on this schedule must follow
 Science 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	_____	\$ _____	(0)
2. Building	_____	_____	(0)
3. Equipment	<u>Business</u>	<u>28,738</u>	(0)
4. Vehicle	_____	_____	(0)
5. Other (specify)	_____	_____	
	_____	_____	(0)
6. Total In-Kind Contributions - Property and Equipment (Sum of Lines 1 through 5)		\$ _____	(0)
7. In-Kind Contributions from Federal and Public Broadcasting Entities Included in Line 6		_____	(0)
8. Total Non-Federal In-Kind Contributions - Property (Line 6 less Line 7). Forward to Line 5b of the Schedule of Non-Federal Financial Support		\$ <u>28,738</u>	(0)

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 B)	\$ <u>387,851</u>
2. Indirect Administrative Support (Schedule B)	<u>51,294</u>
3. In-kind Contributions	
a. Services and Other Assets (Schedule D)	<u>0</u>
b. Property and Equipment (Schedule D)	<u>28,236</u>
4. Total Nonfederal Financial Support (sum of lines 1, 2 and 3)	\$ <u>467,381</u>

CERTIFICATION BY LICENSEE

I certify that the above Schedule of Nonfederal Financial Support for the fiscal year ending 6-30-98 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.



Signature of Station Manager or Chief Executive

Mark Simeone (504) 343-5556
Name and phone number of person completing this report

ECM Louisiana University
Call Center and Learning Center

325 STURD WALK, MONROE, LA 71209
Address of Station

REPORT OF INDEPENDENT AUDITOR

We have audited, in accordance with generally accepted auditing standards, the financial statements of ECM for the year ended DEC 31, 1998 and have issued our report thereon dated OCT 28, 1998. We have also audited the above Schedule of Nonfederal Financial Support (Schedule) for the year ended DEC 31, 1998 pursuant to the Public Broadcasting Financing Act of 1978. This Schedule is the responsibility of the management of ECM. 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 reasonable 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 ECM's revenue.

In our opinion, the above Schedule presents fairly, in all material respects, the nonfederal financial support of ECM for the year ended DEC 31, 1998 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 ECM's financial statements for the year ended DEC 31, 1998.

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

Little & Company, CPAs
Name of Independent Auditor

 10-26
Auditor's Signature Date

P.O. BOX 2465, Monroe, LA 71207-2465
Address

1181 373-1211
Telephone Number

SCHEDULE B - WORKSHEET

FISCAL YEAR 1999

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 \$ _____

Allocated amounts

Less: Capital Outlays \$ _____

Depreciation _____

Amortization _____

In-kind services _____

Donated property _____

Other _____

Total _____

(_____)

Net Station Direct Expenditures _____ (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 8 of Schedule B) \$ _____

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

SCHEDULE B
FISCAL YEAR 1995

INDIRECT ADMINISTRATIVE SUPPORT

For Use By Institutional Licensees Only

	Institutional Support	Physical Plant Operations
1. Costs per licensee financial statements	<u>5,673,388</u>	<u>5,093,684</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) Attach a listing of cost groups included in this amount	<u>5,673,388</u>	<u>5,093,684</u>
4. Percentage of allocation Basis of allocation must be stated below	<u>8,806,616</u>	<u>9,891,700</u>
5. Portion of support activity benefiting station (line 3 times line 4)	<u>14,608</u> 5a	<u>4917</u> 5b
6. Total support activity benefiting station sum of lines 5a and 5b		<u>19,525</u>
7. Occupancy value - check one <input type="checkbox"/> Annual Value - same as FY95 <input type="checkbox"/> NEW Annual value Occupancy forms attached		<u>8257</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 MPTS.)		<u>\$ 27,782</u>

Basis of allocation used for line 4 above

Institutional support explain

4.a 100% CASH EXPENSE CASH EXP= 100,812,752,825,662= 8,806,616

Physical plant operations explain

4.b at 1% of STATION/line 1% of 98.2 = 918,613,100,608= 491700

SCHEDULE A-1

FISCAL YEAR 1998

REVENUE NOT MEETING CRITERIA FOR INCLUSION AS MPFS

Unless revenue meet the specific criteria defined in the Communications Act of 1934, as amended, they must be excluded from MPFS. 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/postproduction. | _____ | (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, VBI, DTFB 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 private use. | _____ | (8) |
| 9. Gains on 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 obtained 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 nonbroadcast/communications 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 subscriptions. | _____ | (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).
Forward to Schedule A, line 22. | \$ _____ | (19) |

SCHEDULE A - continued

Fiscal Year 1999

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. Auction proceeds.	_____	(13)
14. Net revenue from special fund raising activities.	_____	(14)
15. Passive income (from all sources):		
15a. Interest and dividends _____		
15b. Royalties _____	2480	(15)
15c. Copyright/Tribunal Distributions _____	2480	
16. Gains (losses) on sale of assets.	_____	(16)
17. Other (specify):		
Description	Amount	
_____	_____	
_____	_____	(17)
18. Total Revenue (Sum of lines 1 through 17)	\$ 131,413	(18)
Adjustments to Revenue:		
19. Federal revenue from line 1.	_____	(19)
20. Public broadcasting revenue from line 2.	59,632	(20)
21. Specified fund raising costs.	_____	(21)
22. Other revenue on line 18 not meeting the source, form, purpose, or recipient criteria (Schedule A-1, line 18).	_____	(22)
23. Revenue on line 18 that has been previously claimed as NFP's.	_____	(23)
24. Total Direct Nonfederal Financial Support (line 18 less from 19 through 23). Forward to Line 1 of the Schedule of Nonfederal Financial Support.	\$ 50,841	(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 8) \$ 1,920

SCHEDULE A
FISCAL YEAR 1999

DIRECT REVENUE

Round all figures
to nearest dollar

1. Amounts provided directly by federal government agencies.

Name of Agency

A. FTTP (NTIA) Facilities Grants	\$ _____	(1A)
B. Department of Education	_____	(1B)
C. Department of Health and Human Services	_____	(1C)
D. Natl. Inst. 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, OTR, FCI, other stations and regional networks.

Name of Organization

A. CPB - Community Service Grants	\$ <u> 1,000 </u>	(2A)
B. American/CPB Project Grants	_____	(2B)
C. CPB - NPRAG	<u> 24,747 </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> 26,747 </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.

200,000 (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).

1,000 (9)

10. Subscription and membership revenue _____
 less write-off of uncollectible pledges _____
 (include nonrecurring contributions from individuals)

200,000 (10)

10a. Total number of contributors 1,100 (10a)

SCHEDULE C
FISCAL YEAR 1998

IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS

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

Attach supporting documentation for all claims.

	Type of Donor		
1. PROFESSIONAL SERVICES			
(a) Legal	_____	\$ _____	(b)
(b) Accounting/Auditing	_____	_____	(b)
(c) Engineering	_____	_____	(b)
(d) Other (specify exact type)	_____	_____	(b)
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Total Professional Services		\$ _____	(b)
2. GENERAL OPERATIONAL SERVICES			
(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)
_____	_____	_____	
_____	_____	_____	
Total General Operational Services		\$ _____	(b)



CORPORATION FOR PUBLIC BROADCASTING

Annual Financial Report

STATION FISCAL PERIOD ENDING June 30 1990
(or (December 31, 1990))

CALL LETTERS OR NETWORK DESIGNATION

Television Station

OR Radio Station

City

State

CPB

National

Local 42.1

KEDM
 A PUBLIC TELECOMMUNICATIONS ENTITY
 OPERATED BY SOUTHEAST LOUISIANA UNIVERSITY
 SCHEDULE OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 1996

	<u>Management and General</u>
Advertising	\$ 481
Dues and Subscriptions	100,280
Maintenance	1,518
Occupancy	51,204
Other	8,346
Postage and Shipping	2,499
Printing	1,711
Production Fees	4,880
Programming	365
Salary and Wages	189,520
Telephone	1,928
Traavel	1,140
Utilities	16,511
Depreciation	57,453
Materials and supplies	<u>3,442</u>
TOTAL	<u>\$ 441,385</u>

FROM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
NOTED TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

F. Donated Facilities and Administrative Support

Donated facilities and administrative support from the University consisted 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 1996 amounts have been reclassified to conform to current year financial statement presentation.

2. PROPERTY AND EQUIPMENT

Fixed assets are stated at cost when purchased or constructed. If acquired by gift, they are recorded at an objective, measurable basis which is, in the judgment of Station Management, a fair value for the Station's purposes (an independent third party appraisal is obtained). Repairs and maintenance are charged to operating expenses 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 \$37,852 in 1996.

Net Property value at June 30, 1996 was as follows:

	<u>Ac. cost</u>	<u>Accumulated depreciation</u>	<u>Net</u>
Furniture and Fixtures	\$ 13,280	\$ 4,540	\$ 8,740
Office Equipment	28,093	18,808	9,285
Radio Tower	240,000	41,133	198,867
Electronic Equipment	<u>308,151</u>	<u>178,181</u>	<u>130,000</u>
TOTAL	<u>\$ 589,524</u>	<u>\$ 242,662</u>	<u>\$ 346,862</u>

KZHM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

KZHM (the Station) is a noncommercial radio station operated by Northeast Louisiana University (NLU 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 Accounting.

B. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

C. Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting.

D. Fund Accounting

The accounts are maintained in accordance with principles of fund accounting. These principles require that resources be classified for accounting and reporting purposes into account groups in accordance with the activities or objectives specified for the resources. Accounts are separately maintained for each fund. Descriptions of the funds are as follows:

Unrestricted Funds - include unrestricted resources that are available for support the Station's operations.

Restricted Funds - include resources restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

Property Fund - includes resources invested in property and equipment.

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.

LITTLE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2881 101 N. MOBILE PIKE STREET
MONROE, LOUISIANA 70001

TELEPHONE (504) 335-1111
TELEFAX (504) 335-1124

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
NORTHEAST LOUISIANA UNIVERSITY:

I have audited the accompanying balance sheet of NEMU (a Public Telecommunications Entity) operated by NORTHEAST LOUISIANA UNIVERSITY, as of June 30, 1998, and the related statements of financial activity and cash flows for the year then ended. These financial statements are the responsibility of the University's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NEMU as of June 30, 1998, and the results of its operations and changes in its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedule included on page 5 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Little & Company

Monroe, Louisiana
October 28, 1998

ETRM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY

JUNE 30, 1978

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KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY

Financial Statements
For the Year Ended June 30, 1996

3415

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**KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY**

**Financial Statements
For the Year Ended June 30, 1986**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the school, or school, 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 DEC 21 1986

BBN
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1995

	<u>Operating Funds</u>		<u>Property</u>	<u>Total</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Fund</u>	
Cash Flows From Operating Activities				
Excess (Deficiency) for the Year	\$ 82,900	\$ -	\$ 57,650	\$ 140,550
Adjustments to Reconcile Excess (Deficiency) to Net Cash Provided by Operating Activities:				
Depreciation	-	-	57,650	57,650
(Increase) Decrease in Other Assets	1,320	-	-	1,320
Due From Other Funds	(48,320)	-	-	(48,320)
Increase (Decrease) in Accounts Payable	600	26,833	-	27,433
Total Adjustments	<u>(46,800)</u>	<u>26,833</u>	<u>57,650</u>	<u>37,683</u>
Net Cash Provided by Operating Activities	36,100	26,833	-	62,933
Cash Flows From Financing Activities				
Equipment Acquisitions	-	-	(28,738)	(28,738)
Net Cash Used by Financing Activities	-	-	(28,738)	(28,738)
INCREASE (DECREASE) IN CASH	36,100	26,833	(28,738)	48,607
Transfers				
Received: Equipment	(28,738)	-	28,738	-
Total Transfers	<u>(28,738)</u>	<u>-</u>	<u>28,738</u>	<u>-</u>
Net Increase in Cash	7,362	26,833	-	48,607
Cash - Beginning of Year	50,516	28,887	-	79,403
CASH - END OF YEAR	\$ 57,878	\$ 55,720	\$ -	\$ 113,598

The accompanying notes are an integral part of this financial statement.

SCHEDULE E
FISCAL YEAR 1996

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		441,143	(4)
5. Fund Raising and Membership Development		_____	(5)
6. Uncovering and Grant Solicitation		_____	(6)
7. Depreciation and Amortization*		_____	(7)
8. Total Operating Expenditures (Lines 1 to 7)	\$	441,143	(8)

ADDITIONAL INFORMATION

9. Cost of Capital Assets Purchased or Donated

Land and Buildings	\$	_____	(9a)	
Equipment		28,236	(9b)	
All Other		_____	(9c)	28,236 (9)

10. Total Expenditures (Sum of Lines 8 and 9) \$ 469,379 (10)

ADDITIONAL INFORMATION REQUIRED

1. What percent of line 8 is attributed to salaries, wages, and benefits? 42.94 %

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

8888
 A PUBLIC TELECOMMUNICATIONS ENTITY
 OWNED BY NORTHWEST LOUISIANA UNIVERSITY
 STATEMENT OF FINANCIAL ACTIVITY
 FOR THE YEAR ENDED JUNE 30, 1984

	Operating Funds		Property Fund	Total
	Unrestricted	Restricted		
Support and Revenue				
National Program Production and Acquisition Grant	-	\$ 86,432	-	\$ 86,432
Contributions	102,147	-	-	102,147
Donated Services, Facilities and Administrative Support	28,736	-	-	28,736
Support Provided by North- west Louisiana University	225,627	-	-	225,627
Support Provided by Other University Departments	28,271	-	-	28,271
Total Support and Revenue	484,881	86,432	-	571,313
Expenditures and Other Debiting				
Supporting Services: Programming, Management and General	284,893	86,432	52,462	423,787
Total Expenditures and Other Debiting	284,893	86,432	52,462	423,787
Revenue (Deficiency) of Support and Revenue over Expendi- tures and Other Debiting				
	87,408	-	(52,462)	34,946
Fund Balances - Beginning of Year				
	59,746	-	433,837	493,583
Transfers				
Ported Equipment	(28,736)	-	28,736	-
FUND BALANCE - END OF YEAR	\$ 110,418	\$ -	\$ 404,931	\$ 515,349

The accompanying notes are an integral part of this financial statement.

REOM
 A PUBLIC TELECOMMUNICATIONS ENTITY
 OPERATED BY ROSSHEAT LOUISIANA UNIVERSITY
 BALANCE SHEET
 JUNE 30, 1986

	Operating Funds		Property Fund	Total
	UNRESTRICTED	RESTRICTED		
ASSETS				
CURRENT ASSETS				
CASH	\$71,898	\$ 46,510	\$ -	\$ 118,408
Due From Restricted Fund	46,510	-	-	46,510
Total Current Assets	<u>118,408</u>	<u>46,510</u>	<u>-</u>	<u>164,918</u>
PROPERTY AND EQUIPMENT				
Cost				
Net of Accumulated Depreciation of 124,896	-	-	404,896	404,896
TOTAL ASSETS	<u>\$ 118,408</u>	<u>\$ 46,510</u>	<u>\$ 404,896</u>	<u>\$ 569,814</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
LIABILITIES	\$ -	\$ 46,510	\$ -	\$ 46,510
FUND BALANCE				
UNRESTRICTED	118,408	-	-	118,408
RESTRICTED	-	-	404,896	404,896
Total Fund Balance	<u>118,408</u>	<u>-</u>	<u>404,896</u>	<u>523,304</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 118,408</u>	<u>\$ 46,510</u>	<u>\$ 404,896</u>	<u>\$ 569,814</u>

The accompanying notes are an integral part of this financial statement.