

JUN 27 1999

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

JUNE 30, 1999

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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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 29 1999

# CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

*Certified Public Accountants*

107 Contempo Avenue

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474  
West Monroe, LA 71294-2474

Phone (318) 323-1717  
Fax (318) 322-5121

## 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, 1999 and 1998, 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, 1999 and 1998, and the changes in net assets and cash flows for the years then ended, in conformity with generally accepted accounting principles.

*Cameron, Hines & Hartt (APAC)*

West Monroe, Louisiana  
November 22, 1999

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

	June 30.	
	1999	1998
<u>ASSETS</u>		
Cash	\$ 135,737	\$ 159,453
Accounts Receivable	-	390
Equipment, Net	338,164	357,660
<u>TOTAL ASSETS</u>	\$ 473,901	\$ 517,503
 <u>LIABILITIES</u>		
Accounts Payable	\$ 1,068	\$ 5,572
 <u>NET ASSETS</u>		
Unrestricted	472,833	511,931
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 473,901	\$ 517,503

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.	
	1999	1998
<u>Changes in Unrestricted Net Assets</u>		
Revenues & Gains:		
Contributions - Cash	\$ 187,346	\$ 156,130
Contributions - Non-Cash	-	6,675
Support Provided by Northeast Louisiana University	212,818	251,062
Other Income	15,626	2,558
Total Unrestricted Revenues & Gains	415,790	416,425
<u>Net Assets Released From Restrictions</u>		
Satisfaction of Program Restrictions	72,932	74,269
Total Unrestricted Revenues & Gains, and Other Support	488,722	490,694
<u>Expenses</u>		
Advertising	148	133
Depreciation	60,755	54,019
Dues & Subscriptions	148,811	123,530
Maintenance	1,849	3,536
Materials & Supplies	12,129	7,669
Occupancy	53,350	61,226
Other	2,677	3,066
Postage & Shipping	2,695	3,673
Printing	352	1,660
Professional Fees	3,195	2,677
Salaries & Wages	213,394	216,912
Telephone	1,518	1,833
Travel	4,435	2,000
Utilities	20,844	20,227
Total Expenses	526,152	502,161
Decrease in Unrestricted Net Assets	(37,430)	(11,467)
<u>Changes in Temporarily Restricted Net Assets</u>		
National Program Production and Acquisition Grant	72,932	74,269
Net Assets Released From Restrictions	(72,932)	(74,269)
Increase in Temporarily Restricted Net Assets	-	-
<u>Decrease in Net Assets</u>	(37,430)	(11,467)
<u>Net Assets at Beginning of Year</u>	510,263	523,398
<u>NET ASSETS AT END OF YEAR</u>	\$ 472,833	\$ 511,931

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,	
	1999	1998
<u>Cash Flows From Operating Activities</u>		
Increase (Decrease) in Net Assets	\$ (37,430)	\$ (11,467)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	60,755	54,019
Change In:		
Accounts Receivable	390	(390)
Accounts Payable	(4,504)	(4,429)
Total Adjustments	56,641	49,200
Net Cash Provided by Operating Activities	19,211	37,733
 <u>Cash Flows From Investing Activities</u>		
Purchase of Equipment	(42,927)	(39,731)
Net Cash Used by Investing Activities	(42,927)	(39,731)
 <u>Decrease in Cash</u>	(23,716)	(1,998)
 <u>Cash at Beginning of Year</u>	159,453	161,451
 <u>CASH AT END OF YEAR</u>	\$ 135,737	\$ 159,453

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, 1999 AND 1998

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, 1999 AND 1998

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 1998 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 \$60,755 and \$54,019 in 1999 and 1998, respectively.

Net property value at June 30, 1999 was as follows:

	<u>At Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Furniture & Fixtures	\$ 13,288	\$ 7,286	\$ 6,002
Office Equipment	28,093	22,546	5,547
Radio Tower	240,000	65,333	174,667
Electronic Equipment	455,894	303,946	151,948
<u>TOTAL</u>	<u>\$ 737,275</u>	<u>\$ 399,112</u>	<u>\$ 338,164</u>

KEDM  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

Note 2 - Property and Equipment (Continued)

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>

Note 3 - Prior Period Adjustment

In the financial statements for the year ended June 30, 1998, changes were made affecting the ending fund balance for the unrestricted fund. The changes resulted from the reclassification of wages. These changes have the following effect on the beginning fund balance.

Fund Balance as Previously Reported	\$ 511,931
Adjustments for:	
Reclassification of Wages	( 1,668)
<u>FUND BALANCE RESTATED</u>	<u>\$ 510,263</u>



Supplemental Information



CORPORATION FOR PUBLIC BROADCASTING

# *Annual Financial Report*

STATION FISCAL PERIOD ENDING June 30, 1999

Station Call Letters KEDM-FM or Network Designation

Station (CPB ID) Code R03348

City and State MONROE, LOUISIANA

Licensee Type: U (C=Community; U=University; S=State; LA=Local Authority)

*Joint Licensees filing consolidated audited financial statements must list call letters and station codes for other stations included in the consolidated audit report:*

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# 1999 Annual Financial Report

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**SCHEDULE OF NONFEDERAL FINANCIAL SUPPORT**  
ONLY ORIGINALS OF THIS PAGE SHOULD BE FILED WITH CPB

**SUMMARY OF NONFEDERAL FINANCIAL SUPPORT**

**FISCAL YEAR 1999**

1. Direct Revenue (Schedule A)	\$ <u>362,440</u>
2. Indirect Administrative Support (Schedule B)	<u>53,350</u>
3. In-Kind Contributions	
a. Services and Other Assets (Schedule C)	<u>                    </u>
b. Property and Equipment (Schedule D)	<u>                    </u>
4. Total Nonfederal Financial Support (sum of lines 1, 2, 3a, and 3b.)	\$ <u><u>415,790</u></u>

**CERTIFICATION BY LICENSEE**

I certify that the above Schedule of Nonfederal Financial Support for the fiscal year ending 6/30/99 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 1999 Annual Financial Report Handbook of Instructions.

*Ausan Allair* / 11-29-99

*Signature of Station Manager or Chief Executive/Date*

KEDM NORTHEAST LOUISIANA UNIVERSITY

*Call Letters and Licensee Name*

JOHN D. CAMERON, CPA (318) 323-1717

*Name, phone number, e-mail address of contact person*

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 6/30/99 and have issued our report thereon dated 11/22/99. We have also audited the above Schedule of Nonfederal Financial Support (Schedule) for the year ended 6/30/99 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 1999 Annual Financial Report Handbook of Instructions, and is not intended to be a complete presentation of KEDM's revenue.

In our opinion, the above Schedule presents fairly, in all material respects, the nonfederal financial support of KEDM for the year ended 6/30/99 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 1999 Annual Financial Report Handbook of Instructions; and includes only amounts that are also included in KEDM's financial statements for the year ended 6/30/99.

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.

Cameron, Hines, & Hartt (APAC)

*Name of Independent Auditor*

P.O. Box 2474, West Monroe, LA 71294-2474

*Address*

*John D. Cameron, CPA* Cameron, Hines & Hartt 11/22/99

*Authorized Signature*

*Date*

(318) 323-1717

*Telephone Number*

**SCHEDULE A**

**FISCAL YEAR 1999**

**DIRECT REVENUE**

*Round all figures to nearest dollar*

1.	Amounts provided directly by federal government agencies:		
A.	PTFP (NTIA) Facilities Grants	\$ _____	(1A)
B.	Department of Education	_____	(1B)
C.	Department of Health and Human Services	_____	(1C)
D.	National Endowment for the Arts and Humanities	_____	(1D)
E.	National Science Foundation	_____	(1E)
F.	Other Federal Funds (specify) _____	_____	(1F)
	<i>Total federal government (forward to line 22)</i>	\$ _____	(1)
2.	Amounts provided by public broadcasting entities such as CPB, PBS, NPR, AIT, CTW, FCI, other stations and regional networks:		
A.	CPB - Community Service Grants	\$ _____ 51,925	(2A)
B.	Annenberg/CPB Project Grants	_____	(2B)
C.	CPB - NPPAG	_____ 21,007	(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 PBE funds (specify) _____	_____	(2I)
	<i>Total public broadcasting entities (forward to line 23)</i>	\$ _____ 72,932	(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	_____ 25,000	(4)
5.	State colleges and universities	_____ 159,469	(5)
6.	Other state-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)	_____ 45,110	(9)
10.	Memberships and subscriptions (net of write-offs)	_____ 117,236	(10)
10a.	Total number of contributors _____ 1,810		(10a)
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)	_____	(12)

**SCHEDULE A**  
**FISCAL YEAR 1999 - continued**

13.	Net auction revenue (inclusive of direct expenses of \$ _____).		_____	(13)
14.	Net revenue from special fund raising activities (inclusive of direct expenses of \$ _____).		_____	(14)
15.	Passive income			
15a.	Interests and dividends	15,625	_____	(15a)
15b.	Royalties		_____	(15b)
15c.	Copyright Tribunal Distributions		_____	(15c)
			15,625	(15)
16.	Gains (losses) on sale of assets and securities transactions			
16a.	Property and equipment		_____	(16a)
16b.	Marketable securities (realized)		_____	(16b)
16c.	Marketable securities (unrealized)		_____	(16c)
				(16)
17.	Endowment revenue (contributions plus interest and dividends)		_____	(17)
18.	Capital fund contributions			
18a.	Facilities and equipment		_____	(18a)
18b.	Other		_____	(18b)
				(18)
19.	Gifts and bequests from major individual donors		_____	(19)
20.	Other (attach schedule)			
	<u>Description</u>	<u>Amount</u>		
	_____	_____		
	_____	_____		(20)
21.	<b>Total Revenue (Sum of lines 1 through 20)</b>		<b>\$ 435,372</b>	<b>(21)</b>
<b>Adjustments to Revenue:</b>				
22.	Federal revenue from line 1		_____	(22)
23.	Public broadcasting revenue from line 2		72,932	(23)
24.	Capital funds exclusion - <u>TV only</u> (from line 18a)		_____	(24)
25.	Other revenue on line 21 not meeting the source, form, purpose or recipient criteria (Schedule A-1, line 19)		_____	(25)
26.	Revenue on line 21 that has been previously claimed as NFFS		_____	(26)
27.	<b>Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forward to line 1 of the Schedule of Nonfederal Financial Support)</b>		<b>\$ 362,440</b>	<b>(27)</b>

**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)	\$ _____



**SCHEDULE A-1  
FISCAL YEAR 1999**

**REVENUE NOT MEETING CRITERIA FOR INCLUSION AS NFFS**

Unless revenue meets the specific criteria defined in the Communications Act of 1934, as amended, it 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 or losses on sale of assets and securities transactions	_____ (9a)	_____ (9)
10. Sale of premiums	_____ (10a)	_____ (10)
11. Royalty income from licensing fees and Store of Knowledge agrmts.	_____ (11a)	_____ (11)
12. Other rev. not listed above and not includable by definition (att. list)	_____ (12a)	_____ (12)

List below any revenue claimed on Schedule A regardless of source:

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 distributed 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 (attach list)	_____ (18a)	_____ (18)
19. Total revenue not meeting criteria for inclusion as NFFS (sum of lines 1 through 18). (Forward to Schedule A, line 25)		\$ <u>    -0-    </u> (19)

**SCHEDULE B (For Use By Institutional Licensees Only)**

**FISCAL YEAR 1999**

**INDIRECT ADMINISTRATIVE SUPPORT**

If you are using the Other Sponsored Activities indirect cost rate methodology, complete Schedule B - Worksheet before continuing.

Complete Schedule B-1 in support of the benefiting cost groups included in the amount on line 3.

	Institutional Support	Physical Plant Operations
1. Costs per licensee financial statements	\$ <u>4,888,768</u>	\$ <u>5,047,044</u>
2. LESS: Costs groups that do not benefit the operations of the public broadcast station	<u>-0-</u>	<u>-0-</u>
3. Adjusted balance (line 1 minus line 2)	<u>4,888,768</u>	<u>5,047,044</u>
4. Percentage of allocation (Basis of allocation must be stated below)	<u>.007897</u>	<u>.001305</u>
5. Portion of support activity benefiting station (line 3 times line 4)	\$ <u>38,607</u> 5a	\$ <u>6,586</u> 5b
6. Total support activity benefiting station (sum of lines 5a and 5b)		\$ <u>45,193</u>
7. Occupancy value - check one <input type="checkbox"/> Annual Value - same as FY98 <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>\$ 53,350</u>

**Basis of allocation used for line 4 above**

*Institutional support (explain)*

KEDM Cash Expense/ULM Cash Expense

1,119,303.40/53,094,848 = .007897

*Physical plant operations (explain)*

Sq. Ft. of Station/Sq. Ft. of ULM

2,742/2,100,600 = .001305

**DONOR CODES - SELECT ONE:**

- SU (State university)
- SG (State government)
- PU (Private university)
- LG (Local government)
- OU (Other university)
- OT (Others)

**SCHEDULE B - WORKSHEET (For Use By Institutional Licensees Only)**

**FISCAL YEAR 1999**

**INDIRECT ADMINISTRATIVE SUPPORT (Using the Other Sponsored Activities Indirect Cost Rate)**

*Each line of this worksheet must be completed. Enter zero or n/a as applicable.*

**1. Determine station net direct expenses**

Total station operating expenses and capital outlays (from line 10 of Schedule E)		\$ _____
Less: Capital Outlays	\$ _____	
Depreciation	_____	
Amortization	_____	
In-kind services	_____	
Donated property	_____	
Other	_____	
Total		( _____ )
<b>Station Net Direct Expenses</b>		\$ <u>    -0-    </u>

**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.*

1999 Licensee negotiated indirect cost rate		
Attach rate sheet (see instructions)	_____	%
Less: Portion of rate that does not benefit station operations:		
Departmental administration	_____	%
Sponsored projects administration	_____	%
Library support	_____	%
Other	_____	%
<b>Modified cost rate</b>	_____	%

**3. Apply modified rate to station net direct expenses**

Station net direct expenses from line 1	\$ _____
Modified cost rate from line 2	X _____
<b>Total Indirect Support ( forward to line 6 of Schedule B )</b>	\$ <u>    -0-    </u>

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

**SCHEDULE B-1  
FISCAL YEAR 1999**

**INDIRECT ADMINISTRATIVE SUPPORT - BENEFITING COST GROUPS**

*List below the licensee cost groups that benefit the station. These are the cost groups whose value is represented on Schedule B, line 3. The station must demonstrate (under audit and upon request by CPB) that these cost groups include services that are an essential part of the station operations; services are continuous and ongoing in support of the station; and the station uses the services or is required to use the services provided. The station must maintain adequate documentation to support the value claimed on Schedule B.*

Check all that apply - N/A

**Institutional Support:**

- Budget and Analysis
- Campus Mail Service
- Computer Operations
- Financial Operations
- Human Resources
- Insurance
- Internal Audit
- Legal
- Payroll
- President's Office
- Purchasing
- Other (Attach List)

**Physical Plant Operations**

- Building Maintenance
- Custodial Services
- Director of Operations
- Elevator Maintenance
- Grounds and Landscaping
- Motor Pool
- Refuse Disposal
- Roof Maintenance
- Utilities
- Security Services \*
- Facilities Planning \*
- Other (Attach List)

*\* Caution: Be sure that these amounts have been reclassified from the Institutional Support Cost Pool before the indirect cost allocation is calculated.*

For complete guidance on completing Schedule B and related information refer to the Financial Reporting Guidelines - FY 1999 Handbook of Instructions. Also reference the "CPB Indirect Administrative Support" guide. (Call CPB's Office of Grants Administration at 1-800-527-2272 for resource material availability.)

**SCHEDULE C**  
**FISCAL YEAR 1999**

**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 recognized in the station's audited financial statements.*

	Donor Type (See below)		
<b>1 Professional Services</b>			
(a) Legal	_____	\$ _____	(a)
(b) Accounting and/or auditing	_____	_____	(b)
(c) Engineering	_____	_____	(c)
(d) Other professionals (specify exact type)	_____	_____	(d)
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
<i>Total Professional Services</i>		\$ <u>      -0-      </u>	(1)
<b>2 General Operational Services</b>			
(a) Annual rental value of space (studios, offices or tower facilities)	_____	_____	(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)
_____	_____	_____	
_____	_____	_____	
<i>Total General Operational Services</i>		<u>      -0-      </u>	(2)

DONOR CODES	
BS - Business	PU - Private Univ
FD - Foundation	SG - State Govt.
FG - Federal Government	SU - State Univ.
LG - Local Government	
PB - Public Broadcasting Entity	OT - Other

**SCHEDULE C  
FISCAL YEAR 1999**

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

	Donor Type (See below)		
<b>3. Other Services</b>			
(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)
<i>Total Other Services</i>		-0-	(3)
<b>4. Total in-kind contributions - services and other assets (sum of lines 1 through 3)</b>		\$ -0-	(4)
<b>5. LESS: in-kind contributions from federal and public broadcasting entities included in line 4</b>		-0-	(5)
<b>6. Total nonfederal in-kind contributions - services and other assets (line 4 less line 5). (Forward to line 3a of the Schedule of Nonfederal Financial Support)</b>		\$ -0-	(6)

**Caution :** Refer to the Guidelines and Supplemental Guide to determine if in-kind contributions meet the criteria for inclusion as NFFS. Do not include contributions related to fund raising activities (including membership drives).

DONOR CODES	
BS - Business	PU - Private Univ
FD - Foundation	SG - State Govt.
FG - Federal Government	SU - State Univ.
LG - Local Government	
PB - Public Broadcasting Entity	OT - Other



**SCHEDULE D  
FISCAL YEAR 1999**

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

*Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized in the station's audited financial statements.*

	Donor Type (See below)		
1. Land	_____	\$	_____ (1)
2. Building	_____		_____ (2)
3. Equipment	_____		_____ (3)
4. Vehicle(s)	_____		_____ (4)
5. Other (specify)			
_____	_____		_____ (5)
_____	_____		_____ (5)
6. <i>Total in-kind contributions - property and equipment (sum of lines 1 through 5)</i>		\$	_____ -0- _____ (6)
7. LESS: in-kind contributions from federal and public broadcasting entities included in line 6			_____ (7)
8. <i>Total nonfederal in-kind contributions - property and equipment (line 6 less line 7). (Forward to line 3b of the Schedule of Nonfederal Financial Support)</i>		\$	_____ -0- _____ (8)

DONOR CODES	
BS - Business	PU - Private Univ.
FD - Foundation	SG - State Govt.
FG - Federal Government	SU - State Univ.
LG - Local Government	
PB - Public Broadcasting Entity	OT - Other

**SCHEDULE E**  
**FISCAL YEAR 1999**

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**EXPENSES AND CAPITAL OUTLAYS**

Include both cash and noncash expenses

*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	_____	526,152	(4)
5.	Fund Raising and Membership Development	_____		(5)
6.	Underwriting and Grant Solicitation	_____		(6)
7.	Depreciation and Amortization *	_____		(7)
8.	<b>Total operating expenses (lines 1 to 7)</b> (line 8 must agree with audited financial statements)	\$ _____	526,152	(8)

**Additional Information**

9.	Cost of Capital Assets Purchased or Donated				
	Land and Buildings	\$ _____		(9a)	
	Equipment	_____	42,927	(9b)	
	All Other	_____		(9c)	
			_____	42,927	(9)
10.	<b>TOTAL (sum of lines 8 and 9)</b>	\$ _____	569,079	(10)	

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**NOTE:**

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

**SCHEDULE F  
FISCAL YEAR 1999**

**RECONCILIATION FORM**

*As stated in the FY 1999 Annual Financial Report Handbook of Instructions, a station's AFR must be reconciled with its audited financial statements. This form must be used 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 21	\$ 435,372
Schedule B, line 9	53,350
Schedule C, line 4	-0-
Schedule D, line 6	-0-
<b>Total CPB Annual Financial Report</b>	<b>\$ 488,722</b>

**Audited Financial Statements**

*List total support and revenue as recognized in the statement of activities:*

Total support and revenue - unrestricted	\$ 415,790
Total support and revenue - temporarily restricted	72,932
Total support and revenue - permanently restricted	
<b>Total Support and Revenue</b>	<b>\$ 488,722</b>
Capital grants	
<b>Total Audited Financial Statements</b>	<b>\$ 488,722</b>

**Difference - Total CPB Annual Financial Report less Total Audited Financial Statements** *(Explain in the space provided below)*

\$ -0-

Description of Reconciling Items

Reconciling Amount

1	\$
2	
3	
4	
5	
6	

**Total (must agree with difference shown above) \$**

KEDM  
A PUBLIC TELECOMMUNICATIONS ENTITY  
OPERATED BY NORTHEAST LOUISIANA UNIVERSITY

Financial Statements  
For the Years Ended June 30, 1999 and 1998



CORPORATION FOR PUBLIC BROADCASTING

# *Annual Financial Summary Report*

STATION FISCAL PERIOD ENDING JUNE 30, 1999

(for use by Radio CSG Levels 1, 2, 3 & 4)

Station Call Letters KEDM Station (CPB ID) Code R03348

City and State MONROE, LOUISIANA

Licensee Type: U (C=Community; U=University; S=State; LA=Local Authority)

# ANNUAL FINANCIAL SUMMARY REPORT

FISCAL YEAR 1999

(for use by Radio CSG Levels 1, 2, 3 and 4)

*Round all figures to nearest dollar*

<b>Direct Revenue</b>			
1.	Amounts provided directly by federal government agencies:	\$	(1)
2.	Amounts provided by the Corporation for Public Broadcasting (CPB)	72,932	(2)
3.	Amounts provided by all other public broadcasting entities		(3)
4.	State and local boards and departments of education or other state and local government or agency sources	25,000	(4)
5.	Colleges and universities	159,469	(5)
6.	Foundations and nonprofit associations (include underwriting)		(6)
7.	Business and Industry (include underwriting)	45,110	(7)
8.	Memberships and subscriptions (net of write-offs)	117,236	(8)
9.	Net revenue from auctions and other special fund raising activities		(9)
10.	Passive income (interest, dividends, royalties, etc. - see instructions)	15,625	(10)
11.	Other (see instructions and attach schedule)		(11)
12.	<b>Total Direct Revenue (sum of lines 1 through 11)</b>	<b>\$ 435,372</b>	(12)
<b>Adjustments to Revenue:</b>			
13.	Federal, CPB and public broadcasting revenues (sum of lines 1, 2 and 3)	72,932	(13)
14.	Other revenue on line 12 not meeting NFFS criteria (from worksheet on page 2)		(14)
15.	<b>Total Direct Nonfederal Financial Support (line 12 less lines 13 and 14)</b>	<b>\$ 362,440</b>	(15)
16.	In-kind contributions (see instructions)		(16)
17.	<b>Total Nonfederal Financial Support (sum of lines 15 and 16)</b>	<b>\$ 362,440</b>	(17)
<b>EXPENSES</b>			
1.	Programming and Production	\$	(1)
2.	Broadcasting		(2)
3.	Program Information and Promotion		(3)
4.	Management and General	526,152	(4)
5.	Fund Raising and Membership Development		(5)
6.	Underwriting and Grant Solicitation		(6)
7.	Depreciation and Amortization (if not allocated above - see instructions)		(7)
8.	<b>Total Operating Expenses (sum of lines 1 through 7)</b>	<b>\$ 526,152</b>	(8)
<b>Additional Information</b>			
9.	<b>Cost of Capital Assets Purchased or Donated</b>		
	Land and Buildings	\$	
	Equipment	42,927	
	All Other		
		<b>\$ 569,079</b>	(9)

*See page 2 for certification and authorized signatures.*

*Note: If the station grant recipient received \$50,000 or more from CPB in the reporting year, they must also file audited financial statements.*



**ANNUAL FINANCIAL SUMMARY REPORT  
FISCAL YEAR 1999**

**Use the following worksheet to report revenue not meeting the criteria for inclusion as NFFS.**

Unless revenue meets the specific criteria defined in the Communications Act of 1934, as amended, it must be excluded from NFFS. This worksheet is used to report revenue that must be excluded from the total reported on page 1, lines 1 through 11 (see specific instructions).

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

	<b>Amount</b>
1. Production, taping, or other broadcast related activities	_____ (1)
2. Telecasting production / teleconferencing	_____ (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, ITFS channels	_____ (6)
7. Sale of programs or program rights for public performance	_____ (7)
8. Sale or rental of program transcripts or recording for other than public performance, including private use	_____ (8)
9. Gains or losses on sale of assets and securities transactions	_____ (9)
10. Sale of premiums	_____ (10)
11. Royalty income from licensing fees and Store of Knowledge agrmts.	_____ (11)
12. Other rev. not listed above and not includable by definition (att. list)	_____ (12)

List below any revenue claimed on Schedule A regardless of source:

13. A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business	_____ (13)
14. A wholly owned or partially owned nonprofit subsidiary	_____ (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 (attach list)	_____ (18)
19. Total revenue not meeting criteria for inclusion as NFFS (sum of lines of lines 1 through 18). (Forward to page 1, line 14)	\$ <u>      -0-      </u> (19)

**Station Certification**

I certify that the financial information contained in this report for the station's fiscal year ending June 30, 1999 is fairly stated and is verifiable by accounting records and other financial information maintained by the station. I also acknowledge that this information is subject to audit by the Corporation for Public Broadcasting.

Mark Simmons

Printed name of the General Mgr. or Station Mgr.

11/22/99

Date

  
Signature of the General Manager or Station Manager

(318) 342-5556

Telephone number and e-mail address