

RECEIVED
LEGISLATIVE AUDITOR
00 NOV -9 AM 9:13

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE UNIVERSITY OF LOUISIANA
AT MONROE

Financial Statements
For the Years Ended June 30, 2000 and 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 6 2000

CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Phone (318) 323-1717

Fax (318) 322-5121

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
The University of Louisiana at Monroe

We have audited the accompanying statements of financial position of KEDM (A Public Telecommunications Entity operated by The University of Louisiana at Monroe) as of June 30, 2000 and 1999, 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, 2000 and 1999, and the changes in net assets and cash flows for the years then ended, in conformity with generally accepted accounting principles.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information is presented for purposes 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 audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Cameron, Hines & Hartt (APAC)

West Monroe, Louisiana
October 23, 2000

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE UNIVERSITY OF LOUISIANA AT MONROE
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2000	1999
<u>ASSETS</u>		
Cash	\$ 58,829	\$ 135,737
Accounts Receivable	439	-
Equipment, Net	283,861	338,164
<u>TOTAL ASSETS</u>	\$ 343,129	\$ 473,901
 <u>LIABILITIES</u>		
Accounts Payable	\$ 156	\$ 1,068
 <u>NET ASSETS</u>		
Unrestricted	342,973	472,833
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 343,129	\$ 473,901

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

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE UNIVERSITY OF LOUISIANA AT MONROE
STATEMENTS OF ACTIVITIES

	June 30,	
	2000	1999
<u>Changes in Unrestricted Net Assets</u>		
Revenues & Gains:		
Contributions - Cash	\$ 186,501	\$ 187,346
Support Provided by the University of Louisiana at Monroe	225,150	212,818
Other Income	5,698	15,626
Total Unrestricted Revenues & Gains	417,349	415,790
<u>Net Assets Released From Restrictions</u>		
Satisfaction of Program Restrictions	102,057	72,932
Total Unrestricted Revenues & Gains, and Other Support	519,406	488,722
<u>Expenses</u>		
Advertising	168	148
Depreciation	63,020	60,755
Dues & Subscriptions	211,209	148,811
Maintenance	2,137	1,849
Materials & Supplies	18,384	12,129
Occupancy	61,803	53,350
Other	25,305	2,677
Postage & Shipping	2,236	2,695
Printing	1,777	352
Professional Fees	14,732	3,195
Salaries & Wages	222,169	213,394
Telephone	1,686	1,518
Travel	3,614	4,435
Utilities	21,026	20,844
Total Expenses	649,266	526,152
Decrease in Unrestricted Net Assets	(129,860)	(37,430)
<u>Changes in Temporarily Restricted Net Assets</u>		
National Program Production and Acquisition Grant	102,057	72,932
Net Assets Released From Restrictions	(102,057)	(72,932)
Increase in Temporarily Restricted Net Assets	-	-
<u>Decrease in Net Assets</u>	(129,860)	(37,430)
<u>Net Assets at Beginning of Year</u>	472,833	510,263
<u>NET ASSETS AT END OF YEAR</u>	\$ 342,973	\$ 472,833

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

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE UNIVERSITY OF LOUISIANA AT MONROE
STATEMENTS OF CASH FLOWS

	June 30,	
	2000	1999
<u>Cash Flows From Operating Activities</u>		
Decrease in Net Assets	\$ (129,860)	\$ (37,430)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	63,020	60,755
Change In:		
Accounts Receivable	(439)	390
Accounts Payable	(912)	(4,504)
Total Adjustments	61,669	56,641
Net Cash Provided (Used) by Operating Activities	(68,191)	19,211
 <u>Cash Flows From Investing Activities</u>		
Purchase of Equipment	(8,717)	(42,927)
Net Cash Used by Investing Activities	(8,717)	(42,927)
 <u>Decrease in Cash</u>	(76,908)	(23,716)
 <u>Cash at Beginning of Year</u>	135,737	159,453
 <u>CASH AT END OF YEAR</u>	\$ 58,829	\$ 135,737

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

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE UNIVERSITY OF LOUISIANA AT MONROE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Note 1. -Summary of Significant Accounting Policies

A. Organization

KEDM (the Station) is a noncommercial radio station operated by The University of Louisiana at Monroe. 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 THE UNIVERSITY OF LOUISIANA at MONROE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

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.

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 \$63,020 and \$60,755 in 2000 and 1999, respectively.

Net property value at June 30, 2000 was as follows:

	<u>At Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Furniture & Fixtures	\$ 13,288	\$ 8,198	\$ 5,090
Office Equipment	36,810	26,484	10,326
Radio Tower	240,000	73,333	166,667
Electronic Equipment	455,894	354,116	101,778
<u>TOTAL</u>	<u>\$ 745,992</u>	<u>\$ 462,131</u>	<u>\$ 283,861</u>

KEDM
A PUBLIC TELECOMMUNICATIONS ENTITY
OPERATED BY THE UNIVERSITY OF LOUISIANA AT MONROE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Note 2 - Property and Equipment (Continued)

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>

Supplemental Information



Corporation for Public Broadcasting

Annual Financial Report (AFR)

STATION FISCAL PERIOD ENDING JUNE 30, 2000

This report is due five months after the end of the station's fiscal year

Station Call Letters KEDM or Network Designation

Grantee ID Code R03348

City and State Monroe, LA

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

Joint Licensees filing consolidated audited financial statements must list call letters and grantee ID codes for other stations included in the consolidated audit report.

Return this cover page with the AFR

2000 Annual Financial Report

INDEX OF FORMS AND SCHEDULES

Request for Extension of Time to File FY 2000 CPB Annual Financial Report (AFR), Annual Financial Summary Report (FSR) and Audited Financial Statements (AFS).....	2
Schedule of Nonfederal Financial Support.....	3
Accountant's Qualification Statement.....	4
Schedule A (Direct Revenue).....	5,6
Schedule A-1 (Revenue Not Meeting NFFS Criteria).....	7
Schedule B (Indirect Administrative Support)	8
Schedule B-1 (IAS Benefiting Cost Groups)	9
Schedule C (In-Kind Contributions-Services and Other Assets)	10,11
Schedule D (In-Kind Contributions-Property and Equipment)	12
Schedule E (Expenses and Capital Outlays).....	13
Schedule F (Reconciliation Form)	14,15
Occupancy Forms.....	16,17,18

SCHEDULE OF NON-FEDERAL FINANCIAL SUPPORT
ONLY ORIGINALS OF THIS PAGE SHOULD BE FILED WITH CPB

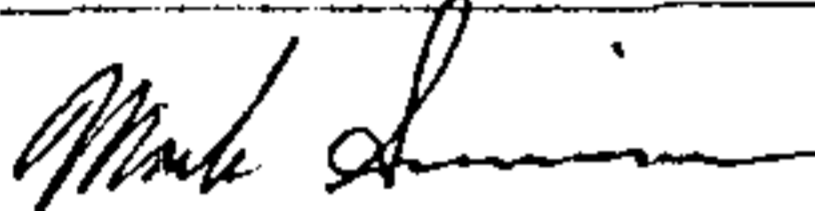
SUMMARY OF NONFEDERAL FINANCIAL SUPPORT

FISCAL YEAR 2000

1. Direct Revenue (Schedule A)	\$ <u>355,546</u>
2. Indirect Administrative Support (Schedule B)	\$ <u>61,803</u>
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, 3a. and 3b.)	\$ <u>417,349</u>

CERTIFICATION BY LICENSEE

I certify that the above Schedule of Non-Federal Financial Support for the year ended June 30, 2000 conforms with the definition of non-federal 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 2000-2001 Annual Financial Report Handbook of Instructions.

 <i>Signature of Station Manager or Chief Executive/Date</i>	KEDM University of Louisiana at Monroe <i>Call Letters and Licensee Name</i>
Mark Simmons (318) 342-5556 <i>Name, telephone, e-mail address of contact person</i>	225 Stubbs Hall, Monroe, LA 71209 <i>Address of Station</i>


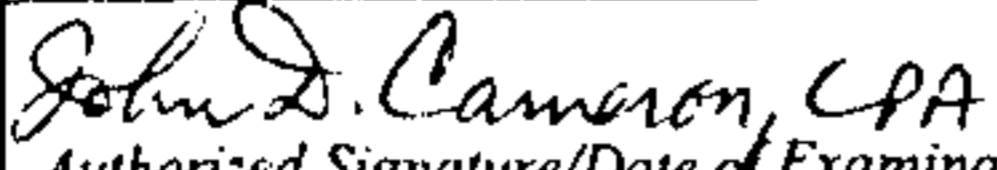
INDEPENDENT ACCOUNTANT'S REPORT (check here if a separate opinion page is included)

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KEDM {grantee} complied with CPB's Fiscal Year 2000-2001 Annual Financial Report Handbook of Instructions governing the amounts reported as Non-Federal Financial Support (NFFS) for the year ended June 30, 2000. Management is responsible for KEDM's {grantee's} compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KEDM's {grantee's} compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about KEDM's {grantee's} compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, KEDM {grantee} complied, in all material respects, with the aforementioned requirements during the year ended June 30, 2000.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Cameron, Hines & Hartt (APAC)  <i>Name of Independent Accountant</i>	P.O. Box 2474 West Monroe, LA 71294-2474 <i>Address</i>
 <i>Authorized Signature/Date of Examination</i> <u>10-23-2000</u>	(318) 323-1717 <i>Telephone and e-mail address</i>

SCHEDULE A
FISCAL YEAR 2000
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	\$ 71,440	(2A)
B.	Annenberg/CPB Project Grants	_____	(2B)
C.	CPB - NPPAG	30,617	(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>	\$ 102,057	(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	163,347	(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)	56,074	(9)
10.	Memberships and subscriptions (net of write-offs)	130,427	(10)
10a.	Total number of contributors _____	894	(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 2000 - continued

13.	Net auction revenue (Do not enter less than 0.) (net of direct expenses of \$ _____).		_____	(13)
14.	Net revenue from special fund raising activities (Do not enter less than 0.) (net of direct expenses of \$ _____).		_____	(14)
15.	Passive income			
15a.	Interests and dividends	<u>5,698</u>	(15a)	
15b.	Royalties	_____	(15b)	
15c.	Copyright Tribunal Distributions	_____	(15c)	
			<u>5,698</u>	(15)
16.	Gains (losses) from asset and securities transactions			
16a.	Sale of 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.	<i>Total Revenue (Sum of lines 1 through 20)</i>		\$ <u>457,603</u>	(21)
<i>Adjustments to Revenue:</i>				
22.	Federal revenue from line 1		_____	(22)
23.	Public broadcasting revenue from line 2		<u>102,057</u>	(23)
24.	Capital funds exclusion - TV only (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.	<i>Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forward to line 1 of the Schedule of Nonfederal Financial Support)</i>		\$ <u>355,546</u>	(27)

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 2000**

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 2000

INDIRECT ADMINISTRATIVE SUPPORT

If you are using the Other Sponsored Activities indirect cost rate methodology, complete Schedule B - Worksheet I 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>5,022,800</u>	\$ <u>5,424,494</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>5,022,800</u>	<u>5,424,494</u>
4. Percentage of allocation (Select basis of allocation from boxes below *)	<u>.009271</u> 4a	<u>.001305</u> 4b
5. Portion of support activity benefiting station (line 3 times line 4)	\$ <u>46,567</u> 5a	\$ <u>7,079</u> 5b
6. Total support activity benefiting station (sum of lines 5a and 5b or amt. from line 3 of Sch. B Worksheet I or IA)	\$ <u>53,646</u>	
7. Occupancy value - check one and complete occupancy forms <input type="checkbox"/> Annual Value - same as prior year <input type="checkbox"/> NEW Annual Value	<u>8,157</u>	
8. LESS: Any fees paid to the licensee for overhead recovery, assessment, etc.	<u> </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><u>61,803</u></u>	

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

Institutional support (check box)

- Basic Method (complete Worksheet II)
 Station Developed Method (complete Worksheet III)

Physical plant operations (check box)

- Basic Method (complete Worksheet II)
 Station Developed Method (complete Worksheet III)

DONOR CODES - YOU MUST SELECT ONE:

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

SCHEDULE B - WORKSHEET III (Station Developed Method)

FISCAL YEAR 2000

INDIRECT ADMINISTRATIVE SUPPORT (Using a Station Developed Allocation Method)

Stations have an option of developing their own method of allocation. The methodology used must be documented and submitted to CPB for approval. Use this worksheet to fully describe the indirect cost rate method that has been adopted by the station and rationale for its use (e.g. "the station is a component unit of a state licensee that uses an approved statewide allocation system.") A copy of the approved rate, if applicable, must be forwarded to CPB.

Institutional Support

KEDM Cash Expense / ULM Cash Expense
\$501,108 / \$4,050,431 = .009271

Physical Plant Operations

Sq. Ft. of Station / Sq. Ft. of ULM
2,742 / 2,100,600 = .001305

SCHEDULE B - WORKSHEET I (OSA Allocation Method)

FISCAL YEAR 2000

INDIRECT ADMINISTRATIVE SUPPORT (Using the Licensee's Other Sponsored Activities Indirect Cost Rate Only *)

** If this is a combined rate applicable to OSA and other programs, check appropriate box below:*

<input type="checkbox"/>	Rate is applicable to all programs	<input type="checkbox"/>	Base = MTDC
<input type="checkbox"/>	Rate is applicable to Instruction and OSA	<input type="checkbox"/>	Base = Salaries and Wages (use Worksheet IA)

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 contributions (services and property)	_____	
Indirect administrative support	_____	
Donated property	_____	
Other	_____	
Total		(_____)
<i>Station Net Direct Expenses</i>		\$ <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.

FY 2000 Licensee negotiated indirect cost rate		
<i>Rate sheet must be attached (see instructions)</i>	_____	%
Less: Portion of rate that does not benefit station operations:		
Departmental administration	_____	%
Sponsored projects administration	_____	%
Library support	_____	%
Other	_____	%
<i>Modified cost rate</i>	_____	%

3. Apply modified rate to station net direct expenses

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

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

SCHEDULE B - WORKSHEET IA (OSA Allocation Method)

FISCAL YEAR 2000

INDIRECT ADMINISTRATIVE SUPPORT (Using the Licensee's Other Sponsored Activities Indirect Cost Rate Only *)

** If this is a combined rate applicable to OSA and other programs, check appropriate box below:*

<input type="checkbox"/> Rate is applicable to all programs	<input type="checkbox"/> Base = MTDC (use Worksheet I)
<input type="checkbox"/> Rate is applicable to Instruction and OSA	<input type="checkbox"/> Base = Salaries and Wages

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

1. **Station salaries and wages** \$ _____

2. **Modify licensee negotiated cost rate**

FY 2000 Licensee negotiated indirect cost rate _____ %
Rate sheet must be attached (see instructions)

Less: Portion of rate that does not benefit station operations:

Departmental administration _____ %

Sponsored projects administration _____ %

Library support _____ %

Other _____ %

Modified cost rate _____ %

3. **Apply modified rate to station salaries and wages**

Station salaries and wages from line 1 \$ _____

Modified cost rate from line 2 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 B-1
FISCAL YEAR 2000**

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 -

Institutional Support:

Physical Plant Operations

- | | |
|--|---|
| <input checked="" type="checkbox"/> Budget and Analysis | <input checked="" type="checkbox"/> Building Maintenance |
| <input checked="" type="checkbox"/> Campus Mail Service | <input checked="" type="checkbox"/> Custodial Services |
| <input checked="" type="checkbox"/> Computer Operations | <input checked="" type="checkbox"/> Director of Operations |
| <input checked="" type="checkbox"/> Financial Operations | <input type="checkbox"/> Elevator Maintenance |
| <input checked="" type="checkbox"/> Human Resources | <input checked="" type="checkbox"/> Grounds and Landscaping |
| <input checked="" type="checkbox"/> Insurance | <input checked="" type="checkbox"/> Motor Pool |
| <input checked="" type="checkbox"/> Internal Audit | <input type="checkbox"/> Refuse Disposal |
| <input type="checkbox"/> Legal | <input checked="" type="checkbox"/> Roof Maintenance |
| <input type="checkbox"/> Payroll | <input checked="" type="checkbox"/> Utilities |
| <input checked="" type="checkbox"/> President's Office | <input type="checkbox"/> Security Services * |
| <input checked="" type="checkbox"/> Purchasing | <input checked="" type="checkbox"/> Facilities Planning * |
| <input checked="" type="checkbox"/> Other (Attach List) | <input type="checkbox"/> 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 2000-2001 Handbook of Instructions.

- Ⓢ President
- VP Business Affairs
- Budget Officer

**SCHEDULE C
FISCAL YEAR 2000**

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)		
1. Professional Services			
(a) Legal	_____	\$ _____	(a)
(b) Accounting and/or auditing	_____	_____	(b)
(c) Engineering	_____	_____	(c)
(d) Other professionals and craftsmen (be specific - see AFR guidelines for examples)	_____	_____	(d)
_____	_____	_____	
_____	_____	_____	
<i>Total Professional Services</i>		\$ <u>-0-</u>	(1)
2. General Operational Services			
(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 2000**

IN-KIND CONTRIBUTIONS - SERVICES AND OTHER ASSETS - continued

	Donor Type (See below)		
3. Other Services			
(a) TV 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)
4. Total in-kind contributions - services and other assets (sum of lines 1 through 3)		\$ -0-	(4)
5. LESS: in-kind contributions from federal and public broadcasting entities included in line 4		-0-	(5)
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)		\$ -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 2000**

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. For TV stations contributions of certain property may be subject to the capital funds exclusion. See the guidelines for more information.

	Donor Type (See below)		
1. Land	_____	\$ _____	(1)
2. Building	_____	_____	(2)
3. Equipment	_____	_____	(3)
4. Vehicle(s)	_____	_____	(4)
5. Other (specify)	_____	_____	
_____	_____	_____	(5)
6. <i>Total in-kind contributions - property and equipment (sum of lines 1 through 5)</i>		\$ _____	(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>		\$ <u> -0- </u>	(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 2000**

EXPENSES AND CAPITAL OUTLAYS

Include both cash and non-cash 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	_____	649,266 (4)
5.	Fund Raising and Membership Development	_____	(5)
6.	Underwriting and Grant Solicitation	_____	(6)
7.	Depreciation and Amortization *	_____	(7)
8.	Total operating expenses (lines 1 to 7) (line 8 must agree with audited financial statements)	\$ <u>649,266</u>	(8)

Additional Information

9.	Cost of Capital Assets Purchased or Donated		
	Land and Buildings	\$ _____	(9a)
	Equipment	<u>8,717</u>	(9b)
	All Other	_____	(9c)
			<u>8,717 (9)</u>
10.	TOTAL (sum of lines 8 and 9)	\$ <u>657,983</u>	(10)

NOTE:

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

**SCHEDULE F
FISCAL YEAR 2000**

RECONCILIATION FORM - Part I (Joint Licensees - read instructions carefully)

A grantee's AFR must be reconciled with its audited financial statements. This form must be used for that purpose. All AFS reported in any given year must be recognized as support and revenue in the grantee's audited financial statements for that year.

(A grantee may elect to reconcile its reports either separately or jointly if the AFS presents discrete information for each grantee, either in the Statement of Activities or in a Supplemental Schedule. Check the appropriate box below.)

This is a Joint Licensee that elects to reconcile each grantee separately (complete Part I only)

This is a JL that elects to reconcile all grantees to the combined AFS (complete Part I and Part II)

CPB Annual Financial Report

List revenue reported on the following lines:

	AFR
Schedule A, line 21	\$ 457,603
Schedule B, line 9	61,803
Schedule C, line 4	-0-
Schedule D, line 6	-0-
Joint Licensee Stations (Grand Total from Part II)	_____

Total CPB Annual Financial Report(s) \$ 519,406

Audited Financial Statements (check box if combined AFS)

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

	AFS
Total support and revenue - unrestricted	\$ 417,349
Total support and revenue - temporarily restricted	102,057
Total support and revenue - permanently restricted	_____
Total Support and Revenue	\$ 519,406

Capital grants _____

Total Audited Financial Statements (from AFS, page _____) \$ 519,406

Difference - Total CPB Annual Financial Report less Total Audited Financial Statements (Explain in the space provided below) \$ -0-

<u>Description of Reconciling Items</u>	<u>Reconciling Amount</u>
1 _____	\$ _____
2 _____	_____
3 _____	_____
4 _____	_____
5 _____	_____
6 _____	_____

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



Corporation for Public Broadcasting

Annual Financial Summary Report (FSR)

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

STATION FISCAL PERIOD ENDING June 30, 2000

This report is due five months after the end of the station's fiscal year

Station Call Letters KEDM Grantee ID Code R03348

City and State Monroe, LA

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

Return this cover page with the FSR

ANNUAL FINANCIAL SUMMARY REPORT

FISCAL YEAR 2000

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

Round all figures to nearest dollar

Direct Revenue			
1.	Amounts provided directly by federal government agencies:	\$	(1)
2.	Amounts provided by the Corporation for Public Broadcasting (CPB)	102,057	(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		(4)
5.	Colleges and universities	163,347	(5)
6.	Foundations and nonprofit associations (include underwriting)	56,074	(6)
7.	Business and Industry (include underwriting)	130,427	(7)
8.	Memberships and subscriptions (net of write-offs)		(8)
9.	Net revenue from auctions and other special fund raising activities		(9)
10.	Passive income (interest, dividends, royalties, etc. - see instructions)	5,698	(10)
11.	Other (see instructions and attach schedule)		(11)
12.	Total Direct Revenue (sum of lines 1 through 11)	\$ 457,603	(12)
Adjustments to Revenue:			
13.	Federal, CPB and public broadcasting revenues (sum of lines 1, 2 and 3)	102,057	(13)
14.	Other revenue on line 12 not meeting NFFS criteria (from worksheet on page 2)		(14)
15.	Total Direct Nonfederal Financial Support (line 12 less lines 13 and 14)	\$ 102,057	(15)
16.	In-kind contributions (see instructions)		(16)
17.	Total Nonfederal Financial Support (sum of lines 15 and 16)	\$	(17)
EXPENSES			
1.	Programming and Production	\$	(1)
2.	Broadcasting		(2)
3.	Program Information and Promotion		(3)
4.	Management and General	649,266	(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.	Total Operating Expenses (sum of lines 1 through 7)	\$ 649,266	(8)
Additional Information			
9.	Cost of Capital Assets Purchased or Donated		
	Land and Buildings	\$	
	Equipment	8,717	
	All Other		
		\$ 657,983	(9)

See page 2 for certification and authorized signatures.

Important Reminder: Audited financial statements must be filed if the grantee received \$50,000 or more from CPB in the reporting year.

**ANNUAL FINANCIAL SUMMARY REPORT
FISCAL YEAR 2000**

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:

	Amount	
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. <i>Total revenue not meeting criteria for inclusion as NFFS (sum of lines of lines 1 through 18). (Forward to page 1, line 14)</i>	\$ <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, 2000 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 Manager or Station Manager



Signature of the General Manager or Station Manager

10/23/00

Date

(318) 342 - 5556

Telephone number and e-mail address