

93-75

DOCKET FILE COPY ORIGINAL

324	Financial statement for Community Educational Television (CET) for year ending December 31, 1989	8
325	Form 990 for NMTV for 1989	14
326	Letter from George Sebastian to Dave Libby dated October 4, 1990	1
327	Minutes of October 5, 1990, special meeting of NMTV board	1
328	Memo from Ben Miller to Darlene Eve dated October 10, 1990	1
329	Memo from Paul Crouch to all station managers dated October 12, 1990	1
330	Letter from Jane Duff to Philip Aguilar dated October 23, 1990	1
331	Memo from Dale Osborn to Jane Duff dated November 7, 1990	1
332	Ownership report for NMTV	7
333	Memo from Dale Osborn to Jane Duff dated November 19, 1990	4
334	Letter from Brenda Brousseau to Jane Duff dated December 7, 1990	4
335	Memo from Ben Miller to Eddie Sills dated December 10, 1990	1
336	Memo from George Sebastian to Paul Crouch dated December 13, 1990	1
337	Business agreement between NMTV and TBN dated January 2, 1991	3
338	Minutes of 1991 annual meeting of NMTV board	1
339	Minutes of 1991 annual meeting of boards of TBN and affiliates	12
340	Memo from Ben Miller to Darlene Eve dated January 24, 1991 (with distribution list)	2
341	Praise the Lord newsletter for February 1991	6
342	Minutes of February 20, 1991, special meeting of TBN board	1
343	Letter from Joseph Dunne to George Sebastian dated February 22, 1991	2

344	Letter from Colby May to Jane Duff dated March 8, 1991	1
345	Letters from Jane Duff re EEO and one response	3
346	Purchase order (March 26, 1991) No. 320850 and invoice	2
347	Portion of assignee's part of application for assignment of license of Station WTGI-TV, Wilmington, Delaware	12
348	Minutes of April 5, 1991, special meeting of NMTV board	1
349	Praise the Lord newsletter for May 1991	6
350	Memo from George Sebastian to Paul Crouch dated May 10, 1991	1
351	Memo from Jane Duff to all station managers dated May 13, 1991	1
352	Letter from Colby May to Jane Duff dated May 13, 1991	3
353	Portion of May 23, 1991, opposition to petition to deny filed by NMTV	28
354	Letter from Joseph Dunne to Philip Aguilar dated May 24, 1991	2
355	NMTV ownership report	10
356	Letter from Jane Duff to Phil Aguilar dated June 19, 1991	1
357	Letter from Jane Duff to Jim McClellan dated June 25, 1991	1
358	Minutes of June 27, 1991, special meeting of NMTV board	2
359	Letter from Jane Duff to Jim McClellan dated June 27, 1991	1
360	Memo from Ben Miller to Jane Duff, George Sebastian and Jim Planck dated July 12, 1991	2
361	Memo from Ben Miller to Paul Crouch dated July 16, 1991	3
362	Memo from Ben Miller to Paul Crouch dated July 21, 1991	1
363	Memo from Ben Miller to Paul Crouch dated July 22, 1991	1
364	Financial statement for NMTV for year ending December 31, 1990	6
365	Financial statement for TBN for year ending December 31, 1990	7

366	Financial statement for Trinity Broadcasting - North Carolina for year ending December 31, 1990	6
367	Minutes of August 14, 1991, special meeting of TBN board	2
368	Secured promissory note dated August 23, 1991	7
369	Action by written consent of board of NMTV	1
370	Memo from Ben Miller to Jim Planck dated August 24, 1991	1
371	Memo from Ben Miller to Dan Slape dated August 26, 1991	1
372	Praise the Lord newsletter for September 1991	6
373	Minutes of September 8, 1991, special meeting of TBN board	1
374	Letter from Barbara A. Kreisman to NMTV dated September 13, 1991	3
375	Form 990 for NMTV for 1990	14
376	Letter from Joseph Dunne to Paul Crouch dated October 1, 1991	2
377	Minutes of October 2, 1991, special meeting of NMTV board	2
378	Memo from Ben Miller to Alice Fields dated October 3, 1991	1
379	Letter from Jane Duff dated November 22, 1991	2
380	Letters from Paul Crouch to Phil Aguilar and E. V. Hill dated December 10, 1991	2
381	Statement (December 11, 1991) from May & Dunne	1
382	Requests for housing allowance and related documents	5
383	Television agreement and production agreement and first addendum	11
384	Statement (January 11, 1992) from May & Dunne	1
385	Minutes of 1992 annual meeting of boards of TBN and affiliates	9
386	Minutes of 1992 annual meeting of NMTV board	2
387	Application of NMTV for translator serving Lake Charles, Louisiana	15

388	Letters from Jane Duff to Philip Aguilar and E. V. Hill dated January 28, 1992	3
389	Statement (February 12, 1992) from May & Dunne	1
390	Memo from Ben Miller to Paul Crouch dated February 19, 1992	1
391	Memo from George Horvath to Jim Planck dated March 4, 1992	1
392	Columbia, South Carolina, memos and correspondence	11
393	Memo from Jim McClellan to Ruth Brown and Jane Duff dated May 7, 1992	1
394	Minutes of May 7, 1992, special meeting of NMTV board	1
395	Memo from Ben Miller to Paul Crouch dated May 14, 1992	4
396	NMTV bank account information	5
397	Memo from Ben Miller to Paul Crouch dated June 29, 1992	1
398	Form 990 for NMTV for 1991	14
399	Memo from TBN to NMTV dated July 31, 1992	2

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# Goodrich, Goodyear & Hinds

An Accountancy Corporation

## Independent Auditors' Report

The Board of Directors  
Community Educational Television, Inc.  
Tustin, California

We have audited the accompanying balance sheet of Community Educational Television, Inc. as of December 31, 1989, and the related statements of revenues, expenses and changes in fund balances, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Community Educational Television, Inc. as of December 31, 1988, were audited by other auditors whose reported dated May 19, 1989, expressed an unqualified opinion on those statements.

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 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 audit provides 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 Community Educational Television, Inc. as of December 31, 1989, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The information contained in Schedules 1 and 2 are presented for additional analysis and are not a required part of the financial statements. Such schedules have been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, are fairly stated in all material respects when considered in relation to the financial statements taken as a whole.

*Goodrich, Goodyear & Hinds*

September 28, 1990

026327

\* Federal Communications Commission

Docket No. 93-75 Exhibit No. 324

Presented by MMB

Identified DEC 03 1993

Received DEC 03 1993

Disposition

Rejected

Reporter A. L. [Signature]

Date DEC 03 1993

COMMUNITY EDUCATIONAL TELEVISION, INC.  
Balance Sheets

December 31, 1989 and 1988

	<u>ASSETS</u>	
	<u>1989</u>	<u>1988</u>
<b>Current assets:</b>		
Cash in bank and on hand	\$ 86,577	\$ 172,361
Accounts receivable	181,796	127,227
Certificates of deposit	<u>158,776</u>	<u>226,216</u>
<b>Total current assets</b>	<b>427,149</b>	<b>525,804</b>
Amounts due from affiliates	3,276,393	170,571
Note receivable	905,000	-
Property, plant and equipment, less accumulated depreciation (\$1,005,105 and \$571,944 for 1989 and 1988, respectively)	6,623,197	8,176,955
Broadcasting licenses, less accumulated amortization	44,845	142,920
Other assets	<u>88,266</u>	<u>-</u>
	<b>\$ <u>11,364,850</u></b>	<b>\$ <u>9,016,250</u></b>

LIABILITIES AND FUND BALANCE

<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ <u>99,299</u>	\$ <u>113,808</u>
<b>Total current liabilities</b>	<b>99,299</b>	<b>113,808</b>
Amounts due affiliates	<u>8,275,685</u>	<u>7,371,923</u>
<b>Total liabilities</b>	<b><u>8,374,984</u></b>	<b><u>7,485,731</u></b>
<b>Fund balance:</b>		
Reserved	5,538	6,422
Unreserved	<u>2,984,328</u>	<u>1,524,097</u>
<b>Total fund balance</b>	<b><u>2,989,866</u></b>	<b><u>1,530,519</u></b>
	<b>\$ <u>11,364,850</u></b>	<b>\$ <u>9,016,250</u></b>

See Accompanying Notes to Financial Statements.

**COMMUNITY EDUCATIONAL TELEVISION, INC.**  
**Statements of Revenues, Expenses and Changes in Fund Balances**

Years Ended December 31, 1989 and 1988

	<u>1989</u>	<u>1988</u>
<b>Revenues:</b>		
Contributions - Reserved and unreserved	\$ 1,512,496	\$ 1,264,600
Telecasting and production-cost sharing	651,962	627,001
Interest income	4,515	5,859
Gain on sale of assets	17,085	293
Miscellaneous income	<u>1,430,096</u>	<u>-</u>
Total revenues	<u>3,616,154</u>	<u>1,897,753</u>
<b>Expenses:</b>		
<b>Program services:</b>		
Production expenses	56,302	11,487
Engineering expenses	823,228	585,432
Programming expenses	<u>225,476</u>	<u>194,308</u>
Total program services	<u>1,105,006</u>	<u>791,227</u>
<b>Support services:</b>		
General and administrative expenses	1,021,606	766,241
Direct mail expenses	<u>28,432</u>	<u>102,551</u>
Total support services	<u>1,050,038</u>	<u>868,792</u>
Designated projects (reserved)	<u>1,763</u>	<u>6,437</u>
Total expenses	<u>2,156,807</u>	<u>1,666,456</u>
Excess of revenues over expenses	1,459,347	231,297
Fund balance, beginning	<u>1,530,519</u>	<u>1,299,222</u>
Fund balance, ending	<u>\$ 2,989,866</u>	<u>\$ 1,530,519</u>

See Accompanying Notes to Financial Statements.

**COMMUNITY EDUCATIONAL TELEVISION, INC.**  
Statements of Cash Flows

Years Ended December 31, 1989 and 1988

	1989	1988
Cash flows from operating activities:		
Excess of revenues over expenses	\$ 1,459,347	\$ 231,297
Adjustments to reconcile excess revenue to net cash provided by operating activities:		
Depreciation and amortization	435,087	249,492
Changes in current assets and liabilities:		
(Gain) loss on disposal of property	(1,414,313)	-
(Increase) decrease in accounts receivable	(54,569)	(44,664)
Increase (decrease) in current liabilities	(14,509)	106,249
(Increase) decrease in prepaid expenses	62,440	53,788
(Increase) decrease in other assets	(10,382)	-
Total adjustments	(996,246)	364,865
Net cash provided by operating activities	463,101	596,162
Cash flows from investing activities:		
Proceeds from the sale of property	3,890,868	-
Capital expenditures for property and equipment	(1,330,931)	(1,644,400)
Increase in notes receivable	(905,000)	-
Net cash used in investing activities	1,654,937	(1,644,400)
Cash flows from financing activities:		
Net (increase) decrease in amounts due from/to affiliates	(2,203,822)	1,139,452
Net cash used by financing activities	(2,203,822)	1,139,452
Net increase (decrease) in cash and cash equivalents	(85,784)	91,214
Cash, beginning	172,361	81,147
Cash, ending	\$ 86,577	\$ 172,361

See Accompanying Notes to Financial Statements.

COMMUNITY EDUCATIONAL TELEVISION, INC.  
Notes to Financial Statements

December 31, 1989 and 1988

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Production and Air Time Cost-Sharing

Revenue from production cost-sharing is recognized when the production effort has been completed while revenue from air time cost-sharing is recognized when the contracted program has been broadcast.

Investments

Donated investments are stated at estimated fair market values at the dates of donation, which approximates current market value.

Organization

Community Educational Television, Inc. (CET) and its affiliates have organized for the purpose of engaging in religious Christian broadcasting activities. CET has received notices of exemption from Federal and State income taxes as a non-profit and charitable entity.

Amortization

Amortization is provided for using the straight-line method over forty years for broadcasting licenses.

NOTE B - CONTRIBUTIONS - RESERVED AND UNRESERVED

Contributions are recognized when cash or other assets are received. Donated assets are generally reflected in the accompanying financial statements at their estimated fair market values at the date of receipt. All contributions are considered available for unrestricted use unless specifically restricted by the donor. Although there is no legal requirement to do so, such restrictions are viewed by management as moral commitments to spend such contributions as designated by the donors.

NOTE C - PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are carried at cost. Donated assets are generally reflected at their estimated fair market values at the dates of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized as income for the period. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized.

COMMUNITY EDUCATIONAL TELEVISION, INC.  
Notes to Financial Statements, Continued

December 31, 1989 and 1988

NOTE C - PROPERTY, PLANT AND EQUIPMENT, Continued

At December 31, 1989, property, plant and equipment consisted of the following:

Land and improvements	\$ 244,525
Buildings and leasehold improvements	987,812
Equipment and studio sets	4,798,827
Furniture and fixtures	567,270
Tower and antenna	<u>1,029,868</u>
Total property, plant and equipment	7,628,302
Less accumulated depreciation	<u>(1,005,105)</u>
Net property, plant and equipment	\$ <u>6,623,197</u>

COMMUNITY EDUCATION DIVISION, INC. AND AFFILIATES  
COMBINED BALANCE SHEET

December 31, 1989

	<u>CET, INC.</u>	<u>CET HARLINGEN</u>	<u>CET BEAUMONT, TEXAS</u>	<u>CET HOUSTON, TEXAS</u>	<u>CET KEY WEST</u>	<u>CET-FORT PIERCE</u>	<u>LESS COMBINED AMOUNT</u>	<u>COMBINED TOTALS</u>
<b>ASSETS</b>								
<b>Current assets:</b>								
Cash in bank and on hand	\$ 83,538	30	873	2,136	-	-	-	86,577
Accounts receivable	-	25,274	46,167	110,355	-	-	-	181,796
Prepaid expenses	158,776	-	-	-	-	-	-	158,776
Total current assets	<u>242,314</u>	<u>25,304</u>	<u>47,040</u>	<u>112,491</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,149</u>
Amounts due from affiliates	10,538,661	198,165	464,526	2,260,316	-	-	(10,185,275)	3,276,393
Note receivable	905,000	-	-	-	-	-	-	905,000
Property, plant and equipment (less accumulated depreciation)	-	1,044,202	919,754	2,512,770	926,922	1,219,549	-	6,623,197
Broadcasting licenses (less accumulated amortization)	-	-	44,845	-	-	-	-	44,845
Other assets	6,570	-	5,000	74,934	-	1,762	-	88,266
Total assets	\$ <u>11,692,545</u>	<u>1,267,671</u>	<u>1,481,165</u>	<u>4,960,511</u>	<u>926,922</u>	<u>1,221,311</u>	<u>(10,185,275)</u>	<u>11,364,850</u>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Current liabilities:</b>								
Accounts payable and accrued expenses	\$ 22,754	13,160	10,644	51,552	678	511	-	99,299
Total current liabilities	<u>22,754</u>	<u>13,160</u>	<u>10,644</u>	<u>51,552</u>	<u>678</u>	<u>511</u>	<u>-</u>	<u>99,299</u>
Amounts due to affiliates	8,275,585	1,985,214	1,780,201	4,114,858	998,284	1,306,818	(10,185,275)	8,275,661
Total liabilities	<u>8,298,339</u>	<u>1,998,374</u>	<u>1,790,845</u>	<u>4,166,410</u>	<u>998,962</u>	<u>1,307,329</u>	<u>(10,185,275)</u>	<u>8,374,984</u>
<b>Fund balance:</b>								
Reserved	5,538	-	-	-	-	-	-	5,538
Unreserved	3,388,668	(730,703)	(309,680)	794,101	(72,040)	(86,018)	-	2,984,328
Total fund balance	<u>3,394,206</u>	<u>(730,703)</u>	<u>(309,680)</u>	<u>794,101</u>	<u>(72,040)</u>	<u>(86,018)</u>	<u>-</u>	<u>2,989,866</u>
Total liabilities and fund balance	\$ <u>11,692,545</u>	<u>1,267,671</u>	<u>1,481,165</u>	<u>4,960,511</u>	<u>926,922</u>	<u>1,221,311</u>	<u>(10,185,275)</u>	<u>11,364,850</u>

See Accompanying Notes to Financial Statements.

**COMMUNITY EDUCATION VISION, INC. AND AFFILIATES**  
**DEPARTMENTAL STATEMENT OF REVENUES AND CHANGES IN FUND BALANCES**

Year Ended December 31, 1989

	<u>CET, INC.</u>	<u>CET HARLINGEN</u>	<u>CET BEAUMONT, TEXAS</u>	<u>CET HOUSTON, TEXAS</u>	<u>CET KEY WEST</u>	<u>CET-FORT PIERCE</u>	<u>COMBINED TOTALS</u>
<b>Revenues:</b>							
Contributions - Reserved and unreserved	\$ -	215,089	201,075	1,096,102	-	230	1,512,496
Telecasting and production cost-sharing	-	140,200	169,007	342,755	-	-	651,962
Interest income	4,515	-	-	-	-	-	4,515
Miscellaneous income	3,995	1,000	123	11,967	-	-	17,085
Gain on sale of assets	<u>1,430,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,430,096</u>
<b>Total revenues</b>	<u>1,438,606</u>	<u>356,289</u>	<u>370,205</u>	<u>1,450,824</u>	<u>-</u>	<u>230</u>	<u>3,616,154</u>
<b>Expenses:</b>							
<b>Program services:</b>							
Production expenses	-	5,217	15,962	35,123	-	-	56,302
Engineering expenses	-	214,256	132,146	321,298	70,050	85,478	823,228
Programming expenses	-	<u>61,023</u>	<u>70,636</u>	<u>93,817</u>	<u>-</u>	<u>-</u>	<u>225,476</u>
<b>Total program services</b>	<u>-</u>	<u>280,496</u>	<u>218,744</u>	<u>450,238</u>	<u>70,050</u>	<u>85,478</u>	<u>1,105,006</u>
<b>Support services:</b>							
General and administrative expenses	209,597	202,710	210,931	398,368	-	-	1,021,606
Direct mail expenses	<u>-</u>	<u>65</u>	<u>-</u>	<u>28,367</u>	<u>-</u>	<u>-</u>	<u>28,432</u>
<b>Total support services</b>	<u>209,597</u>	<u>202,775</u>	<u>210,931</u>	<u>426,735</u>	<u>-</u>	<u>-</u>	<u>1,050,038</u>
Designated projects (restricted)	<u>884</u>	<u>477</u>	<u>-</u>	<u>402</u>	<u>-</u>	<u>-</u>	<u>1,763</u>
<b>Total expenses</b>	<u>210,481</u>	<u>483,748</u>	<u>429,675</u>	<u>877,375</u>	<u>70,050</u>	<u>85,478</u>	<u>2,156,807</u>
Excess of revenues over/(under) expenses	1,228,125	(127,459)	(59,470)	573,449	(70,050)	(85,248)	1,459,347
Fund balance, beginning	<u>2,166,081</u>	<u>(603,244)</u>	<u>(250,210)</u>	<u>220,652</u>	<u>(1,990)</u>	<u>(770)</u>	<u>1,530,519</u>
<b>Fund balance, ending</b>	<u>\$ 3,394,206</u>	<u>(730,703)</u>	<u>(309,680)</u>	<u>794,101</u>	<u>(72,040)</u>	<u>(86,018)</u>	<u>2,989,866</u>

See Accompanying Notes to Financial Statements.

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**Return of Organization Exempt From Income Tax**  
 Under section 501(c) (except black lung benefit trust or private foundation)  
 of the Internal Revenue Code or section 4947(a)(1) trust  
 (See separate instructions.)

Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction E.

For the calendar year 1989, or fiscal year beginning 1989, and ending 19

Use IRS label. Otherwise, please print or type.	Name of organization <b>NATIONAL MINORITY TELEVISION, INC.</b>	A Employer identification number (see instruction S) <b>95 355 35 30</b>
	Address (number and street) or P.O. box number <b>2442 MICHELLE DR.</b>	B State registration number (see instruction E) <b>0997699</b>
	City or town, state, and ZIP code <b>TUSTIN, CA 92680</b>	C If application for exemption is pending, check here <input type="checkbox"/>

**CLIENT'S COPY**

D Check type of organization—Exempt under section  501(c)(3) (insert number), OR  section 4947(a)(1) trust (see instruction C7 and question 92.)

E Accounting method:  Cash  Accrual  Other (specify) \_\_\_\_\_

F Is this a group return (see instruction Q) filed for affiliates?  Yes  No  
 If "Yes," enter the number of affiliates for which this return is filed \_\_\_\_\_  
 Is this a separate return filed by a group affiliate?  Yes  No

G If either answer in F is "Yes," enter four-digit group exemption number (GEN) \_\_\_\_\_

H Check here  if your gross receipts are normally not more than \$25,000 (see instruction B11). You do not have to file a completed return with IRS; but if you received a Form 990 Package in the mail, you should file a return without financial data (see instruction A). Some states require a completed return.

Note: Form 990EZ is available for organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.  
 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

**Part I Statement of Revenue, Expenses and Changes in Net Assets or Fund Balances**

		(A) Securities		(B) Other			
Revenue	1 Contributions, gifts, grants, and similar amounts received:						
	a Direct public support	1a	427,209				
	b Indirect public support	1b					
	c Government grants	1c					
	d Total (add lines 1a through 1c) (attach schedule—see instructions)	1d			427,209		
	2 Program service revenue (from Part VII, line 93)	2			245,292		
	3 Membership dues and assessments	3					
	4 Interest on savings and temporary cash investments	4			8,660		
	5 Dividends and interest from securities	5					
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Net rental income (loss)	6c					
7 Other investment income (describe _____)	7						
8a Gross amount from sale of assets other than inventory	8a						
	b Less: cost or other basis and sales expenses	8b					
	c Gain (loss) (attach schedule)	8c					
9 Special fundraising events and activities (attach schedule—see instructions):							
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a						
b Less: direct expenses	9b						
c Net income (line 9a less line 9b)	9c						
10a Gross sales less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Gross profit (loss) (attach schedule)	10c						
11 Other revenue (from Part VII, line 103)	11						
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			681,151			
Expenses	13 Program services (from line 44, column (B)) (see instructions)	13			194,797		
	14 Management and general (from line 44, column (C)) (see instructions)	14			200,250		
	15 Fundraising (from line 44, column (D)) (see instructions)	15			875		
	16 Payments to affiliates (attach schedule—see instructions)	16					
	17 Total expenses (add lines 16 and 44, column (A))	17			395,922		
Net Assets	18 Excess (deficit) for the year (subtract line 17 from line 12)	18			285,229		
	19 Net assets or fund balances at beginning of year (from line 74, column (A))	19			28,406		
	20 Other changes in net assets or fund balances (attach explanation)	20					
	21 Net assets or fund balances at end of year (add lines 18, 19, and 20)	21			313,705		

Federal Communications Commission

Docket No. 93-75 Exhibit No. 325

Presented by Marty

Identified DEC 03 1993

Disposition

Received DEC 03 1993

Rejected

Reporter

A Weber

Date

DEC 03 1993

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on line 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
	Grants and allocations (attach schedule)				
23	Specific assistance to individuals				
24	Benefits paid to or for members				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages	114,766	87,996	26,770	
27	Pension plan contributions				
28	Other employee benefits	5,959		5,959	
29	Payroll taxes	9,919		9,919	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees	53,904	4,311	49,593	
33	Supplies	11,502	4,342	7,160	
34	Telephone	6,430		6,430	
35	Postage and shipping	865	203	662	
36	Occupancy	1,142	300	842	
37	Equipment rental and maintenance	7,232	6,831	401	
38	Printing and publications				
39	Travel	8,987	3,082	5,905	
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	106,445	87,732	18,713	
43	Other expenses (itemize): a. <u>ADVERTISING</u>	1,778		903	875
b	<u>INSURANCE</u>	7,080		7,080	
	<u>TAXES &amp; LICENSES</u>	1,053		1,053	
	<u>UTILITIES</u>	57,686		57,686	
	<u>R &amp; M - BUILDING</u>	1,005		1,005	
f	<u>MISCELLANEOUS</u>	169		169	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns B-D, carry these totals to lines 13-15.	395,922	194,797	200,250	875

**Part III Statement of Program Service Accomplishments** (See instructions.)

Describe what was achieved in carrying out your exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations must also enter the amount of grants to others.	Expenses Required for section 501(c)(3) and (4) organizations; optional for others
<u>BROADCASTING OF CHURCH SERVICES AND CHURCH PROGRAMMING</u>	
(Grants and allocations \$ )	194,797
(Grants and allocations \$ )	
Other program services (attach schedule)	(Grants and allocations \$ )

**Part IV** Balance Sheets

Note: Where required, attached schedules and amounts in the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>				
45	Cash—noninterest-bearing		45	
46	Savings and temporary cash investments	132,860	46	<63,898>
47a	Accounts receivable		47a	
b	Less: allowance for doubtful accounts	1,896	47b	
48a	Pledges receivable		48a	
b	Less: allowance for doubtful accounts		48b	
49	Grants receivable		49	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)		51a	
b	Less: allowance for doubtful accounts		51b	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	6,205	53	9,623
54	Investments—securities (attach schedule)		54	
55a	Investments—land, buildings, and equipment: basis		55a	
b	Less: accumulated depreciation (attach schedule)		55b	
56	Investments—other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	4,181,910	57a	
b	Less: accumulated depreciation (attach schedule)	106,445	57b	
58	Other assets (describe ► SEE SCHEDULE Z)	782,788	58	4,075,465
59	Total assets (add lines 45 through 58)	305,843	59	591,888
<b>Liabilities</b>				
60	Accounts payable and accrued expenses		60	25,246
61	Grants payable		61	
62	Support and revenue designated for future periods (attach schedule)		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64	Mortgages and other notes payable (attach schedule)		64	
65	Other liabilities (describe ► DUE TO AFFILIATES)	1,201,116	65	4,274,127
66	Total liabilities (add lines 60 through 65)	1,201,116	66	4,299,373
<b>Fund Balances or Net Assets</b>				
Organizations that use fund accounting, check here ► <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67a	Current unrestricted fund	28,476	67a	313,705
b	Current restricted fund		67b	
68	Land, buildings, and equipment fund		68	
69	Endowment fund		69	
70	Other funds (describe ► )		70	
Organizations that do not use fund accounting, check here ► <input type="checkbox"/> and complete lines 71 through 75.				
71	Capital stock or trust principal		71	
72	Paid-in or capital surplus		72	
73	Retained earnings or accumulated income		73	
74	Total fund balances or net assets (see instructions)	28,476	74	313,705
75	Total liabilities and fund balances/net assets (see instructions)	1,229,592	75	4,613,078

Part V List of Officers, Directors, and Trustees (List each one even if not compensated. See instructions.)

Table with 5 columns: (A) Name and address, (B) Title and average hours per week devoted to position, (C) Compensation (if not paid, enter zero), (D) Contributions to employee benefit plans, (E) Expense account and other allowances. The table contains the handwritten text 'SEE SCHEDULE' in the second and third columns.

Part VI Other Information

Form with multiple sections and questions. Questions include: 'Did you engage in any activity not previously reported to the Internal Revenue Service?', 'Were any changes made in the organizing or governing documents...', 'Did your organization have unrelated business gross income of \$1,000 or more...', 'Was there a liquidation, dissolution, termination, or substantial contraction during the year?', 'Are you related (other than by association with a statewide or nationwide organization) through common membership...', 'Did you receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?', 'Did anyone request to see either your annual return or exemption application (or both)?', 'Did you solicit any contributions or gifts that were not tax deductible?', 'Section 501(c)(5) or (6) organizations.—Did you spend any amounts in attempts to influence public opinion about legislative matters or referendums?', 'Section 501(c)(7) organizations.—Enter: Initiation fees and capital contributions included on line 12.', 'Section 501(c)(12) organizations.—Enter amount of: Gross income received from members or shareholders.', 'Section 4947(a)(1) trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return.— Check here'. The form includes a grid for 'Yes' and 'No' answers and various input fields for amounts and names.

01307

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
93 Program service revenue:					
(a) <u>COST SHARING</u>					241,851
(b) <u>MISCELLANEOUS</u>					401
(c)					
(d)					
(e)					
(f)					
(g) Fees from government agencies . . . . .					
94 Membership dues and assessments . . . . .					
95 Interest on savings and temporary cash investments . . . . .					8,660
96 Dividends and interest on securities . . . . .					
97 Net rental income (loss) from real estate:					
(a) debt-financed property . . . . .					
(b) not debt-financed property . . . . .					
98 Net rental income (loss) from personal property . . . . .					
99 Other investment income . . . . .					
100 Gain (loss) from sales of assets other than inventory . . . . .					
101 Net income from special fundraising events . . . . .					
102 Gross profit (loss) from sales of inventory . . . . .					
103 Other revenue: (a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) _____					
104 Subtotal (add columns (b), (d), and (e)) . . . . .					253,942
105 TOTAL (add line 104, columns (b), (d), and (e)) . . . . .					253,942

(Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain below how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of your exempt purposes (other than by providing funds for such purposes).
93	REVENUES REPRESENT CHARGES TO Non-AFFILIATES FOR BROADCASTING THEIR RELIGIOUS PROGRAMS.

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if you answered "Yes" to question 78c)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Firm's name (or yours if self-employed) and address **GOODRICH, GOODYEAR & HINES**  
 An Accountancy Corporation ZIP code **01908**

Check if self-employed

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under 501(c)(3)**  
(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust  
Supplementary Information  
▶ Attach to Form 990 (or Form 990EZ).

OMB No. 1545-0047

**1989**

Name: NATIONAL MINORITY TELEVISION Employer identification number: 353355330

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than \$30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
	NONE			
Total number of other employees paid over \$30,000 . . . . . ▶				

**Part II Compensation of the Five Highest Paid Persons for Professional Services**  
(See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than \$30,000	(b) Type of service	(c) Compensation
<u>SMITH &amp; POWESTENKA</u> <u>2033 M STREET NW, STE 100, WASHINGTON, D.C., 20036</u>	ENGINEERING	> 30,000
Total number of others receiving over \$30,000 for professional services . . . . . ▶		

**Part III Statements About Activities**

	Yes (1)	No (2)
1 During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? . . . . . If "Yes," enter the total expenses paid or incurred in connection with the legislative activities. \$ _____ Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.	1	X
2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property? . . . . .	2a	X
b Lending of money or other extension of credit? . . . . .	2b	X
c Furnishing of goods, services, or facilities? . . . . .	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .	2d	
e Transfer of any part of your income or assets? . . . . . If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Do you make grants for scholarships, fellowships, student loans, etc.? . . . .	3	X
4 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)		

01909

②

**Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)**

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5  1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7  3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  4 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name, city, and state of hospital ▶ .....
- 0  6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
- 1  7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
- 2  8 An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
- 3  9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) boxes 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box number from above

0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

**Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.**

Calendar year (or fiscal year beginning in) ▶	(a)	(b)	(c)	(d)	(e)
	1988	1987	1986	1985	Total
Grants, and contributions received. (Do not include unusual grants. See line 28.) . . .	130,050				130,050
Membership fees received . . . . .					
Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose . . . . .					
Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .	7,890	5,176			13,066
Net income from unrelated business activities not included in line 18 . . . . .					
Tax revenues levied for your benefit and either paid to you or expended on your behalf . . . . .					
The value of services or facilities furnished to or by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .					
Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets . . . . .					
of lines 15 through 22 . . . . .	137,940	5,176			143,116
minus line 17 . . . . .	137,940	5,176			143,116
% of line 23 . . . . .	1,379	52			

Enter 2% of amount in column (e), line 24  
 Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1985 through 1988 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here

2,862 01910  
 INFORMATION FURNISHED UPON REQUEST

**Part IV** Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

**27 Organizations described in box 12, page 2:**

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1988) ..... (1987) ..... (1986) ..... (1985) .....

b Attach a list showing, for 1985 through 1988, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more during that year than the larger of: the amount on line 25 for the year or \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1988) ..... (1987) ..... (1986) ..... (1985) .....

**28** For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1985 through 1988, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions.)

**Part V** Private School Questionnaire

(To be completed ONLY by schools that checked box 6 in Part IV)

	Yes (1)	No (2)
<b>29</b> Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body? . . . . .		
<b>30</b> Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>31</b> Have you publicized your racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ..... ..... .....		
<b>32</b> Do you maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
d Copies of all material used by you or on your behalf to solicit contributions? . . . . . If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>33</b> Do you discriminate by race in any way with respect to:		
a Students' rights or privileges? . . . . .		
b Admissions policies? . . . . .		
c Employment of faculty or administrative staff? . . . . .		
d Scholarships or other financial assistance? (See instructions.) . . . . .		
e Educational policies? . . . . .		
f Use of facilities? . . . . .		
g Athletic programs? . . . . .		
h Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>34a</b> Do you receive any financial aid or assistance from a governmental agency? . . . . .		
<b>34b</b> Has your right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached separate statement.		
<b>35</b> Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.) . . . . .		

**Part VI** Lobbying Expenditures by Public Charities (see instructions)  
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check here  a  If the organization belongs to an affiliated group (see instructions).  
 Check here  b  If you checked a and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
Total (grassroots) lobbying expenses to influence public opinion . . . . .		
Total lobbying expenses to influence a legislative body . . . . .		
Total lobbying expenses (add lines 36 and 37) . . . . .		
Other exempt purpose expenses (see Part VI instructions) . . . . .		
Total exempt purpose expenses (add lines 38 and 39) (see instructions). . . . .		
Lobbying nontaxable amount. Enter the smaller of \$1,000,000 or the amount determined under the following table—		
<b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b>		
Not over \$500,000 . . . . .	20% of the amount on line 40. . . . .	
Over \$500,000 but not over \$1,000,000 . . . . .	\$100,000 plus 15% of the excess over \$500,000 . . . . .	
Over \$1,000,000 but not over \$1,500,000 . . . . .	\$175,000 plus 10% of the excess over \$1,000,000 . . . . .	
Over \$1,500,000 . . . . .	\$225,000 plus 5% of the excess over \$1,500,000 . . . . .	
Grassroots nontaxable amount (enter 25% of line 41) . . . . .		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
Excess of line 36 over line 42 . . . . .		
Excess of line 38 over line 41 . . . . .		

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45–50 for details.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenses During 4-Year Averaging Period				
	(a) 1989	(b) 1988	(c) 1987	(d) 1986	(e) Total
Lobbying nontaxable amount (see instructions) . . . . .					
Lobbying ceiling amount (150% of line 45(e)) . . . . .					
Total lobbying expenses (see instructions) . . . . .					
Grassroots nontaxable amount (see instructions) . . . . .					
Grassroots ceiling amount (150% of line 48(e)) . . . . .					
Grassroots lobbying expenses (see instructions) . . . . .					