

**KSVR - FM RADIO STATEMENT OF NET
POSITION JUNE 30, 2024**

**Table A-1
Statement of Net Position**

	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	82,769	79,780
Accounts Receivable	138,221	179,206
Total Current Assets	\$ 220,990	\$ 258,986
Non-current Assets		
Non-depreciable capital assets	49,229	73,669
Capital Assets (net of depreciation)	603,146	575,496
Total Non-current Assets	\$ 652,375	\$ 649,165
Total Assets	\$ 873,365	\$ 908,151
LIABILITIES		
Current Liabilities		
Accounts payable	1,447	25,551
Accrued liabilities	591	2,890
Unearned Revenue	3,025	2,037
Total Current Liabilities	\$ 5,063	\$ 30,478
Total Liabilities	\$ 5,063	\$ 30,478
NET POSITION		
Restricted Net Position	1,237	646
Unrestricted Net Position	867,065	877,027
Total Net Position	868,302	\$ 877,673

**KSVR - FM RADIO CHANGES IN NET POSITION JUNE 30,
2024**

**Table A-2
Changes in Net Position**

	2024	2023
Operating Revenues	\$ 196,601	\$ 162,272
Operating Expenses:		
Education and General	274,443	353,975
Total Operating Expenses	274,443	353,975
Operating Loss	(77,842)	(191,703)
Nonoperating Revenues	90,419	136,738
Change in Net Position Before Capital Contributions	12,577	(54,965)
Capital Contribution	11,536	27,954
Change in Net Position	24,113	(27,011)

**Table A-3
Capital Assets (Net of Accumulated Depreciation)**

	2024	2023
Equipment	652,375	649,165

KSVR - FM RADIO
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024

	<u>2024</u>	<u>2023</u>
REVENUES		
Operating Revenues:		
CPB Grant	\$90,419	\$ 102,657
ASB SVC Contribution	15,000	50,000
Other Operating Revenues	<u>37,068</u>	<u>9,615</u>
Total Operating Revenues	142,487	162,272
EXPENSES		
Operating Expenses:		
Educational and General:		
Programming and Production	60,988	64,706
Program Information	28,441	27,585
Broadcasting	66,702	66,107
Management and General	105,685	177,588
Fundraising	8,154	9,578
Underwriting and Grant Solicitation	4,473	8,411
Total Operating Expenses	<u>274,443</u>	<u>353,975</u>
Operating Loss	(131,956)	(191,703)
NONOPERATING REVENUES (EXPENSES)		
GM's Salary from SVC	55,355	53,743
Indirect Admin Support	89,178	82,995
Total Nonoperating Revenues	<u>144,533</u>	<u>136,738</u>
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTION	12,577	(54,964)
Capital Contribution	11,536	27,954
CHANGE IN NET POSITION	24,113	(27,011)

KSVR - FM RADIO
CASH FLOW STATEMENT
JUNE 30, 2024

	KSVR FM Radio
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to Employees	(69,634)
Payments to Suppliers	(60,275)
Other Operating Revenues	52,068
Net Cash Used by Operating Activities	(-77,841)
CASH FLOWS FROM NONCAPITAL	
FINANCING ACTIVITIES	
Government Grants and Contracts	90,419
CASH FLOWS FROM CAPITAL AND RELATED	
FINANCING ACTIVITIES	
Purchase of Capital Assets	(27,650)
NET INCREASE IN CASH	(15,072)
Cash and Cash Equivalents - Beginning of Year	79,781
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 64,709