STATE OF LOUISIANA
LEGISLATIVE AUDITOR

KDAQ-FM, KLSA-FM, KBSA-FM, and
KLDN-FM Radio Stations
Louisiana State University in Shreveport
State of Louisiana
Shreveport, Louisiana

November 24, 1999

Financial and Compliance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS
LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA

Shreveport, Louisiana

Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended June 30, 1999
With Supplemental Information Schedules

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

November 24, 1999

KDAQ-FM, KLSA-FM, KBSA-FM, AND
KLDN-FM RADIO STATIONS
LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA

Financial Statements and
Independent Auditor's Report
As of and for the Year Ended June 30, 1999
With Supplemental Information Schedules

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October 22, 1999

Independent Auditor's Report
on the Financial Statements

LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA
Shreveport, Louisiana

We have audited the accompanying Statement of Financial Position, Statement of Activities, and Statement of Cash Flows of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, public telecommunications entities operated by Louisiana State University in Shreveport, as of and for the year ended June 30, 1999. These financial statements are the responsibility of management of the radio stations. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

As described in note 1, the financial statements of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, are intended to present the financial position, results of operations, and cash flows of only that portion of the funds of Louisiana State University in Shreveport that is attributable to the transactions of the radio stations.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, at June 30, 1999, and the results of its operations and the cash flows for the year then ended, in conformity with generally accepted accounting principles.

LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA
Audit Report, June 30, 1999

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The Year 2000 supplementary information on page 13 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Radio Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, are or will become Year 2000 compliant, that the radio stations' Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the radio stations do business are or will become Year 2000 compliant.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

WMS:MAN:DSP:ss

[LSU-SRAD]

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS
A Public Telecommunications Entity Operated by
Louisiana State University in Shreveport
Statement of Financial Position
June 30, 1999
(with Comparative Totals for 1998)

Statement A

	1999 Operating Funds Unrestricted	1999 Operating Funds Restricted	1999 Operating Funds Total	1998 Total
ASSETS				
Current Assets- -				
Cash and Cash Equivalents	$42,839	$872	$43,711	$82,883
Accounts Receivable	-	290	290	-
Total Current Assets	42,839	1,162	44,001	82,883
Property and Equipment- -				
Equipment	1,177,537	50,304	1,227,841	1,202,749
Total assets	$1,220,376	$51,466	$1,271,842	$1,285,632
LIABILITIES AND NET ASSETS				
Current Liabilities- -				
Accounts payable and accrued expenses	$ 60	-	$ 60	$ 2,087
Deferred revenue - unexpended grants	-	$ 1,162	1,162	8,863
Total Current Liabilities	60	1,162	1,222	10,950
Long Term Liabilities- -				
Accrued sick and annual leave payable	30,754	-	30,754	29,520
Total Liabilities	30,814	1,162	31,976	40,470
Net Assets- -				
Unrestricted	1,189,562	-	1,189,562	968,899
Restricted	-	50,304	50,304	276,263
Total net assets	1,189,562	50,304	1,239,866	1,245,162
Total liabilities and net assets	$ 1,220,376	$ 51,466	$ 1,271,842	$ 1,285,632

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS
Louisiana State University in Shreveport
Statement of Activities
For The Year Ended June 30, 1999
(With Comparative Totals for 1998)

Statement B

	1999 Operating Funds Unrestricted	1999 Operating Funds Restricted	1999 Operating Funds Total	1998 Total
Revenues, gains, and other support:				
Contributions	$ 305,528	-	$ 305,528	$ 266,975
Investment income	388	-	388	2,332
Underwriting	173,438	-	173,438	160,208
Corporation for public broadcasting				
Community service grant	-	$ 62,674	62,674	65,029
National program production and acquisition grant	-	25,189	25,189	44,723
Station Resource Group grant	-	15,000	15,000	-
Louisiana Public Broadcasting grant	-	50,000	50,000	49,706
Community Foundation grant	-	21,441	21,441	1,311
Temple Foundation grant	-	6,326	6,326	1,674
Other grants	-	18,237	18,237	4,391
Lease Agreements	27,394	-	27,394	26,312
Total revenues, gains, and other support	506,748	198,867	705,615	622,661
Expenses:				
Program services- -				
Programming and production	95,574	107,152	202,726	171,576
Broadcasting	171,405	63,473	234,878	210,258
Program information and promotion	7,539	1,322	8,861	6,650
Total program expenses	274,518	171,947	446,465	388,484
Supporting services- -				
Management and general	100,609	17,712	118,321	97,659
Fund raising and membership development	83,574	220	83,794	80,059
Underwriting and grant solicitation	58,332	4	58,336	52,696
Total supporting expenses	242,515	17,936	260,451	230,414
Total expenses	517,033	189,883	706,916	618,898
Change in net assets before capital additions	(10,285)	8,984	(1,301)	3,763
Capital additions:				
Loss on disposition of property and equipment	-	(3,995)	(3,995)	-
Transfers between funds	230,948	(230,948)	-	-
Change in net assets after capital additions	220,663	(225,959)	(5,296)	3,763
Net assets, beginning of year	968,899	276,263	1,245,162	1,241,399
Net assets, end of year	$ 1,189,562	$ 50,304	$ 1,239,866	$ 1,245,162

The accompanying notes are an integral part of this statement.

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS
Louisiana State University in Shreveport
Statement of Cash Flows
For the Year Ended June 30, 1999
(With Comparative Totals for 1998)

Statement C

	1999			
	Unrestricted Fund	Restricted Fund	Totals	1998 Total
Cash flows from operating activities:				
Change in net assets	$220,663	($225,959)	($5,296)	$3,763
Adjustments to reconcile change in net assets to net cash used by operating activities				
Decrease (increase) in accounts receivable	-	(290)	(290)	1,653
(Decrease) in accounts payable and accrued expense	(2,027)	-	(2,027)	(13,647)
Increase in accrued sick and annual leave payable	1,234	-	1,234	10,311
(Decrease) in deferred revenue - unexpended grants	-	(7,701)	(7,701)	(12,333)
Capital transfers between funds	(230,948)	230,948	-	-
Net cash (used) by operating activities	(11,078)	(3,002)	(14,080)	(10,253)
Cash flows from investing activities:				
Purchase of property and equipment	(20,103)	(8,984)	(29,087)	(18,300)
Loss on disposition of property and equipment	-	3,995	3,995	-
Net cash (used) by investing activities	(20,103)	(4,989)	(25,092)	(18,300)
Net (decrease) in cash and cash equivalents	(31,181)	(7,991)	(39,172)	(28,553)
Cash and cash equivalents at beginning of year	74,020	8,863	82,883	111,436
Cash and cash equivalents at end of year	$42,839	$872	$43,711	$82,883

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

1. Summary of Significant Accounting Policies

The accompanying financial statements have been prepared on the accrual basis. The significant accounting policies that follow are provided to enhance the usefulness of the financial statements to the reader.

A. Organization

Louisiana State University in Shreveport is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, and is under the management and supervision of a body corporate known as the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College. The Board of Supervisors (the Board) is the governing body over all campuses under the organizational structure of the Louisiana State University (LSU) System. All members of the Board of Supervisors are appointed by the Governor. The Board of Supervisors are the legal holders of the licenses of all the stations in this network.

On September 14, 1981, the Board of Supervisors (the Board), approved establishment of a public radio station (network) to be housed at, and operated by, Louisiana State University in Shreveport (LSU-S). On October 29, 1982, the Federal Communication Commission (FCC) assigned it the call letters KDAQ-FM. The Corporation for Public Broadcasting (CPB) was contacted in an effort to gain an understanding of the requirements to becoming a CPB "supported" station. In 1985, the radio station attained this status.

In 1985, a second station was established on the Louisiana State University at Alexandria campus (LSU-A). This station was established to be operated by LSU-S as a simulcast of KDAQ-FM. On May 17, 1985, the FCC assigned it the call letters KLSA-FM.

In 1987, a third station was established in El Dorado, Arkansas, to be operated by LSU-S as a simulcast of KDAQ-FM. On June 4, 1987, the FCC assigned it the call letters KBSA-FM.

In 1991, a fourth station was established in Lufkin, Texas, to be operated by LSU-S, as a simulcast of KDAQ-FM. On December 7, 1989, the FCC assigned it the call letters KLDN-FM.

In 1996, a translator was established in Grambling, Louisiana, to be operated by LSU-S as a simulcast of KDAQ-FM. The translator numbers K214CE were assigned by the FCC on March 10, 1996.

KDAQ-FM, KLSA-FM, KBSA-FM and KLDN-FM Radio Stations (a.k.a. Red River Public Radio Network) are departmental budget units of LSU-S and are reported in the University's Annual Financial Statements in the same respect as a "public service department." The total departmental expenditures are reported in Analysis Schedule C-2A and C-2B of LSU-S's financial statements for the network.

B. Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the network, the accounts of the network are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities, and net assets of the station are reported in two self-balancing operating funds, which include unrestricted and restricted resources. These funds represent resources available for support of the network operations.

C. Expendable Restricted Resources

Operating funds restricted by the donor, grantor, or other outside party for particular operating purposes are deemed to be earned and reported as revenues when the network has incurred expenses in compliance with the specific restrictions. Such amounts received but not yet earned are reported on the Statement of Financial Position as restricted "deferred revenue-unexpended grants."

D. Contributions and Pledges

Contributions and pledges are recorded as revenue in the Statement of Activities when received.

E. Statement of Cash Flows

Cash flows are presented using the indirect method. Cash equivalents include demand deposits and bank certificates of deposit.

F. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among program and supporting services benefited based on total personnel costs or other systematic bases.

G. **Contributed Facilities**

The network occupies without charge certain premises located in and owned by the state.

Donated facilities from LSU-S consist of office and studio space together with related occupancy costs and are recorded as indirect administrative support from LSU-S. The total for indirect administrative support for fiscal year 1998-99 is $114,996. Computation for the above is reflected in Schedule B of the Corporation for Public Broadcasting Annual Financial Report.

H. **Income Taxes**

The network is exempt from federal income tax, except on activities unrelated to its exempt purpose, under Internal Revenue Code Section 501(c)(3). There was no required provision for income taxes for fiscal year 1999.

I. **Property and Equipment**

Property and equipment are recorded at cost, or in the case of donated property, at their estimated fair value at the date of receipt. As a State Agency, depreciation is not recognized by the University. The University maintains a physical inventory of all moveable equipment with an acquisition value of $250 or more.

2. **Property and Equipment**

A summary of property and equipment is as follows:

	July 1, 1998	Additions	Deletions	June 30, 1999
Office Furniture and Fixtures	$40,112	$18,249	$3,995	$54,366
Transmission and Antenna	850,511	5,147	-	855,658
Satellite Dish	67,790	4,660	-	72,450
Studio and Other Broadcast Equipment	244,336	1,031	-	245,367
Total Equipment	$1,202,749	$29,087	$3,995	$1,227,841

3. **Long-Term Debt**

The radio network has entered into no long-term debt agreements.

4. **Leases**

The network is obligated for operating leases for the rental of tower space for the operation of stations KLSA-FM, KBSA-FM, and KLDN-FM. Total rental expense for 1999 was $34,255.

The future lease payments due under the lease agreements at June 30, 1999 are as follows:

Nature of Lease	2000	2001	2002	2003	Thereafter
Tower Rentals	$24,192	$16,692	$16,692	$9,672	$41,912

5. **Accrued Leave Payable**

Employees accrue and accumulate annual and sick leave in accordance with policies established by the LSU Board of Supervisors for unclassified personnel, and by the Department of Civil Service for classified personnel. Substantially all employees accumulate annual and sick leave without limitation.

Upon separation of employment, personnel, or their heirs, are compensated for accumulated annual leave not to exceed 300 hours.

In addition, personnel, or their heirs, are compensated for accumulated sick leave not to exceed 25 days upon retirement or death. Upon retirement, any annual or sick leave not compensated for is used as credited service in either Louisiana Teacher's Retirement System or Louisiana State Employees' Retirement System.

The liability for unused annual and sick leave at June 30, 1999, computed in accordance with GASB 16, is estimated to be $22,212 and $8,542, respectively as reflected in Statement A. This estimated liability for compensated absences is calculated on a maximum of 300 hours for each employee having accumulated annual leave, and on a maximum of 200 hours of accumulated sick leave for unclassified employees having at least 10 years of retirement system credit. The liability is not calculated on sick leave balances accumulated by classified employees, since lump sum payments for sick leave are made only to retiring unclassified employees. Accrued leave payable for the year ended June 30, 1999, increased by $1,234. This amount is reflected as an increase in management and general expenses on Statement B.

6. **Pension Plan**

Substantially, all employees of the network are members of the Louisiana State Employees' Retirement System (LASERS) and the Louisiana Teachers' Retirement System (TRS). Both plans are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. TRS and LASERS provide retirement, disability, and survivors' benefits to plan members and beneficiaries. Benefits granted by the retirement system are guaranteed by the State of Louisiana by provisions of the Louisiana Constitution of 1974. Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service. Article 10, Section 29 of the Constitution of 1974 assigns the authority to establish and amend benefit provisions to the State legislature. The Systems issue annual publicly available financial reports that include financial statements and required supplementary information for the Systems. The reports may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446 and/or the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0608 or (800) 256-3000.

The contribution requirements of plan members and the radio station are established and may be amended by the State legislature. The legislature annually sets the required employer contribution rate equal to the actuarially required employer contribution as set forth in Louisiana Revised Statute (LSA-R.S.) 11:102. Employees contribute 8 percent (TRS) and 7.5 percent (LASERS) of covered salaries. The state is required to contribute 16.5 percent of covered salaries to TRS and 12.4 percent of covered salaries to LASERS. The radio station's employer contribution is funded by self-generated revenues. The radio station's employer contributions to TRS for the years ended June 30, 1999, 1998, and 1997, were $6,936, $15,029, and$11,842 respectively, and to LASERS for the years ended June 30, 1999, 1998, and 1997, were $16,096, 13,613, and $12,216 respectively, equal to the required contributions for each year.

7. Optional Retirement System

LSA-R.S. 11:921 created an optional retirement plan for academic and administrative employees of public institutions of higher education. This program was designed to aid the radio station in recruiting employees who may not be expected to remain in the Teachers Retirement System (TRS) for ten or more years. The purpose of the optional retirement plan is to provide retirement and death benefits to the participants while affording the maximum portability of these benefits to the participants.

The optional retirement plan is a defined contribution plan that provides for full and immediate vesting of all contributions remitted to the participating companies on behalf of the participants. Eligible employees make an irrevocable election to participate in the optional retirement plan rather than the TRS and purchase retirement and death benefits through contracts provided by designated companies.

Contributions by the radio station are 16.5 percent of the covered payroll. The participant's contribution, less any monthly fee required to cover the cost of administration and maintenance of the optional retirement plan, is remitted to the designated company or companies. Upon receipt of the employer's contribution, the TRS pays over to the appropriate company or companies, on behalf of the participant, an amount equal to the employer's portion of the normal cost contribution, determined actuarially. The TRS retains the balance of the employer contribution for application to the unfunded accrued liability of the system. Employer contributions to the optional retirement plan totaled $11,247 for the year ended June 30, 1999.

8. Changes in Deferred Support and Revenues

Balance, beginning of year	$ 8,863
Additions - Contributions and grants	191,166
Deductions - Contributions and grants recognized as revenue or support	198,867
Balance, end of year	$ 1,162

9. Prior Year Financial Statements

The financial information shown for 1998 in the accompanying financial statements is included to provide a basis for comparison with 1999 and present summarized totals only.

10. The Community Advisory Board for the Louisiana State University in Shreveport Public Radio Stations Fund.

On September 26, 1996, the Community Foundation of Shreveport-Bossier, (CFS-B), a non-profit corporation of Shreveport, Louisiana with its principal office located at 401 Edwards Street, Suite 517, Shreveport, LA 71101, in coordination with the Community Advisory Board (CAB) for the Louisiana State University in Shreveport Public Radio Stations, established the Community Advisory Board for the Louisiana State University in Shreveport Public Radio Stations Fund (Fund).

The Fund is to be used for the support of the purposes of CAB. The Fund is the property of the CFS-B, and all distributions from the Fund must be approved by the CFS-B Board of Directors. Distributions from the Fund to LSU in Shreveport for support of the radio stations will be recognized as revenues in Statement B in the year the funds are actually received by LSU in Shreveport.

As of June 30, 1999, the Fund had a balance of $131,423.

SUPPLEMENTARY INFORMATION REQUIRED BY THE

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

The following page contains supplementary information as required by *Technical Bulletin 98-1*, issued by the Governmental Accounting Standards Board (GASB) in October 1998. The provisions of the GASB technical bulletin, effective for financial statements dated after October 31, 1998, require disclosure in the notes to the financial statements about the governmental entity's readiness in addressing Year 2000 issues for its computer systems and other electronic equipment. In March 1999, GASB issued *Technical Bulletin 99-1*, which allowed the disclosure of Year 2000 issues in required supplementary information.

RADIO STATIONS KDAQ-FM, KLSA-FM,
KBSA-FM, AND KLDN-FM
LOUISIANA STATE UNIVERSITY IN SHREVEPORT
STATE OF LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 1999

YEAR 2000 ISSUES

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and equipment that may adversely affect the operations of Radios Stations KDAQ-FM, KLSA-FM, KBSA-FM, and KLDN-FM, Louisiana State University in Shreveport, as early as 1999.

Louisiana State University in Shreveport, which operates the radio stations, has engaged in a concerted effort to identify its mission critical software and electronic systems and ensure that they are Year 2000 compliant. This effort is documented in the notes to the university's annual financial report for fiscal year 1999. The documented result is that the conversion of these mission critical software and systems is complete. Resources expended by Louisiana State University in Shreveport on mission critical systems for the fiscal year ended June 30, 1999, to address Year 2000 issues totaled $60,000. There were not significant commitments (contracts) outstanding with vendors on June 30, 1999.

In addition to actions taken by the university as a whole, the radio stations have taken steps to ensure that they are Year 2000 ready. These steps include modifying and replacing office equipment and broadcast systems.

Management believes that the radio stations will be able to process date or other date-related information correctly before, during, and after January 1, 2000. However, because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determined until the Year 2000 and thereafter. Consequently, management cannot guarantee that the radio stations' remediation efforts will be successful in whole or in part, or that parties with whom the radio stations do business will be Year 2000 ready.

Schedule 1

KDAQ-FM, KLSA-FM, KBSA-FM, AND KLDN-FM RADIO STATIONS

Louisiana State University in Shreveport

Schedule of Functional Expenses

For The Year Ended June 30, 1999

(With Comparative Totals for 1998)

	Program Services				Supporting Services				Total Expense	
	Programming & production	Broadcasting	Public information & promotion	Total program services	Management and general	Fund raising & membership development	Underwriting & grant solicitation	Total supporting services	1999	1998
Employees salaries and wages	$ 73,577	$ 70,031	$ -	$ 143,608	$ 22,892	$ 53,172	$ 44,201	$ 120,265	$ 263,873	$ 257,063
Employee benefits	14,224	14,006	-	28,230	5,652	10,264	8,532	24,448	52,678	50,598
Travel	4,060	4,060	-	8,120	4,092	-	8	4,100	12,220	7,025
Postage	-	-	5,129	5,129	1,026	2,052	2,052	5,130	10,259	10,990
Telephone	-	-	-	-	3,297	2,930	1,099	7,326	7,326	5,202
maintenance of equipment	-	6,173	-	6,173	-	-	-	-	6,173	1,881
Utilities	-	45,165	-	45,165	-	-	-	-	45,165	47,655
Printing, publications and graphics	-	-	3,168	3,168	-	1,934	484	2,418	5,586	11,827
Other operating services	106,356	83,352	-	189,708	44,859	4,416	-	49,275	238,983	197,152
Supplies	3,903	4,631	-	8,534	5,279	7,191	-	12,470	21,004	18,100
Professional services	42	7,460	-	7,502	30,095	42	1,960	32,097	39,599	9,041
Other charges	564	-	564	1,128	1,129	1,793	-	2,922	4,050	2,364
Total	$ 202,726	$ 234,878	$ 8,861	$ 446,465	$ 118,321	$ 83,794	$ 58,336	$ 260,451	$ 706,916	$ 618,898