

KSLU-FM RADIO
A Public Telecommunications Entity

Financial Statements

June 30, 2022

(With Independent Auditors' Report Thereon)

KSLU-FM RADIO
A Public Telecommunications Entity

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 3
Basic Financial Statements:	
Statement of Net Position	4
Statement of Revenues, Expenses, and Changes in Net Position	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 11
Supplemental Information:	
Schedule of Compensation, Benefits, and Other Payments to General Manager	12
Statement of Functional Expenses	13
Independent Auditors' Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14 - 15
Schedule of Findings	16
Status of Prior Year Findings	17



Stephen M. Griffin, CPA
Robert J. Furman, CPA

Jessica S. Benjamin, Director
Racheal D. Alvey, Director
Michael R. Choate, CPA, Director

American Society of Certified Public Accountants
Society of Louisiana CPAs

Independent Auditors' Report

To the Board of Trustees
Southeastern Louisiana University
Hammond, Louisiana

Qualified Opinion of Business-Type Activities

We have audited the accompanying financial statements of the business-type activities of KSLU-FM Radio, a public telecommunications entity (the Station) and department of Southeastern Louisiana University (the University), a university contained within the University of Louisiana System (the System), a component unit of the State of Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Station's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Station, as of June 30, 2022, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to the Qualified Opinion of the Business-Type Activities

The Station's financial statements do not include deferred outflows, liabilities, deferred inflows, and actuarially determined expenses relating to pension and other post-employment benefits provided to employees of the Station. These amounts were not able to be reasonably estimated due to the actuarial amounts not being provided to the University at a departmental level.

2270 7th St., Suite 1
Mandeville LA 70471
(985) 727-9924 Phone
(985) 727-9975 Fax

2915 S. Sherwood Forest Blvd., Suite B
Baton Rouge, LA 70816
(225) 292-7434 Phone
(225) 293-3651 Fax

4900 Cypress St. #15
West Monroe, LA 71291
(318) 397-2472 Phone

Emphasis of Matter

As discussed in Note 1, the financial statements of the Station are intended to present the financial position, the changes in financial position, and, cash flows of only that portion of the business-type activities of the System that is attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position of the System, as of June 30, 2022, the changes in its financial position, or, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Station's internal control. Accordingly, no such opinion is expressed. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Station's basic financial statements. The schedule of compensation, benefits, and other payments to general manager and the schedule of functional expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. This report is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2022, on our consideration of the Station's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Station's internal control over financial reporting and compliance.

Griffin & Furman, LLC

December 27, 2022

KSLU-FM RADIO
A Public Telecommunications Entity

Statement of Net Position

June 30, 2022

Assets

Current assets:

Cash and cash equivalents - unrestricted	\$	339,728	
Restricted cash - grants		328,465	
Due from Southeastern Louisiana University Foundation		16,785	
Accounts receivable, net		<u>150</u>	
Total current assets			685,128

Property and equipment, net 21,706

Total assets \$ 706,834

Liabilities & Net Position

Current liabilities:

Accounts payable \$ -

Net Position:

Invested in capital assets		21,706	
Restricted		328,465	
Unrestricted		<u>356,663</u>	
Total net position			<u>706,834</u>

Total liabilities & net position \$ 706,834

See accompanying notes to financial statements.

KSLU-FM RADIO
A Public Telecommunications Entity

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2022

Operating revenues:			
Grant income	\$	112,049	
Other operating revenues		<u>9,210</u>	
Total operating revenues			121,259
 Operating expenses:			
Program services:			
Programs / production		178,867	
Broadcast		160,812	
Support services:			
Management and general		<u>71,839</u>	
Total operating expenses			<u>411,518</u>
 Operating loss			(290,259)
 Non-operating revenues:			
University financial support		290,074	
University nonfinancial support		<u>91,783</u>	
Total non-operating revenues			<u>381,857</u>
 Increase in net position			91,598
 Net position - beginning of year			<u>615,236</u>
 Net position - end of year			\$ <u><u>706,834</u></u>

See accompanying notes to financial statements.

KSLU-FM RADIO
A Public Telecommunications Entity

Statement of Cash Flows

For the Year Ended June 30, 2022

Cash flows from operating activities:		
Change in net position	\$	91,598
Adjustments to reconcile increase in net position to net cash provided by operating activities:		
Depreciation	\$	7,656
(Increase) decrease in assets:		
Due from Southeastern Louisiana University Foundation		(804)
Accounts receivable		2,511
Net cash provided by operating activities		<u>9,363</u>
Cash flows from investing activities:		
Purchase of property and equipment		<u>(8,635)</u>
Net cash used by investing activities		<u>(8,635)</u>
Net increase in cash and cash equivalents		92,326
Cash and cash equivalents, beginning of year		<u>575,867</u>
Cash and cash equivalents, end of year	\$	<u><u>668,193</u></u>
Cash and cash equivalents reconciliation:		
Cash and cash equivalents	\$	339,728
Restricted cash - grants		<u>328,465</u>
	\$	<u><u>668,193</u></u>

See accompanying notes to financial statements.

KSLU-FM RADIO
A Public Telecommunications Entity

Notes to Financial Statements

June 30, 2022

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

KSLU-FM Radio (the Station) is a public telecommunications entity and department of Southeastern Louisiana University (the University) in Hammond, Louisiana. The University is contained within the University of Louisiana System (the System), a component unit of the State of Louisiana. The Station's purpose is to provide public radio programming and broadcasting in Hammond, Louisiana and the surrounding area. The Station is funded in part by direct state appropriations through the University, in-kind support from the University, and self-assessed student fees through the University. The Station is also funded through grants provided by the Corporation for Public Broadcasting (CPB) as well as private sector underwriting sources. The Station presently has two full time employees.

(b) Reporting Entity

The accompanying financial statements of the Station contain sub-account information of the System. As such, the accompanying financial statements present information only as to the transactions of the Station as authorized by Louisiana statutes and administrative regulations. Annually, the System issues both comprehensive and general-purpose financial statements, which include the activity contained in the accompanying financial statements.

(c) Basis of Presentation

The accompanying financial statements have been prepared on the full accrual basis in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and reporting standards.

The Station is considered a proprietary fund and is presented as a business-type activity. Proprietary fund financial statements include a statement of net position, a statement of revenues, expenses, and changes in net position, and a statement of cash flows.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent), are included on the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

(d) Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents includes all highly-liquid investments (including restricted assets) with maturity of three months or less when purchased.

KSLU-FM RADIO
A Public Telecommunications Entity

Notes to Financial Statements

June 30, 2022

(e) Classification of Revenues and Expenses

The Station has classified its revenues and expenses as either operating or non-operating according to the following criteria:

Operating Revenues - Operating revenues include activities that have the characteristics of exchange transactions, such as most federal, state, and local grants; contracts; and federal appropriations. Operating revenues consist mainly of program underwriting income, contributions, grants and services donated by outside parties.

Non-Operating Revenues - Non-operating revenues include other activities, such as University support and investment income.

Operating Expenses - Operating expenses are those that are essential to the primary operations of the Station.

Non-operating Expenses – All other expenses are reported as non-operating expenses.

(f) Contributions

Unconditional contributions are recorded as revenue when received.

Donated facilities from the University consist of studio and office space together with related occupancy costs and are recorded in revenue and expense at either fair market value or the direct cost with allocations based on the Station's respective usage.

(g) Due from Southeastern Louisiana University Foundation

The Southeastern Louisiana University Foundation (the Foundation) collects contributions on behalf of the Station which are used to pay expenses on behalf of the Station. These revenues and expenses are recognized in the financial statements. The excess of cumulative contributions received by the Foundation over expenses paid by the Foundation is reflected as Due from Southeastern Louisiana University Foundation in the financial statements.

(h) Accounts Receivable

Accounts receivables are stated net of an allowance for doubtful accounts. The station has assessed all receivables at June 30, 2022, and all amounts are considered collectable; therefore, no allowance for doubtful accounts was recorded at June 30, 2022.

(i) Property and Equipment

The Station capitalizes property and equipment over \$100. Land, major renovations or major repairs, and equipment are stated at cost at the date of acquisition or renovation, or, if donated, at fair value at the date of donation. Minor renovations or repairs are charged to operations as repairs and maintenance as incurred. Depreciation is provided on the straight-line basis over the estimated useful life of the asset, which is 3 to 10 years for furniture and fixtures.

KSLU-FM RADIO
A Public Telecommunications Entity

Notes to Financial Statements

June 30, 2022

(j) Restricted Resources

When both restricted and unrestricted resources are available for use, it is the Station's policy to use unrestricted resources first, and then restricted resources as they are needed.

(k) Net Position

In the Statement of Net Position, the difference between the Station's assets and liabilities is recorded as net position. The components of net position are as follows:

Invested in Capital Assets - This represents the Station's total investment in capital assets, net of accumulated depreciation and reduced by outstanding debt obligations related to acquisition, construction, or improvement of those capital assets, if any.

Unrestricted Net Position - Unrestricted net position represents resources used for transactions relating to the general operations of the Station and may be used at the discretion of the Station's management and board to meet current expenses and for any purpose.

Restricted Net Position - Restricted net position consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

(l) Risk Management

The Station is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The University's insurance coverage insures the Station against these types of losses.

(m) Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(n) Concentration of Risk

For the fiscal year ended June 30, 2022, 98% of the Station's revenues came from two sources – the Corporation for Public Broadcasting and the University.

(2) Cash and Cash Equivalents

At June 30, 2022, cash consisted of demand deposits totaling \$668,193. These deposits are part of pooled cash held and controlled by the University and are secured from risk by the University through a custodial agreement.

KSLU-FM RADIO
A Public Telecommunications Entity

Notes to Financial Statements

June 30, 2022

Custodial credit risk is the risk that in the event of a bank failure, the Station's deposits may not be recovered. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer.

(3) Property and Equipment

Capital assets and depreciation activity as of and for the year ended June 30, 2022 is as follows:

	Balance July 1, <u>2021</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2022</u>
Capital assets being depreciated				
Equipment	491,406	8,635	(62,463)	437,578
Furniture and office equipment	\$ 22,211	-	-	<u>22,211</u>
Total capital assets being depreciated	513,617	8,635	(62,463)	459,789
Less accumulated depreciation	<u>(492,890)</u>	<u>(7,656)</u>	<u>62,463</u>	<u>(438,083)</u>
 Total capital assets being depreciated, net	 \$ 20,727	 979	 -	 <u>21,706</u>
 Total capital assets, net	 \$ 20,727	 979	 -	 <u>21,706</u>

Depreciation expense for the year ended June 30, 2022 was \$7,656.

(4) Grant Income

The Corporation for Public Broadcasting (CPB) is a private, nonprofit grant making organization responsible for funding more than 1,000 television and radio stations. Annually, CPB distributes funds in the form of Community Service Grants (CSGs) to qualifying public telecommunication entities.

Each CSG may be expended over one or two federal fiscal years as described in the Communications Act, 47 United States Code Annotated Section 396(k)(7). In any event, each grant must be expended within two years of the initial grant authorization. According to the Communications Act, funds may be used at the discretion of recipients. In addition, the grants may be used to sustain activities begun with CSGs awarded in prior years.

CSGs are divided into unrestricted and restricted amounts. Unrestricted amounts are used to augment the financial resources of public broadcasting stations and thereby, to enhance the quality of programming and expand the scope of public broadcasting services. Unrestricted amounts must fall into one of seven categories and CPB prohibits unrestricted funds from being spent on full-time or full-time equivalent employees used to satisfy the grantee's staffing requirements. Restricted amounts are required to be used for the production, acquisition, promotion, and distribution of national programming. National programming has been defined as a program placed in the national

KSLU-FM RADIO
A Public Telecommunications Entity

Notes to Financial Statements

June 30, 2022

marketplace of public radio programming. Public broadcasting uses these funds for purposes relating primarily to production and acquisition of programming.

Both the unrestricted and restricted amounts of the CSG's are reported on the accompanying financial statements as restricted funds. Certain guidelines must be satisfied in connection with application for and use of the grants to maintain eligibility and compliance requirements. These guidelines pertain to the use of grant funds, record keeping, audits, financial reporting, and licensee status with the Federal Communications Commission.

The Station also received a \$112,136 CARES Act Fiscal Stabilization Grant during the June 30, 2020 fiscal year. These funds remain unexpended as of June 30, 2022 and are unrestricted in nature. In addition, the Station also received an American Rescue Plan (ARP) Act grant totaling \$192,191 during the June 30, 2021 fiscal year. These funds also remain unexpended at June 30, 2022 and are restricted in the same manner as CSG's.

Grants received and expended during the year ended June 30, 2022 were as follows:

<u>Grant Description</u>	<u>Grant Amount</u>	<u>Expended 2020-2021</u>	<u>Expended 2021-2022</u>	<u>Ending Balance</u>
CSG Unrestricted (2019-2021)	53,027	41,444	11,583	-
CSG Restricted (2020-2022)	28,573	-	28,441	132
CSG Unrestricted (2020-2022)	77,367	-	53,274	24,093
CSG Restricted (2021-2023)	29,817	-	-	29,817
CSG Unrestricted (2021-2023)	82,232	-	-	82,232

(5) State Appropriations

During the year ended June 30, 2022, the Station received and expended \$179,309 of State appropriations.

(6) Evaluation of Subsequent Events

The Organization has evaluated subsequent events through December 27, 2022, the date which the consolidated financial statements were available to be issued.

KSLU-FM RADIO
A Public Telecommunications Entity

Schedule of Compensation, Benefits, and Other Payments to General Manager

For the Year Ended June 30, 2022

General Manager: Deborah Wickham

Salary	\$	64,487
Benefits - insurance (health and dental)		253
Benefits - other		334
Taxes		937
Retirement		15,799
		<hr/>
Total compensation, benefits, and other payments	\$	81,810
		<hr/> <hr/>

KSLU-FM RADIO
A Public Telecommunications Entity

Statement of Functional Expenses

For the Year Ended June 30, 2022

	Program Services		Support Services Management and General	Total
	Programs/ Production	Broadcast		
Salaries and benefits	\$ 98,284	75,761	30,714	204,759
Occupancy	2,144	2,032	56	4,232
Dues and subscriptions	34,041	-	-	34,041
Xerox copies	-	-	12	12
Repairs and maintenance	-	3,069	-	3,069
Professional services	-	15,180	7,000	22,180
Office supplies	37	1,241	7,487	8,765
Depreciation	-	7,656	-	7,656
Telephone	-	120	5,836	5,956
Institutional support	32,195	30,338	1,006	63,539
Physical plant	12,166	11,466	380	24,012
Student work study	-	13,906	-	13,906
Rentals	-	43	-	43
Bad debt write off	-	-	1,985	1,985
Miscellaneous	-	-	17,363	17,363
Total functional expenses	\$ 178,867	160,812	71,839	411,518



Stephen M. Griffin, CPA
Robert J. Furman, CPA

Jessica S. Benjamin, Director
Racheal D. Alvey, Director
Michael R. Choate, CPA, Director

American Society of Certified Public Accountants
Society of Louisiana CPAs

Independent Auditors' Report

**To the Board of Trustees
Southeastern Louisiana University
Hammond, Louisiana**

We have audited , in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of KSLU-FM Radio, a public telecommunications entity (the Station) and department of Southeastern Louisiana University (the University), a university contained within the University of Louisiana System (the System), a component unit of the State of Louisiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Station's basic financial statements and have issued our report thereon dated December 27, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Station's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for their purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Station's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

2270 7th St., Suite 1
Mandeville LA 70471
(985) 727-9924 Phone
(985) 727-9975 Fax

2915 S. Sherwood Forest Blvd., Suite B
Baton Rouge, LA 70816
(225) 292-7434 Phone
(225) 293-3651 Fax

4900 Cypress St. #15
West Monroe, LA 71291
(318) 397-2472 Phone

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Station's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Station's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Griffin & Furman, LLC

December 27, 2022

KSLU-FM RADIO
A Public Telecommunications Entity

Schedule of Findings and Management Corrective Action Plan

June 30, 2022

Summary of Audit Results:

- 1. Type of Report Issued – Unmodified**
- 2. Internal Control Over Financial Reporting**
 - a. Significant Deficiencies – No**
 - b. Material Weaknesses - No**
- 3. Compliance and Other Matters – No**
- 4. Management Letter - No**

KSLU-FM RADIO
A Public Telecommunications Entity

Status of Prior Findings

June 30, 2022

Not Applicable