

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

CABLE DIVISION
COMMERCE AND
CONSUMER AFFAIRS
2005 MAY 18 P 3: 08
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A _ E _ P _ S _

Department of Commerce and Consumer Affairs
State of Hawaii
335 Merchant Street 1st Floor
Honolulu, Hawaii 96813

We have performed the procedures enumerated below, which were agreed to by the Department of Commerce and Consumer Affairs (DCCA), solely to assist you with respect to the financial, operating, and equipment records, and DCCA agreement compliance of **Hō'ike: Kaua'i Community Television (Hō'ike)** as of December 31, 2003. Hō'ike is a Public, Education, and Governmental access facility (PEG). We were assisted by specialists when performing certain operational, equipment, and DCCA agreement compliance related procedures. Hō'ike's management is responsible for the PEG's financial, operating, and equipment records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

GENERAL PROCEDURES

Procedure 1: Read and review the following in preparation for performance of the procedures:

- a. Agreements between the PEG and DCCA.
- b. Financial statements for the past three years.
- c. Current operating policies and procedures, mission statements, and strategic plan.
- d. Board of Directors' meeting minutes for the past two years.
- e. The most recent Activity Report submitted to DCCA.
- f. Web site.

Finding 1: We read and reviewed the following documents in preparation for performance of the procedures:

- a. The 1999 Agreement between Hō'ike and the DCCA, with the Supplemental Agreements extending the Agreement through June 30, 2004.
- b. The 2001 and 2003 compiled financial statements and the audited financial statements for 2002.
- c. Current operating policies and procedures, mission statement, and Strategic Plan for Self-Sufficiency—2005-2010.
- d. Board of Directors' meeting minutes for the past two years.
- e. Hō'ike's most recent Activity Report submitted to DCCA (2003).
- f. The material on the Hō'ike website—www.Hoike.org

FINANCIAL PROCEDURES

Procedure 2: Present an overview of audited, reviewed, and compiled financial statements. Inspect the PEG's financial statements examined by an independent CPA during the past three fiscal years and determine if the financial statements were audited, reviewed, or compiled.

- a. If the financial statements were audited, document the type of opinions.
- b. If a management letter was issued in connection with the audit, obtain a copy and:
 - (1) Inquire if the comments have been addressed.
 - (2) Determine if any of the comments rose to the level of a reportable condition.

Finding 2: Auditors can render three basic levels of conclusions about financial statements. These three conclusions are known as levels of assurance. The three levels of assurance are described in the following explanations.

Financial Statement Audit

The purposes of a financial audit is to express an independent unqualified opinion on whether the financial statements are fairly presented, in all material respects and are in conformity with Generally Accepted Accounting Principles (GAAP). A financial statement audit is a systematic process which includes tests of the accounting records and other procedures. Materiality relates to the overall size of the financial operation, and is set at a level that may not detect all errors and fraud. A common misperception of the public is that a financial statement audit will detect all fraud. Financial statement audits are not specifically designed to detect fraud, particularly immaterial or low levels of fraud. An unqualified audit report indicates that in the opinion of the auditor, the financial statements are materially correct.

The accuracy and completeness of the financial statements, including the related footnotes, are the responsibility of the client's management. Management also is responsible for selecting sound accounting principles, and for maintaining an adequate internal control structure. The independent auditor's responsibility is to express an opinion on the financial statements based on their audit work.

Reviewed Financial Statements

A review is service in which some evidence gathering work is performed, but which is lesser in scope than an audit. The primary source of reliance for a CPA in a review engagement is: 1) to perform analytical procedures and ratio testing; 2) make inquiries of management; and 3) determine that subsidiary ledgers agree to the general ledger. The independent CPA's report indicates they are not aware of any material modifications that should be made to the

accompanying financial statements and further alerts users that a review is substantially less in scope than an audit. This is also termed negative assurance.

Compilation of Financial Statements

A compilation consists of drafting the financial statements from a client's books and records, without verification or performing any evidence gathering work. There is no assurance in a compilation, and the CPA's report explicitly states no opinion and no assurance, thus taking no responsibility for a report on the fair presentation of accurate financial statements in conformity with GAAP.

Hō'ike's financial statements were biennially audited (2002) and compiled for non-audit years (2001 and 2003).

- a. The audit opinion for 2002 was unqualified.
- b. A management letter was not issued in connection with the audit.
 - (1) This procedure is not applicable because a management letter was not issued in connection with the audit.
 - (2) This procedure is not applicable because a management letter was not issued in connection with the audit.

Procedure 3: Present an overview of non-profit financial reporting and provide an explanation of common-size financial statements to accompany PEG common-size financial statements for the past three years. Include a comparison column showing the average amounts for the Hawaii PEGs. Describe the major financial statement categories for the PEG and compare to the Hawaii PEG averages.

Finding 3: We prepared an overview of non-profit financial reporting, and an explanation of common-size financial statements to accompany the common-size Hō'ike financial statements for 2001, 2002, and 2003. The average amounts for the Hawaii PEGs are provided for comparison purposes. Additionally, the major financial statement categories for Hō'ike are described and compared to the Hawaii PEG averages below.

Non-profit Financial Reporting

All four Hawaii PEGs are non-profit organizations, and accordingly have financial statements that differ in certain respects from those used by for-profit companies. Generally Accepted Accounting Principles (GAAP) require three statements for non-profits. These are listed below, with an indication in parentheses of the similar and generally more familiar types of statements commonly used by for-profit organizations:

- Statement of Financial Position (Balance Sheet)
- Statement of Activities (Income Statement)

- Statement of Cash Flows

Non-profits generally measure success in terms of both financial and non-financial outcomes. Financial measures only tell us how much money is raised and spent, and do not give us a direct measure of how efficiently or effectively the money is translated into mission-based results. Financial results do, however, provide an objective tool to compare similar non-profit organizations such as the Hawaii PEGs.

Common-size Financial Statements

Common-size statements display financial data not as dollar amounts, but as percentages. These statements provide the user with two key benefits:

- They allow for comparison between companies that are different sizes.
- They can aid in spotting important trends which may otherwise be obscured by the absolute dollar amounts.

A common-sized Statement of Activities (Income Statement) shows all the data as a percentage of the company's total revenues. A common-sized Statement of Financial Position (Balance Sheet) shows all the data as a percentage of the company's total assets. The Statement of Cash Flows is not presented as a common-sized statement.

Assets

Hō'ike's assets fall into two categories: Current Assets and Fixed Assets.

Current Assets are composed of cash, investments, and assets, such as accounts receivable, which are expected to be converted to cash within a year. Hō'ike's Current Assets are largely cash and investments set aside for current operating needs and future capital equipment. See **Finding 7** for more about Hō'ike's cash and investments. As shown in the following table, Hō'ike's Current Assets as a percent of total assets are lower than the Hawaii PEG average over the past three years. For the three year period Hō'ike's Current Assets averaged 60% of total assets. Amounts due from Permanently Restricted Net Assets will be discussed in the following Net Assets section.

Fixed Assets are also known as Capital Assets or property, plant, and equipment. Property, plant, and equipment are assets of a durable nature used in the regular operations of the business. These assets consist of physical property such as land, buildings, equipment, and furniture. With the exception of land, these assets are depreciable.

The majority of Hō'ike's Fixed Assets are production equipment. Hō'ike does not own the building it occupies. See **Finding 9** for more specific detail on Hō'ike's Capital Assets. As shown in the following table, Hō'ike's Fixed Assets are higher than the Hawaii PEG average for the past three years.

Depreciation is an accounting method used to recognize the expense of Fixed Assets over their useful lives. Accumulated depreciation is the sum of past depreciation. Comparison of

accumulated depreciation to the total investment in Fixed Assets provides an approximation of how much useful life remains in those assets. On this basis, Hō'ike's Fixed Assets have less remaining life than the PEG average.

Liabilities

Liability is the accounting term for debt. Debt expected to be paid within a year is classified as short term. As shown in the following table, Hō'ike's total liabilities are lower than what the other Hawaii PEGs have held over the past three years due mostly to the recognition of deferred revenues, a short term liability, by two of the Hawaii PEGs. Hō'ike does not recognize deferred revenues. See the discussion on *Revenues* for more on deferred revenues. Amounts due to Unrestricted Net Assets will be discussed in the following Net Assets section.

Net Assets

There are three classes of Net Assets (equity) reported by non-profit companies:

- Permanently Restricted - includes resources that must be invested permanently and certain assets such as Fixed Assets (Capital Assets) that must be maintained or used in a certain way. PEG equipment purchased with Capital Funds and unspent Capital Funds fall in this category. DCCA agreements with the PEGs provide that assets funded by Capital Funds revert to the State of Hawaii if the agreement is terminated.
- Temporarily Restricted - includes unexpended resources that are to be used for a particular purpose or at a time in the future. For the PEGs, donated funds and equipment designated for a specific use, such as a grant to fund a time-specified program, fall in this category.
- Unrestricted - includes resources and assets that are not restricted. Donor-restricted contributions where the restrictions have been met during the same accounting period may also be reported as unrestricted. For the PEGs, funds and equipment not designated for a specific use, fall in this category.

The Hawaii PEGs do not all treat capital funds and equipment purchased with capital funds in the same way. One of the PEGs treats these assets as Permanently Restricted, while the other PEGs treat the capital funds for future capital purchases as Temporarily Restricted and Capital Assets purchased with capital funds as Unrestricted. One of the PEGs used non-capital funds to finance building its main facility and set up a receivable and payable between Permanently Restricted and Unrestricted Net Assets to recognize that the building was constructed with Permanently Restricted funds. Hō'ike does not have such an arrangement between its net asset accounts.

Hō'ike reports Temporarily Restricted and Unrestricted Net Assets. Hō'ike classifies assets for acquisition of property and equipment as Temporarily Restricted. All other Net Assets, including capital equipment are included in the Unrestricted Net Asset category. Hō'ike's total Net Assets average for three years is 97%, higher than the 84% average of Hawaii PEGs reported over the past three years. As indicated in the *Liabilities* discussion, this difference is mostly related to Hō'ike not accruing deferred revenues.

	Compiled 2001	Audited 2002	Compiled 2003	Average of Hawaii PEGs
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Statement of Financial Position

ASSETS:

Current Assets	66%	70%	43%	68%
Fixed Assets				
Total Capital Assets	121%	136%	160%	91%
Less: Accumulated Depreciation	-87%	-106%	-103%	-59%
Total Capital Assets (net)	34%	30%	57%	32%
Due from Permanently Restricted Net Assets	0%	0%	0%	0%
TOTAL ASSETS	100%	100%	100%	100%

LIABILITIES AND NET ASSETS:

Liabilities

Current Liabilities	3%	2%	3%	16%
Due to Unrestricted Net Assets	0%	0%	0%	0%
Total Liabilities	3%	2%	3%	16%

Net Assets

Permanently Restricted	0%	0%	0%	0%
Temporarily restricted	37%	42%	21%	31%
Unrestricted	60%	56%	76%	53%

Total Net Assets	97%	98%	97%	84%
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TOTAL LIABILITIES & NET ASSETS	100%	100%	100%	100%
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Revenues

Revenues fall into two main categories, operating and non-operating. PEG operating revenues include operating and capital funds provided by the cable operator, grants, and other sources directly related to the operation of PEG cablecasting and other mission-based activities. Non-operating revenues include funds from areas not directly related to those operations, such as rental and investment income.

Revenue recognition methods vary among the PEGs. Two of the PEGs recognize funds received by the cable operator as revenue when received, while the other two PEGs defer revenue recognition but use different methods of deferral. Of the two PEGs that defer revenue, one defers

revenue recognition of funds received to the following fiscal year, while the other defers recognition until the expenses related to cablecasting activities occur. Deferred revenue is shown as a current liability on the balance sheets of the PEGs that defer franchise and capital revenues. Hō'ike does not defer revenue.

Over the past three years, about 2% of Hō'ike's total revenues include non-operating sources. This is below the 8% in non-operating revenues that the Hawaii PEGs as a group averaged over the past three years. The largest Hawaii PEG receives 20% of its total revenues from rental income, skewing the Hawaii PEG average for non-operating revenue sources. Hō'ike's non-operating revenues are mainly investment income.

Expenses

On individual PEG financial statements, various levels of expense detail were reported. Accordingly, in order to compare expenses between PEGs we used the functional expense classification. If the functional expense classification was not provided by the company financial statements, we used the functional expenses reported by each PEG for its required non-profit reporting to the IRS (Form 990). Additionally, we show depreciation expense as a separate item on the common-size financial statements to further enhance comparability of expenses between the PEGs. On average for the three year period ending in 2003, Hō'ike spent 53% on Program Services and 31% on Management and General expenses. In comparison, the Hawaii PEG average for Program Services is 54% and for Management and General expenses is 32% over the past three years. During the same period, Hō'ike averaged 9% in depreciation expenses, which is lower than the PEG average of 11%.

Change in Net Assets

Change in Net Assets is analogous to net income in for-profit company reporting. On average for the three year period ending in 2003, Hō'ike had a 7% change in Net Assets, which is higher than the Hawaii PEGs average. As has been noted, success for a non-profit company is not solely measured by an organization's income, so that relatively small increases, decreases, or material fluctuations in Net Assets are not necessarily cause for concern. There is a large range in change in Net Assets between the four Hawaii PEGs (they range from 1% to 36%). If the depreciation expense (a non-cash item) is backed out, Hō'ike's average increases to 16% and the PEG average increases to 14%.

	<u>Compiled 2001</u>	<u>Audited 2002</u>	<u>Compiled 2003</u>	<u>Average of Hawaii PEGs</u>
Statement of Activities				
Operating Revenues				
Capital Fund Fees	10%	8%	19%	67%
Franchise Fees	66%	77%	71%	12%
Other Income	21%	14%	9%	13%
Total Operating Revenues	<u>97%</u>	<u>99%</u>	<u>99%</u>	<u>92%</u>
Non-operating Revenues	<u>3%</u>	<u>1%</u>	<u>1%</u>	<u>8%</u>
Total Revenues	<u><u>100%</u></u>	<u><u>100%</u></u>	<u><u>100%</u></u>	<u><u>100%</u></u>
 <u>Expenses</u>				
Program Services	50%	62%	48%	54%
Management & General Expenses	25%	35%	32%	32%
Depreciation	8%	10%	9%	11%
Total Expenses	<u>83%</u>	<u>107%</u>	<u>89%</u>	<u>97%</u>
Change in Net Assets	<u><u>17%</u></u>	<u><u>-7%</u></u>	<u><u>11%</u></u>	<u><u>3%</u></u>

Procedure 4: Examine the PEG's *Federal Returns of Organization Exempt From Income Tax* (Form 990) for the last three years and document the following:

- a. Any unrelated business income.
- b. Any direct or indirect political or lobbying expenditure.
- c. Any fund raising revenues or expenditures.
- d. Verify that the Form 990 reconciles to the financial statements submitted to DCCA and the PEG's Board of Directors.

Finding 4: We examined copies of Form 990 prepared for Hō'ike for 2001, 2002, and 2003 and found:

- a. No unrelated business income.
- b. No direct or indirect political or lobbying expenditures.

- c. Fund raising revenues (contributions and donations) of \$1,755 for 2001, \$2,776 for 2002, and \$112 for 2003. We noted that the 2001 amount was reported separately as Direct Public Support (Part I line 1a) whereas in 2002 and 2003 the donations and contributions were included with other revenues as Program Service Revenue (Part I line 2). There were no fund raising expenditures reported.
- d. Hō'ike's Form 990 Part IV-A reconciles to the audited financial statements submitted to DCCA and the Board of Directors.

Procedure 5: Obtain the information required to prepare a schedule of revenues and expenses per average number of subscribers for the last three fiscal years. Include a comparison column showing average amounts for the Hawaii PEGs. Compare the PEG to the group average.

Finding 5: We obtained the information required to prepare a schedule of revenues and expenses per average number of subscribers for the last three fiscal years. We calculated the average amounts for the Hawaii PEGs as a group to provide comparison to the PEG.

Revenues and expenses per subscriber provide a measure of comparability between years as well as between PEGs. The main source of operating revenues for the PEGs is franchise fees paid by the cable operator. On a per-subscriber basis, franchise fees are approximately the same for each Hawaii PEG. However, not all operating revenues for all of the PEGs come from franchise fees. In addition, there are differences in revenue recognition policies among the Hawaii PEGs. For these reasons, revenue per subscriber, recognized for any particular year, differs between Hawaii PEGs.

Hō'ike's revenues and expenses per subscriber are lower than the Hawaii PEGs as a group, as are Non-operating revenues (investment income). The three year average change in net assets per subscriber is \$1.53, which is higher than the Hawaii PEG average during the same period.

Revenues and Expenses Per Subscriber

	Compiled 2001	Audited 2002	Compiled 2003	Average of Hawaii PEGs
Avg. Number of Subscribers	18,563	19,852	21,058	
Revenues				
Operating	\$21.34	\$17.45	\$18.88	\$18.31
Non-operating	0.74	0.26	0.13	1.41
Total Revenues	22.08	17.71	19.01	19.72
Expenses				
Program Services	12.68	12.38	10.70	11.93
Management & General	5.64	6.48	6.34	7.53
Total Expenses	18.32	18.86	17.04	19.46
Change in Net Assets	\$3.76	(\$1.15)	\$1.97	\$0.26

Procedure 6: Prepare a schedule of revenues for the last three years that document the amount of revenues and revenue sources.

Finding 6: We prepared a schedule of revenues for the years 2001, 2002, and 2003. The resulting schedule of revenues types shows:

Revenues			
	Compiled 2001	Audited 2002	Compiled 2003
Operating Revenues			
Franchise Fees	\$ 271,947	\$ 270,570	\$ 284,259
Capital Fund Fees	39,807	27,000	75,000
Government Grants	40,000	42,342	34,983
Contributions	39,390	766	-
Workshop Fees	4,982	1,136	3,242
Net Sales	-	1,234	-
Total Operating Revenues	396,126	343,048	397,484
Non-operating Revenues			
Capital Gain	-	408	-
Interest Income	13,693	4,785	2,838
Total Non-operating Revenues	13,693	5,193	2,838
Total Revenues	\$ 409,819	\$ 348,241	\$ 400,322

Procedure 7: Prepare a three year schedule of cash and investments.

Finding 7: We prepared a three-year schedule of cash and investments for the fiscal years 2001, 2002, and 2003. Hō'ike's Balance Sheet does not indicate that some of the cash represents capital funds that will be used for future equipment purchases, although the capital funds appear to be included in the balance of Temporarily Restricted Net Assets.

Account	Cash and Investments		
	Compiled 2001	Audited 2002	Compiled 2003
Checking	\$ 2,671	\$ 2,195	\$ 4,369
Operations	153,347	114,687	118,172
Capital	66,086	75,199	14,710
Petty	150	150	150
Total	\$ 222,254	\$ 192,231	\$ 137,401

Procedure 8: Prepare a schedule of capital funds received and expended for the last three years.

- a. Compare to the schedule of cash and investments and determine if the unspent capital funds are properly segregated.
- b. Document the capital revenues received, spent, and held for future capital additions. Explain differences, if any, between capital funds used for additions to Capital Assets and spent.

Finding 8: We prepared a schedule of capital funds received and expended for the last three years.

- a. The ending unspent capital funds have been properly segregated and agree to the schedule of cash and investments for 2002 and 2003 shown in **Finding 7**. The amount held for the future for 2001 differs from the capital cash account balance reported in **Finding 7** since funds for equipment purchased at the end of 2001 was transferred out in the following fiscal year.
- b. We documented the capital revenues received, spent, and held for future capital additions in the following schedule. Note that the amount shown as Transferred Out in prior years is net after interest earned and bank fees. The amounts shown as Transferred Out differ from the capital additions reported in **Finding 9** since funds for equipment purchased at the end of the fiscal years was transferred out of the capital account in the following fiscal year and non-capital funds were used to pay for some capitalized equipment.

Amounts paid for capital equipment from other funds were \$25,536 in 2001, \$464 in 2002, and \$13,154 in 2003.

Capital Funds Received From Cable Franchisee

	Received	Transferred Out	Earnings & Fees	Held for Future
Prior Years	\$302,088	\$(258,102)	\$ -	\$ 43,986
2001	39,807	(24,452)	2,796	62,137
2002	27,000	(15,066)	1,128	75,199
2003	75,000	(136,349)	860	\$ 14,710
	<u>\$443,895</u>	<u>\$(433,969)</u>	<u>\$ 4,784</u>	

Procedure 9: From the previous procedures and the audited financial statements, compile a schedule of Capital Assets (Fixed Assets) beginning, additions, deletions, and ending balances for the past three years. Indicate the source of funds for capital additions.

Finding 9: We compiled a schedule of Capital Assets beginning, additions, deletions, and ending balances for the past three years. Capital additions during 2001, 2002, and 2003 were purchased with a combination of capital and other funds.

We noted that prior to 2001, Hō'ike used funds other than capital funds for the purchase of some Capital Assets. Hō'ike has \$584,408 of capitalized assets as of December 31, 2003 which exceeds the cumulative capital funds, adjusted for earnings and fees. The PEGs are allowed to use operating funds for the purchase of Capital Assets at their discretion and over \$150 thousand in capitalized assets were purchased with non-capital funds. The detail needed to identify the assets purchased with capital versus other funds prior to 2001 is not readily available. The funding sources for individual assets have not been tracked.

Schedule of Capital Assets

	<u>12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/01</u>
Computers	\$ 42,565	\$ -	\$ -	\$ 42,565
Production Equipment	150,128	30,682	-	180,810
Playback and Switching Equipment	109,805	770	-	110,575
Teen TV Equipment	11,629	18,534	-	30,163
Furniture and Fixtures	24,517	-	-	24,517
Leasehold Improvements	34,244	-	-	34,244
Total Capital Assets	372,888	49,986	-	422,874
Less: Accumulated Depreciation	(269,691)	(33,860)	-	(303,551)
Total Capital Assets (net)	\$ 103,197	\$ 16,126	\$ -	\$ 119,323
	<u>12/31/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/02</u>
Computers	\$ 42,565	\$ 6,056	\$ -	\$ 48,621
Production Equipment	180,810	5,448	(3,500)	182,758
Playback and Switching Equipment	110,575	4,023	-	114,598
Teen TV Equipment	30,163	-	-	30,163
Furniture and Fixtures	24,517	-	-	24,517
Leasehold Improvements	34,244	-	-	34,244
Total Capital Assets	422,874	15,527	(3,500)	434,901
Less: Accumulated Depreciation	(303,551)	(36,562)	408	(339,705)
Total Capital Assets (net)	\$ 119,323	\$ (21,035)	\$ (3,092)	\$ 95,196
	<u>12/31/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/03</u>
Computers	\$ 48,621	\$ 565	\$ -	\$ 49,186
Production Equipment	182,758	12,593	-	195,351
Playback and Switching Equipment	114,598	136,349	-	250,947
Teen TV Equipment	30,163	-	-	30,163
Furniture and Fixtures	24,517	-	-	24,517
Leasehold Improvements	34,244	-	-	34,244
Total Capital Assets	434,901	149,507	-	584,408
Less: Accumulated Depreciation	(339,705)	(37,393)	-	(377,098)
Total Capital Assets (net)	\$ 95,196	\$ 112,114	\$ -	\$ 207,310

Procedure 10: Document whether the PEG owns or leases its facilities.

- a. Document the terms if leased.
- b. Document source of purchase funds if owned.

Finding 10: Hō'ike rents office and facilities where it conducts its operations. Its primary location is in Lihue. Some equipment is located at Kaua'i Community College, County Council, and at the Planning Commission.

- a. The current lease agreement for the Lihue location expired January 31, 2003 and currently rents month to month for \$2,600.
- b. This procedure is not applicable because the PEG does not own its facilities.

Procedure 11: Prepare a schedule of salaries and benefits for the prior three years.

Finding 11: We prepared a schedule of salaries and benefits for 2001, 2002, and 2003. The schedule of salary and benefits by category is presented below:

Salary and Benefits by Category			
	<u>2001</u>	<u>2002</u>	<u>2003</u>
Salary			
Management	\$ 60,818	\$ 74,816	\$ 77,764
Administrative	16,800	18,192	16,567
Operational	83,976	97,228	82,052
	<u>161,594</u>	<u>190,236</u>	<u>176,383</u>
Benefits			
Management	7,341	8,835	10,367
Administrative	2,314	2,116	2,181
Operational	10,996	10,771	10,801
	<u>20,651</u>	<u>21,722</u>	<u>23,349</u>
Total Salary and Benefits	<u>\$ 182,245</u>	<u>\$ 211,957</u>	<u>\$ 199,732</u>

Procedure 12: Obtain and examine the employment contract(s) for the managing director or equivalent. From the information used to prepare the salary and benefits schedule in **Finding 11**, determine the amount of compensation paid to the managing director during the most recent fiscal year. Document the following amounts and agree to terms of employment contracts, if any:

- a. Salaries
- b. Bonuses
- c. Benefits
- d. Non-cash benefits

Finding 12: From the employment contract for the managing director and the information used to prepare the salary and wage schedule, we determined the amount of compensation paid to the managing director. We were unable to determine the amounts for benefits since Hō'ike does not have that level of detail on the general ledger. We documented the salary and benefits on the following chart. The Managing Director does not have a contract with Hō'ike. There is a job description and conditions of employment indicated in Hō'ike's Personnel Manual. The salary paid fell within the terms of the job description. An estimate of benefits for management (the management director and one employee) is provided in **Finding 11** and is an allocation relative to salary.

Procedure	Per job description	Amount for 2003
a. Salary	Annual salary increases at the sole discretion of the Board of Directors.	\$42,900
b. Bonus	Not specified.	\$0
c. Benefits	Participation in employee benefit plans on same basis as other employees, including: <ul style="list-style-type: none"> ▪ Pension plan (4% of salary contributed by the employer) ▪ 20 days of paid vacation per year ▪ Health insurance 	<p>Not Available</p> <p>Not Available</p> <p>Not Available</p>
d. Non-cash benefits	No non-cash benefits were noted.	

Procedure 13: Determine the procedures in place for:

- a. Authorization of expense accounts or other allowances paid to officers and directors.
- b. Document procedures if PEG credit card is used for personal expenses.

Finding 13: We found that expense accounts or other allowances paid to officers and directors consist of travel and Board of Directors meeting expenses.

- a. Authorization and documentation of top management purchases are maintained through use of a reimbursement form, vendor invoices and receipts and cosigning of checks.

In addition to the employment conditions documented in **Finding 12**, we examined Hō'ike's *Travel Procedures* and *Fiscal Procedures* for procedures in place for authorization of expense accounts or other allowances paid to officers and directors. Authorization and documentation is maintained through use of a reimbursement form, vendor invoices and receipts, and cosigning of checks by board members.

- b. This procedure is not applicable because there are no Hō'ike credit cards.

Procedure 14: Obtain the PEG's travel policy and tabulate the travel expenses for the last three years for staff and expenses for the Board of Directors.

Finding 14: We examined travel and Board of Director reimbursement as covered under the most recent version of Hō'ike's *Travel Procedures* (dated April 19, 2000), and tabulated travel expenses for staff and expenses for the Board of Directors. While completing **Procedure 13** we determined that reimbursement requires an expense report with vendor invoices and/or receipts, and cosigning of checks by board members. The travel policy allows reimbursement of inter-island coupons of \$100 per round trip and per diem of \$150 lodging, \$30 for ground transportation, and \$30 for meals. Air travel is to be coach seating. Receipts and reimbursement forms are required. The travel policy does not cover the Board of Directors or outreach events. Total travel and Board expenses were:

	Travel and Board Expenses		
	<u>Education & training</u>	<u>Public & Board relations</u>	<u>Total</u>
2001	\$ 6,851	\$ 1,157	\$ 8,008
2002	8,800	1,770	10,570
2003	775	6,048	6,823

The PEGs do not track travel and board expenses in the same way. Hō'ike uses two accounts—Education and training, and Public and Board Relations—to track these expenses.

Procedure 15: Obtain sample evidence of costs reimbursed by the PEG for travel and Board of Directors' expenses for at least 25% of total reimbursed expenses. This evidence may include receipts marked paid, cancelled checks, contracts marked paid, vendor statements, or reports from vendors. Test the samples for compliance with the PEG's travel reimbursement policy. Document evidence of non-compliance with the policy. From the general ledger detail, document per person and per trip costs, number of mainland and inter-island trips, average cost per trip, average hotel and daily meal costs.

Finding 15: We selected seven samples, testing at least 25% of total costs reimbursed by Hō'ike for travel and Board of Directors' expenses. We tested the evidence for compliance with the PEG's reimbursement policy. This evidence included receipts and reimbursement forms.

We found that two (29%) of the seven samples exceeded the travel policy limit of \$100 per round trip. The coupon costs are shown below. The general ledger detail indicates the cost and number of inter-island coupons purchases, but coupon use (trip dates, purpose, and user) is not tracked.

We found that one of the seven samples did not break out number of persons for meal reimbursement or use of a single car rental. Thus the allowable per diem amounts per person could not be tested

Authorization was not documented for any of the samples, except for what authorization may be implied by the signatures on reimbursement checks.

We found that general ledger detail does not contain the information needed to break down per person trip details or total costs of trips including:

- Number of inter-island trips
- Number of mainland trips
- Average cost per trip
- Average hotel costs
- Average meal costs

From the seven samples that were tested we were able to document per-person costs of:

- Hotel costs per night, date, state, and purpose:
 - \$140 (2002, CA, ACM conference)
- Mainland airline costs, date, state, and purposes:
 - \$426 (2002, CA, ACM conference)
 - \$430 (2003, WA, ACM conference)

- Inter-island airline roundtrip coupon costs and date purchased (use not tracked):
 - \$116 x 10 trips (2001)
 - \$126 x 10 trips (2002)

Procedure 16: Obtain a list of the current Board of Directors and document:

- a. Total number of directors.
- b. Number of inside directors.
- c. Number of outside directors.

Finding 16: The current list of Board of Directors includes:

- a. Nine directors.
- b. One inside (non-voting) director.
- c. Eight outside directors.

Procedure 17: From an examination of the last two years of Board of Director meeting notes, document:

- a. Approval of capital and operating budgets.
- b. Presentation of financial reporting and comparisons to plans/budgets.
- c. Presentation and acceptance of the annual audit.

Finding 17: We read the minutes of the 2002 and 2003 meetings of the Board of Directors and found:

- a. Approval of capital and operating budgets for 2003 and 2004. We also noted that the 2002 capital budget was approved in April 2002.
- b. Sporadic presentation of financial reporting and comparisons to plans/budgets.
- c. Presentation and acceptance of the 2000 bi-annual audit on February 6, 2003. We also noted that the 2002 bi-annual audit was received by DCCA in December 2004, but approval by the Board of Directors was not documented in the minutes for 2004.

Procedure 18: Inquire if there have been any self-dealing transactions between the PEG and its management or Board of Directors.

Finding 18: The bylaws specifically prohibit loans to directors or officers, or self-dealing transactions. Self-dealing transactions may be allowed only when the Board of Directors determines that the transaction is in the best interest of the corporation and is fair and reasonable.

We inquired and were told there have been no self-dealing transactions. The 2002 audited financial statements do not disclose any related party transactions.

Procedure 19: In order to determine if up-to-date financial information is available to PEG management and Board of Directors, obtain a copy of the most recent financial statements available on the date of the site visit.

Finding 19: During our site visit in September 2004, the most recent available financial statements were for June 2004. This indicates that up-to-date financial information is not readily available to Hō'ike's management and Board of Directors.

Procedure 20: Obtain the PEG's investment policy and determine:

- a. If has been approved by the Board of Directors.
- b. The PEG has been in compliance with the policy.

Finding 20: This procedure is not applicable because Hō'ike does not have an investment policy.

Procedure 21: Obtain the PEG's policy on approval for cash disbursements and determine if:

- a. It has been approved by the Board of Directors.
- b. The PEG has been in compliance with the policy.

Finding 21: We obtained Hō'ike's *Fiscal Procedures*, (dated August 29, 2001) which includes procedures for cash disbursements and:

- a. Were unable to determine if it has been approved by the Board of Directors.
- b. Determined through observation, the PEG has been in compliance with the policy with exceptions noted in **Finding 15**.

Procedure 22: Determine if the PEG organization has a website and, if so:

- a. Does the Web site include operating and financial plans and results?
- b. Inquire and document how operating and financial plans and results are disseminated to the public without Internet access or if the PEG does not have a web site.
- c. Aside from operating and financial plans and results, document the content of the website.

Finding 22: Hō'ike has a web site (www.Hoike.org).

- a. The web site does not include operating and financial plans. The site does not include operating results. In the documents section, the IRS Form 990s for 2000 to 2002 (which includes financial information) are presented.
- b. Operating and financial plans and results are presented to the Board of Directors during public meetings. Requests for information are fulfilled when requested, including requests from members of the public who do not have Internet access.
- c. We documented the following web site content:
 - Channel Schedules
 - Training
 - Location and contact
 - How to submit tape, register for training
 - Mission statements
 - Bylaws
 - Board of Directors
 - Board meeting minutes and news
 - 501c(3) information and filings
 - Staff
 - Hō'ike News
 - Descriptions of production equipment and facilities

EQUIPMENT PROCEDURES

Procedure 23: Obtain a description of each type of system available at the PEG, the quantity of each type of system, and a description of the users of each type of system.

Finding 23: We obtained a description of each type of system available at Hō'ike, the quantity of each type of system, and a description of the users of each type of systems as shown in the following table:

<u>System Description</u>	<u>Quantity</u>	<u>Users</u>
Studio camera	1	General public
Camcorder	8	General public
Non-linear edit	1	General Public
Linear edit	1	General Public
Master Control	1	Staff
Remote camera--County	1	Staff

Procedure 24: Obtain an inventory listing of equipment sorted by system type and location. The listing must include the item description, date of purchase, and original cost.

Finding 24: We obtained an inventory listing of Hō'ike equipment sorted as specified. The listing had all the required information except for the original cost. The equipment inventory is appended to this report as Attachment 1.

Procedure 25: Select a sample of items from the inventory listing comprising a minimum of 10% of the total cost in each category of equipment in each location. For systems exceeding \$25,000, sample for existence by counting individual items. Compare the sample selected to vendor's catalogue prices at the time of acquisition for the same or similar equipment. Note all instances where the PEG's cost differs by +/- 20% or \$500 from:

- a. Other PEG centers.
- b. Vendor catalogs.

Finding 25: We selected a sample of items from the inventory listing, and found that approximately 90% of items selected were available for inspection. The *Facil* software computer inventory was started by current management and is not complete, i.e., some items are not tagged and some tagged items have not been entered into *Facil*. The locations shown in *Facil* for some items are incorrect. Due to the difficulty of finding items that were in different locations or were not tagged, we could not locate 14 items selected during sampling.

In performance of this procedure, we tested a minimum of 10% of the total costs. There is no indication of equipment loss. Rather, the items selected but not tested, were simply located at another facility.

- a. Hō'ike purchases equipment for prices comparable to other PEG centers. For items with prices available, Hō'ike is well within the tested 20% or \$500 tolerance.
- b. Hō'ike buys primarily from two national discount houses, using their catalog prices. Hō'ike is within the tested 20% or \$500 tolerance.

Procedure 26: Obtain a copy of the PEG's long range technology plan and documentation of the level of use of systems. Determine if the plan considers future facilities and equipment requirements.

Finding 26: Hō'ike does not have a written Technology Plan. The staff informed us they plan to:

- Build a new building for the main center. The director is currently developing funding sources for the new building. Potential funding will be from grants and future rental income. An initiative is underway to develop an association with other non-profits to create and participate in a local center for arts, education and technology, located in a building Hō'ike would own.
- Move the channel Master Control function from the Kaua'i Community College to the server-based equipment which has been purchased and is on site.
- Transition to digital, computer-based production equipment.

Procedure 27: Obtain a description of the PEG's facilities which includes the location, purpose, square footage, and services offered at each facility.

Finding 27: Primary Location: 4211 Rice Street, Lihue
Purpose: PEG
Size: 1,825 Square feet
Services: Training, providing production equipment, scheduling PEG channels.

Additional equipment locations:

Satellite Location: Kaua'i Community College
Purpose: PEG
Size: NA
Services: Shared channel Master Control
Hō'ike currently pays the community college to play tapes

Satellite Location: Planning Commission
Purpose: Governmental
Size: NA
Services: Location camcorder unit, editing and viewing equipment.

Procedure 28: Document the process the PEG follows to add and remove items from the equipment inventory.

Finding 28: Hō'ike has no written procedure to add and remove items from the equipment inventory. We documented the following processes from discussions with staff:

For purchasing, the staff gathers community needs, the Executive Director develops strategy, the Production Services Administrator recommends specific items and the Executive Director shops and buys equipment. The Board must approve large purchases. The Board of Director Minutes included discussions and approvals of equipment purchases.

For inventory changes the Production Services Administrator tags and enters new items into computer inventory (*Facil*), files paperwork, and is responsible for removal and disposal of equipment no longer in service or needed for parts.

Procedure 29: Tour the PEG's facility(ies) and describe the safeguards in place to secure and maintain the equipment.

Finding 29: We toured the PEG's facilities and observed the following safeguards:

- Hō'ike requires signed contracts for public users.
- Public is responsible for return of equipment in working condition or is financially liable.
- Hō'ike risk insurance covers loss of any kind.
- Hō'ike staff trains public on use of equipment.
- At each location Hō'ike operates a separate locked facility.
- Portable items are locked in cabinets.
- The Hō'ike Rice Street location has alarms and motion detectors.

OPERATING PROCEDURES

Procedure 30: Determine the types of media services the PEG is involved in and document the percentage and cost of staff, equipment and facilities devoted to each of the media services.

Finding 30: From our review of Hō'ike's facilities, Annual Activity Reports, and interviews with staff, we determined that the media service provided by Hō'ike is exclusively cable television programming, and related activities. We found no indication that Hō'ike is currently planning or actually engaged in web streaming, print publishing, FM radio transmission, the development of a community ISP, or other services.

Consistent with these findings, we found no indication that there is expenditure of operating funds on, nor devotion of physical space or capital resources to, services to other than those associated with community cable television activities.

Procedure 31: Examine the performance evaluations for the managing director or equivalent position. Determine if:

- a. Work performance has been evaluated by the Board of Directors at least annually or as documented in the job description.
- b. The evaluations include any agreement or incentives to improve on performance, and if so, is there evidence of follow up by the board and management?

Finding 31: We examined the performance evaluations for the Managing Director, and found:

- a. Performance evaluations of the Managing Director by the Board of Directors are scheduled annually at mid-year. We were able to review the evaluations completed for 2002 and 2003. Since the current Managing Director began in mid-2001, there was no evaluation for 2001.
- b. The current evaluation material does not contain specific incentives for performance improvement.

Procedure 32: Read the most recent version of the PEG vision statement, strategic goals, and action plans.

Finding 32: We read the most recent version of the PEG vision statement, strategic goals, and action plans. Hō'ike's mission statement as it appears in the "About Us" section of the Hō'ike website (www.Hoike.org) is:

To promote and provide fair and equal access opportunities to residents of the County of Kaua'i in presenting non-commercial programs via Public, Educational and Government channels.

Explicitly developed strategic goals and action plans are not available at Hō'ike. Strategic planning currently consists of a "Strategic Plan for Self Sufficiency—2005-2010", prepared in response to a requirement in Hō'ike's agreement with DCCA. This document has as its objective the development of means for supporting the organization to the extent that Access Fee funding disappears or is reduced, and lists eighteen specific methods of alternative support.

Procedure 33: Document the following PEG written objectives and means to measure them for:

- a. Vision and strategic goals.
- b. Short-range goals.
- c. Action plans.

Finding 33: We have documented the following in regard to Hō'ike's objectives and the means to measure them:

- a. Vision and Strategic Goals -- Hō'ike has not developed a long-range planning process that includes specific written objectives and the means to measure them, apart from the objectives for achieving self-sufficiency identified in **Finding 32**. Hō'ike's mission statement articulates its vision. We were not able to identify any statement of strategic goals.
- b. Short-Range Goals -- An "Operational Plan" accompanies Hō'ike's 2003 and 2004 budgets. This is a statement of specific short-range goals in the areas of administration, production, education, programming, community-building, and primary operations. These goals are not uniformly stated in quantitatively measurable terms, nor in terms otherwise explicitly designed to allow for measurement.
- c. Action Plans -- There is no regular process of developing action plans which identify specific tasks, assign specific responsibility to individuals, specify dates for completion of tasks, and provide quantitative or qualitative criteria for measuring success.

Procedure 34: Obtain the results of any community surveys or results of objective tools that may measure "customer satisfaction".

- a. Document the surveys and/or measurement tools and results.
- b. Inquire if the PEG made changes in services as a response to the outcome of the measurement results.
- c. Document any changes and/or follow-up to the results.

Finding 34: No community surveys or other formal means of obtaining community feedback have been undertaken by Hō'ike during 2001, 2002, or 2003. According to our interview with staff, there are no current plans for community surveys in the immediate future.

- a. This procedure is not applicable because no community surveys were conducted during the past three years.
- b. This procedure is not applicable because no community surveys were conducted during the past three years.
- c. This procedure is not applicable because no community surveys were conducted during the past three years.

Procedure 35: Obtain and examine the documentation of the PEG's customer complaint process. Along with reviewing complaint information documented in the annual activity reports and PEG records, perform the following activities:

- a. Document the PEG complaint process.
- b. Examine the PEG customer complaint records and compare with the PEG complaint process.
- c. If exceptions to the complaint process are noted, document and request an explanation from PEG staff.
- d. Document the amount of staff time and other resources used by the PEG's customer complaint process.
- e. Summarize complaints by type.

Finding 35: We obtained and examined the documentation of Hō'ike's customer complaint process:

- a. Hō'ike's customer complaint process is to file the written complaint together with the appropriate staff responses. There is one file for general complaints and one file each for two community members who lodge a large number of complaints.
- b. We examined the complaint files and found that they reflected the Hō'ike's complaint process as described to us.
- c. No exceptions were noted.
- d. The PEG staff does not keep track of time spent on specific tasks. No other resources were considered to have been consumed in the complaint process.
- e. Complaints are summarized in the 2001, 2002, and 2003 Activity Reports. A summary of complaints by type is presented below. The table does not include numerous complaints from two individuals who have been terminated as producers.

<u>Year</u>	<u>Technical-Viewer</u>	<u>Technical-User</u>	<u>Program Content</u>
2001	1	0	2
2002	0	1	0
2003	2	0	0
Totals	3	1	2

Procedure 36: Obtain the record of programming cablecasts made during the past fiscal year. Report on the major types of programming provided on PEG channels, and the hours of programming provided for each type. Compare to the Hawaii PEG averages.

Finding 36: We examined the record of services provided, as presented in the 2003 Activity Report. The major types of programming provided on PEG channels, and the hours of programming provided for each type are presented below. Hō'ike's total programming hours are less than the average of the Hawaii PEGs. However, this is accounted for in part by the fact that Hō'ike cablecasts over three channels, while some of the PEGs count the programming on up to five channels and for multiple locations. It should also be noted that this account of programming, and this comparison with the average of the PEGs, must be taken as provisional, pending a future clarification and regularization of definitions for programming categories used in reporting by the PEGs. The amounts of each type of programming do not necessarily equal total programming.

<u>Total hours of:</u>	<u>Hō'ike</u>					<u>Average of Hawaii PEGs</u>
	<u>Public</u>	<u>Educational</u>	<u>Government</u>	<u>Other</u>	<u>Total</u>	
Total Programming	3,869	8,754	4,006	-	16,629	43,607
Locally produced programming	3869	366	3386	-	7,621	15,431
Local original programming	965	366	836	-	2,167	4,184
First run programming	965	5,400	836	-	7,201	5,006
Repeat programming	2,904	3,354	3,170	-	9,428	14,698
Programming submitted but not aired	-	-	-	-	-	-

DCCA Agreement Compliance Procedures

Procedure 37: Obtain the PEG's insurance policies currently in force.

- a. Determine that the insurance coverage is current and covers the replacement of all facilities and equipment.
- b. Document that insurance requirements in the agreements between the PEG and DCCA have been met.

Finding 37: We obtained the insurance files provided by Hō'ike.

- a. We determined that coverage is current and covers the replacement of all facilities and equipment.
- b. We documented that insurance requirements in the agreements between the PEG and DCCA have been met.

Procedure 38: Document efforts underway and the success to date for achieving financial self-sufficiency partial independence from DCCA and TWE funds.

Finding 38: Hō'ike has developed a "Strategic Plan for Self Sufficiency—2005-2010", prepared in response to a requirement in Hō'ike's agreement with DCCA. This document has as its objective the identification of means for supporting the organization to the extent that Access Fee funding disappears or is reduced, and lists eighteen specific methods of alternative support. From our interviews with staff, these methods are not currently being actively pursued, except for several small programming contracts, but rather held in readiness for implementation if current funding is significantly reduced.

Procedure 39: Through inquiry, document:

- a. Any support by the PEG of any outside groups or individuals, including grants, sponsorships, financial or in-kind assistance or support, and web sites.
- b. Associations with other non-profit organizations.

Finding 39: We inquired and documented that:

- a. Hō'ike does not provide direct or in-kind financial support, grants, sponsorships, or web sites to financial support to other groups or individuals. However, Hō'ike staff described the support represented in the organization's volunteer cooperation with the Chamber of Commerce on matters of community importance, and volunteer efforts with the local schools to inform teachers and supervisors about the educational possibilities of community video.
- b. Hō'ike serves educational and government agencies and other non-profits in the normal course of making its community television resources available on Kaua'i. Hō'ike's most recent Activity Report lists 55 separate outreach initiatives, many of which refer to cooperation with such organizations. Over the past two years, Hō'ike and other non-profits have been working to create and participate in a local center for arts, education and technology, to be located in a building Hō'ike would own.

Procedure 40: Obtain and review the documentation regarding the PEG's compliance with the Americans with Disabilities Act (ADA). Inquire as to accessibility to the facility and equipment.

Finding 40: Hō'ike has no written documentation regarding the ADA. As a renter, Hō'ike does not have the resources to enhance the facility for accessibility. Hō'ike is currently working on long term plan for a new building that would be fully compliant. Hō'ike does move furniture and equipment as needed for accessibility purposes.

Procedure 41: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements (within 30 days of approval) for amendments to the articles of incorporation and by-laws during the last three fiscal years. Document any exceptions noted.

Finding 41: Amendments to the articles of incorporation and by-laws are to be reported within 30 days of approval by the Board of Directors. We read the Board of Directors' meeting minutes, the articles of incorporation, and the by-laws to determine if the board approved changes during 2001, 2002, and 2003. The board did not make any changes to the articles of incorporation during this time. Board approved amendments to the by-laws were submitted to DCCA within 30 days of approval.

Procedure 42: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements (within 30 days) for changes to the roster of the Board of Directors and officers and their terms of office during the last three fiscal years. Document any exceptions noted.

Finding 42: We documented compliance and tested changes to the roster of Board of Directors. We found no exceptions to the 30 day reporting requirement..

Procedure 43: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements (within 90 days of the fiscal year end) for annual (unaudited) financial statements for the last three fiscal years. Document any exceptions noted.

Finding 43: We documented compliance the reporting requirements (within 90 days of the fiscal year end December 31) for annual (unaudited) 2001, 2002, and 2003 financial statements. We found one exception to the 90 day reporting requirement. The unaudited 2003 financial statements were received by DCCA on August 3, 2004.

Procedure 44: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements for audited financial statements (within 30 days of approval by the Board of Directors) for the last three fiscal years. Document any exceptions noted.

Finding 44: We were unable to document compliance by the PEG regarding the reporting requirements for audited financial statements. The 2002 audit was completed in May 2004 and received by DCCA on December 15, 2004. Approval of the audit was not documented in the Board of Director minutes. Financial statements for 2001 and 2003 were not audited as indicated in **Finding 2**.

Procedure 45: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements for its most recent annual operational plan and budget. Document any exceptions noted.

Finding 45: We documented compliance and found that Hō'ike submitted its 2004 budget and operating plan to DCCA by the November 1 deadline.

Procedure 46: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements for a complete equipment inventory for the most recent fiscal year. Document any exceptions noted.

Finding 46: We documented compliance and found that Hō'ike submitted its inventory list to DCCA by the November 1 deadline.

Procedure 47: Document compliance by the PEG with the agreement made with DCCA regarding the submission of its most recent annual Activity Report. Document any exceptions noted.

Finding 47: Our understanding is that the Reports are currently due February 28th following the end of the calendar year, due to a policy change altering the requirement in the Agreement with DCCA that the Reports be due 30 days following the end of each calendar year. We documented compliance and found that Hō'ike submitted its 2003 annual Activity Report to DCCA by the February 28 deadline.

Procedure 48: Document compliance by the PEG with the agreement made with DCCA regarding the reporting requirements in its most recent annual Activity Report for total hours of Public Access Programming; Governmental Programming; and Educational Programming, in the following categories:

- a. Total programming.
- b. Locally produced original programming.
- c. Repeat programming.
- d. Programming submitted but not aired and reasons therefore.

Finding 48: We documented compliance by the PEG with the agreement made with DCCA regarding the reporting requirements for the 2003 annual Activity Report for total hours of Public Access Programming; Governmental Programming; and Educational Programming as shown in the following table. Hō'ike reported zero hours of programming submitted but not aired.

<u>Hours of Programming</u>	<u>Programming</u>		
	<u>Public Access</u>	<u>Governmental</u>	<u>Educational</u>
a. Total Hours	Reported	Reported	Reported
b. Locally Produced Original	Reported	Reported	Reported
c. Repeated	Reported	Reported	Reported
d. Submitted but not aired and reasons not aired	Reported	Reported	Reported

Procedure 49: Document compliance by the PEG with the agreement made with DCCA regarding the requirements for the most recent Annual Activity Report for:

- a. Summary of all channel outages from maintenance records including total hours and reasons therefore.
- b. Facility Use:
 - (1) Numbers of new users.
 - (2) Numbers of repeat users.
- c. Training:
 - (1) Numbers of persons certified to use the access equipment.
 - (2) Numbers of persons who failed to be certified or did not complete certification to use the access equipment.
- d. Summary of complaints including the nature of the complaints and the action taken.
 - (1) Length of time to respond to complaint.
 - (2) Disposition of complaint.
- e. Summary of outreach and marketing efforts.
- f. Summary of revenues from sources other than TCI and TWE including the amounts, sources, and purpose of funds.

Finding 49: We documented compliance by the PEG with the agreement made with DCCA regarding the 2003 annual Activity Report requirements for the following elements:

- | | |
|--|--------------|
| a. Summary of all channel outages from maintenance records including total hours and reasons. | Not Reported |
| b. Facility use: | |
| (1) Number of new users | Reported |
| (2) Facility use - number of repeat users | Reported |
| c. Training: | |
| (1) Number of persons certified to use the access equipment | Reported |
| (2) Number of persons who failed to be certified or did not complete certification | Reported |
| d. Summary of complaints: | |
| (1) Length of time to respond | Reported |
| (2) Disposition of complaint | Reported |
| e. Summary of outreach and marketing efforts. | Reported |
| f. Summary of revenues from sources other than TCI and TWE including the amounts, sources, and purpose of funds. | Reported |

Procedure 50: Document compliance by the PEG with the agreement made with DCCA regarding the submission of any additional information that the Director deems necessary.

Finding 50: The Director requested an "Executive Summary" of programming hours and other operational statistics as part of the 2003 annual Report to DCCA, which was provided by Hō'ike. We did not note additional reporting requests from the Director.

Procedure 51: Document compliance by the PEG with the agreement made with DCCA regarding the submission of a *Plan for Self Sufficiency*.

Finding 51: We were able to determine that Hō'ike has provided its *Strategic Plan for Self-Sufficiency—2005-2010* to DCCA.

Procedure 52: Through inquiry, document any contracting or delegation of any PEG duties, obligations, or responsibilities to others. Examine contracts and report if the PEG has contracted/assigned any of its duties to others.

Finding 52: From our examination of documents and discussions with staff, we found one instance of Hō'ike duties delegated to others: the delegation of engineering and technical duties to personnel of Kaua'i Community College, for an annual payment to the College of approximately \$12,000.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the accounting record. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you



Merina & Company, LLP
West Linn, Oregon
February 25, 2005

Attachment 1

**Attachment 1
Hō'ike: Kaula i Community Television Equipment Inventory**

EquipTypeCode	TagNum	Manufacturer	Model	Description	SerialNum	Equipment Location	Purchase Date	Purchase Cost	EquipGroup
Office computer	1024	Dell	RT2257TW	Secondary Reception Computer	A0670456	Reception	6/1/2002		I-Mac #1
Furniture	1046	Rubbermaid	4x3'x2'	Black Storage Cabinet		Studio	6/1/2002		Furniture
Furniture	1049	Rubbermaid	6'x3'x2'	Black Storage Cabinet		ScreenPlay Edit #4	6/1/2002		Furniture
Furniture	1050	Rubbermaid	6'x3'x2'	Black Storage Cabinet		Studio	6/1/2002		Furniture
Caption Bay # 1	1073	APC UPS	420	Surge/Power Back Up		Captioning Room			Captioning
Office computer	1074	APC	Pro-420	Battery Back up for Computers					I-Mac #1
Lavalier -XLR	1079	Sima	Lavalier Mic	Lavalier Microphones with XLR	NS-9932240835	CheckOut	6/5/2002	\$50.00	Microphone
Lavalier -XLR	1080	Sima	Lavalier Mic	Lavalier Microphones with Mini Jack	FB9729049157	CheckOut	6/5/2002	\$50.00	Microphone
Lavalier	1081	Sima	Lavalier Mic	Lavalier Microphones with Mini Jack		CheckOut	6/5/2002	\$50.00	Microphone
Lavalier -XLR	1084	Sima	Lavalier Mic	Lavalier Microphones with XLR		CheckOut	6/5/2002		Microphone
Hi-8	1085	Sony	TRV-75	Sony Hi-8 Video Camera	1076459	CheckOut	6/5/2002		Cameras
Shotgun/ Senhizer	1086	Senhizer	MKE300	Shotgun Microphones		CheckOut	6/5/2002		Microphone
Shotgun/ Senhizer	1087	Senhizer	MKE500	Shotgun Microphones		CheckOut	6/5/2002		Microphone
Wireless Lav.	1088	Audio Technica	Pro-88 W/T & W/R	Wireless Lavalier	41101299	CheckOut	6/5/2002	\$250.00	Microphone
Wireless Lav.	1089	Audio Technica	Pro-88 W/T & W/R	Wireless Lavalier	09024	CheckOut	6/5/2002	\$250.00	Microphone
Wireless Lav.	1090	Azden	WM/W/R Pro	Wireless Lavalier		CheckOut	6/5/2002	\$250.00	Microphone
Wireless Lav.	1091	Azden	WM/W/R Pro	Wireless Lavalier		CheckOut	6/5/2002	\$250.00	Microphone
Handheld/Cardioid	1092	Shure	BG 1.1	Hand Held Cardioid Microphone		CheckOut	6/5/2002	\$200.00	Microphone
Handheld Omni	1093	Shure	BG 1.1	Hand Held Omni Directional		CheckOut	6/5/2002	\$300.00	Microphone
Handheld Omni	1094	Shure	PE56D CH	Hand Held Omni Directional		CheckOut	6/5/2002	\$300.00	Microphone
Handheld-Omni	1095	Shure	588SD	Hand Held Omni Directional		CheckOut	6/5/2002	\$200.00	Microphone
Analog Edit	1096	Shure	Prologue	Omni Directional HiZ Mics for CheckOut		CheckOut	6/5/2002	\$150.00	TriPods
TriPods	1097	Verdon	PH368	TriPods with out Remote Control		CheckOut	6/6/2002	\$35.00	Audio-Misc
Headphones	1098	Philco	Philco	Headphones with Microphone		CheckOut	6/7/2002	\$1.05	Lighting
Lowel Light #1	1099	Lowel	01-92	Lowel Three Light Kit		CheckOut	6/6/2002	\$80.00	Audio/Misc
Headphones/VO	1100	HP	HP-259	Headphones with Microphone		CheckOut	6/6/2002	\$25.00	Audio/Misc
Headphones	1101	Sony	MDR-007	Headphones with Mini Jack		CheckOut	6/6/2002	\$25.00	Audio/Misc
Headphones	1102	Sony	MDR-007	Headphones with Mini Jack		CheckOut	6/6/2002	\$25.00	Audio/Misc
Headphones	1103	Sony	MDR-007	Headphones with Mini Jack		CheckOut	6/6/2002	\$25.00	Audio/Misc
Headphones/VO	1104	HP	HP-259	Headphones with Microphone		CheckOut	6/6/2002	\$80.00	Audio-Misc
Headphones/VO	1105	HP	HP-259	Headphones with Microphone		CheckOut	6/6/2002	\$80.00	Audio-Misc
Portacom	1106	Portacom	XLR	Intercom/Six Station Two Chamed/Wired	E22253	Studio	6/18/2002		Audio/Misc
Portacom	1107	Portacom	XLR	Intercom/Six Station Two Chamed/Wired	E22255	Studio	6/18/2002		Audio/Misc
Portacom	1108	Portacom	XLR	Intercom/Six Station Two Chamed/Wired	E22247	Studio	6/18/2002		Audio/Misc
PCR	1109	Videomics	MX-PRO	Production Control Room	210007	PCR	6/18/2002		PCR
Audio Mixer- M	1110	Macie	1402-VLZ	Audio Mixer for Field Package	(21) BT812252	CheckOut	6/18/2002		Audio-Misc
Office computer	1111	Boston	BA745	All Office Computers	0059480	CheckOut	6/18/2002		I-Mac #1
Office computer	1112	Boston	BA745	All Office Computers	0059483	Reception	6/18/2002		I-Mac #1
Office computer	1113	Boston	BA745	All Office Computers	0059523	CheckOut	6/18/2002		I-Mac #1
Office computer	1114	Gateway	FPD1530	All Office Computers	1LC2197272	CheckOut	6/18/2002		I-Mac #1
Office computer	1115	Gateway	FPD1530	All Office Computers	1LC21972525	Reception	6/18/2002		I-Mac #1
Office computer	1116	Gateway	FPD1530	All Office Computers	1LC21970324	CheckOut	6/18/2002		I-Mac #1
Office computer	1117	Gateway	ESX-500X	All Office Computers	0027243003	CheckOut	6/18/2002		I-Mac #1
Office computer	1118	Gateway	ESX-500X	All Office Computers	0027243005	CheckOut	6/18/2002		I-Mac #1
Office computer	1119	Gateway	ESX-500X	All Office Computers	0027243	CheckOut	6/18/2002		I-Mac #1
Office computer	1120	Gateway	SK-9920	All Office Computers	A062303	Reception	6/18/2002		I-Mac #1
Office computer	1121	Gateway	SK-9920	All Office Computers	A039623	CheckOut	6/18/2002		I-Mac #1
Office computer	1122	Gateway	SK-9920	All Office Computers	A060140	CheckOut	6/18/2002		I-Mac #1
Office computer	1123	Gateway	SK-9920	All Office Computers	LZS21751581	Reception	6/18/2002		I-Mac #1
Office computer	1124	Gateway	SK-9920	All Office Computers	LZS21751830	CheckOut	6/18/2002		I-Mac #1
Office computer	1125	Gateway	Mouse	All Office Computers		CheckOut	6/18/2002		Batteries
Battery	1126	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		CheckOut	6/22/2002		Batteries
Battery	1127	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		CheckOut	6/22/2002		Batteries
Battery	1128	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		CheckOut	6/22/2002		Batteries
Battery	1129	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		CheckOut	6/22/2002		Batteries
Battery	1130	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		CheckOut	6/22/2002		Batteries
I-Mac #1	1132	Maxtor	Hard Drive	I-Mac System - Former Edit Bay #5	664200457874	ScreenPlay Edit #1	6/5/2002		I-Mac #1
Handheld Omni	1133	Shure	12-A	Hand Held Omni Directional		CheckOut	6/5/2002		Microphone
Handheld Omni	1134	Shure	12-A	Hand Held Omni Directional		CheckOut	6/5/2002		Microphone
Handheld Omni	1135	Shure	Prolongue 14-L	Hand Held Omni Directional		CheckOut	6/5/2002		Microphone
Audio Mixer- R	1136	Shure	32-1210	Radio Shack	425465	CheckOut	6/5/2002		Audio-Misc
Battery	1137	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		CheckOut	6/5/2002		Batteries

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EquipTypeCode	TagNum	Manufacturer	Model	Description	SerialNum	Equipment Location	Purchase Date	Purchase Cost	EquipGroup
Battery	1138	Sony	FP-330	Batteries for Sony Digital 8 & HI-8		Checkout	6-5-2002		Batteries
Audio Cable	1139	Hoike	25J	XLR Audio Cables		Checkout	7/1/2002		XLR Cables
Audio Cable	1140	Hoike	25J	XLR Audio Cables		Checkout	7/1/2002		XLR Cables
Batteries/Teen	1141	Sony	NP-FM30	Batteries for Digital 8 Teen Cameras		Checkout	6-5-2002		Batteries
Batteries/Teen	1142	Sony	NP-FM30	Batteries for Digital 8 Teen Cameras		Checkout	6-5-2002		Batteries
Batteries/Teen	1143	Sony	NP-FM30	Batteries for Digital 8 Teen Cameras		Checkout	6-5-2002		Batteries
Battery	1144	Sony	NP-F550	Batteries for Sony Digital 8 & HI-8		Checkout	7/2/2002		Batteries
Portacom	1145	Basler	PR1	Intercom/Six Station/Two Channel/Wired	S0204	Studio	6/18/2002		Audio/Misc
Headphones	1149	Koss	MAC-7	Headphones for check out		Captioning Room	7/8/2002		Audio/Misc
Headphones	1151	Koss	MAC-7	Headphones for check out		Checkout	7/8/2002		Audio/Misc
Headphones-XLR	1152	Sima	Lavalier-Mic	Lavalier with XLR with XLR		PCR	6/1/2002		Microphone
Audio Mixer- R	1153	Radio Shack	23-583	Radio Shack	IS-8A.2	Checkout	6/1/2002		Audio/Misc
Audio Mixer- R	1154	Radio Shack	23-583	Radio Shack		Checkout	6/1/2002		Audio/Misc
PCR	1155	Sony	CM-8A	Production Control Room		PCR	6/1/2002		PCR
PCR	1156	Sony	CM-8A	Production Control Room		PCR	6/1/2002		PCR
Screenplay #1	1157	Applied Magic	ScreenPlay	Keyboard	912001085	ScreenPlay Edit #1	6/1/2002		ScrPly #1
Studio	1158	ITE	T-6	Studio Pedestal for Sony Camera-A	4564	Studio	6/1/2002		Studio
Studio	1159	ITE	T-6	Studio Pedestal for Sony Camera-B	4575	Studio	6/1/2002		Studio
Studio	1160	ITE	D-6	Dolly Wheels for Camera-A	3465	Studio	6/1/2002		Studio
Studio	1161	ITE	D-6	Dolly Wheels for Camera-B	3170	Studio	6/1/2002		Cameras
S-VHS	1162	Panasonic	AG-456	S-VHS Camera-C	KSHB00383	ScreenPlay Edit #4	6/1/2002		Studio
Studio	1163	Panasonic	AG-455	S-VHS Camera-D	L2HB01649	ScreenPlay Edit #2	6/1/2002		Studio
Studio	1164	Buhite	S-70	70Watt Studio Light with Barn Doors		Studio	6/1/2002		Studio
Studio	1165	Lucas	Soft Box	500 Watt Studio Soft Box	1	Studio	6/1/2002		Studio
Studio	1166	Lucas	Soft Box	500 Watt Studio Soft Box	2	Studio	6/1/2002		Studio
Studio	1167	Lucas	Soft Box	500 Watt Studio Soft Box	3	Studio	6/1/2002		Studio
Studio	1168	Lucas	Soft Box	500 Watt Studio Soft Box	4	Studio	6/1/2002		Studio
Studio	1169	Lucas	Soft Box	500 Watt Studio Soft Box	5	Studio	6/1/2002		Studio
Studio	1170	Lucas	Soft Box	500 Watt Studio Soft Box	6	Studio	6/1/2002		Studio
Office computer	1171	XYS	Computer	Teleprinter Computer	306037	Studio	6/1/2002		I-Mac #1
Boom Pole	1172	Lucas/Hoike	LH-1	Boom Pole for Shotgun Microphones		Checkout	8/6/2002		Audio/Misc
Handheld-Omni	1173	Shure	588SD	Omnidirectional H/Z Mics for Checkout		Checkout	8/13/2002		Microphone
Handheld-Omni	1174	Shure	588SD	Omnidirectional H/Z Mics for Checkout		Checkout	8/13/2002		Microphone
Handheld/Cardiod	1175	Shure	BG 1.1	Hand Held Cardiod Microphone		Checkout	6/1/2002		Microphone
Handheld/Cardiod	1176	Shure	BG 1.1	Hand Held Cardiod Microphone		Checkout	6/1/2002		Microphone
Portacom	1180	Portacom	PC-100	Intercom/Six Station/Two Channel/Wired	E23962	Studio	6/18/2002		Audio/Misc
Portacom	1181	Portacom	H-200	Intercom/Six Station/Two Channel/Wired	D30111	Studio	6/18/2002		Audio/Misc
Portacom	1182	Portacom	H-200	Intercom/Six Station/Two Channel/Wired	D30154	Studio	6/18/2002		Audio/Misc
Portacom	1183	Portacom	H-200	Intercom/Six Station/Two Channel/Wired	D30155	Studio	6/18/2002		Audio/Misc
Portacom	1184	Portacom	H-200	Intercom/Six Station/Two Channel/Wired	D30170	Studio	6/18/2002		Audio/Misc
Portacom	1185	Portacom	H-200	Intercom/Six Station/Two Channel/Wired	D30152	Studio	6/18/2002		Audio/Misc
Portacom	1186	Portacom	H-200	Intercom/Six Station/Two Channel/Wired	D30094	Studio	6/18/2002		Audio/Misc
Portacom	1187	Portacom	B-200	Intercom/Six Station/Two Channel/Wired	E22442	Studio	6/18/2002		Audio/Misc
Portacom	1188	Portacom	B-200	Intercom/Six Station/Two Channel/Wired	E22394	Studio	6/18/2002		Audio/Misc
Portacom	1189	Portacom	B-200	Intercom/Six Station/Two Channel/Wired	E22440	Studio	6/18/2002		Audio/Misc
Portacom	1190	Portacom	B-200	Intercom/Six Station/Two Channel/Wired	E22390	Studio	6/18/2002		Audio/Misc
Portacom	1191	Portacom	B-200	Intercom/Six Station/Two Channel/Wired	E22426	Studio	6/18/2002		Audio/Misc
Portacom	1192	Portacom	B-200	Intercom/Six Station/Two Channel/Wired	E2389	Studio	6/18/2002		Audio/Misc
Portacom	1193	Portacom	B-3-100	Intercom/Six Station/Two Channel/Wired	C2003721	Studio	6/18/2002		Audio/Misc
Portacom	1195	Portacom	Hard Case	Intercom/Six Station/Two Channel/Wired	E31197	Studio	6/18/2002		Audio/Misc
Portacom	1196	Portacom	XLR Cable	Intercom/Six Station/Two Channel/Wired	E2248	Studio	6/18/2002		Audio/Misc
Portacom	1197	Portacom	XLR Cable	Intercom/Six Station/Two Channel/Wired	E2254	Studio	6/18/2002		Audio/Misc
Portacom	1198	Portacom	XLR Cable	Intercom/Six Station/Two Channel/Wired	E2252	Studio	6/18/2002		Audio/Misc
Portacom	1199	Portacom	XLR cable	Intercom/Six Station/Two Channel/Wired	E2250	Studio	6/18/2002		Audio/Misc
Screenplay #3	1200	Applied Magic	ScreenPlay	Screen Play - Wood Cabinet	SF006059	ScreenPlay Edit #3	6/25/2002		ScrPly #3
Screenplay #3	1201	Applied Magic	Key Board	Screen Play - Wood Cabinet	912002161	ScreenPlay Edit #3	9/1/2001		ScrPly #3
Screenplay #2	1204	Applied Magic	ScreenPlay	Screen Play - Wood Cabinet		ScreenPlay Edit #2	6/25/2002		ScrPly #2
Screenplay #2	1205	Applied Magic	Key Board	Screen Play - Wood Cabinet		ScreenPlay Edit #2	9/1/2001		ScrPly #2
Digital 8	1206	Sony	DCR-TRV530	Sony Digital 8 Video Camera	1060401	Checkout	6-5/2002		Cameras
Digital 8	1207	Sony	DCR-TRV530	Sony Digital 8 Video Camera	1056596	Checkout	6-5/2002		Cameras
Digital 8	1208	Sony	DCR-TRV530	Sony Digital 8 Video Camera	1056562	Checkout	6-5/2002		Cameras
Tripsods/Remote	1209	Sony	VCT-870RM	Tripsods with Remote Control		Checkout	6-5/2002	\$250.00	Tripsods

Attachment 1
H6 file: Kaus'i Community Television Equipment Inventory

EquipTypeCode	TagNum	Manufacturer	Model	Description	SerialNum	Equipment Location	Purchase Date	Purchase Cost	EquipGroup
TriPods/Remote	1210	Sony	VCT-87RM	TriPods with Remote Control-Sony		Checkout	6/5/2002		TriPods
TriPods/Remote	1211	Sony	VCT-87ORM	TriPods with Remote Control		Checkout	6/5/2002	\$250.00	Microphone
Wireless Lav.	1212	Sony	WCS-999	Wireless Lavaliar		Checkout	6/6/2002	\$180.00	I-Mac #2
I-Mac #2	1214	Sony	SLV-R1000	S-VHS Record Deck	853332	I-Mac Edit #2	6/25/2002		E-Mac
E-Mac #1	1215	Sony	CT-1387VYD	Record Deck Monitor	MB11760060	Studio	6/1/2002		ScrPlay #2
Screenplay #2	1217	Panasonic	CT-1387VYD	Screen Play - Wood Cabinet	LB01930049	ScreenPlay Edit #2	9/1/2001		ScrPlay #3
Screenplay #3	1219	Panasonic	CT-1387VYD	Screen Play - Wood Cabinet	LB01930049	ScreenPlay Edit #3	9/1/2001		Studio
Teleprompter	1220	Panasonic	Laptop 1	Mirror Image Teleprompter		Studio	7/1/2004		Cameras
Lens-2X-TRV-70	1221	Sony	VCL-R2037S	Mirror Image Teleprompter		Checkout	9/9/2004		Cameras
TRV-70	1222	Sony	VCL-R2037S	Sony 2X Extender Lens for TRV-70		Checkout	9/9/2004		Batteries
Battery 8hr-38	1223	Power 2000	NP-FM90 clone	Battery 8 Hour for Sony TRV-38 Mini-DV		Checkout	9/9/2004		Batteries
Battery 8hr-38	1224	Power 2000	NP-FM90 clone	Battery 8 Hour for Sony TRV-38 Mini-DV		Checkout	9/9/2004		Batteries
Battery 8hr-38	1225	Power 2000	NP-FM90 clone	Battery 8 Hour for Sony TRV-38 Mini-DV		Checkout	9/9/2004		Batteries
Battery 8hr-38	1226	Power 2000	NP-FM90 clone	Battery 8 Hour for Sony TRV-38 Mini-DV		Checkout	9/9/2004		Batteries
TriPod Apron	1227	Bogen	B03146	Bogen Tripod Apron		Checkout	9/9/2004		TriPods
TriPod Apron	1228	Bogen	B03146	Bogen Tripod Apron		Checkout	9/13/2004		TriPods
Mini-DV TR-70	1261	Sony	DCR-TRV-70	Sony Mini-DV Video Camera	1326524	Checkout	7/1/2004		Cameras
Mini-DV TR-70	1262	Sony	DCR-TRV-70	Sony Mini-DV Video Camera	1326503	Checkout	7/1/2004		Cameras
Mini-DV TR-70	1263	Sony	DCR-TRV-70	Sony Mini-DV Video Camera	1326495	Checkout	7/1/2004		Cameras
Mini-DV TR-70	1264	Sony	DCR-TRV-70	Sony Mini-DV Video Camera	1326495	Checkout	7/1/2004		Cameras
Audio Mixer-B	1265	Behringer	MXB1002	Behringer 5 channel audio mixer	1326437	Checkout	7/1/2004		Audio Misc
I-Mac #2	1270	Sony	GV-D100	Sony GV-D1000 Mini-DV VTR	NO251424122	Checkout	7/1/2004		I-Mac #2
Battery 8hr-70	1271	Sony	NP-QM91D	Battery 8 Hour for Sony TRV-70 Mini-DV	334857	Checkout	7/1/2004		Batteries
Battery 8hr-70	1272	Sony	NP-QM91D	Battery 8 Hour for Sony TRV-70 Mini-DV		Checkout	7/1/2004		Batteries
Battery 8hr-70	1273	Sony	NP-QM91D	Battery 8 Hour for Sony TRV-70 Mini-DV		Checkout	7/1/2004		Batteries
Battery 8hr-70	1274	Sony	NP-QM91D	Battery 8 Hour for Sony TRV-70 Mini-DV		Checkout	7/1/2004		Batteries
Lens-Wide Angle	1275	Sony	VCL-0637H	Wide Angle Lens for TRV-70		Checkout	7/1/2004		Cameras
Lens-Wide Angle	1276	Sony	VCL-0637H	Wide Angle Lens for TRV-70		Checkout	7/1/2004		Cameras
Lens-Wide Angle	1277	Sony	VCL-0637H	Wide Angle Lens for TRV-70		Checkout	7/1/2004		Cameras
Lens-Wide Angle	1278	Sony	VCL-0637H	Wide Angle Lens for TRV-70		Checkout	7/1/2004		Cameras
E-Mac #1	1279	Sony	GV-D1000	Sony GV-D1000 Mini-DV VTR	334855	Checkout	7/1/2004		E-Mac
F-Mac #2	1280	Shure	SM-11	Lavalier with XLR	334629	Checkout	7/1/2004		E-Mac
Lavalier-XLR	1281	Shure	SM-11	Lavalier with XLR		Checkout	7/1/2004		Microphone
Lavalier-XLR	1282	Shure	SM-11	Lavalier with XLR		Checkout	7/1/2004		Microphone
Lavalier-XLR	1283	Shure	SM-11	Lavalier with XLR		Checkout	7/1/2004		Microphone
Lavalier-XLR	1284	Shure	SM-11	Lavalier with XLR		Checkout	7/1/2004		Microphone
TriPods - 501	1285	Bogen	501/3221	Bogen 501/3221 tripod with case		Checkout	7/1/2004		TriPods
TriPods - 501	1286	Bogen	501/3221	Bogen 501/3221 tripod with case		Checkout	7/1/2004		TriPods
TriPods - 501	1287	Bogen	501/3221	Bogen 501/3221 tripod with case		Checkout	7/1/2004		TriPods
TriPods - 501	1288	Bogen	501/3221	Bogen 501/3221 tripod with case		Checkout	7/1/2004		TriPods
Lowel Light #4	1289	Lowel	Ambi kit TO95Z	Lowel Four Light Kit		Checkout	7/1/2004		Lighting
I-Mac #1	1290	Sony	GV-D1000	Sony GV-D1000 Mini-DV VTR	3348939	Checkout	7/1/2004		I-Mac #1
Shoiguin/Azden	1291	Azden	SGM2	Azden SGM2X Shoiguin/Omni Microphone		Checkout	7/1/2004		Audio/Misc
Headphones	1293	Sony	MDR-CD 280	Headphones for check out		Checkout	7/1/2004		Audio/Misc
Headphones	1294	Sony	MDR-CD 280	Headphones for check out		Checkout	7/1/2004		Audio/Misc
Headphones	1295	Sony	MRR-CD-280	Headphones for check out		Checkout	7/1/2004		Audio/Misc
Headphones	1296	Sony	MDR-CD 280	Headphones for check out		Checkout	7/1/2004		Audio/Misc
Headphones	1297	Sony	MDR-CD 280	Headphones for check out		Checkout	7/1/2004		Audio/Misc
Headphones	1298	Sony	MDR-CD 280	Headphones for check out		Checkout	7/1/2004		Audio/Misc
Lavalier-XLR	1299	Shure	SM-11	Lavalier with XLR		Checkout	7/1/2004		Microphone
Screenplay #1	1300	Sony	SLV-R1000	S-VHS Record Deck	A8TC00904	ScreenPlay Edit #1	6/1/2002		ScrPlay #1
Screenplay #3	1301	Panasonic	AG-1980	Screen Play - Wood Cabinet	D6TC00478	ScreenPlay Edit #3	9/1/2001		ScrPlay #3
Screenplay #2	1303	Panasonic	AG-1980	S-VHS Record Deck for #1399 Monitor	E6TC00064	Studio	6/1/2002		ScrPlay #2
PCR	1305	JVC	BRS-500U	Production Control Room	7656204	PCR	6/5/2002		PCR
PCR	1306	JVC	BRS-8000U	Production Control Room	16556104	PCR	6/5/2002		PCR
PCR	1307	JVC	BRS-500U	Production Control Room	16556104	PCR	6/5/2002		PCR
Analog Edit	1308	Panasonic	AG-7500A	S-VHS Play Deck	C9TC600160	Analog Edit			AnalogEdit
Analog Edit	1311	Panasonic	AG-7500A	S-VHS Play Deck	177C00351	Analog Edit			VCR's
S-VHS Decks	1316	Sony	R5UC	Ho'ike Kana'i TV	835741	Checkout	1/1/2000		E-Mac
E-Mac #1	1318	Sony	SLV-R5UC	S-VHS Record Deck	835735	Checkout	1/1/2000		VCR's
S-VHS Decks	1321	Sony	R5UC	Ho'ike Kana'i TV	835739	Checkout			VCR's
HI-8	1325	Sony	CCD-TR101	Sony HI-8 Video Camera	269913	Checkout	1/1/2000		Cameras

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EquipTypeCode	TagNum	Manufacturer	Model	Description	SerialNum	Equipment Location	Purchase Date	Purchase Cost	EquipGroup
Hi-8	1327	Sony	CCD-TR-700	Sony HI-8 Video Camera	54615	Checkout	1/1/2000		Cameras
Hi-8	1328	Sony	CCD-TR-700	Sony HI-8 Video Camera	6097	Checkout	1/1/2000		Cameras
Hi-8	1329	Sony	TRV66	Sony HI-8 Video Camera	7474	Checkout	6/5/2002		Cameras
Hi-8	1330	Sony	TRV-67	Sony HI-8 Video Camera	20722	Checkout	6/7/2002	\$350.00	Cameras
Digital 8	1332	Sony	DCR-TRV310	Sony Digital 8 Video Camera	1300269	Checkout	6/5/2002		Cameras
Digital 8	1333	Sony	DCR-TRV310	Sony Digital 8 Video Camera	1300274	Checkout	6/5/2002		Cameras
S-VHS	1334	Sony	AG-456	Panasonic AG-456 Video Camera	A6EB00787	Checkout	6/5/2002		Cameras
S-VHS	1337	Panasonic	AG-456-UP	Panasonic AG-456 Video Camera	F5EB01684	Checkout	6/5/2002		Cameras
Tripods	1341	Bogen	3001/3160	Tripods with out Remote Control	190JF29	Checkout	6/5/2002	\$250.00	Tripods
Tripods	1343	Bogen	3001/3160	Tripods with out Remote Control	190JF10	Checkout	6/5/2002	\$250.00	Tripods
Tripods	1344	Bogen	3001/3160	Tripods with out Remote Control	190JF17	Checkout	6/5/2002	\$250.00	Tripods
Tripods	1345	Bogen	3063/3246	Tripods with out Remote Control		Checkout	1/1/2000		Tripods
Tripods	1346	Bogen	3246/3063	Tripods with out Remote Control		Checkout	1/1/2000		Tripods
Tripods	1347	Bogen	3021830673	Tripods with out Remote Control		Checkout	6/5/2002	\$250.00	Tripods
Tripods	1348	Bogen	3046/3063	Tripods with out Remote Control	0558850	Studio	6/1/2002		Tripods
Studio	1349	Bogen	3046/3063	Tripod & Head for Camera-D		Studio	6/1/2002		Studio
Tripods/Remote	1351	Sony	VCT-870RM	Tripods with Remote Control		Checkout	6/5/2002	\$250.00	Tripods
Tripods/Remote	1352	Sony	VCT-870RM	Tripods with Remote Control		Checkout	6/5/2002	\$250.00	Tripods
Tripods/DV	1353	Velbon	Stratos 480	Velbon Fluid Head Tripods/Black		Checkout	6/5/2002	\$250.00	Tripods
Analog Edit	1357	Panasonic	WA-4VES	Digital AV Mixer	3ZA00021	Analog Edit	1/1/2000		AnalogEdit
Switcher AV-7	1358	Panasonic	PA-WO-AVE 7	Panasonic AV-7 switcher		Checkout			AnalogEdit
Switcher	1359	Vidconic	MX-1	Vidconics Digital Video Mixer	MX038297	Checkout	1/1/2000		AnalogEdit
Switcher	1360	Vidconics	MX-1	Vidconics Digital Video Mixer	MX040484	Checkout	6/1/2002		AnalogEdit
Trimakers	1366	Vidconics	1000	Vidconics Trimaker 2000	159840	Checkout	1/1/2000		AnalogEdit
Analog Edit	1367	Vidconics	TM-200	Title Maker 2000		Checkout			AnalogEdit
PCR	1369	JVC	BR-S60SU	Production Control Room	144107640	PCR	6/5/2002		PCR
Analog Edit	1372	Panasonic	AG-7500A	Editing Controller	9C173998	Analog Edit			AnalogEdit
Monitors LCD 3"	1373	Citizen	M-329-1A	Citizen LCD 3" Monitors AC/DC	C1-11455	Checkout	1/1/2000		Monitors
Monitors LCD 3"	1374	Citizen	M-329-1A	Citizen LCD 3" Monitors AC/DC	C3-15044	Checkout	1/1/2000		Monitors
PCR	1375	JVC	TM-A13SV	Production Control Room	7483563	PCR	6/5/2002		PCR
PCR	1376	JVC	TM-A13SV	Production Control Room	7483564	PCR	6/5/2002		PCR
Monitors, Remote	1377	JVC	TM-A13SV	Production Control Room	7483227	PCR	6/5/2002		Monitors
Monitors 13"	1378	JVC	TM-A13SV	Production Control Room	7483227	PCR	6/5/2002		Monitors
Studio	1379	Panasonic	CT-1331	13" Color Monitors	07483483	Checkout	1/1/2000		Studio
I-Mac #2	1380	Panasonic	CT-1334	Record Deck Monitor for Crew - B&W Monitor	FA74603068	Studio	6/1/2002		Studio
Analog Edit	1381	Panasonic	CT-1384Y	13" Color Monitor	LB61200381	Analog Edit	6/26/2002		AnalogEdit
I-Mac #1	1385	Sony	Trinitron	I-Mac System - Former Edit Bay #5	8013123	I-Mac Edit #1	6/26/2002		I-Mac #1
Screenplay #1	1387	Sony	Trinitron	Color Monitor	8013825	ScreenPlay Edit #1	6/1/2002		ScrPhy #1
PCR	1388	Toshiba	CM1310A	Production Control Room	21C00598	PCR	6/5/2002		PCR
PCR	1389	Toshiba	CM1310A	Production Control Room	21C00603	PCR	6/5/2002		PCR
PCR	1390	Toshiba	CM1310A	Production Control Room	21C00602	PCR	6/5/2002		PCR
Analog Edit	1392	Radio Shack	5" Monitor	Radio Shack Color 5" Monitor AC/DC		Analog Edit	1/1/2000		AnalogEdit
Monitors 5" RS	1395	Radio Shack	16-125B	Radio Shack Color 5" Monitor AC/DC		Checkout	1/1/2000		Monitors
Monitors 5" RS	1397	Radio Shack	16-125B	Radio Shack Color 5" Monitor AC/DC		Checkout	1/1/2000		Monitors
Studio	1399	Zenith	B27A112	27" Presentation Monitor	142362	Studio	6/1/2002		Studio
Caption Bay # 1	1401	CFC Ultech Insetra (E-1A-608	SLV-R1000	Caption Editor	921-34291624	Captioning Room			Captioning
Caption Bay # 1	1402	Sony	SLV-R1000	S-VHS Record Deck	0187	Captioning Room			Captioning
Caption Bay # 1	1403	Sony	SLV-R1000	S-VHS Record Deck	841854	Captioning Room			Captioning
Caption Bay # 1	1404	CPU		Computer	841846	Captioning Room			Captioning
Caption Bay # 1	1405	ViewSonic E-40	VCDTS21384-1M	Display Monitor	98C202	Captioning Room			Captioning
Caption Bay # 1	1406	MicroSoft	PN59758	Keyboard	C1972803014	Captioning Room			Captioning
Caption Bay # 1	1407	MicroSoft	PN98952	Mouse	KN975013346	Captioning Room			Captioning
Caption Bay # 1	1409	Dragon Speak	VXI Parrot	Headphone Microphone		Captioning Room			Captioning
Caption Bay # 1	1410	Symphonic	VCR/Monitor	Monitor/VCR Deck Combo	V470865709	Captioning Room			Captioning
Caption Bay # 2	1411	Series LXI	VCR/Monitor	VCR/Monitor 14"		Captioning Room			Captioning
Caption Bay # 1	1412	Stack a Shelf	P/N C03-1	Shelving Unit		Captioning Room			Captioning
Caption Bay # 2	1413	CPC Ultech Insetra (E-1A-608	SLV-R1000	Captioning Editor	324	Captioning Room			Captioning
Caption Bay # 2	1414	Sony	SLV-R1000	S-VHS Record Deck	854145	Captioning Room			Captioning
Caption Bay # 2	1415	Sony	SLV-R1000	S-VHS Record Deck	851841	Captioning Room			Captioning
Caption Bay # 2	1416	CPU		Computer	190328	Captioning Room			Captioning
Caption Bay # 2	1417	Princeton		17" Display Monitor	671004038	Captioning Room			Captioning
Office computer	1418	Mitsuko		Keyboard for Teleprompter Computer	BITTS 3001	Studio	6/1/2002		I-Mac #1
Caption Bay # 2	1419	Mitsuko	HM333P	Mouse		Captioning Room			Captioning

Attachment 1
H6 ilke Kana i Community Television Equipment Inventory

EquipTypeCode	TagNum	Manufacturer	Model	Description	SerialNum	Equipment Location	Purchase Date	Purchase Cost	EquipGroup
Caption Bay # 2	1420	Koss	MAC-5	Digital Headphone		Captioning Room			Captioning
Caption Bay # 2	1421	Sonic	CD-750	Headphone Mic		Captioning Room			Captioning
Caption Bay # 2	1422	Isotel	#4	Surge Protector		Captioning Room			Captioning
Caption Bay # 2	1423	Power Strip		Power Strip		Captioning Room			Captioning
Caption Bay # 2	1424	Shack A Shelf		Shelving Unit		Captioning Room			Captioning
I-Mac #1	1425	Apple	I-Mac G-3	I-Mac System - Former Edit Bay #5	RN1145DLKB	I-Mac Edit #1	6/25/2002		I-Mac #1
I-Mac #2	1426	Apple	G-3 I-Mac	I-Mac System - Former Edit Bay #3	RN1216UKLB	I-Mac Edit #2	6/25/2002		I-Mac #2
S-VHS Decks	1427	Applied Magic	ScreenPlay	ScreenPlay Non Linear Editor		ScreenPlay Edit #1	6/25/2002		ScreenPlay
S-VHS Decks	1430	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0438	MEA	10/8/2002		VCR's
S-VHS Decks	1431	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0413	MEA	10/8/2002		VCR's
S-VHS Decks	1432	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0425	MEA	10/8/2002		VCR's
S-VHS Decks	1433	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0420	MEA	10/8/2002		VCR's
S-VHS Decks	1434	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0417	MEA	10/8/2002		VCR's
S-VHS Decks	1435	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0411	MEA	10/8/2002		VCR's
S-VHS Decks	1436	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0457	MEA	10/8/2002		VCR's
S-VHS Decks	1437	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0424	MEA	10/8/2002		VCR's
S-VHS Decks	1438	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	107U 0408	MEA	10/8/2002		VCR's
S-VHS Decks	1439	JVC	SR-V 10U	Ho'Ike Kana'i TV 1-808-246-1556	01505338	MEA	6/1/2002		Wireless
WirelessIntercom	1445	Radio Shack	TRC506	Radio Shack Wireless Intercom Set (2)	0113882	CheckOut	6/1/2002		Wireless
WirelessIntercom	1451	Radio Shack	TRC506	Radio Shack Wireless Intercom Set (2)	602222	CheckOut	6/1/2002		Wireless
I-Mac #2	1478	Power R Inc.	Directors Cut	Analog to Digital Media Converter	602221	I-Mac Edit #2	6/1/2002		I-Mac #2
I-Mac #1	1479	Power R Inc.	Directors's Cut	Analog to Digital Media Converter	602221	I-Mac Edit #1	6/1/2002		I-Mac #1
Audio Mixer- R	1480	Radio Shack	Keyboard	Radio Shack	214034	CheckOut	6/5/2002		Audio/Misc
I-Mac #1	1481	Apple	Pro Mouse	Apple Keyboard	KY1070KX6K4VA	I-Mac Edit #1	6/1/2002		I-Mac #1
PCR	1482	Apple	DT-1000AF	Apple Infrared Optical Mouse	3892P902	I-Mac Edit #1	6/5/2002		PCR
Storage	1483	Elimo	YCS-421	Production Control Room	AC-54766	PCR	6/5/2002		PCR
PCR	1485	Starfile Video	1402-VLZ Pro	Production Control Room		PCR	6/5/2002		PCR
PCR	1486	Mackie	SCT-500	Audio Mixer		PCR	6/5/2002		PCR
PCR	1487	Radio Shack	CD-1660	Production Control Room		PCR	6/5/2002		PCR
PCR	1488	Radio Shack	xx	Production Control Room		PCR	6/5/2002		PCR
Office computer	1490	xx	xx	All Office Computers		CheckOut	10/14/2002		I-Mac #1
I-Mac #2	1491	Apple	Keyboard	Apple Keyboard	AP1050094K4V	I-Mac Edit #2	6/1/2002		I-Mac #2
I-Mac #2	1492	Apple	Pro Mouse	I-Mac Mouse	3892P902	I-Mac Edit #1	6/1/2002		I-Mac #2
Studio	1493	Apple	DXC 3000	Three Chip Studio Camera	17848	Studio	6/1/2002		Studio
Studio	1494	Sony	DXC 3000	Three Chip Studio Camera	17834	Studio	6/1/2002		Studio
Studio	1495	Sony	Eagle	A 16 x 9.5 BRM -28 Lens		Studio	6/1/2002		Studio
Studio	1496	Fujinon	DXF-50	B&W Camera Monitor	0017851	Studio	6/1/2002		Studio
Studio	1497	Sony	DXF-50	B&W Camera Monitor	0020018	Studio	6/1/2002		Studio
Studio	1498	Sony	Video 14 II	Pedestal Head with Plate for Camera -A	146111	Studio	6/1/2002		Studio
Studio	1499	Sachiler	Sachiler	Pedestal Head with Plate for Camera -B		Studio	6/1/2002		Studio
Studio	1500	Sachiler	Sachiler	Sony Sports Pack For TR-101 Camera		Studio	6/1/2002		Studio
Sports Pack	1501	Sony	SPK-TRA	Sony Sports Pack For TR-101 Camera	304716	ScreenPlay Edit #4	6/1/2002		Studio
Sports Pack	1502	Sony	SPK-TRA	Sony Sports Pack For TR-101 Camera	305249	ScreenPlay Edit #4	6/1/2002		Studio
Battery 8hr-510	1503	Hi-Capacity	B-9600	8hr Battery for Teen Camera TRV-510		CheckOut	6/1/2002		Cameras
Battery 8hr-510	1504	Hi-Capacity	B-9600	8 hr Battery for Teen Camera TRV-510		CheckOut	6/1/2002		Cameras
Battery 8hr-510	1505	Hi-Capacity	B-9600	8 hr Battery for Teen Camera TRV-510		CheckOut	3/21/2003		Batteries
Battery 8 Hour	1506	Hi-Capacity	B-963	Battery 8 Hour for the Sony TRV-310/66		CheckOut	3/21/2003		Batteries
Battery 8 Hour	1507	Hi-Capacity	B-963	Battery 8 Hour for the Sony TRV-310/66		CheckOut	3/21/2003		Batteries
Battery 8 Hour	1508	Hi-Capacity	B-963	Battery 8 Hour for the Sony TRV-310/66		CheckOut	3/21/2003		Batteries
Battery 8 Hour	1509	Hi-Capacity	B-963	Battery 8 Hour for the Sony TRV-310/66		CheckOut	3/21/2003		Batteries
Battery 8 Hour	1510	Hi-Capacity	B-963	Battery 8 Hour for the Sony TRV-38 Mini-DV		CheckOut	3/21/2003		Batteries
Battery 8hr-38	1511	Hi-Capacity	B-9549	Battery 8 Hour for Sony TRV-38 Mini-DV		CheckOut	3/21/2003		Batteries
Battery 8hr-38	1512	Hi-Capacity	B-9549	Battery 8 Hour for Sony TRV-38 Mini-DV		CheckOut	3/21/2003		Batteries
Battery 8hr-38	1513	Hi-Capacity	B-9549	Battery 8 Hour for Sony TRV-38 Mini-DV		CheckOut	3/21/2003		Batteries
Battery 8hr-38	1514	Hi-Capacity	B-9549	Battery 8 Hour for Sony TRV-38 Mini-DV		CheckOut	3/21/2003		Batteries
Tripods DV	1515	Velbon	PH-268R	Velbon Fluid Head Tripods/Black/DV		CheckOut	3/21/2003		Tripods
Tripods DV	1516	Velbon	PH-268R	Velbon Fluid Head Tripods/Black/DV		CheckOut	3/21/2003		Tripods
Tripods DV	1517	Velbon	PH-268R	Velbon Fluid Head Tripods/Black/DV		CheckOut	3/21/2003		Tripods
Tripods DV	1518	Velbon	PH-268R	Velbon Fluid Head Tripods/Black/DV		CheckOut	3/21/2003		Tripods
Shogun Azden	1519	Azden	SGM2	Azden SGM2X Shogun/Omni Microphone		CheckOut	3/21/2003		Audio/Misc
Beachtek Aopt	1520	Beachtek	DXA-4S	Beachtek XLR Audio Adapter		CheckOut	3/31/2003		Audio/Misc
Beachtek Aopt	1521	Beachtek	DXA-4S	Beachtek XLR Audio Adapter		CheckOut	3/31/2003		Audio/Misc
Beachtek A opt	1522	Beachtek	DXA-4S	Beachtek XLR Audio Adapter		CheckOut	3/31/2003		Audio/Misc

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H6 file: Kana i Community Television Equipment Inventory

EquipTypeCode	TagNum	Manufacturer	Model	Description	SerialNum	Equipment Location	Purchase Date	Purchase Cost	EquipGroup
Beachtek Adpt	1523	Beachtek	DXA-4S	Beachtek XLR Audio Adapter		Checkout	3/31/2003		Audio/Misc
Headphones	1534	Sony	MDR-V150	Headphones for check out		Checkout	3/31/2003		Audio/Misc
Headphones	1535	Sony	MDR-V150	Headphones for check out		Checkout	3/31/2003		Audio/Misc
Headphones	1536	Sony	MDR-V150	Headphones for check out		Checkout	3/31/2003		Audio/Misc
Headphones	1537	Sony	MDR-V150	Headphones for check out		Checkout	3/31/2003		Audio/Misc
Boom Pole	1539	Marantz	Boom Pole	Boom Pole for Shotgun Microphones		Checkout	4-2-2003		Wireless
Wireless U-100	1540	Audio Technica	ATW-R100	Audio Technica U-100 Wireless	S1-2480023	Checkout	5/6/2003		Cameras
Mini-DV-TR-38	1541	Sony	DCR-TRV-38	Sony Mini-DV Video Camera	113432649	Checkout	5/6/2003		Cameras
Mini-DV-TR-38	1542	Sony	DCR-TRV-38	Sony Mini-DV Video Camera	113432685	Checkout	5/6/2003		Cameras
Mini-DV-TR-38	1543	Sony	DCR-TRV-38	Sony Mini-DV Video Camera	11343265A	Checkout	5/6/2003		Cameras
Mini-DV-TR-38	1544	Sony	DCR-TRV-38	Sony Mini-DV Video Camera	113432616	Checkout	5/6/2003		Cameras
E-Mac #1	1545	Apple	E-Mac	E-Mac NLE System	683112GNANT9	Checkout	5/7/2003		E-Mac
E-Mac #1	1546	Apple	EZ-Key	Editing Keyboard	246C-009906	E-Mac #1	5/7/2003		E-Mac
E-Mac #2	1547	Apple	E-Mac	E-Mac NLE System	683112NDNT9	E-Mac #1	5/1/2003		E-Mac
E-Mac #2	1548	Apple	E-Mac	Final Cut Editing Keyboard	683112NDNT9	E-Mac #2	5/1/2003		E-Mac
E-Mac #2	1549	Kennington	Turboball	Track Ball Mouse	246C006630	E-Mac #2	5/1/2003		E-Mac
TriPods DV	1554	Velbon	Sratos 480	Velbon Fluid Head Tripods/Black	70302000378	Checkout	1/1/2000		TriPods
Caption Bay # 1	1558	HP	Pavillion 533	All equipment in Caption Bay # 1	KR31490083	Captioning Room	7/8/2003		Captioning
Battery 1hr DV	1560	Sony	NP-FM 30	Sony Infolithum Battery for Mini-DV		Checkout	7/10/2003		Cameras
Battery 1hr DV	1561	Sony	NP-FM 30	Sony Infolithum Battery for Mini-DV		Checkout	7/10/2003		Cameras
Battery 1hr DV	1562	Sony	NP-FM 30	Sony Infolithum Battery for Mini-DV		Checkout	7/10/2003		Cameras
Battery 1hr DV	1563	Sony	NP-FM 30	Sony Infolithum Battery for Mini-DV		Checkout	7/10/2003		Cameras
E-Mac #2	1564	King Pro	425VA	E-Mac NLE System	H30100090	Captioning Room	7/10/2003		E-Mac
I-Mac #1	1565	King Pro	USP 425VA	I-Mac System - Former Edit Bay #5	H30100118	E-Mac #2	8/22/2003		I-Mac #1
I-Mac #2	1566	King Pro	UPS 424VA	I-Mac System - Former Edit Bay #3	H30100088	E-Mac #1	8/22/2003		I-Mac #2
E-Mac #1	1567	King Pro	UPS 424VA	E-Mac NLE System	H30100120	E-Mac #1	8/22/2003		E-Mac
E-Mac #1	1568	King Pro	UPS 425VA	E-Mac NLE System	H30100089	E-Mac #1	8/22/2003		E-Mac
E-Mac #2	1569	LaCie	120 Gig	E-Mac NLE System	13295253	E-Mac #2	8/1/2003		E-Mac
E-Mac #1	1570	LaCie	120 Gig	E-Mac NLE System	13295241	E-Mac #1	8/1/2003		E-Mac
Studio	1571	Panasonic	AG-456	S-VHS Camera	CSHB00254	Studio	9/16/2003		Studio
Analog Edit	1572	Vidomatic	TM-3000	Tidemanter	320816 & 700170274	Analog Edit	9/16/2003		AnalogEdit
Pan/Tilt Remote	1573	Bescor	MP-101	Remote AC-DC Pan/Tilt Head		Checkout	1/1/2000		TriPods
Pan/Tilt Remote	1574	Bescor	MP-101	Remote AC-DC Pan/Tilt Head		Checkout	1/1/2000		TriPods
Handheld Omni	1992	Shure	BG11.1	Hand Held Omni Directional		Checkout	6/5/2002	\$200.00	Microphone
Z Staples	1993			Heavy Duty		Reception			Off Supply
Analog Edit	1994	Panasonic	CT-1383Y	13" Color Monitor		Analog Edit			AnalogEdit
Analog Edit	1995	Radio Shack	SCT-37	Audio Cassette Deck	005997	Analog Edit			AnalogEdit
Analog Edit	1996	Radio Shack	CD-8100	CD Player	6A861932	Analog Edit			AnalogEdit
Analog Edit	1997	Radio Shack	SSM-1000	Audio Mixer		Analog Edit			AnalogEdit
Studio	1998	Studio Set Pieces	SGM-2	Hoike's Standard Set Pieces		Studio			Studio
Shotgun/ Senhuz	1999	Comprehensive		Shotgun Microphones		Checkout			Microphone
Logging Suite 1	2000			Logging Station Monitor		Checkout			Furniture
Audio Cable #2	2001	Hoike	xlr to xlr	XLR-Female to XLR-Male 10' Cable		Checkout			Audio-Misc
Audio Cable #2	2002	Hoike	xlr to xlr	XLR-Female to XLR-Male 10' Cable		Checkout			Audio-Misc
Audio Cable #2	2003	Hoike	xlr to xlr	XLR-Female to XLR-Male 10' Cable		Checkout			Audio-Misc
Audio Cable #2	2004	Hoike	xlr to xlr	XLR-Female to XLR-Male 10' Cable		Checkout			Audio-Misc
Audio Cable #2	2005	Hoike	xlr to xlr	XLR-Female to XLR-Male 10' Cable		Checkout			Audio-Misc
Audio Cable #2	2006	Hoike	xlr to xlr	XLR-Female to XLR-Male 10' Cable		Checkout			Audio-Misc
Triax cables	2007	Hoike/Lucas	25 foot	Triax camera cables for remote kit		Checkout			Cameras
Triax cables	2008	Hoike/Lucas	50 foot	Triax camera cables for remote kit		Checkout			Cameras
Triax cables	2009	Hoike/Lucas	75 foot	Triax camera cables for remote kit		Checkout			Cameras
Triax cables	2010	Hoike/Lucas	100 foot	Triax camera cables for remote kit		Checkout			Cameras
Sand Bags	2011	Hoike	Sand Bags	Sand Bags for Lowell Light Kits		Checkout			Lighting
Sand Bags	2012	Hoike	Sand Bags	Sand Bags for Lowell Light Kits		Checkout			Lighting
Sand Bags	2013	Hoike	Sand Bags	Sand Bags for Lowell Light Kits		Checkout			Lighting
Sand Bags	2014	Hoike	Sand Bags	Sand Bags for Lowell Light Kits		Checkout			Lighting
Sand Bags	2015	Hoike	Sand Bags	Sand Bags for Lowell Light Kits		Checkout			Lighting
Light Reflector	2016	Lowell	White	Various Reflectors		Checkout			Lighting
Light Reflector	2017	Lowell	White	Various Reflectors		Checkout			Lighting
Light Reflector	2018	Lowell	Silver	Various Reflectors		Checkout			Lighting
Light Reflector	2019	Lowell	White	Various Reflectors		Checkout			Lighting
Extension Cords	2020	Lowell	25 foot	Extension Cords of Various Lengths		Checkout			Audio/Misc
Extension Cords	2021	Ace	25 foot	Extension Cords of Various Lengths		Checkout			Audio/Misc

**Attachment 1
Hō'ike Kaula i Community Television Equipment Inventory**

<i>EquipTypeCode</i>	<i>TagNum</i>	<i>Manufacturer</i>	<i>Model</i>	<i>Description</i>	<i>SerialNum</i>	<i>Equipment Location</i>	<i>Purchase Date</i>	<i>Purchase Cost</i>	<i>EquipGroup</i>
Extension Cords	2022	Acc	50 foot	Extension Cords of Various Lengths		Checkout			Audio/Misc
Extension Cords	2023	Acc	50 foot	Extension Cords of Various Lengths		Checkout			Lighting
Power Strips	2024	Acc	6 Plug	Various Electric Power Strips		Checkout			Lighting
Power Strips	2025	Acc	6 Plug	Various Electric Power Strips		Checkout			Lighting
Power Strips	2026	Acc	6 Plug	Various Electric Power Strips		Checkout			Audio/Misc
Boom Stand	2027	Atlas	36" Boom	Boom Stand for Microphones		Checkout			Lighting
Ground Lifter	2028	Acc	White	Ground Lifter for 60 cycle hum		Checkout			Lighting
Ground Lifter	2029	Acc	White	Ground Lifter for 60 cycle hum		Checkout			Audio-Misc
Audio Cable #4	2030	Radio Shack	36"	RCA Male to RCA Male - L&R 36"		Checkout			Audio-Misc
Audio Cable #4	2031	Radio Shack	36"	RCA Male to RCA Male - L&R 36"		Checkout			Audio-Misc
Audio Cable #4	2032	Radio Shack	36"	RCA Male to RCA Male - L&R 36"		Checkout			Audio-Misc