

Financial Reporting Main

Show all data for:

AFR Status: Submitted to CPB Forms due: January 14, 2017

Required Forms due on January 14, 2017
 Based on your Grantee Profile, you will be required to complete the following forms:

Grantee Profile	Completed	Paul Hitchcock
Schedule A: Direct Revenue	Completed	Jeremy Withrow
Schedule E: Expenses & Investment in Capital	Completed	Jeremy Withrow
Schedule F: Reconciliation	Completed	Jeremy Withrow
Statement Piece	Completed	Paul Hitchcock
Audited Financial Statements	Completed	Crissy Ficus

Optional Forms
 You must complete any optional forms that apply to you.


Schedule	Completed	Jeremy Withrow
Schedule E: Indirect administrative support and occupancy support provided by licensee	Completed	Jeremy Withrow
Schedule C: In-kind contributions of services and other assets	Completed	Jeremy Withrow
Schedule D: In-kind contributions of property and equipment	Not Started	
Capital Gains: Elect to amortize substantial gifts of property (for use by Radio grantees only)	Not Started	
Accountant's Qualification Statement: (for use by state or internal auditors only)	Not Started	

Have you completed your AFR schedules?
 Please verify and Refile the Signature Page. When the Signature Page is complete, please ensure that the Audited Financial Statement has been uploaded and you reviewed your Grantee Profile. Then you are ready to Submit to CPB. If you cannot complete the forms on time, request an extension.

Schedule A
WMKY-FM (1416)
Morehead, KY

NFFS Excluded?

If you have an NFFS Exclusion, please click the "NFFS X" button, and enter your NFFS data.

 Source of Income	2015 data	2016 data
1. Amounts provided directly by federal government agencies	\$2,714	\$788
A. Grants for facilities and other capital purposes (PTFP and others)	\$0	\$0
B. Department of Education	\$2,714	\$788
C. Department of Health and Human Services	\$0	\$0
D. National Endowment for the Arts and Humanities	\$0	\$0
E. National Science Foundation	\$0	\$0
F. Other Federal Funds (specify)	\$0	\$0
2. Amounts provided by Public Broadcasting Entities	\$126,738	\$136,447
A. CPB - Community Service Grants	\$126,738	\$136,447
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
E. Public broadcasting stations - all payments	\$0	\$0
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$0	\$0
3.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
3.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0

E. Other income ineligible for NFFS inclusion	\$0	\$0
4. State boards and departments of education or other state government or agency sources	\$0	\$0
4.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
4.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
5. State colleges and universities	\$410,882	\$388,752
5.1 NFFS Eligible	\$410,882	\$388,752
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$410,882	\$388,752
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
5.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
6. Other state-supported colleges and universities	\$0	\$0

6.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
6.2 NFFS Ineligible	\$0	\$0
A. Rental Income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties -- see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
7. Private colleges and universities	\$0	\$0
7.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
F. Other income eligible as NFFS (specify)	\$0	\$0
7.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties -- see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
8. Foundations and nonprofit associations	\$0	\$0
8.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0

B. Grants and contributions other than underwriting	\$0	\$0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
8.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
9. Business and Industry	\$32,677	\$25,883
9.1 NFFS Eligible	\$32,677	\$25,883
A. Program and production underwriting	\$32,677	\$25,883
B. Grants and contributions other than underwriting	\$0	\$0
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0
9.2 NFFS Ineligible	\$0	\$0
A. Rental income	\$0	\$0
B. Fees for services	\$0	\$0
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0
E. Other income ineligible for NFFS inclusion	\$0	\$0
10. Memberships and subscriptions (net of membership bad debt expense)	\$42,969	\$38,485
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$0	\$0
10.2 NFFS Exclusion – Membership bad debt expense (unless netted from the total in Line 10)	\$0	\$0
	<u>2015 data</u>	<u>2016 data</u>
10.3 Total number of contributors.	611	497
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<u>2015 data</u>	<u>2016 data</u>

11.1 Total number of Friends contributors.	0	0
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0
Form of Revenue		
	2015 data	2016 data
13. Auction revenue (see instructions for Line 13)	\$1,593	\$0
A. Gross auction revenue	\$1,593	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$0	\$0
A. Gross special fundraising revenues	\$0	\$0
B. Direct special fundraising expenses	\$0	\$0
15. Passive income	\$0	\$0
A. Interest and dividends (other than on endowment funds)	\$0	\$0
B. Royalties	\$0	\$0
C. PBS or NPR pass-through copyright royalties	\$0	\$0
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0
A. Gains from sales of property and equipment (do not report losses)	\$0	\$0
B. Realized gains/losses on investments (other than endowment funds)	\$0	\$0
C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)	\$0	\$0
17. Endowment revenue	\$0	\$0
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$0	\$0
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$0	\$0

	2015 data	2016 data
19.1 Total number of major individual donors	0	0

Description	Amount	2015 data	2016 data
20. Other Direct Revenue		\$0	\$572
Other Income	\$572		

21. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 20)		\$617,573	\$590,927
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[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

	2015 data	2016 data
22. Federal revenue from line 1.	\$2,714	\$788
23. Public broadcasting revenue from line 2.	\$126,738	\$136,447
24. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0
25. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0
26. Other automatic subtractions from total revenue	\$0	\$0
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0
C. Gains from sales of property and equipment – line 16a	\$0	\$0
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$0	\$0
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$0	\$0
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$0	\$0
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$0
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$0
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$0
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	\$0
K. FMV of high-end premiums (Line 10.1)	\$0	\$0
L. Membership bad debt expense (Line 10.2)	\$0	\$0
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$488,121	\$453,692

Comments

Comment	Name	Date	Status
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Schedule E
WMKY-FM (1416)
Morehead, KY

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2015 data	2016 data
1. Programming and production	\$442,136	\$449,855
A. Restricted Radio CSG	\$12,356	\$31,629
B. Unrestricted Radio CSG	\$104,107	\$88,022
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$325,673	\$330,204
2. Broadcasting and engineering	\$153,227	\$159,990
A. Restricted Radio CSG	\$1,235	\$0
B. Unrestricted Radio CSG	\$6,132	\$12,101
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$145,860	\$147,889
3. Program information and promotion	\$54,024	\$55,839
A. Restricted Radio CSG	\$532	\$0
B. Unrestricted Radio CSG	\$2,148	\$3,780
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$51,344	\$52,059
SUPPORT SERVICES	2015 data	2016 data
4. Management and general	\$137,268	\$139,865
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$688
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$137,268	\$139,177
5. Fund raising and membership development	\$31,875	\$32,317
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$31,875	\$32,317
6. Underwriting and grant solicitation	\$900	\$914
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$900	\$914

PROGRAM SERVICES		
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$34,006 2015 data	\$32,221 2016 data
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$15,212	\$14,465
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$18,794	\$17,756
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$853,436	\$871,001
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$14,123	\$31,629
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$127,599	\$119,056
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$0	\$0
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$711,714	\$720,316

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2015 data	2016 data
9. Total capital assets purchased or donated	\$34,448	\$0
9a. Land and buildings	\$0	\$0
9b. Equipment	\$34,448	\$0
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$887,884	\$871,001

Additional Information

(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)

	2015 data	2016 data
11. Total expenses (direct only)	\$620,026	\$635,775
12. Total expenses (indirect and in-kind)	\$233,410	\$235,226
13. Investment in capital assets (direct only)	\$34,448	\$0
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
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Schedule F
WMKY-FM (1416)
Morehead, KY

	2016 data
1. Data from AFR	
a. Schedule A, Line 21	\$590,927
b. Schedule B, Line 5	\$224,791
c. Schedule C, Line 6	\$10,375
d. Schedule D, Line 8	\$0
e. Total from AFR	\$826,093

Choose Reporting Model

You must choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

- FASB
 GASB Model A proprietary enterprise-fund financial statements with business-type activities only
 GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

	2016 data
2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only	
a. Operating revenues	\$212,550
b. Non-operating revenues	\$613,543
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$826,093

Reconciliation

	2016 data
3. Difference (line 1 minus line 2)	\$0
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$0

Comments

Comment	Name	Date	Status
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Grantee Information	Summary of Non-Federal Financial Support 2016	
Grantee ID: 1416		2016 data
Grantee Name: WMKY-FM	1. Direct Revenue (Schedule A)	\$453,692
City: Morehead	2. Indirect Administrative (Schedule B)	\$224,791
State: KY	3. In-kind Contributions	
Licensee Type: University	a. Services and Other Assets (Schedule C)	\$0
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$678,483

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2016 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2016 Financial Reporting Guidelines

Name of Head of Grantee: Paul Hitchcock
Title: Head of Grantee
Email: p.hitchc@moreheadstate.edu
Address: Morehead State Public Radio, 150 University Blvd, Box 903, Morehead, KY USA 40351-1684
Telephone: (606) 783-2334

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WMKY-FM complied with CPB's Fiscal Year 2016 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2016. Management is responsible for WMKY-FM's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WMKY-FM's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about WMKY-FM's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on WMKY-FM compliance with specified requirements.

In our opinion, WMKY-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2016.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Name of Independent Accountant: Crissy Fiscus
Title: Independent Accountant
Email: cfiscus@ddfky.com
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Audit Agency or Department: Dean
City: Lexington
State: KY

Name of Independent Accountant: David Richard
Title: Independent Accountant
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Telephone: 859-425-7603
Audit Agency or Department: Dean Dorton Allen Ford
City: Lexington
State: KY

Certified By : Paul Hitchcock, Head Of Grantee, General Manager, 12/6/2016 9:57:35 AM
Attested By : Crissy Fiscus, Independent Accountant, Certified Public Accountant, 11/30/2016 4:42:56 PM

Schedule B WorkSheet
 WMKY-FM (1416)
 Morehead, KY

	2015	2016
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$887,884	\$871,001
Deductions (lines 1b.1. through 1b.7.):		
1b.1. Capital outlays (from Schedule E, line 9 total)	\$34,448	\$0
1b.2. Depreciation	\$34,006	\$32,220
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$10,745	\$10,435
1b.5. Indirect administrative support (see Guidelines for instructions)	\$222,665	\$224,791
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$0	\$0
1b.8. Total deductions	\$301,864	\$267,446
1c. Station net direct expenses	\$586,020	\$603,555
2. Institutional support rate calculation (Note: Choose one method only - either 2a or 2b)		
2a. Net direct expense method		
2a.1. Station net direct Expenses (forwards from line 1)	\$586,020	\$603,555
2a.2. Licensee net direct activities	\$46,537,172	\$46,093,639
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%1.259251	%1.309411
2b. Salaries and wages method		
2b.1. Station salaries and wages	\$0	\$0
2b.2. Licensee salaries and wages for direct activities	\$0	\$0
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%0	%0
2c. Institutional support calculation		

2015

2016

2c.1. Choose applicable cost groups that benefit the station

- Budget and Analysis
 Campus Mail Service
 Computer Operations
 Financial Operations
 Human Resources
 Insurance
 Internal Audit
 Legal
 Payroll
 President's Office
 Purchasing
 Other
 Not Applicable

2c.2. Costs per licensee financial statements	\$15,475,429	\$14,891,328
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$389,790	\$230,268
2c.4. Costs benefiting station operations	\$15,085,639	\$14,661,060
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%1.259251	%1.309408
2c.6. Total institutional costs benefiting station operations	\$189,966	\$191,973

3. Physical plant support rate calculation

3a. Net square footage occupied by station	4,132	4,132
3b. Licensee's net assignable square footage	2,201,396	2,213,922
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.187699	%0.186637

3d.1. Choose applicable cost groups that benefit the station

- Building Maintenance
 Custodial Services
 Director of Operations
 Elevator Maintenance
 Grounds and Landscaping
 Motor Pool
 Refuse Disposal
 Roof Maintenance
 Utilities
 Security Services
 Facilities Planning
 Other
 Not Applicable

3d.2. Costs per licensee financial statements	\$11,523,965	\$12,706,709
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$2,471,880	\$3,539,416
3d.4. Costs benefiting station operations	\$9,052,085	\$9,167,293
3d.5. Percentage of allocation (from line 3c.)	%0.187699	%0.186637

	2015	2016
3d.6. Total physical plant support costs benefiting station operations	\$16,990	\$17,109
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$206,956	\$209,082

Comments

Comment	Name	Date	Status
Occupancy List (WMKY-FM , 1416, University)			

Type of Occupancy	Location	Value
Building		15,709

Annual Value Computations for buildings and tower facilities

Questions	Value
1. Record building at original cost or at fair market value at the time the station took possession (use fair value only if original cost is unknown)	\$ 785450
2. Total original cost of major improvements	\$ 0
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 785450
5. Enter year constructed or acquired	year 2002
6. Estimated useful life of building/improvements from date of acquisition or construction	years 50
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 36
8. Annual value (line 4 divided by line 6)	\$ 15709
9. Station's prorata use of building	% 100
10. Annual prorated value (product of lines 8 and 9)	\$ 15709
11. Payments made to building as a part of the lease or rental agreement	\$ 0
12. Payments recieved from others as a part of a sublease or rental agreement	\$ 0
13. Annual value for NFFS purposes (line 10 less lines 11 and 12)	\$ 15709

**Schedule B Totals
(WMKY-FM , 1416, University)**

	2015 data	2016 data
1. Total support activity benefiting station	\$206,956	\$209,082
2. Occupancy value	15,709	\$15,709
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$222,665	\$224,791
6. Please enter an institutional type code for your licensee.	SU	SU

Comment	Name	Date	Status
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Schedule C
WMKY-FM (1416)
Morehead, KY

	2015 data	Donor Code	2016 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Annual rental value of space (studios, offices, or tower facilities)	\$0		\$0
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	\$0		\$0
D. National advertising	\$0		\$0
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$0		\$0
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$10,745		\$10,375
A. Compact discs, records, tapes and cassettes	BS \$10,745	BS	\$10,375
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	\$0		\$0
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	\$0		\$0

	2015 data	Donor Code	2016 data
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$10,745		\$10,375

Comments

Comment	Name	Date	Status
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Schedule D
 WMKY-FM (1416)
 Morehead, KY

	2015 data	Donor Code	2016 data
1. Land (must be eligible as NFFS)	\$		\$0
2. Building (must be eligible as NFFS)	\$		\$0
3. Equipment (must be eligible as NFFS)	\$		\$0
4. Vehicle(s) (must be eligible as NFFS)	\$		\$0
5. Other (specify) (must be eligible as NFFS)	\$		\$0
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$		\$0
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$0
a) Exchange transactions	\$		\$0
b) Federal or public broadcasting sources	\$		\$0
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$		\$0
d) Other (specify)	\$		\$0
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$		\$0

Comments

Comment	Name	Date	Status
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