

# Financial Reporting Main

Show all data for: [2016](#)

AFR Status: **Submitted to CPB**

Forms due: **February 13, 2017**

## Required Forms due on February 13, 2017

Based on your [grantee profile](#), you will be required to complete the following forms:

Form Name	Current Status	Completed By
<a href="#">Grantee Profile</a>	Completed	Stephen Williams
<a href="#">Schedule A</a> : Direct Revenue	Completed	Carrie Puckett
<a href="#">Schedule E</a> : Expenses & Investment in Capital	Completed	Carrie Puckett
<a href="#">Schedule F</a> : Reconciliation	Completed	Stephen Williams
<a href="#">Signature Page</a>	Completed	Robb Rose
<a href="#">Audited Financial Statements</a>	Completed	Robb Rose

## Optional Forms

**You must complete any optional forms that apply to you.**

Form Name	Current Status	Completed By
<input checked="" type="checkbox"/> <a href="#">Schedule B</a> : Indirect administrative support and occupancy support provided by licensee	Completed	Carrie Puckett
<input checked="" type="checkbox"/> <a href="#">Schedule C</a> : In-kind contributions of services and other assets	Completed	Carrie Puckett
<input type="checkbox"/> <a href="#">Schedule D</a> : In-kind contributions of property and equipment	Not Started	
<a href="#">Capital Spread</a> : Elect to amortize substantial gifts of property (for use by Radio grantees only)	Not Started	
<a href="#">Accountant's Qualification Statement</a> : (for use by state or internal auditors only)	Not Started	

Submit to CPB

## Have you completed your AFR schedules?

Please verify and Route 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 .

## NFFS Summary

	2016	2015	\$ Change	% Change
1. Schedule A	\$1,259,512	\$1,314,933	\$-55,421	-4.2
2. Schedule B	\$206,697	\$169,796	\$36,901	21.7

	<b>2016</b>	<b>2015</b>	<b>\$ Change</b>	<b>% Change</b>
3. Schedule C	\$61,090	\$56,432	\$4,658	8.3
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$1,527,299	\$1,541,161	<b>\$-13,862</b>	<b>-0.9</b>

no

Request Change

Save

# Grantee Profile

[Collapse All](#) | [Expand All](#)

Edit

[For inquiries, please send an email to csg@cpb.org.](mailto:csg@cpb.org)

<b>Entity ID</b>	1452	<b>Licensee</b>	Western Michigan University
<b>Fiscal Year Begin Date</b>	July 1	<b>Licensee Type</b>	University

Request Change

### Associated Grantees

<b>Mailing Address</b>	<b>Primary Street Address</b>	<b>Licensee Address</b>	
WMUK - Western Mich. Univ. - Friedmann Hall 1903 W. Michigan Ave. Kalamazoo, MI 49008-5351	WMUK - Western Mich. Univ. - Friedmann Hall 1903 W. Michigan Ave. Kalamazoo, MI 49008-5351	1903 W Michigan Ave. Kalamazoo, MI 49008	
<b>Payment Address</b>	<b>Alternate Payee Address</b>	<b>Business Numbers</b>	<b>Internet Address</b>
WMUK - Western Mich. Univ. - Friedmann Hall 1903 W. Michigan Ave. Kalamazoo, MI 49008-5351		Fax: (269)387-4630 Main Phone: (269)387-5715	<a href="http://www.wmuk.org">http://www.wmuk.org</a>
<b>Alternate Interconnection Information</b>	<b>Employer Identification Number (aka Federal Taxpayer ID)</b>	<b>Type of Entity</b>	
	38-6007327	Government entity/Division of a government entity State of Michigan	

Edit

Get help with [Security Groups](#)

<b>Grants Administrator: Patti VanWalbeck</b>	<b>Title: Associate VP Business and Finance</b>
<b>Gender: F</b>	<b>Active:</b> Yes
	<b>Email Address:</b> patti.vanwalbeck@wmich.edu
<b>Mailing Address:</b> Western Michigan University, Kalamazoo, MI , 49008-5203	<b>Phone Number:</b> (269)387-2365
<b>Grants Administrator: Stephen Williams</b>	<b>Title: General Manager</b>
<b>Gender: M</b>	<b>Active:</b> Yes
	<b>Email Address:</b> stephen.a.williams@wmich.edu

**Mailing Address:** WMUK - Western Mich. Univ., Kalamazoo, MI ,  
49008-5351

**Phone Number:** 269-387-5719

**Licensee Official: Jan Van Der Kley** Title: **Chief Finanacial Officer of Western Michigan University and Vice President for Business**

**Gender:** F

**Active:** Yes

**Email Address:** jan.vanderkley@wmich.edu

**Mailing Address:** 3080 Siebert  
Administration Bldg., Kalamazoo, MI  
, 49008-5203

**Phone Number:** (269) 387-2365

**Head of Grantee: Stephen Williams**

Title: **General Manager**

**Gender:** M

**Active:**

**Email Address:**

Yes

stephen.a.williams@wmich.edu

**Mailing Address:** WMUK - Western Mich. Univ., Kalamazoo,  
MI49008-5351

**Phone Number:** 269-387-5719

**Independent Accountant: Robb Rose**

Title: **CPA, Audit Partner**

**Gender:** M

**Active:**

**Email Address:**

Yes

Robb.Rose@plantemoran.com

**Mailing Address:** Plante Moran, PLLC, Toledo, OH , 43617

**Phone Number:** 419-842-6188

**SAS-Radio: Stephen Williams**

Title: **General Manager**

**Gender:** M

**Active:**

**Email Address:**

Yes

stephen.a.williams@wmich.edu

**Mailing Address:** WMUK - Western Mich. Univ., Kalamazoo, MI ,  
49008-5351

**Phone Number:** 269-387-5719

**[For inquiries, please send an email to csg@cpb.org.](mailto:csg@cpb.org)**

Transmitter / Translator	Channel / Frequency	Location	Analog / Digital	Comments
WMUK-FM	102.1	Kalamazoo, MI	Analog/Digital	Updated 12/19/07 per email request from Floyd Pientka, General Manager

**(2017)**

<b>Population Density:</b>	86
<b>Rural Audience Service Station Status:</b>	not rural
<b>Coverage Area Population:</b>	728330
<b>CSG Level:</b>	D
<b>Minority Audience Service Station:</b>	no
<b>Licensed to and/or Serving Native American Tribes:</b>	no

Historically Black College/University: no  
 Primary Programming Format is News: no

Request Change

[For inquiries, please send an email to csg@cpb.org.](mailto:csg@cpb.org)

No Audit history available for this grantee

	First Name	Last Name	Phone	Email
General Manager / Executive Director:	Stephen	Williams	269-387-5719	stephen.a.williams@
Chief Financial Officer:	Stephen	Williams	269-387-5719	stephen.a.williams@
Head of Development:	Kim	Willis	269-387-5780	kimberly.willis@wmi
Head of Programming:	Klayton	Woodworth	269-387-5725	klayton.woodworth@
Head of Production:	Klayton	Woodworth	269-387-5725	klayton.woodworth@
Head of Engineering:	Mark	Tomlonson	269-387-5738	mark.tomlonson@w
Head of Community Outreach:	Stephen	Williams	269-387-5719	stephen.a.williams@
Head of Educational Services:	Stephen	Williams	269-387-5719	stephen.a.williams@
Head of Interactive / Web Services:	Kim	Willis	269-387-5780	kimberly.willis@wmi
Head of Marketing / Promotion:	Anders	Dahlberg	269-387-5647	anders.dahlberg@w

Have you reviewed the Grantee Profile?  Yes  No

Save



**Schedule A**  
**WMUK-FM (1452)**  
**Kalamazoo, MI**

**NFFS Excluded?**

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



**Source of Income**

	<b>2015 data</b>	<b>2016 data</b>
1. Amounts provided directly by federal government agencies	\$0	\$0
A. Grants for facilities and other capital purposes (PTFP and others)	\$0	\$0
B. Department of Education	\$0	\$0
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	\$144,993	\$136,792
A. CPB - Community Service Grants	\$144,993	\$136,792
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	\$573,350	\$639,975
5.1 NFFS Eligible	\$573,350	\$639,975
A. Program and production underwriting	\$32,523	\$29,399
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$540,827	\$610,576
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	\$295,081	\$207,461
8.1 NFFS Eligible	\$295,081	\$207,461
A. Program and production underwriting	\$122,105	\$110,224
B. Grants and contributions other than underwriting	\$22,976	\$22,237
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$150,000	\$75,000
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	\$102,225	\$86,720
9.1 NFFS Eligible	\$102,225	\$86,720
A. Program and production underwriting	\$86,678	\$67,603
B. Grants and contributions other than underwriting	\$15,547	\$19,117
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)	\$344,277	\$286,895
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
	<b>2015 data</b>	<b>2016 data</b>
10.3 Total number of contributors.	3,590	3,591
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<b>2015 data</b>	<b>2016 data</b>
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
<b>Form of Revenue</b>	<b>2015 data</b>	<b>2016 data</b>
13. Auction revenue (see instructions for Line 13)	\$0	\$0
A. Gross auction revenue	\$0	\$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	\$0	\$0

report losses)		
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	\$38,461

	<b>2015 data</b>	<b>2016 data</b>
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19.1 Total number of major individual donors	0	32
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20. Other Direct Revenue	\$255	\$900
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<b>Description</b>	<b>Amount</b>
Miscellaneous	\$900

<b>Exclusion Description</b>	<b>Amount</b>
Ticket sales to concerts and other events (exclusive of contributions portion if disclosed)	\$900

21. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 20)	\$1,460,181	\$1,397,204
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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

	<b>2015 data</b>	<b>2016 data</b>
22. Federal revenue from line 1.	\$0	\$0
23. Public broadcasting revenue from line 2.	\$144,993	\$136,792
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	\$255	\$900

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. <b>Total Direct Nonfederal Financial Support</b> (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,314,933	\$1,259,512

## Comments

**Comment**                      **Name**                      **Date**                      **Status**

**Schedule B WorkSheet**  
**WMUK-FM (1452)**  
**Kalamazoo, MI**

	<b>2015</b>	<b>2016</b>
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$1,674,550	\$2,081,033
Deductions (lines 1b.1. through 1b.7.):	\$0	\$0
1b.1. Capital outlays (from Schedule E, line 9 total)		
1b.2. Depreciation	\$38,970	\$36,715
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$57,118	\$62,387
1b.5. Indirect administrative support (see Guidelines for instructions)	\$169,796	\$206,698
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$900,772	\$1,201,452

	2015	2016
<b>Description</b>	<b>Amount</b>	
Other expenses	\$1,030,907	
Net Pension & OPEB liability adjustment	\$170,545	
1b.8. Total deductions	\$1,166,656	\$1,507,252
1c. Station net direct expenses	\$507,894	\$573,781
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)	\$507,894	\$573,781
2a.2. Licensee net direct activities	\$165,933,640	\$168,580,278
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.306083	%0.340361
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
2c. Institutional support calculation		
2c.1. Choose applicable cost groups that benefit the station		
<input checked="" type="checkbox"/> Budget and Analysis <input checked="" type="checkbox"/> Campus Mail Service <input checked="" type="checkbox"/> Computer Operations <input checked="" type="checkbox"/> Financial Operations <input checked="" type="checkbox"/> Human Resources <input checked="" type="checkbox"/> Insurance <input checked="" type="checkbox"/> Internal Audit <input type="checkbox"/> Legal <input checked="" type="checkbox"/> Payroll <input checked="" type="checkbox"/> President's Office <input checked="" type="checkbox"/> Purchasing <input checked="" type="checkbox"/> Other <input type="checkbox"/> Not Applicable		
2c.2. Costs per licensee financial statements	\$29,577,273	\$37,490,557
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$8,766	\$150,713
2c.4. Costs benefiting station operations	\$29,568,507	\$37,339,844
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.306083	%0.340361
2c.6. Total institutional costs benefiting station operations	\$90,504	\$127,090
3. Physical plant support rate calculation		
3a. Net square footage occupied by station	10,692	10,692

	<b>2015</b>	<b>2016</b>
3b. Licensee's net assignable square footage	7,012,326	7,239,480
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.152474	%0.14769
3d.1. Choose applicable cost groups that benefit the station		
<input checked="" type="checkbox"/> Building Maintenance		
<input checked="" type="checkbox"/> Custodial Services		
<input checked="" type="checkbox"/> Director of Operations		
<input checked="" type="checkbox"/> Elevator Maintenance		
<input checked="" type="checkbox"/> Grounds and Landscaping		
<input checked="" type="checkbox"/> Motor Pool		
<input checked="" type="checkbox"/> Refuse Disposal		
<input checked="" type="checkbox"/> Roof Maintenance		
<input checked="" type="checkbox"/> Utilities		
<input checked="" type="checkbox"/> Security Services		
<input checked="" type="checkbox"/> Facilities Planning		
<input checked="" type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
3d.2. Costs per licensee financial statements	\$37,206,037	\$38,641,768
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$13,009	\$30,689
3d.4. Costs benefiting station operations	\$37,193,028	\$38,611,079
3d.5. Percentage of allocation (from line 3c.)	%0.152474	%0.14769
3d.6. Total physical plant support costs benefiting station operations	\$56,709	\$57,024
<b>4. Total costs benefiting station operations (forwards to line1 on tab3)</b>	<b>\$147,213</b>	<b>\$184,114</b>

**Comments**

Comment	Name	Date	Status
<b>Occupancy List</b>			
<b>WMUK-FM (1452)</b>			
<b>Kalamazoo, MI</b>			

Type of Occupancy	Location	Value
Building		22,583

**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)	\$ 6160150
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	\$ 6160150



Type of Occupancy	Location	Value
<b>Questions</b>		
5. Enter year constructed or acquired	year	1971
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	5
8. Annual value (line 4 divided by line 6)	\$	123203
9. Station's prorata use of building	%	18.33
10. Annual prorated value (product of lines 8 and 9)	\$	22583.1099
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)	\$	22583.1099

**Schedule B Totals**  
**WMUK-FM (1452)**  
**Kalamazoo, MI**

	2015 data	2016 data
1. Total support activity benefiting station	\$147,213	\$184,114
2. Occupancy value	22,583	\$22,583
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)	\$169,796	\$206,697
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment	Name	Date	Status
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**Schedule C**  
**WMUK-FM (1452)**  
**Kalamazoo, MI**

	2015 data	<u>Donor Code</u>	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)	\$3,096		\$3,599



	2015 data	<u>Donor Code</u>	2016 data
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	BS \$3,096	BS	\$3,599
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
<b>3. OTHER SERVICES (must be eligible as NFFS)</b>	<b>\$53,336</b>		<b>\$57,491</b>
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	BS \$53,336	BS	\$57,491
D. National advertising	\$0		\$0
<b>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</b>	<b>\$56,432</b>		<b>\$61,090</b>
<b>5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS</b>	<b>\$686</b>		<b>\$1,297</b>
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	\$0		\$0
D. Fundraising related activities	BS \$686	BS	\$1,297
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
<b>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.</b>	<b>\$57,118</b>		<b>\$62,387</b>

Comments

Comment	Name	Date	Status
<b>Schedule D</b>			
<b>WMUK-FM (1452)</b>			
<b>Kalamazoo, MI</b>			

2015 data	<u>Donor</u>	2016 data
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Code

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
<b>Schedule E</b>			
<b>WMUK-FM (1452)</b>			
<b>Kalamazoo, MI</b>			

**EXPENSES**

(Operating and non-operating)

**PROGRAM SERVICES**

	<b>2015 data</b>	<b>2016 data</b>
1. Programming and production	\$754,951	\$829,635
A. Restricted Radio CSG	\$32,299	\$17,674
B. Unrestricted Radio CSG	\$112,694	\$119,118
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$609,958	\$692,843
2. Broadcasting and engineering	\$301,161	\$389,521
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$301,161	\$389,521
3. Program information and promotion	\$45,192	\$52,571
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0

PROGRAM SERVICES	<b>2015 data</b>	<b>2016 data</b>
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$45,192	\$52,571
SUPPORT SERVICES	<b>2015 data</b>	<b>2016 data</b>
4. Management and general	\$273,783	\$440,547
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$273,783	\$440,547
5. Fund raising and membership development	\$260,493	\$332,044
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$260,493	\$332,044
6. Underwriting and grant solicitation	\$0	\$0
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$0	\$0
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$38,970	\$36,715
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$18,655	\$16,974
D. All non-CPB Funds	\$20,315	\$19,741
<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	<b>\$1,674,550</b>	<b>\$2,081,033</b>
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$32,299	\$17,674
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$112,694	\$119,118
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$18,655	\$16,974
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,510,902	\$1,927,267

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	<b>2015 data</b>	<b>2016 data</b>
9. Total capital assets purchased or donated	\$0	\$0

	2015 data	2016 data
9a. Land and buildings	\$0	\$0
9b. Equipment	\$0	\$0
9c. All other	\$0	\$0
<b>10. Total expenses and investment in capital assets</b> (Sum of lines 8 and 9)	<b>\$1,674,550</b>	<b>\$2,081,033</b>

**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)	\$507,894	\$573,781
12. Total expenses (indirect and in-kind)	\$1,166,656	\$1,507,252
13. Investment in capital assets (direct only)	\$0	\$0
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

## Comments

Comment	Name	Date	Status
<b>Schedule F</b>			
<b>WMUK-FM (1452)</b>			
<b>Kalamazoo, MI</b>			

**2016 data****1. Data from AFR**

a. Schedule A, Line 21	\$1,397,204
b. Schedule B, Line 5	\$206,697
c. Schedule C, Line 6	\$62,387
d. Schedule D, Line 8	\$0
e. Total from AFR	\$1,666,288

**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	\$412,357
b. Non-operating revenues	\$1,253,933
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$1,666,290

## Reconciliation

2016 data

### 3. Difference (line 1 minus line 2)

\$-2

4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.

\$-2

Description	Amount
Rounding	\$-2

Comments

Comment	Name	Date	Status
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