

Financial Reporting Main

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AFR Status: **Submitted to CPB**

Forms due: **February 13, 2018**

Required Forms due on February 13, 2018

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

Form Name	Current Status	Completed By
Grantee Profile	Completed	Stephen Williams
Schedule A : Direct Revenue	Completed	Carrie Puckett
Schedule E : Expenses & Investment in Capital	Completed	Carrie Puckett
Schedule F : Reconciliation	Completed	Carrie Puckett
Signature Page	Completed	Steven Bishop
Audited Financial Statements	Completed	Steven Bishop
Elect to file AFS biennially		

Optional Forms

You must complete any optional forms that apply to you.

Form Name	Current Status	Completed By
<input checked="" type="checkbox"/> Schedule B : Indirect administrative support and occupancy support provided by licensee	Completed	Carrie Puckett
<input checked="" type="checkbox"/> Schedule C : In-kind contributions of services and other assets	Completed	Carrie Puckett
<input type="checkbox"/> Schedule D : In-kind contributions of property and equipment	Not Started	
Capital Spread : 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	

[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

	2017	2016	\$ Change	% Change
1. Schedule A	\$1,347,887	\$1,259,512	\$88,375	7.0
2. Schedule B	\$222,547	\$206,697	\$15,850	7.7

	2017	2016	\$ Change	% Change
3. Schedule C	\$56,407	\$61,090	\$-4,683	-7.7
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$1,626,841	\$1,527,299	\$99,542	6.5

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)

Entity ID	1452	Licensee	Western Michigan University
Fiscal Year Begin Date	July 1	Licensee Type	University

Request Change

Associated Grantees

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

Edit

Get help with [Security Groups](#)

Grants Administrator: Carrie Puckett	Title: Director of Financial Accounting and Reporting
Gender: F	Active: Yes Email Address: carrie.puckett@wmich.edu
Mailing Address: 1903 W. Michigan Ave., Kalamazoo, MI , 49008-5207	Phone Number: (269) 387-4284
Grants Administrator: Patti VanWalbeck	Title: Associate VP Business and Finance
Gender: F	Active: Yes Email Address: patti.vanwalbeck@wmich.edu
Mailing Address: Western Michigan University, Kalamazoo, MI , 49008-5203	Phone Number: (269)387-2365
Grants Administrator: Stephen Williams	Title: General Manager
Gender: M	Active: Yes Email Address: 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 and Finance**

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:** Yes **Email Address:** stephen.a.williams@wmich.edu

Mailing Address: WMUK - Western Mich. Univ., Kalamazoo, MI49008-5351 **Phone Number:** 269-387-5719

Independent Accountant: Steven Bishop

Title: **Partner, Assurance**

Gender: M **Active:** Yes **Email Address:** Steven.Bishop@plantemoran.com

Mailing Address: Plante & Moran, PLLC, Cincinnati, OH , 45202 **Phone Number:** 513-744-4704

Independent Accountant: Cole Martin

Title: **CPA, Assurance**

Gender: M **Active:** Yes **Email Address:** Cole.Martin@plantemoran.com

Mailing Address: Plante & Moran, PLLC, Portage, MI , 49002 **Phone Number:** 269-567-4659

Independent Accountant: Robb Rose

Title: **CPA, Audit Partner**

Gender: M **Active:** Yes **Email Address:** 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:** Yes **Email Address:** 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

(2018)

Population Density:	86
Rural Audience Service Station Status:	not rural
Coverage Area Population:	728330
CSG Level:	D
Minority Audience Service Station:	no

Licensed to and/or Serving Native American Tribes: 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:	Martin	Klemm	269-387-3169	martin.klemm@wmi
Head of Marketing / Promotion:	Stephen	Williams	269-387-5719	stephen.a.williams@

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

	2016 data	2017 data
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	\$136,792	\$165,945
A. CPB - Community Service Grants	\$136,792	\$165,565
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	\$380
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$0	\$3,830
3.1 NFFS Eligible	\$0	\$3,830
A. Program and production underwriting	\$0	\$3,830
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	\$1,092
4.1 NFFS Eligible	\$0	\$1,092
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$1,092
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	\$639,975	\$714,798
5.1 NFFS Eligible	\$639,975	\$714,798
A. Program and production underwriting	\$29,399	\$25,411
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$610,576	\$689,387
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	\$207,461	\$168,891
8.1 NFFS Eligible	\$207,461	\$168,846
A. Program and production underwriting	\$110,224	\$94,942
B. Grants and contributions other than underwriting	\$22,237	\$36,404
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$75,000	\$37,500
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	\$45
A. Rental income	\$0	\$45
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	\$86,720	\$100,553
9.1 NFFS Eligible	\$86,720	\$100,553
A. Program and production underwriting	\$67,603	\$81,266
B. Grants and contributions other than underwriting	\$19,117	\$19,287
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)	\$286,895	\$202,319
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$0	\$0
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$0	\$0
	2016 data	2017 data
10.3 Total number of contributors.	3,591	3,535
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	2016 data	2017 data
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	2016 data	2017 data
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	\$7,942
A. Gross special fundraising revenues	\$0	\$7,942
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	\$100
A. Gains from sales of property and equipment (do not report losses)	\$0	\$100

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	\$38,461	\$148,507
	2016 data	2017 data
19.1 Total number of major individual donors	32	38
20. Other Direct Revenue	\$900	\$0
Line 21. Proceeds from spectrum auction, interest earned on these funds, channel sharing revenues, and spectrum leases (TV only)	\$	\$0
A. Proceeds from sale in spectrum auction (TV only)	\$	\$0
B. Interest earned on proceeds from sale in spectrum auction (TV only)	\$	\$0
C. Payments from spectrum auction speculators (TV only)	\$	\$0
D. Channel sharing and spectrum leases revenues (TV only)	\$	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,397,204	\$1,513,977

[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

	2016 data	2017 data
23. Federal revenue from line 1.	\$0	\$0
24. Public broadcasting revenue from line 2.	\$136,792	\$165,945
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$900	\$0

27. Other automatic subtractions from total revenue	\$0	\$145
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	\$100
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	\$45
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. All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (Line 10.2)	\$0	\$0
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$0	\$0
N. Proceeds from spectrum auction, interest earned on these funds, channel sharing revenues, and spectrum leases from line 21 (TV only)	\$	\$0
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,259,512	\$1,347,887

Comments

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

	2016	2017
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,081,033	\$1,722,491
Deductions (lines 1b.1. through 1b.7.):	\$0	\$0
1b.1. Capital outlays (from Schedule E, line 9 total)		
1b.2. Depreciation	\$36,715	\$40,777
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$62,387	\$59,140
1b.5. Indirect administrative support (see Guidelines for instructions)	\$206,698	\$222,549

	2016	2017
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$1,201,452	\$757,056
Description	Amount	
Other expenses	\$829,581	
Net Pension & OPEB liability	\$-72,525	
1b.8. Total deductions	\$1,507,252	\$1,079,522
1c. Station net direct expenses	\$573,781	\$642,969
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)	\$573,781	\$642,969
2a.2. Licensee net direct activities	\$168,580,278	\$174,415,615
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%0.340361	%0.368642
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)	%	%
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 checked="" 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	\$37,490,557	\$38,684,958
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$150,713	\$204,935
2c.4. Costs benefiting station operations	\$37,339,844	\$38,480,023
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%0.340361	%0.368642
2c.6. Total institutional costs benefiting station operations	\$127,090	\$141,853
3. Physical plant support rate calculation		

	2016	2017
3a. Net square footage occupied by station	10,692	10,692
3b. Licensee's net assignable square footage	7,239,480	7,239,480
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.14769	%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	\$38,641,768	\$39,375,694
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$30,689	\$28,634
3d.4. Costs benefiting station operations	\$38,611,079	\$39,347,060
3d.5. Percentage of allocation (from line 3c.)	%0.14769	%0.14769
3d.6. Total physical plant support costs benefiting station operations	\$57,024	\$58,111
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$184,114	\$199,964

Comments

Comment	Name	Date	Status
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**Occupancy List
WMUK-FM (1452)
Kalamazoo, MI**

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
5. Enter year constructed or acquired	year 1971

Type of Occupancy	Location	Value
Questions		
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	4
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

	2016 data	2017 data
1. Total support activity benefiting station	\$184,114	\$199,964
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)	\$206,697	\$222,547
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

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

	2016 data	<u>Donor Code</u>	2017 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)	\$3,599		\$2,900
A. Annual rental value of space (studios, offices, or tower)	\$0		\$0

	2016 data	<u>Donor Code</u>	2017 data
facilities)			
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0
C. Station operating expenses	BS \$3,599	BS	\$2,900
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$57,491		\$53,507
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	BS \$57,491	BS	\$53,507
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	\$61,090		\$56,407
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$1,297		\$2,733
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 \$1,297	BS	\$2,733
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
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.	\$62,387		\$59,140

Comments

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

2016 data	<u>Donor Code</u>	2017 data
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	2016 data	<u>Donor</u> <u>Code</u>	2017 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
Schedule E			
WMUK-FM (1452)			
Kalamazoo, MI			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2016 data	2017 data
1. Programming and production	\$829,635	\$765,215
A. Restricted Radio CSG	\$17,674	\$37,778
B. Unrestricted Radio CSG	\$119,118	\$127,787
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$692,843	\$599,650
2. Broadcasting and engineering	\$389,521	\$322,167
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$389,521	\$322,167
3. Program information and promotion	\$52,571	\$67,056
A. Restricted Radio CSG	\$0	\$0

PROGRAM SERVICES	2016 data	2017 data
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$52,571	\$67,056
SUPPORT SERVICES	2016 data	2017 data
4. Management and general	\$440,547	\$224,711
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$440,547	\$224,711
5. Fund raising and membership development	\$332,044	\$302,565
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$332,044	\$302,565
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)	\$36,715	\$40,777
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$16,974	\$8,570
D. All non-CPB Funds	\$19,741	\$32,207
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$2,081,033	\$1,722,491
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$17,674	\$37,778
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$119,118	\$127,787
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$16,974	\$8,570
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,927,267	\$1,548,356

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

2016 data**2017 data**

	2016 data	2017 data
9. Total capital assets purchased or donated	\$0	\$0
9a. Land and buildings	\$0	\$0
9b. Equipment	\$0	\$0
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$2,081,033	\$1,722,491

Additional Information

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

	2016 data	2017 data
11. Total expenses (direct only)	\$573,781	\$642,969
12. Total expenses (indirect and in-kind)	\$1,507,252	\$1,079,522
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
This total is netted with the change in Net Pension and OPEB liability of \$-72,525	Carrie Puckett	1/29/2018	Note

Schedule F**WMUK-FM (1452)**
Kalamazoo, MI**2017 data****1. Data from AFR**

a. Schedule A, Line 22	\$1,513,977
b. Schedule B, Line 5	\$222,547
c. Schedule C, Line 6	\$59,140
d. Schedule D, Line 8	\$0
e. Total from AFR	\$1,795,664

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

2017 data**2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only**

a. Operating revenues	\$883,730
b. Non-operating revenues	\$911,936
c. Other revenue	\$0

d. Captital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$1,795,666

Reconciliation

2017 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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