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## Grantee Profile

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

<b>Entity ID</b>	1453	<b>Licensee</b>	The Board of Trustees of Northern Michigan University
<b>Fiscal Year Begin Date</b>	July 1	<b>Licensee Type</b>	University

Request Change

**Associated Grantees**    WNMU-TV

<b>Mailing Address</b>	<b>Primary Street Address</b>	<b>Licensee Address</b>
Public Radio 90 Northern Michigan University Marquette, MI 49855	1401 Presque Isle Avenue Marquette, MI 49855	1401 Presque Isle Ave. Marquette, MI 49855
<b>Payment Address</b>	<b>Alternate Payee Address</b>	<b>Business Numbers</b>
		Fax: (906)227-2905 Main Phone: (906)227-2600
<b>Alternate Interconnection Information</b>	<b>Employer Identification Number (aka Federal Taxpayer ID)</b>	<b>Internet Address</b>
	38-6029206	<a href="http://www.nmu.edu/radio90">http://www.nmu.edu/radio90</a>

Government entity/Division of a government entity Instrumentality of the State of Michigan

Get help with Security Groups

**Grants Administrator: Kathy Frazier**

**Gender:** F

**Mailing Address:** 1401 Presque Isle Ave, Marquette, MI , 49855

**Grants Administrator: Curt Noel**

**Gender:** M

**Mailing Address:** 1401 Presque Isle Ave., Marquette, MI , 49855

**Grants Administrator: Eric Smith**

**Gender:** M

**Mailing Address:** Public Radio 90, Marquette, MI , 49855

**Licensee Official: Gavin Leach**

**Gender:** M

**Mailing Address:** Northern Michigan University, Marquette, MI , 49855

**Head of Grantee: Eric Smith**

**Gender:** M

**Mailing Address:** Public Radio 90, Marquette, MI49855

**Independent Accountant: Anderson, Tackman & Company, P.L.C. Sheltrow, William CPA Title: Manager**

**Gender:** M

**Active:** Yes  
**Email Address:** bsheltro@atcomqt.com

**Mailing Address:** 102 West Washington St., Marquette, MI , 49855

**Phone Number:** 906-225-1166

**SABS Admin: Curt Noel**

**Gender:** M

**Mailing Address:** 1401 Presque Isle Ave., Marquette, MI , 49855

**Title: Senior Accountant/Business Manager**

**Active:** Yes  
**Email Address:** cnoel@nmu.edu

**Phone Number:** 906-227-2057

**SABS General: Curt Noel**

**Gender:** M

**Active:** Yes  
**Email Address:** cnoel@nmu.edu

**Title: Accountant**

**Active:** Yes  
**Email Address:** kfrazier@nmu.edu

**Phone Number:** 906-227-1076

**Title: Senior Accountant/Business Manager**

**Active:** Yes  
**Email Address:** cnoel@nmu.edu

**Phone Number:** 906-227-2057

**Title: General Manager**

**Active:** Yes  
**Email Address:** esmith@nmu.edu

**Phone Number:** 906-227-1314

**Title: Vice President of Finance and Planning**

**Active:** Yes  
**Email Address:** gleach@nmu.edu

**Phone Number:** 906-227-1101

**Title: General Manager**

**Active:** Yes  
**Email Address:** esmith@nmu.edu

**Phone Number:** 906-227-1314

**Mailing Address:** 1401 Presque Isle Ave., Marquette, MI , 49855

**Phone Number:** 906-227-2057

**SAS-TV: Curt Noel**

**Title:** Senior Accountant/Business Manager

**Gender:** M

**Active:** Yes    **Email Address:** cnoel@nmu.edu

**Mailing Address:** 1401 Presque Isle Ave., Marquette, MI , 49855

**Phone Number:** 906-227-2057

**SAS-Radio: Evelyn Massaro**

**Title:** Station Manager

**Gender:** F

**Active:** Yes    **Email Address:** emassaro@nmu.edu

**Mailing Address:** 1401 Presque Isle Ave, Marquette, MI , 49855

**Phone Number:** 906-227-2633

**SAS-Radio: Curt Noel**

**Title:** Senior Accountant/Business Manager

**Gender:** M

**Active:** Yes    **Email Address:** cnoel@nmu.edu

**Mailing Address:** 1401 Presque Isle Ave., Marquette, MI , 49855

**Phone Number:** 906-227-2057

**SAS-Radio: Eric Smith**

**Title:** General Manager

**Gender:** M

**Active:** Yes    **Email Address:** esmith@nmu.edu

**Mailing Address:** Public Radio 90, Marquette, MI , 49855

**Phone Number:** 906-227-1314

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

Transmitter / Translator	Channel / Frequency	Location	Analog / Digital	Comments
WUPX-FM	91.5	Marquette, MI	Analog	
WNMU-FM	90.1	Marquette, MI	Analog	
W220AJ	91.9	Manistique, MI	Analog	
W243CQ	96.5	Escanaba, MI	Analog	W243CQ updated from W296AX on 4/17/12 per email from ESmith dated 4/17/12; 107.1 changed to 96.5 per Cert Form dated 4/5/11 (S.Simmons)

W250BO 97.9 Stephenson, Analog W250BO updated from W297AE on 4/17/12 per email from ESmith dated 4/17/12; 107.3 changed to 97.9 per Cert Form dated 4/5/11 (S.Simmons)

**(2018)**

Population Density: 10  
Rural Audience Service Station Status: rural  
Coverage Area Population: 139734  
CSG Level: C  
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

<b>General Manager / Executive Director:</b>	Eric	Smith	906-227-1314	esmith@nmu.edu
<b>Chief Financial Officer:</b>	Gavin	Leach	906-227-2200	gleach@nmu.edu
<b>Head of Development:</b>	Evelyn	Massaro	906-227-2633	emassaro@nmu.edu
<b>Head of Programming:</b>	Nichole	Walton	906-227-2681	nwalton@nmu.edu
<b>Head of Production:</b>	Hans	Ahlstrom	906-227-2639	hahlstro@nmu.edu
<b>Head of Engineering:</b>	Grant	Guston	906-227-2978	gguston@nmu.edu
<b>Head of Community Outreach:</b>	Evelyn	Massaro	906-227-2633	emassaro@nmu.edu
<b>Head of Educational Services:</b>	Evelyn	Massaro	906-227-2633	emasaro@nmu.edu
<b>Head of Interactive / Web Services:</b>	Hans	Ahlstrom	906-227-2639	hahlstro@nmu.edu
<b>Head of Marketing / Promotion:</b>	Evelyn	Massaro	906-227-2633	emassaro@nmu.edu

Have you reviewed the Grantee Profile?  Yes  No

Save

**Schedule A**  
**WNMU-FM(1453)**  
**Marquette, 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	Revision
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	\$151,614	\$146,344	\$
A. CPB - Community Service Grants	\$151,614	\$145,252	\$
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	\$1,092	\$
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			
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			
4.1 NFFS Eligible			
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			
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	\$216,667	\$198,903	\$
5.1 NFFS Eligible	\$216,667	\$198,903	\$
A. Program and production underwriting	\$0	\$700	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$216,667	\$198,203	\$
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			
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			
7.1 NFFS Eligible			
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			
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	\$12,073	\$16,745	\$
8.1 NFFS Eligible	\$12,073	\$16,745	\$
Variance greater than 25%.			
A. Program and production underwriting	\$12,073	\$16,745	\$
Variance greater than 25%.			
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	\$25,342	\$21,463	\$

9.1 NFFS Eligible	\$25,342	\$21,463	\$
A. Program and production underwriting	\$25,342	\$21,463	\$
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)	\$352,062	\$347,793	\$
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	\$
10.3 Total number of contributors.	2,042	1,898	
2016 data		2017 data	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
11.1 Total number of Friends contributors.	0	0	
2016 data		2017 data	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$

	2016 data	2017 data	Revision
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>			
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 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	\$-249	\$3,431	\$
A. Contributions to endowment principal	\$-249	\$200	\$

Variance greater than 25%.

B. Interest and dividends on endowment funds	\$0	\$3,231	\$
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)	\$22,753	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$22,753	\$0	\$
Variance greater than 25%:			
B. Other	\$0	\$0	\$
19. Gifts and bequests from major individual donors	\$0	\$0	\$
19.1 Total number of major individual donors	2016 data	2017 data	
	0	0	
20. Other Direct Revenue	\$14,883	\$7,580	\$
<b>Description</b>	<b>Amount</b>	<b>Revision</b>	
Tower Rental	\$7,580	\$	
<b>Exclusion Description</b>	<b>Amount</b>	<b>Revision</b>	
Rentals of studio space, equipment, tower, parking space	\$7,580	\$	
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)	\$795,145	\$742,259	\$

[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	Revision
23. Federal revenue from line 1.	\$0	\$0	\$
24. Public broadcasting revenue from line 2.	\$151,614	\$146,344	\$
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	\$14,883	\$7,580	\$
Variance greater than 25%.			
27. 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. 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	\$
<b>28. Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$628,648	\$588,335	\$

**Comments**

Comment	Name	Date	Status	2016	2017	Revision
<b>Schedule B WorkSheet</b>						
<b>WNMU-FM(1453)</b>						
<b>Marquette, MI</b>						
1. Determine Station net direct expenses						
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)				\$977,716	\$772,182	\$
Deductions (lines 1b.1. through 1b.7.):						
1b.1. Capital outlays (from Schedule E, line 9 total)				\$22,753	\$0	\$
Variance greater than 25%.						
1b.2. Depreciation				\$12,173	\$12,856	\$
1b.3. Amortization				\$0	\$0	\$
1b.4. In-kind contributions (services and other assets)				\$7,468	\$4,097	\$
Variance greater than 25%.						
1b.5. Indirect administrative support (see Guidelines for instructions)				\$127,685	\$127,305	\$
1b.6. Donated property and equipment (if not included on line 1b.1)				\$0	\$0	\$
1b.7. Other				\$27,114	\$-49,178	\$

<b>Description</b>	<b>Amount</b>	<b>Revision</b>
GASB 68	\$-49,178	\$

	2016	2017	Revision
2c.2. Costs per licensee financial statements	\$12,760,916	\$12,773,556	\$
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$5,239,650	\$4,196,225	\$
2c.4. Costs benefiting station operations	\$7,521,266	\$8,577,331	\$
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%1.442878	%1.263707	%
2c.6. Total institutional costs benefiting station operations	\$108,522	\$108,392	\$
3. Physical plant support rate calculation			
3a. Net square footage occupied by station	4,299	4,299	
3b. Licensee's net assignable square footage	2,827,362	2,803,095	
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.15205	%0.153366	%
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 type="checkbox"/> Elevator Maintenance			
<input checked="" type="checkbox"/> Grounds and Landscaping			
<input checked="" type="checkbox"/> Motor Pool			
<input checked="" type="checkbox"/> Refuse Disposal			
<input type="checkbox"/> Roof Maintenance			
<input checked="" type="checkbox"/> Utilities			
<input checked="" type="checkbox"/> Security Services			
<input checked="" type="checkbox"/> Facilities Planning			
<input type="checkbox"/> Other			
<input type="checkbox"/> Not Applicable			
3d.2. Costs per licensee financial statements	\$12,651,814	\$12,422,936	\$
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$130,662	\$172,982	\$

Variance greater than 25%.



	2016	2017	Revision
3d.4. Costs benefiting station operations	\$12,521,152	\$12,249,954	\$
3d.5. Percentage of allocation (from line 3c.)	% 0.15205	% 0.153366	%
3d.6. Total physical plant support costs benefiting station operations	\$19,038	\$18,787	\$
<b>4. Total costs benefiting station operations (forwards to line1 on tab3)</b>	\$127,560	\$127,179	\$

**Comments**

Comment  
Occupancy List  
WNMU-FM(1453)  
Marquette, MI

Type of Occupancy	Name	Date	Status	Location	Value
Land					125

**Annual Value Appraisal for Land Associated with Tower Facilities**

Questions	Value	Value
1. Land Area (in acres) Restricted to FCC requirements for the facility, unless local zoning requires additional land, in which case, the larger area may be used	Acres 2.5	Acres 0
2. Unit Value per acre Appraisals should include facts concerning, and analysis of, land-sale comparables. To arrive at a unit value per acre use community zoning laws or local codes for the property in question and base it on vacant lot value.	\$ 500	\$ 0
3. Land value (product of lines 1 and 2)	\$ 1250	\$ 0
4. Rate of return on the land	% 10	% 0
5. Annual value before deductions (product of lines 3 and 4)	\$ 125	\$ 0
6. Payments made to landowner as part of a lease or rental agreement	\$ 0	\$ 0

Type of Occupancy	Location	Value	Value
7. Payments received from others as part of a sublease or rental agreement		\$ 0	\$ 0
8. Annual value for NFFS purposes (line 5 less lines 6 and 7)		\$ 125	\$ 0

I certify that the annual value is correct to the best of my knowledge and belief; that I have no interest, present or contemplated, in subject property or in any of the principals involved; that my compensation is in no way contingent upon the values stated; that I personally inspected the property; that no important facts have intentionally been withheld or overlooked; and that this appraisal conforms to the standards of practice and code of ethics recognized by the appraisal profession.

Name of Appraiser: Lawrence Golicz  
 Appraiser Designation: Phd, MIA, SRPA  
 Date: 12/05/1979

**Schedule B Totals**  
**WNMU-FM(1453)**  
**Marquette, MI**

	2016 data	2017 data
1. Total support activity benefiting station	\$127,560	\$127,179
2. Occupancy value	125	\$125
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)	\$127,685	\$127,304
6. Please enter an institutional type code for your licensee.	SU	SU

**Comments**

Comment	Name	Date	Status
Schedule C WNMU-FM(1453) Marquette, MI			

2016 data Donor 2017 data Revision

	<u>Code</u>			
1. PROFESSIONAL SERVICES (must be eligible as NFFS)				\$0
A. Legal				\$0
B. Accounting and/or auditing				\$0
C. Engineering				\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)				\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)		\$4,969	\$1,912	\$
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	\$4,969	\$1,912	\$
D. Other (see specific line item instructions in Guidelines before completing)		\$0	\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)		\$2,499	\$2,185	\$
A. ITV or educational radio		\$0	\$0	\$
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)		\$0	\$0	\$
C. Local advertising	BS	\$2,499	\$2,185	\$
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		\$7,468	\$4,097	\$
Variance greater than 25%.				
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS		\$0	\$0	\$
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	\$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	\$
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.	\$7,468	\$4,097	\$

Variance greater than 25%.

Comments	Donor Code	2016 data	2017 data	Revision
<b>Schedule D WNMU-FM(1453) Marquette, MI</b>				
1. Land (must be eligible as NFFS)		\$0	\$0	\$
2. Building (must be eligible as NFFS)		\$0	\$0	\$
3. Equipment (must be eligible as NFFS)		\$0	\$0	\$

	2016 data	Donor Code	2017 data	Revision
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$0		\$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		\$0	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0	\$
a) Exchange transactions	\$0		\$0	\$
b) Federal or public broadcasting sources	\$0		\$0	\$
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$0		\$0	\$
d) Other (specify)	\$0		\$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		\$0	\$

Comments

Comment	Name	Date	Status
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Schedule E  
WNMU-FM(1453)  
Marquette, MI

EXPENSES

(Operating and non-operating)

**PROGRAM SERVICES**

	2016 data	2017 data	Revision
1. Programming and production	\$393,030	\$311,670	\$
A. Restricted Radio CSG	\$32,991	\$31,679	\$
B. Unrestricted Radio CSG	\$118,623	\$113,573	\$
C. Other CPB Funds	\$0	\$0	\$

**PROGRAM SERVICES**

	2016 data	2017 data	Revision
D. All non-CPB Funds	\$241,416	\$166,418	\$
2. Broadcasting and engineering	\$86,819	\$73,426	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$86,819	\$73,426	\$
3. Program information and promotion	\$45,156	\$31,337	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$45,156	\$31,337	\$

**SUPPORT SERVICES**

	2016 data	2017 data	Revision
4. Management and general	\$267,445	\$221,948	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$267,445	\$221,948	\$
5. Fund raising and membership development	\$150,340	\$120,945	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$150,340	\$120,945	\$
6. Underwriting and grant solicitation	\$0	\$0	\$

**PROGRAM SERVICES**

	2016 data	2017 data	Revision
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)

A. Restricted Radio CSG	\$12,173	\$12,856	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$12,173	\$12,856	\$

8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements

A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$32,991	\$31,679	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$118,623	\$113,573	\$
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)	\$803,349	\$626,930	\$

**INVESTMENT IN CAPITAL ASSETS**

Cost of capital assets purchased or donated

	2016 data	2017 data	Revision
9. Total capital assets purchased or donated	\$22,753	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$22,753	\$0	\$
9c. All other	\$0	\$0	\$

**10. Total expenses and investment in capital assets** (Sum of lines 8 and 9)

2016 data	2017 data	Revision
\$977,716	\$772,182	\$

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

2016 data	2017 data	Revision
\$819,810	\$640,781	\$
\$135,153	\$131,401	\$
\$22,753	\$0	\$
\$0	\$0	\$

**Comments**

Comment	Name	Date	Status
Schedule F WNMU-FM(1453) Marquette, MI			

**1. Data from AFR**

	2017 data	Revision
a. Schedule A, Line 22	\$742,259	\$0
b. Schedule B, Line 5	\$127,304	\$0
c. Schedule C, Line 6	\$4,097	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$873,660	\$873,660

**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	<b>2017 data</b>	<b>Revision</b>
<input checked="" type="radio"/>	GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities		



**2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities**

a. Charges for services	\$9,372	\$9,372
b. Operating grants and contributions	\$584,404	\$584,404
c. Capital grants and contributions	\$0	\$0
d. Other revenues	\$279,884	\$279,884
e. Total From AFS, lines 2a-2d	\$873,660	\$873,660

**Reconciliation**

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

2017 data	Revision
\$0	\$0
\$0	\$0

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

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