

STEPHEN WILLIAMS

[Financial Reporting](#)[Legal Forms](#)[Grant Payments](#)[Grantee Profile](#)Current Grantee View:
WMUK-FM (1452)Change Grantee: [Change Grantee](#) ▼**ARCHIVED
FORMS**

Financial Reporting Main

[This Page](#)Show all data for: [2023](#) ▼[Financial Reporting](#)AFR Status: **Submitted to CPB**Forms due: **February 13, 2024**

Required Forms due on February 13, 2024

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	Kelli Smith
Schedule E : Expenses & Investment in Capital	Completed	Kelli Smith
Schedule F : Reconciliation	Completed	Kelli Smith
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	Kelli Smith
<input checked="" type="checkbox"/> Schedule C : In-kind contributions of services and other assets	Completed	Kelli Smith
<input type="checkbox"/> Schedule D : In-kind contributions of property and equipment	Not Started	
Capital Asset Allocation : 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

	2023	2022	\$ Change	% Change
1. Schedule A	\$1,423,059	\$1,039,932	\$383,127	36.8
2. Schedule B	\$299,563	\$254,902	\$44,661	17.5
3. Schedule C	\$64,161	\$50,549	\$13,612	26.9
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$1,786,783	\$1,345,383	\$441,400	32.8

no

STEPHEN WILLIAMS

Financial Reporting

Legal Forms

Grant Payments

Grantee Profile

Current Grantee View:
WMUK-FM

Grantee Profile

[This Page](#)

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Change Grantee:

Change Grantee ▼

Edit

For inquiries, please send an email to csg@cpb.org.

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

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
		Fax: (269) 387-4630 Main Phone: (269) 387-5715	https://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	

Important! Review the Station Contact Details section below after you make any changes in your Security Groups.

Get help with [Security Groups](#)

Edit

Grants Administrator: Colleen Scarff

Gender: F

Mailing Address: Western Michigan University, Kalamazoo, MI , 49008-5221

Title: Associate Vice President for Business and Finance and Assistant Treasurer for the Board of Trustees

Active: Yes

Email Address: colleen.scarff@wmich.edu

Phone Number: 269-387-4268

Grants Administrator: Kelli Smith

Gender: F

Mailing Address: 526 Upton Drive, St. Joseph, MI , 49085

Title: CPA, Senior Manager

Active: Yes

Email Address: ksmith@klcpas.com

Phone Number: 269.983.0131

Grants Administrator: Stephen Williams

Gender: M

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

Title: General Manager

Active: Yes

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

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, MI , 49008-5351

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

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

Request Change

For inquiries, please send an email to csg@cpb.org.

Transmitter / Translator	CH	Community of License (Per FCC Records)	Analog / Digital	Comments	Low Power	Atsc	CH Share	CH Share Host
WMUK-FM	102.1	Kalamazoo, MI	Analog/Digital	Updated 12/19/07 per email request from Floyd Pientka, General Manager	No	1	N/A	N/A
WKDS-FM	89.9	Kalamazoo, MI	Analog	Added per cert form and FCC database. (K. Morris)	No	1	N/A	N/A

(2024)

Request Change

Population Density:

86

Rural Audience Service Station Status:

not rural

Coverage Area Population:

730374

CSG CAP Category:

4

Sole Service Station:

no

Minority Audience Service Station:

no

Licensed to and/or Serving Native American Tribes:

no

Historically Black College/University:

no

Primary Programming Format is News:

yes

Request Change

For inquiries, please send an email to csg@cpb.org.

No Audit history available for this grantee

	First Name	Last Name	Phone	Email
General Manager / Executive Director:	<input type="text" value="Stephen"/>	<input type="text" value="Williams"/> ...	<input type="text" value="269-387-5719"/>	<input type="text" value="stephen.a.williams@"/>
Chief Financial Officer:	<input type="text" value="Stephen"/>	<input type="text" value="Williams"/> ...	<input type="text" value="269-387-5719"/>	<input type="text" value="stephen.a.williams@"/>
Head of Development:	<input type="text" value="Kim"/>	<input type="text" value="Willis"/> ...	<input type="text" value="269-387-5780"/>	<input type="text" value="kimberly.willis@wmic"/>
Head of Programming:	<input type="text" value="Gordon"/>	<input type="text" value="Evans"/> ...	<input type="text" value="269-387-5725"/>	<input type="text" value="gordon.evans@wmic"/>
Head of Production:	<input type="text" value="Gordon"/>	<input type="text" value="Evans"/> ...	<input type="text" value="269-387-5725"/>	<input type="text" value="gordon.evans@wmic"/>
Head of Engineering:	<input type="text" value="Martin"/>	<input type="text" value="Klemm"/> ...	<input type="text" value="269-387-3169"/>	<input type="text" value="martin.klemm@wmic"/>
Head of Community Outreach:	<input type="text" value="Stephen"/>	<input type="text" value="Williams"/> ...	<input type="text" value="269-387-5719"/>	<input type="text" value="stephen.a.williams@"/>
Head of Educational Services:	<input type="text" value="Stephen"/>	<input type="text" value="Williams"/> ...	<input type="text" value="269-387-5719"/>	<input type="text" value="stephen.a.williams@"/>
Head of Interactive / Web Services:	<input type="text" value="Martin"/>	<input type="text" value="Klemm"/> ...	<input type="text" value="269-387-5738"/>	<input type="text" value="martin.klemm@wmic"/>
Head of Marketing / Promotion:	<input type="text" value="Stephen"/>	<input type="text" value="Williams"/> ...	<input type="text" value="269-387-5719"/>	<input type="text" value="stephen.a.williams@"/>

Save

Have you reviewed the Grantee Profile? ☒ Yes ☐ No

Save

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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

	2022 data	2023 data
1. Amounts provided directly by federal government agencies	\$185,518	\$0
A. Grants for facilities and other capital purposes	\$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)	\$185,518	\$0
2. Amounts provided by Public Broadcasting Entities	\$151,680	\$156,488
A. CPB - Community Service Grants	\$151,680	\$156,150
B. CPB - all other funds from CPB	\$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	\$338
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	\$0	\$0

campaign (TV only)		
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	\$521,689	\$834,454
5.1 NFFS Eligible	\$521,689	\$834,454
A. Program and production underwriting	\$1,030	\$2,650
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$520,659	\$831,804
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	\$4,500	\$9,100
6.1 NFFS Eligible	\$4,500	\$9,100
A. Program and production underwriting	\$4,500	\$9,100
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	\$90,846	\$105,602
8.1 NFFS Eligible	\$90,846	\$105,602

A. Program and production underwriting	\$72,846	\$87,602
B. Grants and contributions other than underwriting	\$18,000	\$18,000
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	\$30,440	\$5,125
9.1 NFFS Eligible	\$30,440	\$5,000
A. Program and production underwriting	\$30,440	\$5,000
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	\$125
A. Rental income	\$0	\$125
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)	\$255,211	\$307,247
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$25	\$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

	2022 data	2023 data
10.3 Total number of contributors.	1,909	1,858
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
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

	2022 data	2023 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)	\$21,425	\$71,854
A. Gross special fundraising revenues	\$21,425	\$71,854
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	\$35,000	\$0
A. Contributions to endowment principal	\$35,000	\$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	\$80,846	\$89,802
	2022 data	2023 data
19.1 Total number of major individual donors	32	34
20. Other Direct Revenue	\$0	\$0
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0
A. Proceeds from sale in spectrum auction	\$0	\$0
B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0
C. Payments from spectrum auction speculators	\$0	\$0
D. Channel sharing and spectrum leases revenues	\$0	\$0
E. Spectrum repacking funds	\$0	\$0
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$1,377,155	\$1,579,672

[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

	2022 data	2023 data
23. Federal revenue from line 1.	\$185,518	\$0
24. Public broadcasting revenue from line 2.	\$151,680	\$156,488
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	\$0	\$0
27. Other automatic subtractions from total revenue	\$25	\$125
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	\$125
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)	\$25	\$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 and related revenues from line 21.	\$0	\$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)	\$1,039,932	\$1,423,059

Comments

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

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

2022

2023

Step 1 - Compute the Rate - Licensee Indirect Costs/Licensee Direct Costs

Institutional Support (Enter this amount here only if station benefits from Institutional Support.)	\$51,740,645	\$51,214,794
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AFS page or "n/a"	17	17
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Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.)	\$33,461,089	\$35,038,826
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AFS page or "n/a"	17	17
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Licensee Indirect Costs	\$85,201,734	\$86,253,620
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Licensee Direct Costs

Total Operating expenses	\$468,878,789	\$482,043,638
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AFS page or "n/a"	17	17
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Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.)	\$51,740,645	\$51,214,794
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AFS page or "n/a"	17	17
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Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.)	\$33,461,089	\$35,038,826
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AFS page or "n/a"	17	17
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Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support)	\$383,677,055	\$395,790,018
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Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs)	%22.206627	%21.792773
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Step 2 - Identify the Base (Station's Net Direct Expenses)

	2022	2023
Station's Total Operating Expenses (from Schedule E, Line 8)	\$1,580,946	\$1,877,626
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$41,380	\$44,479
AFS page or "n/a"	11	11
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$52,049	\$64,624
AFS page or "n/a"	18	19
Indirect Administrative Support (if included in station's total expenses) - per AFS	\$254,902	\$299,563
AFS page or "n/a"	18	19
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$0	\$0
AFS page or "n/a"	n/a	n/a
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	\$0
AFS page or "n/a"	n/a	n/a
Station's Net Direct Expenses	\$1,232,615	\$1,468,960
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$273,722	\$320,127

Upload the licensee's audited financial
statement only. [NOTE: Only PDF files are
allowed for upload.]

[View Document](#)

1452_WMUK_BWA_fy23.pdf

Comments

Comment Name Date Status

Occupancy List
WMUK-FM (1452)
Kalamazoo, MI

Type of Occupancy	Location	Value
Building		1,328

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)	\$ 362210
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	\$ 362210
5. Enter year constructed or acquired	year 2021
6. Estimated useful life of building/improvements from date of acquisition or construction	years 50

Type of Occupancy	Location	Value
Questions		
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	48
8. Annual value (line 4 divided by line 6)	\$	7244
9. Station's prorata use of building	%	18.33
10. Annual prorated value (product of lines 8 and 9)	\$	1327.8252
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)	\$	1327.8252
Building		292

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)	\$ 0
2. Total original cost of major improvements	\$ 31859
3. Subtract federal and CPB funds used in construction or improvements	\$ 0
4. Total non federal value of building/improvements	\$ 31859
5. Enter year constructed or acquired	year 2021
6. Estimated useful life of building/improvements from date of acquisition or construction	years 20
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years 18
8. Annual value (line 4 divided by line 6)	\$ 1592
9. Station's prorata use of building	% 18.33
10. Annual prorated value (product of lines 8 and 9)	\$ 291.8136
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)	\$ 291.8136

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

	2022 data	2023 data
1. Total support activity benefiting station	\$273,722	\$320,127
2. Occupancy value	1,619	\$1,619
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$20,439	\$22,183

	2022 data	2023 data
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)	\$254,902	\$299,563
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

	2022 data	Donor Code	2023 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$16,700		\$20,110
A. Legal	\$0		\$0
B. Accounting and/or auditing	BS \$10,700	BS	\$12,400
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	BS \$6,000	BS	\$7,710
Description	Amount		
Creative and Advertising Support	\$7,710		
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$1,200		\$1,800
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 \$1,200	BS	\$1,800
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$32,649		\$42,251
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	\$0		\$0
C. Local advertising	BS \$32,649	BS	\$42,251
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	\$50,549		\$64,161
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$1,500		\$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

	2022 data	Donor Code	2023 data
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	OT \$1,500		\$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.	\$52,049		\$64,161

Comments

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

	2022 data	Donor Code	2023 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

	2022 data	2023 data
1. Programming and production	\$718,007	\$788,094
A. Restricted Radio CSG	\$40,363	\$40,896

PROGRAM SERVICES

	2022 data	2023 data
B. Unrestricted Radio CSG	\$111,317	\$115,254
C. Other CPB Funds	\$49,996	\$11,315
D. All non-CPB Funds	\$516,331	\$620,629
2. Broadcasting and engineering	\$127,440	\$192,119
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$4,000	\$0
D. All non-CPB Funds	\$123,440	\$192,119
3. Program information and promotion	\$60,232	\$55,657
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$10,000	\$0
D. All non-CPB Funds	\$50,232	\$55,657

SUPPORT SERVICES

	2022 data	2023 data
4. Management and general	\$260,947	\$354,162
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$47,567	\$28,574
D. All non-CPB Funds	\$213,380	\$325,588
5. Fund raising and membership development	\$232,781	\$291,779
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$775	\$0
D. All non-CPB Funds	\$232,006	\$291,779
6. Underwriting and grant solicitation	\$140,159	\$151,336
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$140,159	\$151,336
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$41,380	\$44,479
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$41,380	\$44,479

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

2022 data	2023 data
\$1,580,946	\$1,877,626
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$40,363
\$40,363	\$40,896
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$111,317
\$111,317	\$115,254
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$112,338
\$112,338	\$39,889
D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$1,316,928
\$1,316,928	\$1,681,587

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2022 data	2023 data
9. Total capital assets purchased or donated	\$150,000	\$0
9a. Land and buildings	\$0	\$0
9b. Equipment	\$0	\$0
9c. All other	\$150,000	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$1,730,946	\$1,877,626

Additional Information

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

	2022 data	2023 data
11. Total expenses (direct only)	\$1,273,995	\$1,513,564
12. Total expenses (indirect and in-kind)	\$306,951	\$364,062
13. Investment in capital assets (direct only)	\$150,000	\$0
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

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

2023 data**1. Data from AFR**

a. Schedule A, Line 22	\$1,579,672
b. Schedule B, Line 5	\$299,563
c. Schedule C, Line 6	\$64,161
d. Schedule D, Line 8	\$0
e. Total from AFR	\$1,943,396

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

2023 data

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

a. Operating revenues	\$812,029
b. Non-operating revenues	\$1,131,287
c. Other revenue	\$0
d. Captital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$1,943,316

Reconciliation

2023 data

3. Difference (line 1 minus line 2)	\$80
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$80

Description	Amount
Calculated interest on leased asset (see AFS Note 5).	\$80

Comments

Comment	Name	Date	Status
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