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Grantee Profile

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Organization Contact Details

[Edit](#) nquiries, please send an email to csg@cpb.org.

Entity ID	1453	Licensee	The Board of Trustees of Northern Michigan University
Fiscal Year Begin Date	July 1 Request Change	Licensee Type	University
		Associated Grantees	WNMU-TV

Mailing Address	Primary Street Address	Licensee Address
Public Radio 90 Northern Michigan University Marquette, MI 49855	1401 Presque Isle Avenue Marquette, MI 49855	1401 Presque Isle Ave. Marquette, MI 49855

Payment Address	Alternate Payee Address	Business Numbers	Internet Address
		Fax: (906)227-2905 Main Phone: (906)227-2600	http://www.nmu.edu/radio90

Alternate Interconnection Information	Employer Identification Number (aka Federal Taxpayer ID)	Type of Entity
	38-6029206	Government entity/Division of a government entity Instrumentality of the State of Michigan

Security Groups

[Edit](#) help with [Security Groups](#)

Grants Administrator: Kathy Frazier		Title: Accountant
Gender: F		Active: Yes
		Email Address: kfrazier@nmu.edu
Mailing Address: 1401 Presque Isle Ave, Marquette, MI , 49855		Phone Number: 906-227-1076
Grants Administrator: 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
Grants Administrator: 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

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. Sheltnow, William CPA**

Gender: M

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

SABS Admin: Curt Noel

Gender: M

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

SABS General: Curt Noel

Gender: M

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

SAS-TV: Curt Noel

Gender: M

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

SAS-Radio: Evelyn Massaro

Gender: F

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

SAS-Radio: Curt Noel

Gender: M

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

SAS-Radio: Eric Smith

Gender: M

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

Transmitter / Translator Details

**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

Title: Manager

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

Phone Number: 906-225-1166

Title: Senior Accountant/Business Manager

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

Phone Number: 906-227-2057

Title: Senior Accountant/Business Manager

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

Phone Number: 906-227-2057

Title: Senior Accountant/Business Manager

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

Phone Number: 906-227-2057

Title: Station Manager

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

Phone Number: 906-227-2633

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

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

Transmitter / Translator	Channel / Frequency	Community of License (Per FCC Records)	Analog / Digital	Comments	Low Power	Channel Share	Channel Share Host
WUPX-FM	91.5	Marquette, MI	Analog		No	N/A	N/A
WNMU-FM	90.1	Marquette, MI	Analog		No	N/A	N/A
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, MI	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)			

Additional Radio Grantee Data

(2020)

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

Audit Details

[Request Change](#)

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

No Audit history available for this grantee

Station Contact Details

	First Name	Last Name	Phone	Email
<u>General Manager / Executive</u>	Eric	Smith	906-227-1314	esmith@nmu.edu

Director:

**Chief
Financial
Officer:**

Gavin	Leach	906-227-2200	gleach@nmu.edu
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**Head of
Development:**

Evelyn	Massaro	906-227-2633	emassaro@nmu.edu
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**Head of
Programming:**

Nichole	Walton	906-227-2681	nwalton@nmu.edu
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**Head of
Production:**

Hans	Ahlstrom	906-227-2639	hahlstro@nmu.edu
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**Head of
Engineering:**

Andrew	Beaulieu	906-227-2946	abeauli@nmu.edu
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**Head of
Community
Outreach:**

Evelyn	Massaro	906-227-2633	emassaro@nmu.edu
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**Head of
Educational
Services:**

Evelyn	Massaro	906-227-2633	emasaro@nmu.edu
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**Head of
Interactive /
Web Services:**

Hans	Ahlstrom	906-227-2639	hahlstro@nmu.edu
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**Head of
Marketing /
Promotion:**

Evelyn	Massaro	906-227-2633	emassaro@nmu.edu
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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

	2018 data	2019 data	Revision
1. Amounts provided directly by federal government agencies	\$0	\$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)	\$0	\$0	\$
2. Amounts provided by Public Broadcasting Entities	\$145,942	\$142,852	\$
A. CPB - Community Service Grants	\$145,942	\$142,852	\$
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$0	\$0	\$
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0	\$
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0	\$
E. Public broadcasting stations - all payments	\$0	\$0	\$
F. Other PBE funds (specify)	\$0	\$0	\$
3. Local boards and departments of education or other local government or agency sources	\$0	\$0	\$
3.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
3.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$

E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
4. State boards and departments of education or other state government or agency sources	\$0	\$0	\$
4.1 NFFS Eligible	\$0	\$0	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
F. Other income eligible as NFFS (specify)	\$0	\$0	\$
4.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
5. State colleges and universities	\$199,888	\$194,876	\$
5.1 NFFS Eligible	\$199,888	\$194,876	\$
A. Program and production underwriting	\$0	\$0	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$
C. Appropriations from the licensee	\$199,888	\$194,876	\$
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	\$20,179	\$17,380	\$
8.1 NFFS Eligible	\$20,179	\$17,380	\$
A. Program and production underwriting	\$20,179	\$17,380	\$
B. Grants and contributions other than underwriting	\$0	\$0	\$

C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$0	\$
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$0	\$
E. Other income eligible as NFFS (specify)	\$0	\$0	\$
8.2 NFFS Ineligible	\$0	\$0	\$
A. Rental income	\$0	\$0	\$
B. Fees for services	\$0	\$0	\$
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$0	\$
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$0	\$
E. Other income ineligible for NFFS inclusion	\$0	\$0	\$
9. Business and Industry	\$32,488	\$33,942	\$
9.1 NFFS Eligible	\$32,488	\$33,942	\$
A. Program and production underwriting	\$32,488	\$33,942	\$
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)	\$339,229	\$322,507	\$
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.	2018 data 1,764	2019 data 1,898	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
11.1 Total number of Friends contributors.	2018 data 0	2019 data 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

	2018 data	2019 data	Revision
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	\$9,179	\$0	\$
A. Interest and dividends (other than on endowment funds)	\$0	\$0	\$
B. Royalties	\$0	\$0	\$
C. PBS or NPR pass-through copyright royalties	\$9,179	\$0	\$

Variance greater than 25%.

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	\$2,015	\$1,091	\$
A. Contributions to endowment principal	\$0	\$0	\$
B. Interest and dividends on endowment funds	\$2,015	\$1,091	\$

Variance greater than 25%.

C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0	\$
18. Capital fund contributions from individuals (see instructions)	\$0	\$0	\$
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0	\$
B. Other	\$0	\$0	\$
19. Gifts and bequests from major individual donors	\$0	\$0	\$

2018 data 2019 data

	2018 data	2019 data			
19.1 Total number of major individual donors	0	0			

20. Other Direct Revenue			\$8,168	\$16,647	\$
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Description	Amount	Revision
Tower Rental	\$9,277	\$

Exclusion Description	Amount	Revision
Rentals of studio space, equipment, tower, parking space	\$9,277	\$

Business After Hours Internal Receivable	\$973	\$
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Exclusion Description	Amount	Revision
Other UBI (including the sale of advertising in publications and other media)	\$973	\$

Overdue Accounts Receivable	\$3,947	\$
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NMU MUSIC Insurance Fund Reimbursement	\$2,450	\$
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Exclusion Description	Amount	Revision
Other UBI (including the sale of advertising in publications and other media)	\$2,450	\$

Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0	\$
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A. Proceeds from sale in spectrum auction	\$0	\$0	\$
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B. Interest and dividends earned on spectrum auction related revenue	\$0	\$0	\$
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C. Payments from spectrum auction speculators	\$0	\$0	\$
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D. Channel sharing and spectrum leases revenues	\$0	\$0	\$
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E. Spectrum repacking funds	\$0	\$0	\$
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22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$757,088	\$729,295	\$
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[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

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

Adjustments to Revenue

	2018 data	2019 data	Revision
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23. Federal revenue from line 1.	\$0	\$0	\$
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24. Public broadcasting revenue from line 2.	\$145,942	\$142,852	\$
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25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
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26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$8,168	\$12,700	\$
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Variance greater than 25%.

27. Other automatic subtractions from total revenue	\$0	\$0	\$
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A. Auction expenses – limited to the lesser of lines 13a or 13b	\$0	\$0	\$
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B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$0	\$0	\$
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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 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)	\$602,978	\$573,743	\$

Comments

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

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2018 data	2019 data	Revision
1. Programming and production	\$338,368	\$360,165	\$
A. Restricted Radio CSG	\$32,098	\$31,627	\$
B. Unrestricted Radio CSG	\$113,844	\$111,225	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$192,426	\$217,313	\$
2. Broadcasting and engineering	\$72,317	\$67,980	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$72,317	\$67,980	\$
3. Program information and promotion	\$32,289	\$38,493	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$32,289	\$38,493	\$
SUPPORT SERVICES	2018 data	2019 data	Revision
4. Management and general	\$207,614	\$281,816	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$207,614	\$281,816	\$
5. Fund raising and membership development	\$115,361	\$159,496	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$115,361	\$159,496	\$
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	\$

PROGRAM SERVICES	2018 data	2019 data	Revision
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$12,856	\$11,761	\$
A. Restricted Radio CSG	\$0	\$0	\$
B. Unrestricted Radio CSG	\$0	\$0	\$
C. Other CPB Funds	\$0	\$0	\$
D. All non-CPB Funds	\$12,856	\$11,761	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$778,805	\$919,711	\$
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$32,098	\$31,627	\$
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$113,844	\$111,225	\$
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)	\$632,863	\$776,859	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2018 data	2019 data	Revision
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)	\$778,805	\$919,711	\$

Additional Information

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

	2018 data	2019 data	Revision
11. Total expenses (direct only)	\$636,017	\$770,222	\$
12. Total expenses (indirect and in-kind)	\$142,788	\$149,489	\$
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
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**Schedule F
WNMU-FM(1453)
Marquette, MI**

	2019 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$729,295	\$0
b. Schedule B, Line 5	\$144,470	\$0
c. Schedule C, Line 6	\$5,011	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$878,776	\$878,776

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

	2019 data	Revision
2. GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities		
a. Charges for services	\$16,647	\$16,647
b. Operating grants and contributions	\$519,671	\$519,671
c. Capital grants and contributions	\$0	\$0
d. Other revenues	\$342,458	\$342,458
e. Total From AFS, lines 2a-2d	\$878,776	\$878,776

Reconciliation

	2019 data	Revision
3. Difference (line 1 minus line 2)	\$0	\$0
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$0	\$0

Comments

Comment	Name	Date	Status
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- Grantee Information
- **Grantee ID:**1453
- **Grantee Name:**WNMU-FM
- **City:** Marquette
- **State:** MI
- **Licensee Type:**University

Summary of Non-Federal Financial Support 2019

	2019 data
1. Direct Revenue (Schedule A)	\$573,743
2. Indirect Administrative (Schedule B)	\$144,470
3. In-kind Contributions	
a. Services and Other Assets (Schedule C)	\$4,201
b. Property and Equipment (Schedule D)	\$0
4. Total Non-Federal Financial Support	\$722,414

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2019 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2019 Financial Reporting Guidelines

- **Name of Head of Grantee:** Eric L Smith
- **Title:** Head of Grantee
- **Email:** esmith@nmu.edu
- **Address:** Public Radio 90, Northern Michigan University, Marquette, MI USA 49855
- **Telephone:** 906-227-1314

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that WNMU-FM complied with CPB's Fiscal Year 2019 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2019. Management is responsible for WNMU-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about WNMU-FM 's compliance based on our examination.

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

In our opinion, WNMU-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2019.

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

- **Name of Independent Accountant:** Anderson, Tackman & Company, P.L.C. W. Sheltrow, William CPA
- **Title:** Independent Accountant
- **Email:** bsheltro@atcomqt.com
- **Address:** 102 West Washington St., , Marquette, MI USA 49855
- **Telephone:** 906-225-1166
- **Audit Agency or Department:** 102 West Washington St.
- **City:** Marquette
- **State:** MI
-

Certified By : Eric Smith, Head Of Grantee, General Manager, 12/13/2019 12:54:11 PM

Attested By : Anderson, Tackman & Company, P.L.C. Sheltrow, William CPA, Independent Accountant, Manager, 12/18/2019 9:23:35 AM

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[Signature](#) [Signature](#)

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[Comments](#) [Comments](#)

Schedule B WorkSheet
WNMU-FM(1453)
Marquette, MI

	2018	2019	Revision
1. Determine Station net direct expenses			
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$ 778,805	\$ 919,711	\$
Deductions (lines 1b.1. through 1b.7.):	\$ 0	\$ 0	\$
1b.1. Capital outlays (from Schedule E, line 9 total)			
1b.2. Depreciation	\$ 12,856	\$ 11,761	\$
1b.3. Amortization	\$ 0	\$ 0	\$
1b.4. In-kind contributions (services and other assets)	\$ 4,117	\$ 5,011	\$
1b.5. Indirect administrative support (see Guidelines for instructions)	\$ 138,796	\$ 144,478	\$
1b.6. Donated property and equipment (if not included on line 1b.1)	\$ 0	\$ 0	\$
1b.7. Other	\$ -81,888	\$ 5,829	\$

Description	Amount	Revision
GASB 68	\$ 8,375	\$
GASB 75	\$ -2,546	\$

Variance greater than 25%.

1b.8. Total deductions	\$ 73,881	\$ 167,079	\$
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Variance greater than 25%.

1c. Station net direct expenses	\$ 704,924	\$ 752,632	\$
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)	\$ 704,924	\$ 752,632	\$
2a.2. Licensee net direct activities	\$ 57,440,108	\$ 57,428,147	\$
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	% 1.227233	% 1.310563	%
2b. Salaries and wages method			
2b.1. Station salaries and wages for direct activities	\$ 0	\$ 0	\$
2b.2. Licensee salaries and wages for direct activities	\$ 0	\$ 0	\$
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%	% 0	%
2c. Institutional support calculation			

	2018	2019	Revision
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 type="checkbox"/> Internal Audit			
<input type="checkbox"/> Legal			
<input checked="" type="checkbox"/> Payroll			
<input checked="" type="checkbox"/> President's Office			
<input checked="" type="checkbox"/> Purchasing			
<input type="checkbox"/> Other			
<input type="checkbox"/> Not Applicable			
2c.2. Costs per licensee financial statements	\$13,913,028	\$14,925,591	\$
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$4,388,606	\$5,575,945	\$

Variance greater than 25%.

2c.4. Costs benefiting station operations	\$9,524,422	\$9,349,646	\$
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%1.227233	%1.310563	%
2c.6. Total institutional costs benefiting station operations	\$116,886	\$122,532	\$

3. Physical plant support rate calculation

3a. Net square footage occupied by station	4,299	4,299	
3b. Licensee's net assignable square footage	2,717,094	2,720,174	
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.158221	%0.158041	%

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

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

3d.2. Costs per licensee financial statements	\$14,002,338	\$28,025,395	\$
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	2018	2019	Revision
Variance greater than 25%.			
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$234,038	\$14,222,846	\$
Variance greater than 25%.			
3d.4. Costs benefitting station operations	\$13,768,300	\$13,802,549	\$
3d.5. Percentage of allocation (from line 3c.)	%0.158221	%0.158041	%
3d.6. Total physical plant support costs benefitting station operations	\$21,784	\$21,813	\$
4. Total costs benefitting station operations (forwards to line 1 on tab3)	\$138,670	\$144,345	\$

Comments

Comment	Name	Date	Status
Occupancy List (WNNMU-FM, 1453, University)			

Type of Occupancy	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.	\$ 10	\$ 0
3. Land value (product of lines 1 and 2)	\$ 25	\$ 0
4. Rate of return on the land	% 500	% 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
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 Golecz	Appraiser Designation Phd., MIA, SRPA	Date 12/05/1979
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Schedule B Totals
(WNMU-FM, 1453, University)

	2018 data	2019 data	
1. Total support activity benefiting station	\$138,670	\$144,345	\$
2. Occupancy value	125	\$125	\$0
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)	\$138,795	\$144,470	\$
6. Please enter an institutional type code for your licensee.	SU	SU	

Comments

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

	2018 data	<u>Donor Code</u>	2019 data	Revision
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)	\$1,932		\$2,016	\$
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 \$1,932	BS	\$2,016	\$
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$2,185		\$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 \$2,185	BS	\$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	\$4,117		\$4,201	\$
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$810	\$
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	BS	\$810	\$
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	\$

	2018 data	<u>Donor Code</u>	2019 data	Revision
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.	\$4,117		\$5,011	\$

Comments

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

	2018 data	<u>Donor Code</u>	2019 data	Revision
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	\$
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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