

Financial Reporting Main

Show all data for: 2019 ▼

AFR Status: **Submitted to CPB**

Forms due: **November 30, 2019**

Required Forms due on November 30, 2019

Based on your **grantee profile**, you will be required to complete the following forms:

Form Name	Current Status	Completed By
<u>Grantee Profile</u>	Completed	Paul Hitchcock
<u>Schedule A: Direct Revenue</u>	Completed	Jeremy Withrow
<u>Schedule E: Expenses & Investment in Capital</u>	Completed	Jeremy Withrow
<u>Schedule F: Reconciliation</u>	Completed	Jeremy Withrow
<u>Signature Page</u>	Completed	David Richard
<u>Audited Financial Statements</u>	Completed	David Richard

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"/> <u>Schedule B: Indirect administrative support and occupancy support provided by licensee</u>	Completed	Jeremy Withrow
<input checked="" type="checkbox"/> <u>Schedule C: In-kind contributions of services and other assets</u>	Completed	Jeremy Withrow
<input type="checkbox"/> <u>Schedule D: In-kind contributions of property and equipment</u>	Not Started	
<u>Capital Asset Allocation: Elect to amortize substantial gifts of property (for use by Radio grantees only)</u>	Not Started	
<u>Accountant's Qualification Statement: (for use by state or internal auditors only)</u>	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

	2019	2018	\$ Change	% Change
1. Schedule A	\$274,577	\$436,911	\$-162,334	-37.2
2. Schedule B	\$100,035	\$134,361	\$-34,326	-25.5
3. Schedule C	\$0	\$0	\$0	0.0

	2019	2018	\$ Change	% Change
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$374,612	\$571,272	\$-196,660	-34.4

110

Schedule A
WMKY-FM (1416)
Morehead, KY

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
1. Amounts provided directly by federal government agencies	\$2,331	\$12,275
A. Grants for facilities and other capital purposes	\$0	\$0
B. Department of Education	\$2,331	\$12,275
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	\$131,246	\$134,728
A. CPB - Community Service Grants	\$131,246	\$134,728
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	\$345,056	\$205,836
5.1 NFFS Eligible	\$345,056	\$205,836
A. Program and production underwriting	\$0	\$0
B. Grants and contributions other than underwriting	\$0	\$0
C. Appropriations from the licensee	\$345,056	\$205,836
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	\$0	\$0
8.1 NFFS Eligible	\$0	\$0
A. Program and production underwriting	\$0	\$0
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	\$35,437	\$29,254
9.1 NFFS Eligible	\$35,437	\$29,254
A. Program and production underwriting	\$35,437	\$29,254
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)	\$54,973	\$38,880
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
	2018 data	2019 data
10.3 Total number of contributors.	489	342
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	2018 data	2019 data
11.1 Total number of Friends contributors.	0	0

12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0

Form of Revenue

	2018 data	2019 data
13. Auction revenue (see instructions for Line 13)	\$0	\$0
A. Gross auction revenue	\$0	\$0
B. Direct auction expenses	\$0	\$0
14. Special fundraising activities (see instructions for Line 14)	\$0	\$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	\$0	\$0
A. Contributions to endowment principal	\$0	\$0
B. Interest and dividends on endowment funds	\$0	\$0
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$0	\$0
18. Capital fund contributions from individuals (see instructions)	\$0	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$0	\$0
19.1 Total number of major individual donors	0	0

20. Other Direct Revenue	\$1,445	\$607
Description Other Revenue	Amount \$607	
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)	\$570,488	\$421,580

[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
23. Federal revenue from line 1.	\$2,331	\$12,275
24. Public broadcasting revenue from line 2.	\$131,246	\$134,728
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	\$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 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)

\$436,911

\$274,577

Comments

Comment	Name	Date	Status
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Schedule B WorkSheet
WMKY-FM (1416)
Morehead, KY

	2018	2019
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$660,093	\$538,111
Deductions (lines 1b.1. through 1b.7.):		
1b.1. Capital outlays (from Schedule E, line 9 total)	\$0	\$0
1b.2. Depreciation	\$24,587	\$23,940
1b.3. Amortization	\$0	\$0
1b.4. In-kind contributions (services and other assets)	\$10,505	\$8,221
1b.5. Indirect administrative support (see Guidelines for instructions)	\$134,361	\$100,035
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$0
1b.7. Other	\$0	\$0
1b.8. Total deductions	\$169,453	\$132,196
1c. Station net direct expenses	\$490,640	\$405,915
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)	\$490,640	\$405,915
2a.2. Licensee net direct activities	\$44,331,965	\$42,159,711
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%1.106741	%0.962803
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

2c.1. Choose applicable cost groups that benefit the station

- ☒ Budget and Analysis
- ☒ Campus Mail Service
- ☒ Computer Operations
- ☒ Financial Operations
- ☒ Human Resources
- ☐ Insurance
- ☒ Internal Audit
- ☒ Legal
- ☒ Payroll
- ☒ President's Office
- ☒ Purchasing
- ☐ Other
- ☐ Not Applicable

2c.2. Costs per licensee financial statements	\$13,110,567	\$10,180,823
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$3,493,523	\$2,579,394
2c.4. Costs benefiting station operations	\$9,617,044	\$7,601,429
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%1.106741	%0.962803
2c.6. Total institutional costs benefiting station operations	\$106,435	\$73,186

3. Physical plant support rate calculation

3a. Net square footage occupied by station	4,132	4,132
3b. Licensee's net assignable square footage	2,799,760	2,799,760
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%0.147584	%0.147584

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	\$13,765,123	\$11,154,740
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$5,486,820	\$3,606,480
3d.4. Costs benefiting station operations	\$8,278,303	\$7,548,260
3d.5. Percentage of allocation (from line 3c.)	%0.147584	%0.147584

	2018	2019
3d.6. Total physical plant support costs benefiting station operations	\$12,217	\$11,140
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$118,652	\$84,326

Comments

Comment	Name	Date	Status
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Occupancy List
WMKY-FM (1416)
Morehead, KY

Type of Occupancy	Location	Value
Building		15,709

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)	\$	785450
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	\$	785450
5. Enter year constructed or acquired	year	2002
6. Estimated useful life of building/improvements from date of acquisition or construction	years	50
7. Remaining useful life of building (includes current reporting year) - if remaining useful life is zero, do not continue this computation	years	33
8. Annual value (line 4 divided by line 6)	\$	15709
9. Station's prorata use of building	%	100
10. Annual prorated value (product of lines 8 and 9)	\$	15709
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)	\$	15709

Schedule B Totals
WMKY-FM (1416)
Morehead, KY

	2018 data	2019 data
1. Total support activity benefiting station	\$118,652	\$84,326
2. Occupancy value	15,709	\$15,709
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)	\$134,361	\$100,035
6. Please enter an institutional type code for your licensee.	SU	SU

Comments

Comment

Name

Date

Status

Schedule C
WMKY-FM (1416)
Morehead, KY

	2018 data	Donor Code	2019 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
A. Legal	\$0		\$0
B. Accounting and/or auditing	\$0		\$0
C. Engineering	\$0		\$0
D. Other professionals (see specific line item instructions in Guidelines before completing)	\$0		\$0
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0
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	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	\$0		\$0
3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$0
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	\$0		\$0
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	\$0		\$0
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$10,505		\$8,221
A. Compact discs, records, tapes and cassettes	BS \$10,505	BS	\$8,221
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

	2018 data	Donor Code	2019 data
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.	\$10,505		\$8,221

Comments

Comment	Name	Date	Status
Schedule D WMKY-FM (1416) Morehead, KY			

	2018 data	Donor Code	2019 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 WMKY-FM (1416) Morehead, KY			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2018 data	2019 data
1. Programming and production	\$333,174	\$262,921
A. Restricted Radio CSG	\$26,285	\$7,622
B. Unrestricted Radio CSG	\$69,803	\$76,961
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$237,086	\$178,338
2. Broadcasting and engineering	\$118,414	\$127,792
A. Restricted Radio CSG	\$2,050	\$6,806
B. Unrestricted Radio CSG	\$10,179	\$41,112
C. Other CPB Funds	\$0	\$0

PROGRAM SERVICES

	2018 data	2019 data
D. All non-CPB Funds	\$106,185	\$79,874
3. Program information and promotion	\$37,379	\$28,117
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$37,379	\$28,117

SUPPORT SERVICES

	2018 data	2019 data
4. Management and general	\$122,679	\$77,394
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$22,748	\$2,226
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$99,931	\$75,168
5. Fund raising and membership development	\$23,204	\$17,454
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$23,204	\$17,454
6. Underwriting and grant solicitation	\$656	\$493
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$0	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$656	\$493
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$24,587	\$23,940
A. Restricted Radio CSG	\$0	\$0
B. Unrestricted Radio CSG	\$182	\$0
C. Other CPB Funds	\$0	\$0
D. All non-CPB Funds	\$24,405	\$23,940
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$660,093	\$538,111
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$28,335	\$14,428
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$102,912	\$120,299
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)	\$528,846	\$403,384

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2018 data	2019 data
9. Total capital assets purchased or donated	\$0	\$0
9a. Land and buildings	\$0	\$0
9b. Equipment	\$0	\$0
9c. All other	\$0	\$0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$660,093	\$538,111

Additional Information

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

	2018 data	2019 data
11. Total expenses (direct only)	\$515,227	\$429,855
12. Total expenses (indirect and in-kind)	\$144,866	\$108,256
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
Schedule F WMKY-FM (1416) Morehead, KY			

1. Data from AFR

	2019 data
a. Schedule A, Line 22	\$421,580
b. Schedule B, Line 5	\$100,035
c. Schedule C, Line 6	\$8,221
d. Schedule D, Line 8	\$0
e. Total from AFR	\$529,836

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

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

	2019 data
a. Operating revenues	\$223,965
b. Non-operating revenues	\$305,871
c. Other revenue	\$0
d. Capital grants, gifts and appropriations (if not included above)	\$0
e. Total From AFS, lines 2a-2d	\$529,836

Reconciliation

	2019 data
3. Difference (line 1 minus line 2)	\$0

4. If the amount on line 3 is not equal to \$0,