

Schedule A
KOPB-FM (1588)
Portland, OR

NFFS Excluded?

If you have an NFFS Exclusion, please click the "NFFS X" button, and enter your NFFS data.

**Source of Income**

	2011 data	2012 data
1. Amounts provided directly by federal government agencies	\$24,775	\$0
A. PTFP (NTIA) Facilities Grants	\$20,775	\$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)	\$4,000	\$0
2. Amounts provided by Public Broadcasting Entities (e.g. CPB, PBS, NPR, etc., including other stations and regional networks. See Guidelines for complete list.)	\$1,289,496	\$1,400,847
A. CPB - Community Service Grants (for radio enter unrestricted portion only)	\$555,550	\$607,066
B. CPB - Digital Project Grants	\$0	\$0
C. CPB - Restricted portion of Radio Community Service Grants	\$197,227	\$214,403
D. CPB - TV Interconnection grants	\$0	\$0
E. CPB - all other funds	\$477,613	\$526,616
F. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$0	\$0
G. NPR - all payments except pass-through payments. See Guidelines for details.	\$0	\$0
H. Public broadcasting stations - all payments	\$59,106	\$52,762
I. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$40,866	\$49,353
Exclusion Description Rentals of studio space, equipment, tower, parking space	Amount \$3,269	
4. State boards and departments of education or other state government or agency sources	\$33,468	\$13,203
5. State colleges and universities	\$150,871	\$162,131
6. Other state-supported colleges and universities	\$0	\$1,079
7. Private colleges and universities	\$334,204	\$389,670
Exclusion Description Rentals of studio space, equipment, tower, parking space	Amount \$1,531	

8. Foundations and nonprofit associations			\$655,826	\$823,641
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	2011 data	2012 data		
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8a. How much of this revenue was received as underwriting?	\$512,647	\$606,411		
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Exclusion Description	Amount
Rentals of studio space, equipment, tower, parking space	\$5,062
Production, taping, or other broadcast related activities	\$75

9. Business and Industry			\$2,276,945	\$1,946,945
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	2011 data	2012 data		
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9a. How much of this revenue was received as underwriting?	\$2,060,566	\$1,730,786		
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Exclusion Description	Amount
Rentals of membership lists	\$11,286
Rentals of studio space, equipment, tower, parking space	\$107,553
Sale of Services	\$18,975

10. Memberships and subscriptions (net of write-offs)			\$4,366,104	\$4,542,413
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	2011 data	2012 data		
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10a. Total number of contributors.	60,502	59,980		
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11. Revenue from Friends groups less any revenue included on line 10			\$0	\$0
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	2011 data	2012 data		
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11a. Total number of Friends contributors.	0	0		
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12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)			\$0	\$0
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Form of Revenue

	2011 data	2012 data
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13. Auction revenue	\$0	\$0
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A. Gross auction revenue	\$0	\$0
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B. Direct auction expenses	\$0	\$0
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14. Special fundraising activities	\$485,271	\$444,433
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A. Gross special fundraising revenues	\$640,661	\$579,930
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B. Direct special fundraising expenses	\$155,390	\$135,497
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15. Passive income	\$5,785	\$4,820
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A. Interest and dividends (other than on endowment funds)	\$5,785	\$4,820
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B. Royalties	\$0	\$0
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C. PBS or NPR pass-through copyright royalties	\$0	\$0
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16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$-259	\$-239
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A. Gains from sales of property and equipment - do not report losses	\$0	\$0
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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)	\$-259	\$-239
17. Endowment revenue	\$2,088,519	\$1,015,420
A. Contributions to endowment principal	\$407,615	\$1,057,008
B. Interest and dividends on endowment funds	\$214,356	\$282,387
C. Realized and unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen - e.g. "-1,765")	\$1,466,548	\$-323,975
18. Capital fund contributions	\$77,500	\$0
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$77,500	\$0
B. Other	\$0	\$0
19. Gifts and bequests from major individual donors	\$1,445,925	\$1,506,669
	2011 data	2012 data
19a. Total number of major individual donors	878	924
20. Other Direct Revenue	\$254,165	\$262,792
Description	Amount	
Other Revenue	\$262,792	
Exclusion Description	Amount	
Rentals of studio space, equipment, tower, parking space	\$125	
Sale of premiums	\$217,013	
Refunds, rebates, reimbursements and insurance proceeds	\$19,369	
A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business	\$26,285	
21. Total Revenue (Sum of lines 1 through 12, 13a, 14a, and 15 through 20).	\$13,684,851	\$12,698,674

Adjustments to Revenue

	2011 data	2012 data
22. Federal revenue from line 1.	\$24,775	\$0
23. Public broadcasting revenue from line 2.	\$1,289,496	\$1,400,847
24. Capital funds exclusion (from line 18a) - TV only	\$0	\$0
25. Other revenue on line 21 not meeting the source, form, purpose, or recipient criteria to be included as NFFS. Click here to view all revenue reported as NFFS X.	\$400,919	\$410,543
26. Other automatic subtractions from total revenue	\$1,621,679	\$-188,717
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	\$155,390	\$135,497
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	\$-259	\$-239
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c	\$1,466,548	\$-323,975
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$10,347,982	\$11,076,001

Comments

Comment	Name	Date	Status
Schedule B WorkSheet KOPB-FM (1588) Portland, OR			

Comments

Comment	Name	Date	Status
Occupancy List KOPB-FM (1588) Portland, OR			

Type of Occupancy Location Value

Schedule B Totals
KOPB-FM (1588)
Portland, OR

	2011 data	2012 data
1. Total support activity benefiting station	\$	\$0
2. Occupancy value		\$0
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$	\$0
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$	\$0
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$	\$0
6. Please enter an institutional type code for your licensee.		

Comments

Comment	Name	Date	Status
Schedule C KOPB-FM (1588) Portland, OR			

	2011 data	<u>Donor Code</u>	2012 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$27,500		\$40,254
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)	BS \$27,500	BS	\$40,254
Description	Amount		
Investment Consultants	\$25,000		
Consultantm - Lobbyists	\$15,254		
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$17,476		\$25,996
A. Annual rental value of space (studios, offices, or tower facilities)	BS \$4,200	BS	\$14,920
B. Annual value of land used for locating a station-owned transmission tower	\$0		\$0

	2011 data	<u>Donor Code</u>	2012 data
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	BS \$13,276	BS	\$11,076
Description	Amount		
Hotels	\$9,636		
Phones & phone service	\$1,440		
3. OTHER SERVICES (must be eligible as NFFS)	\$55,342		\$34,723
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0		\$0
C. Local advertising	BS \$55,342	BS	\$34,723
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	\$100,318		\$100,973
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$78,601		\$102,661
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0	BS	\$2,480
C. Federal or public broadcasting sources	SU \$50,000	SU	\$56,947
D. Fundraising related activities	BS \$28,601	BS	\$43,234
E. ITV or educational radio outside the allowable scope of approved activities	\$0		\$0
F. Local productions	\$0		\$0
G. Program supplements	\$0		\$0
H. Programs that are nationally distributed	\$0		\$0
I. Promotional items	\$0		\$0
J. Regional organization allocations of program services	\$0		\$0
K. State PB agency allocations other than those allowed on line 3(b)	\$0		\$0
L. Services that would not need to be purchased if not donated	\$0		\$0
M. Other	\$0		\$0
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$178,919		\$203,634

Comments

Comment	Name	Date	Status
<p>Schedule D KOPB-FM (1588) Portland, OR</p>			

	2011 data	<u>Donor Code</u>	2012 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

	2011 data	<u>Donor Code</u>	2012 data
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			
KOPB-FM (1588)			
Portland, OR			

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES	2011 data	2012 data
1. Programming and production	\$4,505,441	\$4,779,287
2. Broadcasting and engineering	\$1,980,667	\$2,142,576
3. Program information and promotion	\$565,809	\$522,577
SUPPORT SERVICES	2011 data	2012 data
4. Management and general	\$1,738,542	\$1,718,028
5. Fund raising and membership development	\$2,025,084	\$1,869,346
6. Underwriting and grant solicitation	\$722,168	\$691,033
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$11,537,711	\$11,722,847

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2011 data	2012 data
9. Total capital assets purchased or donated	\$400,231	\$186,334
9a. Land and buildings	\$0	\$0
9b. Equipment	\$131,208	\$96,806
9c. All other	\$269,023	\$89,528
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$11,937,942	\$11,909,181

Additional Information

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

	2011 data	2012 data
11. Total expenses (direct only)	\$11,358,792	\$11,519,213

	2011 data	2012 data
12. Total expenses (indirect and in-kind)	\$178,919	\$203,634
13. Investment in capital assets (direct only)	\$400,231	\$186,334
14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

Comment	Name	Date	Status
Schedule F KOPB-FM (1588) Portland, OR			

2012 data

1. Data from AFR

a. Schedule A, Line 21	\$28,929,160
b. Schedule B, Line 5	\$0
c. Schedule C, Line 6	\$256,218
d. Schedule D, Line 8	\$0
e. Total from AFR	\$29,185,378

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

2012 data

2. FASB

a. Total support and revenue - unrestricted	\$30,678,306
b. Total support and revenue - temporarily restricted	\$-1,744,725
c. Total support and revenue - permanently restricted	\$251,797
d. Total from AFS, lines 2a-2c	\$29,185,378

Reconciliation

2012 data

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

Comments

Comment	Name	Date	Status
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Grantee Information	Summary of Non-Federal Financial Support 2012	
Grantee ID: 1588		2012 data
Grantee Name: KOPB-FM	1. Direct Revenue (Schedule A)	\$11,076,001
City: Portland	2. Indirect Administrative (Schedule B)	\$0
State: OR	3. In-kind Contributions	
Licensee Type: Community	a. Services and Other Assets (Schedule C)	\$100,973
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$11,176,974

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2012 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 2012 Financial Reporting Guidelines

Name of Head of Grantee: Steven M. Bass

Title: Head of Grantee

Email: sbass@opb.org

Address: 7140 S.W. Macadam Avenue, , Portland, OR USA 97219-3013

Telephone: 503-244-9900

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 KOPB-FM complied with CPB's Fiscal Year 2012 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2012. Management is responsible for KOPB-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KOPB-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 KOPB-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 KOPB-FM compliance with specified requirements.

In our opinion, KOPB-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2012.

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: Lynn Kingston

Title: Independent Accountant

Email: Lynn.Kingston@mossadams.com

Address: Moss Adams LLP, 805 SW Broadway, Ste 1200, Portland, OR USA 97205

Telephone: 503-323-7390

Audit Agency or Department: Moss Adams LLP

City: Portland

State: OR

Certified By : Steven Bass, Head Of Grantee, President & CEO, 12/20/2012 1:21:48 PM

Attested By : Lynn Kingston, Independent Accountant, Default, 12/20/2012 2:28:23 PM

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