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## AFR Signature Page (2023)

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Grantee Information	Summary of Non-Federal Financial Support 2023	
Grantee ID:1588	2023 data	
Grantee Name:KOPB-FM	1. Direct Revenue (Schedule A)	\$25,603,406
City: Portland	2. Indirect Administrative (Schedule B)	\$0
State: OR	3. In-kind Contributions	
Licensee Type:Community	a. Services and Other Assets (Schedule C)	\$135,028
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$25,738,434

### Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2023 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 2023 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 2023 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2023. 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,30,2023.

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:** Jennifer Price  
**Title:** Independent Accountant  
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**Address:** Moss Adams LLP, 805 SW Broadway Suite 1200, Portland, OR 97205  
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**Audit Agency or Department:** Moss Adams LLP  
**City:** Portland  
**State:** OR

**Name of Independent Accountant:** Ashley Osten  
**Title:** Independent Accountant  
**Email:** Ashley.Osten@mossadams.com  
**Address:** Moss Adams, 805 SW Broadway, Suite 1200, Portland, OR 97205  
**Telephone:** 5034782251  
**Audit Agency or Department:** Moss Adams  
**City:** Portland

State: OR

**Certified By** : Steven Bass, Head Of Grantee, President & CEO, 12/28/2023 1:05:50 PM

**Attested By** : Ashley Osten, Independent Accountant, Partner, 1/12/2024 11:12:55 AM

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**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	\$3,546	\$150,717
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	\$150,717
F. Other Federal Funds (specify)	\$3,546	\$0
2. Amounts provided by Public Broadcasting Entities	\$1,161,411	\$1,271,659
A. CPB - Community Service Grants	\$1,152,446	\$1,260,584
B. CPB - all other funds from CPB	\$0	\$428
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.	\$2,815	\$1,946
E. Public broadcasting stations - all payments	\$6,150	\$8,701
F. Other PBE funds (specify)	\$0	\$0
3. Local boards and departments of education or other local government or agency sources	\$57,471	\$53,789
3.1 NFFS Eligible	\$53,163	\$49,352
A. Program and production underwriting	\$53,163	\$46,545
B. Grants and contributions other than underwriting	\$0	\$2,807
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	\$4,308	\$4,437
A. Rental income	\$4,308	\$4,437
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	\$138,598	\$144,641	
4.1 NFFS Eligible	\$138,598	\$141,660	
A. Program and production underwriting	\$10,026	\$20,232	
B. Grants and contributions other than underwriting	\$128,572	\$121,428	
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	\$2,981	
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	\$2,981	
Description	Amount		
Advertising	\$2,981		

5. State colleges and universities	\$41,611	\$54,654	
5.1 NFFS Eligible	\$40,637	\$46,920	
A. Program and production underwriting	\$40,637	\$46,920	
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	
5.2 NFFS Ineligible	\$974	\$7,734	
A. Rental income	\$974	\$974	
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	\$6,760	
Description	Amount		
Advertising	\$6,760		

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	\$100,197	\$99,915	
7.1 NFFS Eligible	\$97,167	\$96,778	
A. Program and production underwriting	\$97,167	\$96,778	
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	\$3,030	\$3,137	
A. Rental income	\$3,030	\$3,137	
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	\$2,711,290	\$2,352,234	
8.1 NFFS Eligible	\$2,675,772	\$2,323,164	
A. Program and production underwriting	\$1,661,002	\$1,358,421	
B. Grants and contributions other than underwriting	\$922,770	\$925,243	
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$30,500	\$2,000	
D. Gifts and grants received through a capital campaign	\$61,500	\$37,500	

but not for facilities and equipment		
E. Other income eligible as NFFS (specify)	\$0	\$0
8.2 NFFS Ineligible	\$35,518	\$29,070
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	\$35,518	\$29,070

Description	Amount
Advertising	\$29,070

9. Business and Industry	\$2,818,505	\$2,568,498
9.1 NFFS Eligible	\$2,673,178	\$2,398,718
A. Program and production underwriting	\$2,515,044	\$2,206,519
B. Grants and contributions other than underwriting	\$156,784	\$192,199
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	\$1,350	\$0
E. Other income eligible as NFFS (specify)	\$0	\$0

9.2 NFFS Ineligible	\$145,327	\$169,780
A. Rental income	\$68,202	\$71,150
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	\$77,125	\$98,630

Description	Amount
Advertising	\$89,595
Membership List Sale	\$9,035

10. Memberships and subscriptions (net of membership bad debt expense)	\$9,021,754	\$9,195,145
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$154,965	\$132,650
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
	<u>2022 data</u>	<u>2023 data</u>
10.3 Total number of contributors.	79,239	76,822

11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0
	<u>2022 data</u>	<u>2023 data</u>
11.1 Total number of Friends contributors.	0	0

12. Subsidiaries and other activities unrelated to public	\$0	\$0
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broadcasting (See instructions)

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)	\$1,255,677	\$1,179,997	
A. Gross special fundraising revenues	\$1,390,218	\$1,308,470	
B. Direct special fundraising expenses	\$134,541	\$128,473	
15. Passive income	\$8,654	\$357,819	
A. Interest and dividends (other than on endowment funds)	\$8,654	\$357,819	
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)	\$32,025	\$11,750	
A. Gains from sales of property and equipment (do not report losses)	\$32,025	\$11,750	
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	\$-2,575,200	\$7,644,243	
A. Contributions to endowment principal	\$2,063,140	\$4,198,533	
B. Interest and dividends on endowment funds	\$991,290	\$1,355,467	
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$873,433	\$1,088,493	
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$-6,503,063	\$1,001,750	
18. Capital fund contributions from individuals (see instructions)	\$176,592	\$15,760	
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$176,592	\$0	
B. Other	\$0	\$15,760	
	<b>Description</b>	<b>Amount</b>	
	Restricted for Content	\$15,760	
19. Gifts and bequests from major individual donors	\$4,221,578	\$4,376,743	
	<b>2022 data</b>	<b>2023 data</b>	
19.1 Total number of major individual donors	1,825	1,792	
20. Other Direct Revenue	\$190,518	\$190,060	

Description	Amount
various	\$190,060
<b>Exclusion Description</b>	<b>Amount</b>
Sale of premiums	\$1,185
A wholly owned or partially owned for-profit subsidiary regardless of the nature of the business	\$178,423
Refunds, rebates, reimbursements and insurance proceeds	\$10,452

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)	\$19,498,768	\$29,796,097	

[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.	\$3,546	\$150,717	
24. Public broadcasting revenue from line 2.	\$1,161,411	\$1,271,659	
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	\$190,518	\$190,060	
27. Other automatic subtractions from total revenue	\$-5,118,942	\$2,580,255	
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	\$134,541	\$128,473	
C. Gains from sales of property and equipment – line 16a	\$32,025	\$11,750	
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	\$-5,629,630	\$2,090,243	
G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$76,514	\$79,698	
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)	\$112,643	\$137,441	
K. FMV of high-end premiums (Line 10.1)	\$154,965	\$132,650	



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
<b>28. Total Direct Nonfederal Financial Support</b> (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	<b>\$23,262,235</b>	<b>\$25,603,406</b>

**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	

	2022 data	2023 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		

	2022 data	Donor Code	2023 data						
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$35,875		\$35,875						
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 \$35,875	BS	\$35,875						
<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Lobbyist</td> <td>\$20,875</td> </tr> <tr> <td>Investment Consulting</td> <td>\$15,000</td> </tr> </tbody> </table>				Description	Amount	Lobbyist	\$20,875	Investment Consulting	\$15,000
Description	Amount								
Lobbyist	\$20,875								
Investment Consulting	\$15,000								
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$47,400		\$50,590						
A. Annual rental value of space (studios, offices, or tower facilities)	BS \$36,000	BS	\$38,904						
B. Annual value of land used for locating a station-owned	\$0		\$0						

	2022 data	Donor Code	2023 data
transmission tower			
C. Station operating expenses	\$0		\$0
D. Other (see specific line item instructions in Guidelines before completing)	BS \$11,400	BS	\$11,686
<b>Description</b>	<b>Amount</b>		
Phone Equipment and Services	\$11,686		
3. OTHER SERVICES (must be eligible as NFFS)	\$42,048		\$48,563
A. ITV or educational radio	\$0		\$0
B. State public broadcasting agencies	\$0		\$0
C. Local advertising	BS \$42,048	BS	\$48,563
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	\$125,323		\$135,028
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$108,041		\$114,507
A. Compact discs, records, tapes and cassettes	\$0		\$0
B. Exchange transactions	\$0		\$0
C. Federal or public broadcasting sources	PB \$85,919	PB	\$93,059
D. Fundraising related activities	BS \$22,122	BS	\$21,448
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.	\$233,364		\$249,535

Comments

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

	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

	2022 data	Donor Code	2023 data
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		2022 data	2023 data
<b>+</b>	1. Programming and production	\$8,837,258	\$9,530,151
	A. Restricted Radio CSG	\$306,666	\$330,147
	B. Unrestricted Radio CSG	\$696,054	\$781,565
	C. Other CPB Funds	\$78,863	\$0
	D. All non-CPB Funds	\$7,755,675	\$8,418,439
<b>+</b>	2. Broadcasting and engineering	\$4,042,561	\$4,544,375
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$149,726	\$148,872
	C. Other CPB Funds	\$101,907	\$0
	D. All non-CPB Funds	\$3,790,928	\$4,395,503
<b>+</b>	3. Program information and promotion	\$821,246	\$976,692
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$6,114	\$0
	D. All non-CPB Funds	\$815,132	\$976,692
SUPPORT SERVICES		2022 data	2023 data
<b>+</b>	4. Management and general	\$3,409,886	\$3,911,499
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$301,087	\$0
	D. All non-CPB Funds	\$3,108,799	\$3,911,499
<b>+</b>	5. Fund raising and membership development	\$2,857,099	\$3,436,952
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0

PROGRAM SERVICES		2022 data	2023 data
	C. Other CPB Funds	\$11,399	\$0
	D. All non-CPB Funds	\$2,845,700	\$3,436,952
+	6. Underwriting and grant solicitation	\$1,033,833	\$984,890
	A. Restricted Radio CSG	\$0	\$0
	B. Unrestricted Radio CSG	\$0	\$0
	C. Other CPB Funds	\$9,493	\$0
	D. All non-CPB Funds	\$1,024,340	\$984,890
+	7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$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
+	<b>8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements</b>	\$21,001,883	\$23,384,559
	A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$306,666	\$330,147
	B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$845,780	\$930,437
	C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$508,863	\$0
	D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	\$19,340,574	\$22,123,975

INVESTMENT IN CAPITAL ASSETS		2022 data	2023 data
Cost of capital assets purchased or donated			
	9. Total capital assets purchased or donated	\$1,158,300	\$1,053,666
	9a. Land and buildings	\$76,442	\$435,729
	9b. Equipment	\$832,987	\$462,757
	9c. All other	\$248,871	\$155,180
	<b>10. Total expenses and investment in capital assets</b> (Sum of lines 8 and 9)	\$22,160,183	\$24,438,225

Additional Information		2022 data	2023 data
(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)			
	11. Total expenses (direct only)	\$20,768,519	\$23,135,024
	12. Total expenses (indirect and in-kind)	\$233,364	\$249,535
	13. Investment in capital assets (direct only)	\$1,158,300	\$1,053,666
	14. Investment in capital assets (indirect and in-kind)	\$0	\$0

Comments

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

### 1. Data from AFR

a. Schedule A, Line 22	\$58,893,092	
b. Schedule B, Line 5	\$0	
c. Schedule C, Line 6	\$372,509	
d. Schedule D, Line 8	\$0	
e. Total from AFR	\$59,265,601	

### 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. FASB

a. Total support and revenue - without donor restrictions	\$55,881,657	
b. Total support and revenue - with donor restrictions	\$3,246,799	
c. Total support and revenue - other	\$0	
d. Total from AFS, lines 2a-2c	\$59,128,456	

### Reconciliation

2023 data

3. Difference (line 1 minus line 2)	\$137,145	
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$137,145	

Description	Amount
Investment Expense netted to Income	\$137,145

### Comments

Comment	Name	Date	Status
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