

KSOR-FM (1577)

Financial Reporting Main

Show all data for: 2015 ▾

AFR Status: **Submitted to CPB**Forms due: **January 14, 2016**

Required Forms due on January 14, 2016

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	Mitchell Christian
<u>Schedule A: Direct Revenue</u>	Completed	Mitchell Christian
<u>Schedule E: Expenses & Investment in Capital</u>	Completed	Mitchell Christian
<u>Schedule F: Reconciliation</u>	Completed	Mitchell Christian
<u>Signature Page</u>	Completed	Paul Westhelle
<u>Audited Financial Statements</u>	Completed	Hans Graichen

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	Mitchell Christian
<input checked="" type="checkbox"/> <u>Schedule C: In-kind contributions of services and other assets</u>	Completed	Mitchell Christian
<input type="checkbox"/> <u>Schedule D: In-kind contributions of property and equipment</u>	Not Started	
<u>Capital Spread: 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	



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

	2015	2014	\$ Change	% Change
1. Schedule A	\$2,084,798	\$1,764,130	\$320,668	18.2
2. Schedule B	\$603,232	\$481,328	\$121,904	25.3
Variance greater than 25%.				

	2015	2014	\$ Change	% Change
3. Schedule C	\$53,065	\$27,612	\$25,453	92.2
Variance greater than 25%.				
4. Schedule D	\$0	\$0	\$0	0.0
5. Total NFFS	\$2,741,095	\$2,273,070	\$468,025	20.6

no

**Schedule A
KSOR-FM (1577)
Ashland, OR**

NFFS Excluded?

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



Source of Income

	2014 data	2015 data
1. Amounts provided directly by federal government agencies	\$ 0	\$ <input type="text" value="0"/>
A. Grants for facilities and other capital purposes (PTFP and others)	\$ 0	\$ <input type="text" value="0"/>
B. Department of Education	\$ 0	\$ <input type="text" value="0"/>
C. Department of Health and Human Services	\$ 0	\$ <input type="text" value="0"/>
D. National Endowment for the Arts and Humanities	\$ 0	\$ <input type="text" value="0"/>
E. National Science Foundation	\$ 0	\$ <input type="text" value="0"/>
F. Other Federal Funds (specify)	\$ 0	\$ <input type="text" value="0"/>
Add		
2. Amounts provided by Public Broadcasting Entities	\$326,088	\$ <input type="text" value="266,087"/>
A. CPB - Community Service Grants	\$301,516	\$ <input type="text" value="266,087"/>
B. CPB - all other funds from CPB (e.g. DDF, RTL, Programming Grants)	\$24,572	\$ <input type="text" value="0"/>
C. PBS - all payments except copyright royalties and other pass-through payments. See Guidelines for details.	\$ 0	\$ <input type="text" value="0"/>
D. NPR - all payments except pass-through payments. See Guidelines for details.	\$ 0	\$ <input type="text" value="0"/>
E. Public broadcasting stations - all payments	\$ 0	\$ <input type="text" value="0"/>
F. Other PBE funds (specify)	\$ 0	\$ <input type="text" value="0"/>
Add		
3. Local boards and departments of education or other local government or agency sources	\$ 0	\$ <input type="text" value="0"/>
3.1 NFFS Eligible	\$ 0	\$ <input type="text" value="0"/>
A. Program and production underwriting	\$ 0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$ 0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$ 0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$ 0	\$ <input type="text" value="0"/>
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$ 0	\$ <input type="text" value="0"/>
F. Other income eligible as NFFS (specify)	\$ 0	\$ <input type="text" value="0"/>
Add		
3.2 NFFS Ineligible	\$ 0	\$ <input type="text" value="0"/>
A. Rental income	\$ 0	\$ <input type="text" value="0"/>
B. Fees for services	\$ 0	\$ <input type="text" value="0"/>
	\$ 0	\$ <input type="text" value="0"/>

C. Licensing fees (not royalties – see instructions for Line 15)		
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
4. State boards and departments of education or other state government or agency sources	\$0	\$ <input type="text" value="0"/>
4.1 NFFS Eligible	\$0	\$ <input type="text" value="0"/>
A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
F. Other income eligible as NFFS (specify) <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
4.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
5. State colleges and universities	\$143,971	\$ <input type="text" value="143,529"/>
5.1 NFFS Eligible	\$143,971	\$ <input type="text" value="143,529"/>
A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$143,971	\$ <input type="text" value="143,529"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
F. Other income eligible as NFFS (specify) <input type="button" value="Add"/>	\$0	\$ <input type="text" value="0"/>
5.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>

C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion Add	\$0	\$ <input type="text" value="0"/>
6. Other state-supported colleges and universities	\$0	\$ <input type="text" value="0"/>
6.1 NFFS Eligible	\$0	\$ <input type="text" value="0"/>
A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
F. Other income eligible as NFFS (specify) Add	\$0	\$ <input type="text" value="0"/>
6.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion Add	\$0	\$ <input type="text" value="0"/>
7. Private colleges and universities	\$0	\$ <input type="text" value="0"/>
7.1 NFFS Eligible	\$0	\$ <input type="text" value="0"/>
A. Program and production underwriting	\$0	\$ <input type="text" value="0"/>
B. Grants and contributions other than underwriting	\$0	\$ <input type="text" value="0"/>
C. Appropriations from the licensee	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
E. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
F. Other income eligible as NFFS (specify) Add	\$0	\$ <input type="text" value="0"/>
7.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>

C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion Add	\$0	\$ <input type="text" value="0"/>
8. Foundations and nonprofit associations	\$188,751	\$ <input type="text" value="186,083"/>
8.1 NFFS Eligible	\$188,751	\$ <input type="text" value="186,083"/>
A. Program and production underwriting	\$174,180	\$ <input type="text" value="175,199"/>
B. Grants and contributions other than underwriting	\$14,571	\$ <input type="text" value="10,884"/>
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
E. Other income eligible as NFFS (specify) Add	\$0	\$ <input type="text" value="0"/>
8.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)	\$0	\$ <input type="text" value="0"/>
E. Other income ineligible for NFFS inclusion Add	\$0	\$ <input type="text" value="0"/>
9. Business and Industry	\$347,244	\$ <input type="text" value="394,209"/>
9.1 NFFS Eligible	\$347,244	\$ <input type="text" value="394,209"/>
A. Program and production underwriting	\$337,908	\$ <input type="text" value="387,420"/>
B. Grants and contributions other than underwriting	\$9,336	\$ <input type="text" value="6,789"/>
C. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (Radio only)	\$0	\$ <input type="text" value="0"/>
D. Gifts and grants received through a capital campaign but not for facilities and equipment	\$0	\$ <input type="text" value="0"/>
E. Other income eligible as NFFS (specify) Add	\$0	\$ <input type="text" value="0"/>
9.2 NFFS Ineligible	\$0	\$ <input type="text" value="0"/>
A. Rental income	\$0	\$ <input type="text" value="0"/>
B. Fees for services	\$0	\$ <input type="text" value="0"/>
C. Licensing fees (not royalties – see instructions for Line 15)	\$0	\$ <input type="text" value="0"/>
	\$0	\$ <input type="text" value="0"/>

D. Gifts and grants for facilities and equipment as restricted by the donor or received through a capital campaign (TV only)

E. Other income ineligible for NFFS inclusion

Add

\$0 \$ 0

10. Memberships and subscriptions (net of membership bad debt expense)

\$834,391 \$ 823,420

10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value

\$0 \$ 0

10.2 NFFS Exclusion – Membership bad debt expense (unless netted from the total in Line 10)

\$0 \$ 15,816

	2014 data	2015 data
10.3 Total number of contributors.	6,393	6,503

11. Revenue from Friends groups less any revenue included on line 10

\$0 \$ 0

	2014 data	2015 data
11.1 Total number of Friends contributors.	0	0

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

\$170,467 \$ 154,971

A. Nonprofit subsidiaries involved in telecommunications activities

\$0 \$ 0

B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities

\$170,467 \$ 154,971

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

13. Auction revenue (see instructions for Line 13)

	2014 data	2015 data
13. Auction revenue (see instructions for Line 13)	\$9,235	\$ 8,121

A. Gross auction revenue

\$10,347 \$ 9,413

B. Direct auction expenses

\$1,112 \$ 1,292

14. Special fundraising activities (see instructions for Line 14)

\$22,772 \$ 16,495

A. Gross special fundraising revenues

\$30,075 \$ 22,883

B. Direct special fundraising expenses

\$7,303 \$ 6,388

15. Passive income

\$2,276 \$ 3,696

A. Interest and dividends (other than on endowment funds)

\$2,276 \$ 3,696

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)

\$26,028 \$ 10,473

A. Gains from sales of property and equipment (do not report losses)

\$0 \$ 0

B. Realized gains/losses on investments (other than endowment funds)

\$11,869 \$ 972

\$14,159 \$ 9,501

C. Unrealized gains/losses on investments and actuarial gains/losses on charitable trusts and gift annuities (other than endowment funds)

17. Endowment revenue	\$4,498	\$	<input type="text" value="-59"/>
A. Contributions to endowment principal	\$0	\$	<input type="text" value="0"/>
B. Interest and dividends on endowment funds	\$346	\$	<input type="text" value="308"/>
C. Realized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$774	\$	<input type="text" value="-315"/>
D. Unrealized net investment gains and losses on endowment funds (if this is a negative amount, add a hyphen, e.g., "-1,765")	\$3,378	\$	<input type="text" value="-52"/>
18. Capital fund contributions from individuals (see instructions)	\$0	\$	<input type="text" value="394,647"/>
A. Facilities and equipment (except funds received from federal or public broadcasting sources)	\$0	\$	<input type="text" value="394,647"/>
B. Other	\$0	\$	<input type="text" value="0"/>
Add			
19. Gifts and bequests from major individual donors	\$215,144	\$	<input type="text" value="130,106"/>
2014 data			
2015 data			
19.1 Total number of major individual donors	57		<input type="text" value="39"/>
20. Other Direct Revenue	\$0	\$	<input type="text" value="0"/>
Add			
21. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 20)	\$2,299,280	\$	<input type="text" value="2,539,458"/>
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			
	2014 data		2015 data
22. Federal revenue from line 1.	\$0	\$	<input type="text" value="0"/>
23. Public broadcasting revenue from line 2.	\$326,088	\$	<input type="text" value="266,087"/>
24. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$	<input type="text" value="0"/>
25. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$	<input type="text" value="0"/>
26. Other automatic subtractions from total revenue	\$209,062	\$	<input type="text" value="188,573"/>
A. Auction expenses – limited to the lesser of lines 13a or 13b	\$1,112	\$	<input type="text" value="1,292"/>
B. Special fundraising event expenses – limited to the lesser of lines 14a or 14b	\$7,303	\$	<input type="text" value="6,388"/>
C. Gains from sales of property and equipment – line 16a	\$0	\$	<input type="text" value="0"/>
D. Realized gains/losses on investments (other than endowment funds) – line 16b	\$11,869	\$	<input type="text" value="972"/>
E. Unrealized investment and actuarial gains/losses (other than endowment funds) – line 16c	\$14,159	\$	<input type="text" value="9,501"/>
F. Realized and unrealized net investment gains/losses on endowment funds – line 17c, line 17d	\$4,152	\$	<input type="text" value="-367"/>

G. Rental income (3.2A, 4.2A, 5.2A, 6.2A, 7.2A, 8.2A, 9.2A)	\$0	\$ <input type="text" value="0"/>
H. Fees for services (3.2B, 4.2B, 5.2B, 6.2B, 7.2B, 8.2B, 9.2B)	\$0	\$ <input type="text" value="0"/>
I. Licensing Fees (3.2C, 4.2C, 5.2C, 6.2C, 7.2C, 8.2C, 9.2C)	\$0	\$ <input type="text" value="0"/>
J. Other revenue ineligible as NFFS (3.2E, 4.2E, 5.2E, 6.2E, 7.2E, 8.2E, 9.2E)	\$0	\$ <input type="text" value="0"/>
K. FMV of high-end premiums (Line 10.1)	\$0	\$ <input type="text" value="0"/>
L. Membership bad debt expense (Line 10.2)	\$0	\$ <input type="text" value="15,816"/>
M. Revenue from subsidiaries and other activities ineligible as NFFS (12.B, 12.C, 12.D)	\$170,467	\$ <input type="text" value="154,971"/>
27. Total Direct Nonfederal Financial Support (Line 21 less Lines 22 through 26). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$1,764,130	\$ <input type="text" value="2,084,798"/>

Comments

Comment	Name	Date	Status
Schedule B WorkSheet			
KSOR-FM (1577)			
Ashland, OR			

	2014	2015
1. Determine Station net direct expenses		
1a. Total station operating expenses and capital outlays (forwards from line 10 of Schedule E)	\$2,563,274	\$ <input type="text" value="2,800,346"/>
Deductions (lines 1b.1. through 1b.7.):		
1b.1. Capital outlays (from Schedule E, line 9 total)	\$62,235	\$ <input type="text" value="109,572"/>
1b.2. Depreciation	\$212,350	\$ <input type="text" value="192,719"/>
1b.3. Amortization	\$0	\$ <input type="text" value="0"/>
1b.4. In-kind contributions (services and other assets)	\$27,612	\$ <input type="text" value="86,575"/>
1b.5. Indirect administrative support (see Guidelines for instructions)	\$481,328	\$ <input type="text" value="686,327"/>
1b.6. Donated property and equipment (if not included on line 1b.1)	\$0	\$ <input type="text" value="0"/>
1b.7. Other	\$0	\$ <input type="text" value="0"/>
Add		
1b.8. Total deductions	\$783,525	\$ <input type="text" value="1,075,193"/>
1c. Station net direct expenses	\$1,779,749	\$ <input type="text" value="1,725,153"/>
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)	\$1,779,749	\$ <input type="text" value="1,725,153"/>
2a.2. Licensee net direct activities	\$35,469,721	\$ <input type="text" value="34,133,617"/>
2a.3. Percentage of allocation (2a.1 divided by 2a.2) (forward to line 2c.5 below)	%5.017657	% <input type="text" value="5.054117"/>
2b. Salaries and wages method		
2b.1. Station salaries and wages	\$0	\$ <input type="text" value="0"/>

	2014	2015
2b.2. Licensee salaries and wages for direct activities	\$0	\$ <input type="text" value="0"/>
2b.3. Percentage of allocation (2b.1 divided by 2b.2) (forward to line 2c.5 below)	%	% <input type="text" value="0"/>
2c. Institutional support calculation		
2c.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Budget and Analysis		
<input type="checkbox"/> Campus Mail Service		
<input type="checkbox"/> Computer Operations		
<input type="checkbox"/> Financial Operations		
<input type="checkbox"/> Human Resources		
<input type="checkbox"/> Insurance		
<input type="checkbox"/> Internal Audit		
<input type="checkbox"/> Legal		
<input type="checkbox"/> Payroll		
<input type="checkbox"/> President's Office		
<input type="checkbox"/> Purchasing		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
2c.2. Costs per licensee financial statements	\$11,107,134	\$ <input type="text" value="14,526,607"/>
2c.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$2,584,929	\$ <input type="text" value="3,686,577"/>
2c.4. Costs benefiting station operations	\$8,522,205	\$ <input type="text" value="10,840,030"/>
2c.5. Percentage of allocation (from line 2a.3 or 2b.3)	%5.017657	% <input type="text" value="5.054117"/>
2c.6. Total institutional costs benefiting station operations	\$427,615	\$ <input type="text" value="547,867"/>
3. Physical plant support rate calculation		
3a. Net square footage occupied by station	6,170	<input type="text" value="6,170"/>
3b. Licensee's net assignable square footage	556,524	<input type="text" value="556,524"/>
3c. Percentage of allocation (3a divided by 3b) (forward to line 3d.5 below)	%1.108667	% <input type="text" value="1.108667"/>
3d.1. Choose applicable cost groups that benefit the station		
<input type="checkbox"/> Building Maintenance		
<input type="checkbox"/> Custodial Services		
<input type="checkbox"/> Director of Operations		
<input type="checkbox"/> Elevator Maintenance		
<input type="checkbox"/> Grounds and Landscaping		
<input type="checkbox"/> Motor Pool		
<input type="checkbox"/> Refuse Disposal		
<input type="checkbox"/> Roof Maintenance		
<input type="checkbox"/> Utilities		
<input type="checkbox"/> Security Services		
<input type="checkbox"/> Facilities Planning		
<input type="checkbox"/> Other		
<input type="checkbox"/> Not Applicable		
3d.2. Costs per licensee financial statements	\$4,844,866	\$ <input type="text" value="4,993,907"/>

	2014	2015
3d.3. LESS: Cost groups that do not benefit the operations of the public broadcast station	\$0	\$ <input type="text" value="0"/>
3d.4. Costs benefiting station operations	\$4,844,866	\$ <input type="text" value="4,993,907"/>
3d.5. Percentage of allocation (from line 3c.)	%1.108667	% <input type="text" value="1.108667"/>
3d.6. Total physical plant support costs benefiting station operations	\$53,713	\$ <input type="text" value="55,365"/>
4. Total costs benefiting station operations (forwards to line1 on tab3)	\$481,328	\$ <input type="text" value="603,232"/>

Comments

Comment	Name	Date	Status
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Occupancy List
KSOR-FM (1577)
Ashland, OR

Type of Occupancy Location

Value

Schedule B Totals
KSOR-FM (1577)
Ashland, OR

	2014 data	2015 data
1. Total support activity benefiting station	\$481,328	\$ <input type="text" value="603,232"/>
2. Occupancy value	0	\$ <input type="text" value="0"/>
3. Deductions: Fees paid to the licensee for overhead recovery, assessment, etc.	\$0	\$ <input type="text" value="0"/>
4. Deductions: Support shown on lines 1 and 2 in excess of revenue reported in financial statements.	\$0	\$ <input type="text" value="0"/>
5. Total Indirect Administrative Support (Forwards to Line 2 of the Summary of Nonfederal Financial Support)	\$481,328	\$ <input type="text" value="603,232"/>
6. Please enter an institutional type code for your licensee.	SU	<input type="text" value="SU"/>

Comments

Comment	Name	Date	Status
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Schedule C
KSOR-FM (1577)
Ashland, OR

	2014 data	<u>Donor Code</u>	2015 data
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$3,533		\$ <input type="text" value="11,127"/>
A. Legal	BS \$1,638	<input type="text" value="BS"/>	\$ <input type="text" value="1,150"/>
B. Accounting and/or auditing	\$0	<input type="text" value=""/>	\$ <input type="text" value="0"/>
C. Engineering	\$0	<input type="text" value=""/>	\$ <input type="text" value="0"/>
D. Other professionals (see specific line item instructions in Guidelines before completing)	BS \$1,895	<input type="text" value="BS"/>	\$ <input type="text" value="9,977"/>

Description	Amount
<input type="text" value="Architectural Fees"/>	<input type="text" value="8,330"/>
<input type="text" value="Graphics"/>	<input type="text" value="1,647"/>
<input type="button" value="Add Another"/>	

2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$24,079	\$ <input type="text" value="27,947"/>
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	2014 data	Donor Code	2015 data
A. Annual rental value of space (studios, offices, or tower facilities)	BS \$24,079	BS ▾	\$ 25,263
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	BS ▾	\$ 2,684

Description	Amount
Travel	500
Coffe	2,184

Add Another

3. OTHER SERVICES (must be eligible as NFFS)	\$0		\$ 13,991
A. ITV or educational radio	\$0	▾	\$ 0
B. State public broadcasting agencies (APBC, FL-DOE, eTech Ohio)	\$0	▾	\$ 0
C. Local advertising	\$0	BS ▾	\$ 13,991
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 \$27,612 \$ 53,065

5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$ 33,510
A. Compact discs, records, tapes and cassettes	\$0	▾	\$ 0
B. Exchange transactions	\$0	▾	\$ 0
C. Federal or public broadcasting sources	\$0	▾	\$ 0
D. Fundraising related activities	\$0	▾	\$ 0
E. ITV or educational radio outside the allowable scope of approved activities	\$0	▾	\$ 0
F. Local productions	\$0	▾	\$ 0
G. Program supplements	\$0	▾	\$ 0
H. Programs that are nationally distributed	\$0	▾	\$ 0
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	BS ▾	\$ 33,510

Description	Amount
Local Advertising	7,914
Board Meeting - Meals	954
Rental of Space	24,642

Add Another

\$27,612 \$ 86,575

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.

2014 data Donor Code 2015 data

Comments

Comment Name Date Status
Schedule D
KSOR-FM (1577)
Ashland, OR

	2014 data	<u>Donor Code</u>	2015 data
1. Land (must be eligible as NFFS)	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
2. Building (must be eligible as NFFS)	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
3. Equipment (must be eligible as NFFS)	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
4. Vehicle(s) (must be eligible as NFFS)	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
5. Other (specify) (must be eligible as NFFS)	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
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	\$		\$ <input type="text" value="0"/>
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$		\$ <input type="text" value="0"/>
a) Exchange transactions	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
b) Federal or public broadcasting sources	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
c) TV only—property and equipment that includes new facilities (land and structures), expansion of existing facilities and acquisition of new equipment	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
d) Other (specify)	\$	<input type="text" value="v"/>	\$ <input type="text" value="0"/>
<input type="button" value="Add"/>			
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.	\$		\$ <input type="text" value="0"/>

Comments

Comment Name Date Status
Schedule E
KSOR-FM (1577)
Ashland, OR

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2014 data	2015 data
1. Programming and production	\$860,391	\$ <input type="text" value="864,475"/>
A. Restricted Radio CSG	\$78,455	\$ <input type="text" value="63,921"/>
B. Unrestricted Radio CSG	\$223,061	\$ <input type="text" value="202,166"/>
C. Other CPB Funds	\$24,572	\$ <input type="text" value="0"/>
D. All non-CPB Funds	\$534,303	\$ <input type="text" value="598,388"/>
2. Broadcasting and engineering	\$840,941	\$ <input type="text" value="972,638"/>
A. Restricted Radio CSG		

PROGRAM SERVICES

	2014 data	2015 data
	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$840,941	\$ 972,638
3. Program information and promotion	\$135,590	\$ 182,735
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$135,590	\$ 182,735

SUPPORT SERVICES

	2014 data	2015 data
4. Management and general	\$171,948	\$ 148,339
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$171,948	\$ 148,339
5. Fund raising and membership development	\$137,831	\$ 209,479
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$137,831	\$ 209,479
6. Underwriting and grant solicitation	\$141,988	\$ 120,389
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$141,988	\$ 120,389
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$212,350	\$ 192,719
A. Restricted Radio CSG	\$0	\$ 0
B. Unrestricted Radio CSG	\$0	\$ 0
C. Other CPB Funds	\$0	\$ 0
D. All non-CPB Funds	\$212,350	\$ 192,719
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$2,501,039	\$ 2,690,774
A. Total Restricted Radio CSG (sum of Lines 1.A, 2.A, 3.A, 4.A, 5.A, 6.A, 7.A)	\$78,455	\$ 63,921
B. Total Unrestricted Radio CSG (sum of Lines 1.B, 2.B, 3.B, 4.B, 5.B, 6.B, 7.B)	\$223,061	\$ 202,166
C. Total Other CPB Funds (sum of Lines 1.C, 2.C, 3.C, 4.C, 5.C, 6.C, 7.C)	\$24,572	\$ 0

PROGRAM SERVICES

D. Total All non-CPB Funds (sum of Lines 1.D, 2.D, 3.D, 4.D, 5.D, 6.D, 7.D)	2014 data \$2,174,951	2015 data \$ 2,424,687
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INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2014 data	2015 data
9. Total capital assets purchased or donated	\$62,235	\$ 109,572
9a. Land and buildings	\$0	\$ 0
9b. Equipment	\$62,235	\$ 109,572
9c. All other	\$0	\$ 0
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$2,563,274	\$ 2,800,346

Additional Information

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

	2014 data	2015 data
11. Total expenses (direct only)	\$1,992,099	\$ 2,604,199
12. Total expenses (indirect and in-kind)	\$508,940	\$ 86,575
13. Investment in capital assets (direct only)	\$62,235	\$ 109,572
14. Investment in capital assets (indirect and in-kind)	\$0	\$ 0

Comments

Comment	Name	Date	Status
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Schedule F
KSOR-FM (1577)
Ashland, OR

1. Data from AFR

	2015 data
a. Schedule A, Line 21	\$ 2,539,458
b. Schedule B, Line 5	\$ 603,232
c. Schedule C, Line 6	\$ 86,575
d. Schedule D, Line 8	\$ 0
e. Total from AFR	\$ 3,229,265

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

Choose

2. FASB

	2015 data
a. Total support and revenue - unrestricted	\$ 3,312,419
b. Total support and revenue - temporarily restricted	\$ 0
c. Total support and revenue - permanently restricted	\$ -59

d. Total from AFS, lines 2a-2c

\$ 3,312,360

Reconciliation

3. Difference (line 1 minus line 2)

2015 data

\$ -83,095

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

\$ -83,095

Description	Amount
NFFS recalculated, Sche	-83,095
<input type="button" value="Add Another"/>	

Comments

Comment	Name	Date	Status
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