

Guam Educational Radio Foundation  
**Trial Balance**  
As of December 31, 2015

Other Expenses  
Other Income  
00-1050 - Petty Cash (office use)  
10-1020 - Cash with UOG  
105-052 - Community First  
105-055 - Merrill Lynch  
20-1040 - CSB Money Premier Checking  
20-1041 - Bank of Guam (CPB)  
50-1010 - Cash in Bank of Guam  
50-1013 - PayPal  
50-1015 - Cash in Bank of Hawaii  
50-1030 - Credit Card (CSB)  
10-1110 - Appropriation Receivable GovGu  
200-203 - Employee Advance  
50-1120 - A/R Contributions/Charity  
50-1130 - A/R Membership Receivable  
50-1140 - A/R Services  
20-1410 - Prepaid Expense- Programing  
50-1810 - Undeposited Funds  
50-1900 - Suspense  
40-1600 - Property & Equipment  
40-1600 - Property & Equipment:399-965 - Office Equip-Federal-Accum.Depr  
40-1600 - Property & Equipment:40-1610 - Broadcast Equipment  
40-1600 - Property & Equipment:40-1620 - Broadcast Equipmnet - Federal  
40-1600 - Property & Equipment:40-1630 - Computer  
40-1600 - Property & Equipment:40-1640 - Computers - Federal  
40-1600 - Property & Equipment:40-1650 - Fixed Assets Improvement  
40-1600 - Property & Equipment:40-1660 - Office Equipment  
40-1600 - Property & Equipment:40-1670 - Studio Equipment  
40-1600 - Property & Equipment:40-1680 - Studio Equipment Federal  
40-1600 - Property & Equipment:40-1710 - Broadcast Equip - Accum Depr.  
40-1600 - Property & Equipment:40-1720 - Broadcast Equip Fed.Accum Depr.  
40-1600 - Property & Equipment:40-1730 - Computer - Accum. Depr.  
40-1600 - Property & Equipment:40-1740 - Computer - Fed. Accum. Depr.  
40-1600 - Property & Equipment:40-1750 - Improvements - Accum Depr  
40-1600 - Property & Equipment:40-1760 - Office Equipment - Accum. Depr.  
40-1600 - Property & Equipment:40-1770 - Studio Equipment - Accum Depr.  
40-1600 - Property & Equipment:40-1780 - Studio Equip - Fed Accum Depr  
20-2020 - CPB Payables  
50-2010 - Accounts Payable Fund 5  
705-201 - Trade Accounts  
10-2230 - Payroll Liabilities  
405-310 - Deferred Grant Revenue  
54-2220 - Latitude 13 Adventures

**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2015

10-3100 · GovGuam Funds  
20-3200 · CSB Funds  
3001 · Opening Bal Equity  
40-8850 · Investment In-Plant  
50-3000 · Unrestrict (retained earnings)  
505-005 · Other Current Funds  
10-4010 · GovGuam Appropriation  
20-4020 · CPB Grant  
20-8751 · CPB Interest Income  
54-6500 · General Membership  
54-6511 · PayPal Sales  
54-6620 · Underwriting  
00-7100 · Contract expense CPB:21-7105 · National Public Radio (dues)  
00-7100 · Contract expense CPB:21-7107 · NPR (PRSS Interconnect)  
00-7100 · Contract expense CPB:21-7110 · NPR Digital Services  
00-7100 · Contract expense CPB:21-7111 · WSHU Public Radio  
00-7100 · Contract expense CPB:21-7112 · American Public Media  
00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee  
00-7100 · Contract expense CPB:21-7116 · New York Pub Radio Program Fees  
00-7100 · Contract expense CPB:22-8105 · Management Communication Servic  
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc  
00-7110 · Contract - Auditor/Professional  
00-7200 · Full Time Personell:11-7210 · News Reader (morning)  
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host  
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2  
00-7200 · Full Time Personell:14-7201 · Asst. GM  
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM  
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM  
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)  
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM  
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM  
20-7901 · Postages / Handling  
21-7115 · PayPal Fees  
50-7200 · FT Personell (Gen. Fund):55-7570 · Employees Bonus  
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7581 · Development & Relations Salary  
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7582 · Part-Time Production Asst. 1  
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2  
50-7800 · Misc. Expense  
55-7113 · Website Development  
55-7150 · Fund Raising Events Expenses  
55-7410 · Bank Charges  
55-7902 · Postage (General)  
55-8300 · Supplies & Materials  
55-8500 · Travel Expense

**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2015

TOTAL

**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2015

	Dec 31
	Debit
Other Expenses	105.78
Other Income	
00-1050 - Petty Cash (office use)	15.51
10-1020 - Cash with UOG	4,232.34
105-052 - Community First	0.00
105-055 - Merrill Lynch	0.00
20-1040 - CSB Money Premier Checking	0.00
20-1041 - Bank of Guam (CPB)	48,699.58
50-1010 - Cash in Bank of Guam	36,831.12
50-1013 - PayPal	15,005.39
50-1015 - Cash in Bank of Hawaii	6,483.80
50-1030 - Credit Card (CSB)	0.00
10-1110 - Appropriation Receivable GovGu	10,443.65
200-203 - Employee Advance	0.00
50-1120 - A/R Contributions/Charity	
50-1130 - A/R Membership Receivable	707.21
50-1140 - A/R Services	13,820.10
20-1410 - Prepaid Expense- Programing	15,357.00
50-1810 - Undeposited Funds	588.00
50-1900 - Suspense	0.00
40-1600 - Property & Equipment	0.00
40-1600 - Property & Equipment:399-965 - Office Equip-Federal-Accum.Depr	0.00
40-1600 - Property & Equipment:40-1610 - Broadcast Equipment	26,586.18
40-1600 - Property & Equipment:40-1620 - Broadcast Equipm - Federal	204,013.72
40-1600 - Property & Equipment:40-1630 - Computer	10,691.74
40-1600 - Property & Equipment:40-1640 - Computers - Federal	14,839.36
40-1600 - Property & Equipment:40-1650 - Fixed Assets Improvement	7,406.50
40-1600 - Property & Equipment:40-1660 - Office Equipment	10,585.96
40-1600 - Property & Equipment:40-1670 - Studio Equipment	26,658.96
40-1600 - Property & Equipment:40-1680 - Studio Equipment Federal	171,182.44
40-1600 - Property & Equipment:40-1710 - Broadcast Equip - Accum Depr.	
40-1600 - Property & Equipment:40-1720 - Broadcast Equip Fed.Accum Depr.	
40-1600 - Property & Equipment:40-1730 - Computer - Accum. Depr.	
40-1600 - Property & Equipment:40-1740 - Computer - Fed. Accum. Depr.	
40-1600 - Property & Equipment:40-1750 - Improvements - Accum Depr	
40-1600 - Property & Equipment:40-1760 - Office Equipment - Accum. Depr.	
40-1600 - Property & Equipment:40-1770 - Studio Equipment - Accum Depr.	
40-1600 - Property & Equipment:40-1780 - Studio Equip - Fed Accum Depr	
20-2020 - CPB Payables	0.00
50-2010 - Accounts Payable Fund 5	
705-201 - Trade Accounts	0.00
10-2230 - Payroll Liabilities	0.00
405-310 - Deferred Grant Revenue	0.00
54-2220 - Latitude 13 Adventures	32,063.54

**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2015

	Dec 31
	Debit
10-3100 · GovGuam Funds	
20-3200 · CSB Funds	
3001 · Opening Bal Equity	0.00
40-8850 · Investment In-Plant	
50-3000 · Unrestrict (retained earnings)	
505-005 · Other Current Funds	
10-4010 · GovGuam Appropriation	
20-4020 · CPB Grant	
20-8751 · CPB Interest Income	
54-6500 · General Membership	
54-6511 · PayPal Sales	
54-6620 · Underwriting	
00-7100 · Contract expense CPB:21-7105 · National Public Radio (dues)	12,900.00
00-7100 · Contract expense CPB:21-7107 · NPR (PRSS Interconnect)	8,953.00
00-7100 · Contract expense CPB:21-7110 · NPR Digital Services	625.00
00-7100 · Contract expense CPB:21-7111 · WSHU Public Radio	500.00
00-7100 · Contract expense CPB:21-7112 · American Public Media	7,753.83
00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee	367.50
00-7100 · Contract expense CPB:21-7116 · New York Pub Radio Program Fees	96.25
00-7100 · Contract expense CPB:22-8105 · Management Communication Servic	500.00
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc	118.00
00-7110 · Contract - Auditor/Professional	3,000.00
00-7200 · Full Time Personell:11-7210 · News Reader (morning)	7,776.00
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host	594.86
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2	139.27
00-7200 · Full Time Personell:14-7201 · Asst. GM	10,230.78
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM	944.49
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM	47.81
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)	14,807.66
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM	970.92
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM	47.81
20-7901 · Postages / Handling	73.91
21-7115 · PayPal Fees	3,739.94
50-7200 · FT Personell (Gen. Fund):55-7570 · Employees Bonus	350.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7581 · Development & Relations Salary	1,500.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7582 · Part-Time Production Asst. 1	616.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	1,820.50
50-7800 · Misc. Expense	1,526.68
55-7113 · Website Development	45.75
55-7150 · Fund Raising Events Expenses	908.76
55-7410 · Bank Charges	371.29
55-7902 · Postage (General)	589.99
55-8300 · Supplies & Materials	820.79
55-8500 · Travel Expense	2,504.64

**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2015

TOTAL

<u>Dec 31</u>
<u>Debit</u>
<u>741,559.31</u>

**Guam Educational Radio Foundation**  
**Trial Balance**  
 As of December 31, 2015

	11, 15
	Credit
Other Expenses	
Other Income	175.00
00-1050 - Petty Cash (office use)	
10-1020 - Cash with UOG	
105-052 - Community First	
105-055 - Merrill Lynch	
20-1040 - CSB Money Premier Checking	
20-1041 - Bank of Guam (CPB)	
50-1010 - Cash in Bank of Guam	
50-1013 - PayPal	
50-1015 - Cash in Bank of Hawaii	
50-1030 - Credit Card (CSB)	
10-1110 - Appropriation Receivable GovGu	
200-203 - Employee Advance	
50-1120 - A/R Contributions/Charity	365.00
50-1130 - A/R Membership Receivable	
50-1140 - A/R Services	
20-1410 - Prepaid Expense- Programing	
50-1810 - Undeposited Funds	
50-1900 - Suspense	
40-1600 - Property & Equipment	
40-1600 - Property & Equipment:399-965 - Office Equip-Federal-Accum.Depr	
40-1600 - Property & Equipment:40-1610 - Broadcast Equipment	
40-1600 - Property & Equipment:40-1620 - Broadcast Equipm - Federal	
40-1600 - Property & Equipment:40-1630 - Computer	
40-1600 - Property & Equipment:40-1640 - Computers - Federal	
40-1600 - Property & Equipment:40-1650 - Fixed Assets Improvement	
40-1600 - Property & Equipment:40-1660 - Office Equipment	
40-1600 - Property & Equipment:40-1670 - Studio Equipment	
40-1600 - Property & Equipment:40-1680 - Studio Equipment Federal	
40-1600 - Property & Equipment:40-1710 - Broadcast Equip - Accum Depr.	24,435.96
40-1600 - Property & Equipment:40-1720 - Broadcast Equip Fed.Accum Depr.	204,014.20
40-1600 - Property & Equipment:40-1730 - Computer - Accum. Depr.	10,690.88
40-1600 - Property & Equipment:40-1740 - Computer - Fed. Accum. Depr.	14,839.37
40-1600 - Property & Equipment:40-1750 - Improvements - Accum Depr	7,406.88
40-1600 - Property & Equipment:40-1760 - Office Equipment - Accum. Depr.	10,480.59
40-1600 - Property & Equipment:40-1770 - Studio Equipment - Accum Depr.	24,696.50
40-1600 - Property & Equipment:40-1780 - Studio Equip - Fed Accum Depr	171,182.44
20-2020 - CPB Payables	
50-2010 - Accounts Payable Fund 5	6,459.68
705-201 - Trade Accounts	
10-2230 - Payroll Liabilities	
405-310 - Deferred Grant Revenue	
54-2220 - Latitude 13 Adventures	

**Guam Educational Radio Foundation**  
**Trial Balance**  
 As of December 31, 2015

	<u>11, 15</u>
	<u>Credit</u>
10-3100 · GovGuam Funds	9,138.89
20-3200 · CSB Funds	29,464.89
3001 · Opening Bal Equity	
40-8850 · Investment In-Plant	25,070.89
50-3000 · Unrestrict (retained earnings)	20,963.39
505-005 · Other Current Funds	58,504.00
10-4010 · GovGuam Appropriation	23,002.50
20-4020 · CPB Grant	74,801.00
20-8751 · CPB Interest Income	12.68
54-6500 · General Membership	21,349.57
54-6511 · PayPal Sales	3,505.00
54-6620 · Underwriting	1,000.00
00-7100 · Contract expense CPB:21-7105 · National Public Radio (dues)	
00-7100 · Contract expense CPB:21-7107 · NPR (PRSS Interconnect)	
00-7100 · Contract expense CPB:21-7110 · NPR Digital Services	
00-7100 · Contract expense CPB:21-7111 · WSHU Public Radio	
00-7100 · Contract expense CPB:21-7112 · American Public Media	
00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee	
00-7100 · Contract expense CPB:21-7116 · New York Pub Radio Program Fees	
00-7100 · Contract expense CPB:22-8105 · Management Communication Servic	
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc	
00-7110 · Contract - Auditor/Professional	
00-7200 · Full Time Personell:11-7210 · News Reader (morning)	
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host	
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2	
00-7200 · Full Time Personell:14-7201 · Asst. GM	
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM	
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM	
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)	
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM	
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM	
20-7901 · Postages / Handling	
21-7115 · PayPal Fees	
50-7200 · FT Personell (Gen. Fund):55-7570 · Employees Bonus	
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7581 · Development & Relations Salary	
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7582 · Part-Time Production Asst. 1	
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	
50-7800 · Misc. Expense	
55-7113 · Website Development	
55-7150 · Fund Raising Events Expenses	
55-7410 · Bank Charges	
55-7902 · Postage (General)	
55-8300 · Supplies & Materials	
55-8500 · Travel Expense	



**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2015

TOTAL

11, 15  

---

**Credit**  

---

**741,559.31**  

---