

Guam Educational Radio Foundation
Trial Balance
As of September 30, 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 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.
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 September 30, 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
54-6000 · Fundraising
54-6500 · General Membership
54-6510 · Contributions/Donations
54-6511 · PayPal Sales
54-6620 · Underwriting
00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas
00-7100 · Contract expense CPB:21-7105 · National Public Radio (dues)
00-7100 · Contract expense CPB:21-7106 · National Public Radio(program)
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:22-7103 · Inter-Island Communications Inc
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:11-7214 · FICA Employer's Share Program
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host
00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1
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
25-8601 · Utilites CPB
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits
50-7200 · FT Personell (Gen. Fund):54-7202 · Development Director
50-7200 · FT Personell (Gen. Fund):54-7450 · Commission
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

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Trial Balance
As of September 30, 2015

50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2
50-7551 · Equipment <\$500 Other)
50-7800 · Misc. Expense
55-7113 · Website Development
55-7150 · Fund Raising Events Expenses
55-7410 · Bank Charges
55-7700 · Insurance
55-7902 · Postage (General)
55-8300 · Supplies & Materials
55-8403 · Telephone Expense/Fax
55-8500 · Travel Expense
705-290 · Misc. expense Other

TOTAL

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2015

	<u>Sep 3</u>
	<u>Debit</u>
Other Expenses	105.78
Other Income	
00-1050 - Petty Cash (office use)	15.51
10-1020 - Cash with UOG	19,225.94
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)	10,082.97
50-1010 - Cash in Bank of Guam	22,733.42
50-1013 - PayPal	15,240.33
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	614.16
50-1140 - A/R Services	13,132.60
20-1410 - Prepaid Expense- Programing	15,357.00
50-1810 - Undeposited Funds	425.00
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 September 30, 2015

	Sep 3
	<u>Debit</u>
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	
54-6000 · Fundraising	
54-6500 · General Membership	
54-6510 · Contributions/Donations	
54-6511 · PayPal Sales	
54-6620 · Underwriting	
00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas	335.70
00-7100 · Contract expense CPB:21-7105 · National Public Radio (dues)	12,610.01
00-7100 · Contract expense CPB:21-7106 · National Public Radio(program)	23,940.00
00-7100 · Contract expense CPB:21-7110 · NPR Digital Services	2,501.07
00-7100 · Contract expense CPB:21-7111 · WSHU Public Radio	500.00
00-7100 · Contract expense CPB:21-7112 · American Public Media	9,710.19
00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee	1,470.00
00-7100 · Contract expense CPB:22-7103 · Inter-Island Communications Inc	16,641.00
00-7100 · Contract expense CPB:22-8105 · Management Communication Servic	12,000.00
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc	696.00
00-7110 · Contract - Auditor/Professional	4,400.00
00-7200 · Full Time Personell:11-7210 · News Reader (morning)	26,312.00
00-7200 · Full Time Personell:11-7214 · FICA Employer's Share Program	79.56
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host	1,853.75
00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1	92.07
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2	435.76
00-7200 · Full Time Personell:14-7201 · Asst. GM	36,976.96
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM	2,730.64
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM	145.78
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)	53,519.11
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM	3,932.23
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM	159.34
20-7901 · Postages / Handling	105.39
21-7115 · PayPal Fees	652.07
25-8601 · Utilites CPB	11,896.22
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits	7,525.00
50-7200 · FT Personell (Gen. Fund):54-7202 · Development Director	450.00
50-7200 · FT Personell (Gen. Fund):54-7450 · Commission	2,741.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7581 · Development & Relations Salary	6,000.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7582 · Part-Time Production Asst. 1	1,453.80

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Trial Balance
As of September 30, 2015

	<u>Sep 3</u>
	<u>Debit</u>
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	1,390.60
50-7551 · Equipment <\$500 Other)	100.00
50-7800 · Misc. Expense	6,087.90
55-7113 · Website Development	525.00
55-7150 · Fund Raising Events Expenses	5,477.09
55-7410 · Bank Charges	2,086.80
55-7700 · Insurance	5,074.00
55-7902 · Postage (General)	581.51
55-8300 · Supplies & Materials	2,030.80
55-8403 · Telephone Expense/Fax	1,008.91
55-8500 · Travel Expense	2,226.90
705-290 · Misc. expense Other	196.75
TOTAL	<u><u>886,539.47</u></u>

Guam Educational Radio Foundation
Trial Balance
 As of September 30, 2015

	10, 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 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.	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 September 30, 2015

	10, 15
	Credit
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)	14,561.16
505-005 · Other Current Funds	58,504.00
10-4010 · GovGuam Appropriation	77,543.60
20-4020 · CPB Grant	110,480.00
20-8751 · CPB Interest Income	43.55
54-6000 · Fundraising	2,249.00
54-6500 · General Membership	57,028.49
54-6510 · Contributions/Donations	538.50
54-6511 · PayPal Sales	10,170.00
54-6620 · Underwriting	17,000.00
00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas	
00-7100 · Contract expense CPB:21-7105 · National Public Radio (dues)	
00-7100 · Contract expense CPB:21-7106 · National Public Radio(program)	
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:22-7103 · Inter-Island Communications Inc	
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:11-7214 · FICA Employer's Share Program	
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host	
00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1	
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	
25-8601 · Utilites CPB	
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits	
50-7200 · FT Personell (Gen. Fund):54-7202 · Development Director	
50-7200 · FT Personell (Gen. Fund):54-7450 · Commission	
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	

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2015

	<u>10, 15</u>
	<u>Credit</u>
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	
50-7551 · Equipment <\$500 Other)	
50-7800 · Misc. Expense	
55-7113 · Website Development	
55-7150 · Fund Raising Events Expenses	
55-7410 · Bank Charges	
55-7700 · Insurance	
55-7902 · Postage (General)	
55-8300 · Supplies & Materials	
55-8403 · Telephone Expense/Fax	
55-8500 · Travel Expense	
705-290 · Misc. expense Other	
TOTAL	<u><u>886,539.47</u></u>