

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

Other Expenses

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 Equipment - 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
10-3100 · GovGuam Funds

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

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: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
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2
50-7800 · Misc. Expense

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

- 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

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

	Mar 3
	Debit
Other Expenses	99.50
00-1050 - Petty Cash (office use)	15.51
10-1020 - Cash with UOG	15,031.27
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)	25,965.16
50-1010 - Cash in Bank of Guam	18,471.60
50-1013 - PayPal	9,831.46
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	2,748.16
50-1140 - A/R Services	17,345.10
20-1410 - Prepaid Expense- Programing	15,357.00
50-1810 - Undeposited Funds	405.00
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 Equipment - 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
10-3100 - GovGuam Funds	

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

	Mar 3
	Debit
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:21-7105 · National Public Radio (dues)	12,610.01
00-7100 · Contract expense CPB:21-7106 · National Public Radio(program)	9,308.00
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	6,935.85
00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee	1,102.50
00-7100 · Contract expense CPB:22-7103 · Inter-Island Communications Inc	11,540.00
00-7100 · Contract expense CPB:22-8105 · Management Communication Servic	3,500.00
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc	283.00
00-7110 · Contract - Auditor/Professional	3,795.00
00-7200 · Full Time Personell:11-7210 · News Reader (morning)	12,792.00
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	899.03
00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1	52.55
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2	392.86
00-7200 · Full Time Personell:14-7201 · Asst. GM	17,976.94
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM	1,375.26
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM	77.18
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)	26,019.17
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM	1,990.39
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM	77.18
20-7901 · Postages / Handling	90.35
21-7115 · PayPal Fees	162.22
25-8601 · Utilites CPB	6,876.36
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits	4,500.00
50-7200 · FT Personell (Gen. Fund):54-7202 · Development Director	450.00
50-7200 · FT Personell (Gen. Fund):54-7450 · Commission	268.75
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7581 · Development & Relations Salary	3,000.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7582 · Part-Time Production Asst. 1	686.80
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	829.60
50-7800 · Misc. Expense	3,085.95

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

	<u>Mar 3</u>
	<u>Debit</u>
55-7113 · Website Development	262.50
55-7150 · Fund Raising Events Expenses	1,416.43
55-7410 · Bank Charges	851.66
55-7700 · Insurance	2,221.00
55-7902 · Postage (General)	365.87
55-8300 · Supplies & Materials	271.74
55-8403 · Telephone Expense/Fax	604.14
55-8500 · Travel Expense	97.55
705-290 · Misc. expense Other	196.75
	<u><u>764,394.76</u></u>

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

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Credit

Other Expenses

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 Equipment - 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	
10-3100 · GovGuam Funds	9,138.89

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

	11, 15
	Credit
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	40,265.85
20-4020 · CPB Grant	77,336.00
20-8751 · CPB Interest Income	23.47
54-6000 · Fundraising	2,249.00
54-6500 · General Membership	23,230.61
54-6510 · Contributions/Donations	38.50
54-6511 · PayPal Sales	4,440.00
54-6620 · Underwriting	5,500.00
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	
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	
50-7800 · Misc. Expense	

Guam Educational Radio Foundation
Trial Balance
As of March 31, 2015

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

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Credit

764,394.76