

Guam Educational Radio Foundation
Trial Balance
As of June 30, 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 June 30, 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: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
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2

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

- 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

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

	Jun 3
	Debit
Other Expenses	99.50
00-1050 - Petty Cash (office use)	15.51
10-1020 - Cash with UOG	13,785.82
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)	41,108.83
50-1010 - Cash in Bank of Guam	32,255.09
50-1013 - PayPal	14,120.36
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	718.16
50-1140 - A/R Services	15,157.60
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 June 30, 2015

	Jun 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: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)	9,308.00
00-7100 · Contract expense CPB:21-7110 · NPR Digital Services	1,250.00
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	15,163.00
00-7100 · Contract expense CPB:22-8105 · Management Communication Servic	5,000.00
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc	519.00
00-7110 · Contract - Auditor/Professional	4,045.00
00-7200 · Full Time Personell:11-7210 · News Reader (morning)	20,072.00
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	1,455.95
00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1	64.31
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2	435.76
00-7200 · Full Time Personell:14-7201 · Asst. GM	28,207.72
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM	2,164.76
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM	118.46
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)	40,826.83
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM	3,123.13
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM	125.19
20-7901 · Postages / Handling	96.45
21-7115 · PayPal Fees	308.32
25-8601 · Utilites CPB	10,531.58
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits	6,000.00
50-7200 · FT Personell (Gen. Fund):54-7202 · Development Director	450.00
50-7200 · FT Personell (Gen. Fund):54-7450 · Commission	1,815.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7581 · Development & Relations Salary	4,500.00
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7582 · Part-Time Production Asst. 1	1,090.80
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	1,390.60

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

	<u>Jun 3</u>
	<u>Debit</u>
50-7551 · Equipment <\$500 Other)	100.00
50-7800 · Misc. Expense	4,010.68
55-7113 · Website Development	393.75
55-7150 · Fund Raising Events Expenses	4,027.11
55-7410 · Bank Charges	1,827.94
55-7700 · Insurance	4,123.00
55-7902 · Postage (General)	581.51
55-8300 · Supplies & Materials	960.57
55-8403 · Telephone Expense/Fax	908.22
55-8500 · Travel Expense	1,583.58
705-290 · Misc. expense Other	196.75
	<u><u>855,459.15</u></u>

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

10, 15

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 June 30, 2015

	10, 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	55,176.95
20-4020 · CPB Grant	110,480.00
20-8751 · CPB Interest Income	34.15
54-6000 · Fundraising	2,249.00
54-6500 · General Membership	52,894.22
54-6510 · Contributions/Donations	538.50
54-6511 · PayPal Sales	8,875.00
54-6620 · Underwriting	13,900.00
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	
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	

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

10, 15
Credit

- 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

855,459.15