

Guam Educational Radio Foundation
Balance Sheet
 As of September 30, 2014

Sep 30, 14

ASSETS

Current Assets

Checking/Savings

| | |
|-----------------------------------|------------------|
| 00-1050 · Petty Cash (office use) | 15.51 |
| 10-1020 · Cash with UOG | 8,454.90 |
| 20-1041 · Bank of Guam (CPB) | 193.28 |
| 50-1010 · Cash in Bank of Guam | 32,105.94 |
| 50-1013 · PayPal | 7,039.77 |
| 50-1015 · Cash in Bank of Hawaii | 6,483.80 |
| Total Checking/Savings | 54,293.20 |

Accounts Receivable

| | |
|-------------------------------------|------------------|
| 50-1120 · A/R Contributions/Charity | -725.00 |
| 50-1130 · A/R Membership Receivable | -1,480.51 |
| Total Accounts Receivable | -2,205.51 |

Other Current Assets

| | |
|---------------------------------------|------------------|
| 20-1410 · Prepaid Expense- Programing | 12,600.00 |
| 50-1810 · Undeposited Funds | 105.00 |
| Total Other Current Assets | 12,705.00 |

Total Current Assets 64,792.69

Fixed Assets

40-1600 · Property & Equipment

| | |
|---|-----------------|
| 40-1610 · Broadcast Equipment | 26,586.18 |
| 40-1620 · Broadcast Equipment - Federal | 204,013.72 |
| 40-1630 · Computer | 11,481.74 |
| 40-1640 · Computers - Federal | 14,839.36 |
| 40-1650 · Fixed Assets Improvement | 7,406.50 |
| 40-1660 · Office Equipment | 10,585.96 |
| 40-1670 · Studio Equipment | 26,658.96 |
| 40-1680 · Studio Equipment Federal | 171,182.44 |
| 40-1710 · Broadcast Equip - Accum Depr. | -22,471.15 |
| 40-1720 · Broadcast Equip Fed.Accum Depr. | -204,014.20 |
| 40-1730 · Computer - Accum. Depr. | -10,526.12 |
| 40-1740 · Computer - Fed. Accum. Depr. | -14,839.37 |
| 40-1750 · Improvements - Accum Depr. | -6,934.38 |
| 40-1760 · Office Equipment - Accum. Depr. | -10,041.19 |
| 40-1770 · Studio Equipment - Accum Depr. | -23,467.98 |
| 40-1780 · Studio Equip - Fed Accum Depr | -171,182.44 |
| Total 40-1600 · Property & Equipment | 9,278.03 |

Total Fixed Assets 9,278.03

Guam Educational Radio Foundation
Balance Sheet
As of September 30, 2014

Sep 30, 14

| | |
|--|--------------------------|
| TOTAL ASSETS | <u>74,070.72</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 50-2010 - Accounts Payable Fund 5 | -3,187.51 |
| Total Accounts Payable | <u>-3,187.51</u> |
| Other Current Liabilities | |
| 54-2220 - Latitude 13 Adventures | -32,063.54 |
| Total Other Current Liabilities | <u>-32,063.54</u> |
| Total Current Liabilities | <u>-35,251.05</u> |
| Total Liabilities | -35,251.05 |
| Equity | |
| 10-3100 - GovGuam Funds | 9,138.89 |
| 20-3200 - CSB Funds | 29,464.89 |
| 40-8850 - Investment In-Plant | 25,070.89 |
| 50-3000 - Unrestrict (retained earnings) | -1,297.77 |
| 505-005 - Other Current Funds | 58,504.00 |
| Net Income | -11,559.13 |
| Total Equity | <u>109,321.77</u> |
| TOTAL LIABILITIES & EQUITY | <u>74,070.72</u> |

Guam Educational Radio Foundation
Profit & Loss
July through September 2014

Ordinary Income/Expense

Income

10-4010 .
20-8751 .
54-6000 .
54-6500 .
54-6511 .
54-6620 .

Total Income

Gross Profit

Expense

00-7100 .
21-7
21-7
22-7
22-8
25-7

Total 00-

00-7110 .

00-7200 .

11-7
11-7
11-7
11-7
14-7
14-7
14-7
15-7
15-7
15-7

Total 00-

21-7115 .

25-8601 .

50-7200 .

50-7
54-7
55-7

Tota

Guam Educational Radio Foundation
Profit & Loss
July through September 2014

Total 50-

50-7800 .

55-7113 .

55-7150 .

55-7410 .

55-7902 .

55-8200 .

55-8300 .

55-8403 .

55-8500 .

Total Expens

Net Ordinary Income

Net Income

Guam Educational Radio Foundation
Profit & Loss
July through September 2014

Ordinary Income/Expense

Income

- 10-4010 · GovGuam Appropriation
- 20-8751 · CPB Interest Income
- 54-6000 · Fundraising
- 54-6500 · General Membership
- 54-6511 · PayPal Sales
- 54-6620 · Underwriting

Total Income

Gross Profit

Expense

- 00-7100 · Contract expense CPB (CPB program contract)
 - 21-7106 · National Public Radio(program)
 - 21-7112 · American Public Media
 - 22-7103 · Inter-Island Communications Inc
 - 22-8105 · Management Communication Servic
 - 25-7101 · G4 Security Services (Guam) Inc
- Total 00-7100 · Contract expense CPB**

00-7110 · Contract - Auditor/Professional

00-7200 · Full Time Personnel

- 11-7210 · News Reader (morning)
- 11-7215 · FICA Employers Share News host
- 11-7216 · FICA Employer Share Pro. Asst.1
- 11-7217 · FICA Employer Share Pro. Asst.2
- 14-7201 · Asst. GM
- 14-7211 · FICA Employer's Share Asst. GM
- 14-7224 · Benefits (Ins.) Asst. GM
- 15-7203 · Admin (General Manager)
- 15-7215 · FICA Employer's Share Admin GM
- 15-7223 · Benefits (Ins.) Admin GM

Total 00-7200 · Full Time Personell

21-7115 · PayPal Fees

25-8601 · Utilites CPB

50-7200 · FT Personell (Gen. Fund)

- 50-7500 · Retirement Benefits
- 54-7450 · Commission
- 55-7580 · Part-Time Employee
 - 55-7581 · Development & Relations Salary
 - 55-7582 · Part-Time Production Asst. 1
 - 55-7583 · Part-Time Production Asst. 2

Total 55-7580 · Part-Time Employee

Guam Educational Radio Foundation
Profit & Loss
July through September 2014

Total 50-7200 · FT Personell (Gen. Fund)

50-7800 · Misc. Expense

55-7113 · Website Development

55-7150 · Fund Raising Events Expenses

55-7410 · Bank Charges

55-7902 · Postage (General)

55-8200 · Promotion for Fundraiser

55-8300 · Supplies & Materials

55-8403 · Telephone Expense/Fax

55-8500 · Travel Expense

Total Expense

Net Ordinary Income

Net Income

Guam Educational Radio Foundation
Profit & Loss
July through September 2014

Ordinary Income/Expense

Income

- 10-4010 · GovGuam Appropriation
- 20-8751 · CPB Interest Income
- 54-6000 · Fundraising
- 54-6500 · General Membership
- 54-6511 · PayPal Sales
- 54-6620 · Underwriting

Total Income

Gross Profit

Expense

- 00-7100 · Contract expense CPB (CPB program contract)
 - 21-7106 · National Public Radio(program)
 - 21-7112 · American Public Media
 - 22-7103 · Inter-Island Communications Inc
 - 22-8105 · Management Communication Servic
 - 25-7101 · G4 Security Services (Guam) Inc
- Total 00-7100 · Contract expense CPB**

00-7110 · Contract - Auditor/Professional

00-7200 · Full Time Personell

- 11-7210 · News Reader (morning)
- 11-7215 · FICA Employers Share News host
- 11-7216 · FICA Employer Share Pro. Asst.1
- 11-7217 · FICA Employer Share Pro. Asst.2
- 14-7201 · Asst. GM
- 14-7211 · FICA Employer's Share Asst. GM
- 14-7224 · Benefits (Ins.) Asst. GM
- 15-7203 · Admin (General Manager)
- 15-7215 · FICA Employer's Share Admin GM
- 15-7223 · Benefits (Ins.) Admin GM

Total 00-7200 · Full Time Personell

21-7115 · PayPal Fees

25-8601 · Utilites CPB

50-7200 · FT Personell (Gen. Fund)

- 50-7500 · Retirement Benefits
- 54-7450 · Commission
- 55-7580 · Part-Time Employee
 - 55-7581 · Development & Relations Salary
 - 55-7582 · Part-Time Production Asst. 1
 - 55-7583 · Part-Time Production Asst. 2

Total 55-7580 · Part-Time Employee

Guam Educational Radio Foundation
Profit & Loss
July through September 2014

Total 50-7200 · FT Personell (Gen. Fund)

50-7800 · Misc. Expense

55-7113 · Website Development

55-7150 · Fund Raising Events Expenses

55-7410 · Bank Charges

55-7902 · Postage (General)

55-8200 · Promotion for Fundraiser

55-8300 · Supplies & Materials

55-8403 · Telephone Expense/Fax

55-8500 · Travel Expense

Total Expense

Net Ordinary Income

Net Income

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

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
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
20-3200 · CSB Funds
3001 · Opening Bal Equity

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

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
55-8752 · Interest Earned Non Restricted
00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas
00-7100 · Contract expense CPB:21-7106 · National Public Radio(program)
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: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:11-7215 · 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
21-7115 · PayPal Fees
25-8601 · Utilites CPB
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits
50-7200 · FT Personell (Gen. Fund):54-7450 · 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
55-7113 · Website Development
55-7150 · Fund Raising Events Expenses
55-7410 · Bank Charges

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

- 55-7420 · Merchant Service Fees
- 55-7700 · Insurance
- 55-7902 · Postage (General)
- 55-8200 · Promotion for Fundraiser
- 55-8300 · Supplies & Materials
- 55-8403 · Telephone Expense/Fax
- 55-8500 · Travel Expense

Guam Educational Radio Foundation
Trial Balance
 As of September 30, 2014

| | Sep 3 |
|--|------------|
| | Debit |
| 00-1050 - Petty Cash (office use) | 15.51 |
| 10-1020 - Cash with UOG | 8,454.90 |
| 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) | 193.28 |
| 50-1010 - Cash in Bank of Guam | 32,105.94 |
| 50-1013 - PayPal | 7,039.77 |
| 50-1015 - Cash in Bank of Hawaii | 6,483.80 |
| 50-1030 - Credit Card (CSB) | 0.00 |
| 10-1110 - Appropriation Receivable GovGu | 0.00 |
| 200-203 - Employee Advance | 0.00 |
| 50-1120 - A/R Contributions/Charity | |
| 50-1130 - A/R Membership Receivable | 27,941.16 |
| 50-1140 - A/R Services | 19,920.10 |
| 20-1410 - Prepaid Expense- Programing | 12,600.00 |
| 50-1810 - Undeposited Funds | 105.00 |
| 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 | 11,481.74 |
| 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 | 0.00 |
| 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 | |
| 20-3200 - CSB Funds | |
| 3001 - Opening Bal Equity | 0.00 |

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

| | Sep 3 |
|--|-----------|
| | Debit |
| 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 | |
| 55-8752 · Interest Earned Non Restricted | |
| 00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas | 212.16 |
| 00-7100 · Contract expense CPB:21-7106 · National Public Radio(program) | 27,314.00 |
| 00-7100 · Contract expense CPB:21-7107 · NPR (PRSS Interconnect) | 8,380.00 |
| 00-7100 · Contract expense CPB:21-7110 · NPR Digital Services | 1,800.00 |
| 00-7100 · Contract expense CPB:21-7111 · WSHU Public Radio | 500.00 |
| 00-7100 · Contract expense CPB:21-7112 · American Public Media | 16,148.50 |
| 00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee | 1,050.00 |
| 00-7100 · Contract expense CPB:22-7103 · Inter-Island Communications Inc | 18,645.07 |
| 00-7100 · Contract expense CPB:22-8105 · Management Communication Servic | 5,800.00 |
| 00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc | 715.00 |
| 00-7110 · Contract - Auditor/Professional | 7,955.64 |
| 00-7200 · Full Time Personell:11-7210 · News Reader (morning) | 26,416.00 |
| 00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host | 2,020.82 |
| 00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1 | 604.99 |
| 00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2 | 178.82 |
| 00-7200 · Full Time Personell:14-7201 · Asst. GM | 37,123.12 |
| 00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM | 2,839.97 |
| 00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM | 156.60 |
| 00-7200 · Full Time Personell:15-7203 · Admin (General Manager) | 53,730.65 |
| 00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM | 4,110.28 |
| 00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM | 156.60 |
| 21-7115 · PayPal Fees | 2,799.28 |
| 25-8601 · Utilites CPB | 16,789.46 |
| 50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits | 6,000.00 |
| 50-7200 · FT Personell (Gen. Fund):54-7450 · Commission | 2,771.25 |
| 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 | 2,382.57 |
| 50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2 | 2,575.40 |
| 50-7800 · Misc. Expense | 5,288.48 |
| 55-7113 · Website Development | 362.00 |
| 55-7150 · Fund Raising Events Expenses | 10,636.27 |
| 55-7410 · Bank Charges | 1,244.20 |

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

| | Sep 3 |
|------------------------------------|--------------------------|
| | Debit |
| 55-7420 · Merchant Service Fees | 1.33 |
| 55-7700 · Insurance | 5,074.00 |
| 55-7902 · Postage (General) | 1,039.42 |
| 55-8200 · Promotion for Fundraiser | 37.90 |
| 55-8300 · Supplies & Materials | 1,488.22 |
| 55-8403 · Telephone Expense/Fax | 1,325.17 |
| 55-8500 · Travel Expense | 5,300.53 |
| | <u>906,651.56</u> |

Guam Educational Radio Foundation
Trial Balance
 As of September 30, 2014

10, 14
Credit

| | |
|--|------------|
| 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 | |
| 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. | 22,471.15 |
| 40-1600 - Property & Equipment:40-1720 - Broadcast Equip Fed.Accum Depr. | 204,014.20 |
| 40-1600 - Property & Equipment:40-1730 - Computer - Accum. Depr. | 10,526.12 |
| 40-1600 - Property & Equipment:40-1740 - Computer - Fed. Accum. Depr. | 14,839.37 |
| 40-1600 - Property & Equipment:40-1750 - Improvements - Accum Depr | 6,934.38 |
| 40-1600 - Property & Equipment:40-1760 - Office Equipment - Accum. Depr. | 10,041.19 |
| 40-1600 - Property & Equipment:40-1770 - Studio Equipment - Accum Depr. | 23,467.98 |
| 40-1600 - Property & Equipment:40-1780 - Studio Equip - Fed Accum Depr | 171,182.44 |
| 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 | 9,138.89 |
| 20-3200 - CSB Funds | 29,464.89 |
| 3001 - Opening Bal Equity | |

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

| | 10, 14 |
|--|------------|
| | Credit |
| 40-8850 · Investment In-Plant | 25,070.89 |
| 50-3000 · Unrestrict (retained earnings) | 36,790.49 |
| 505-005 · Other Current Funds | 58,504.00 |
| 10-4010 · GovGuam Appropriation | 67,840.50 |
| 20-4020 · CPB Grant | 110,505.00 |
| 20-8751 · CPB Interest Income | 25.92 |
| 54-6000 · Fundraising | 8,481.00 |
| 54-6500 · General Membership | 61,793.86 |
| 54-6510 · Contributions/Donations | 95.00 |
| 54-6511 · PayPal Sales | 8,489.29 |
| 54-6620 · Underwriting | 26,600.00 |
| 55-8752 · Interest Earned Non Restricted | 10.00 |
| 00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas | |
| 00-7100 · Contract expense CPB:21-7106 · National Public Radio(program) | |
| 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: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:11-7215 · 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 | |
| 21-7115 · PayPal Fees | |
| 25-8601 · Utilites CPB | |
| 50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits | |
| 50-7200 · FT Personell (Gen. Fund):54-7450 · 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 | |
| 55-7113 · Website Development | |
| 55-7150 · Fund Raising Events Expenses | |
| 55-7410 · Bank Charges | |

Guam Educational Radio Foundation
Trial Balance
As of September 30, 2014

10, 14

Credit

55-7420 · Merchant Service Fees
55-7700 · Insurance
55-7902 · Postage (General)
55-8200 · Promotion for Fundraiser
55-8300 · Supplies & Materials
55-8403 · Telephone Expense/Fax
55-8500 · Travel Expense

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