

**Guam Educational Radio Foundation**  
**Trial Balance**  
As of December 31, 2013

	Dec 31, 13	
	Debit	Credit
00-1050 · Petty Cash (office use)	15.51	
10-1020 · Cash with UOG	6,136.39	
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)	48,976.25	
50-1010 · Cash in Bank of Guam	28,093.17	
50-1013 · PayPal		36.83
50-1015 · Cash in Bank of Hawaii	6,513.80	
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		365.00
50-1130 · A/R Membership Receivable	23,815.16	
50-1140 · A/R Services	20,295.10	
20-1410 · Prepaid Expense- Programing	300.00	
50-1810 · Undeposited Funds	330.00	
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	10,691.49	
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.		18,518.15
40-1600 · Property & Equipment:40-1720 · Broadcast Equip Fed.Accum Depr.		204,014.20
40-1600 · Property & Equipment:40-1730 · Computer - Accum. Depr.		10,213.12
40-1600 · Property & Equipment:40-1740 · Computer - Fed. Accum. Depr.		14,839.37
40-1600 · Property & Equipment:40-1750 · Improvements - Accum Depr		6,658.38
40-1600 · Property & Equipment:40-1760 · Office Equipment - Accum. Depr.		9,547.19
40-1600 · Property & Equipment:40-1770 · Studio Equipment - Accum Depr.		22,145.98
40-1600 · Property & Equipment:40-1780 · Studio Equip - Fed Accum Depr		171,182.44
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		9,138.89
20-3200 · CSB Funds		29,464.89
3001 · Opening Bal Equity	0.00	
40-8850 · Investment In-Plant		25,070.89
50-3000 · Unrestrict (retained earnings)		29,761.90
505-005 · Other Current Funds		58,504.00
10-4010 · GovGuam Appropriation		7,455.00
20-4020 · CPB Grant		73,321.00
20-8751 · CPB Interest Income		4.71
54-6000 · Fundraising		941.00
54-6500 · General Membership		18,340.97
54-6620 · Underwriting		4,200.00
00-7100 · Contract expense CPB:20-8405 · Pacific L. P. Gas	212.16	
00-7100 · Contract expense CPB:21-7106 · National Public Radio(program)	3,341.00	
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:21-7112 · American Public Media	4,012.26	
00-7100 · Contract expense CPB:21-7114 · NativeVoice One Affiliation Fee	350.00	
00-7100 · Contract expense CPB:22-7103 · Inter-Island Communications Inc	8,885.64	

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	<u>Debit</u>	<u>Credit</u>
00-7100 · Contract expense CPB:22-8105 · Management Communication Serv	1,800.00	
00-7100 · Contract expense CPB:25-7101 · G4 Security Services (Guam) Inc	165.00	
00-7110 · Contract - Auditor/Professional	4,768.13	
00-7200 · Full Time Personell:11-7210 · News Reader (morning)	6,656.00	
00-7200 · Full Time Personell:11-7215 · FICA Employers Share News host	509.18	
00-7200 · Full Time Personell:11-7216 · FICA Employer Share Pro. Asst.1	39.67	
00-7200 · Full Time Personell:11-7217 · FICA Employer Share Pro. Asst.2	39.01	
00-7200 · Full Time Personell:14-7201 · Asst. GM	9,353.86	
00-7200 · Full Time Personell:14-7211 · FICA Employer's Share Asst. GM	715.58	
00-7200 · Full Time Personell:14-7224 · Benefits (Ins.) Asst. GM	37.50	
00-7200 · Full Time Personell:15-7203 · Admin (General Manager)	13,538.43	
00-7200 · Full Time Personell:15-7215 · FICA Employer's Share Admin GM	1,035.70	
00-7200 · Full Time Personell:15-7223 · Benefits (Ins.) Admin GM	37.50	
50-7200 · FT Personell (Gen. Fund):50-7500 · Retirement Benefits	1,500.00	
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	518.50	
50-7200 · FT Personell (Gen. Fund):55-7580 · Part-Time Employee:55-7583 · Part-Time Production Asst. 2	747.90	
50-7800 · Misc. Expense	458.16	
55-7150 · Fund Raising Events Expenses	1,202.25	
55-7410 · Bank Charges	411.86	
55-7420 · Merchant Service Fees	1.33	
55-7902 · Postage (General)	306.58	
55-8300 · Supplies & Materials	258.62	
55-8403 · Telephone Expense/Fax	308.14	
55-8500 · Travel Expense	2,330.42	
<b>TOTAL</b>	<u><u>713,723.91</u></u>	<u><u>713,723.91</u></u>