

**UNIVERSITY OF GUAM**  
**BOOKSTORE (41-800516)**  
**Analysis of Changes in Fund Balance**  
**July 31, 2015**

	2015 Budget Oct. 2014-Sept 2015	2015 Actual Oct., 2014-Jul., 2015
Sales - Textbooks	\$ 1,377,000.00	\$ 241,166.67
Sales - Non-Textbooks	360,000.00	250,669.60
Total Sales	1,737,000.00	491,836.27
Cost of Sales:		
Inventory Beg.		640,513.42
Purchases - Text	(887,000.00)	390,406.25
Purchases - Non-Text	(278,000.00)	263,023.28
Goods Available for Sale	(1,165,000.00)	1,293,942.95
Inventory End		689,033.93
Cost of Sales		604,909.02
<b>Revenues</b>	<b>572,000.00</b>	<b>(113,072.75)</b>
<b>51010-30 Salaries</b>	<b>241,734.00</b>	<b>164,157.11</b>
<b>51050X Benefits</b>	<b>81,624.00</b>	<b>60,417.67</b>
<b>Salaries &amp; Benefits:</b>	<b>323,358.00</b>	<b>224,574.78</b>
5200505/10 Travel / local mileage reimb.	8,000.00	4,095.01
<b>Travel and Transportation:</b>	<b>8,000.00</b>	<b>4,095.01</b>
5201010 Postage Long distance, pagers	11,500.00	8,671.39
5201015 Equip. Maint	-	-
5201020 Contractual Services	3,500.00	-
5201030 Vehicle/equipment lease	4,500.00	4,151.40
5201035 Ads, printing, copying	700.00	-
5201040 Subscriptions, dues, books	3,200.00	6,076.98
5201050 Other Services	1,000.00	-
<b>Contractual Services:</b>	<b>24,400.00</b>	<b>18,899.77</b>
5201505 Supplies & Materials	700.00	-
5201515 Fuel/Lubrication	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,500.00	757.26
<b>Supplies and Materials:</b>	<b>6,200.00</b>	<b>757.26</b>
5202005 Equipment	4,500.00	2,989.70
<b>Equipment:</b>	<b>4,500.00</b>	<b>2,989.70</b>
52025X Capital Outlay	-	-
<b>Capital Outlay:</b>	<b>-</b>	<b>-</b>

5203005 Power	63,000.00	25,684.24
5203010 Water		-
5203015 Telephone	3,300.00	2,581.82
<b>Utility Expenses:</b>	<b>66,300.00</b>	<b>28,266.06</b>
Bank Charges	17,000.00	112.22
Cash Short & Over		-
5204035 Misc. Transfer	50,000.00	50,000.00
5204090 Miscellaneous Exp		183.15
<b>Misc. Expenses:</b>	<b>67,000.00</b>	<b>50,295.37</b>
<b>TOTAL Current Year Expenditures</b>	<b>499,758.00</b>	<b>329,877.95</b>
<b>Total Prior Year Expenditures</b>		-
<b>Total Expenditures</b>	499,758.00	329,877.95
<b>Encumbrances</b>		2,027.11
<b>Transfers</b>	-	-
<b>ANNUAL SURPLUS (Deficit)</b>	<b>72,242.00</b>	<b>(444,977.81)</b>
<b>Beginning Fund Balance:</b>		<b>234,198.73</b>
<b>Ending Fund Balance:</b>		<b>\$ (210,779.08)</b>

**BOOKSTORE (41-800516)**  
**Balance Sheet**  
**July 31, 2015**

**ASSETS**

Petty Cash	150.00
Change Fund	6,150.00
Accounts Receivable-Invoice	3,080.00
Accounts Receivable - Faculty Staff	-
Accounts Receivable - Vendor	241.14
Accounts Receivable-Others	-
Advances to Traveler	-
Advances to Vendor	5,279.80
Inventory	689,033.93
Total Assets	<b>\$ 703,934.87</b>

**LIABILITIES & FUND BALANCE**

Accounts Payable-Faculty & Staff	1,090.00
Accounts Payable - Others	146,155.26
Due to CF Unrestricted	764,940.58
Deferred Revenue - Invoices	501.00
Accrued Payroll	-
Fund Balance End	
Allocated	2,027.11
Unallocated	(210,779.08)
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 703,934.87</b>