

UNIVERSITY OF GUAM
PIP- ENGLISH LANGUAGE INSTITUTE (41-801515)
Analysis of Changes in Fund Balance
July 31, 2015

	2015 Budget Oct. 14 - Sept. 2015	2015 Actual Oct. 1, 2014-July, 2015
Tuition	\$ 336,000.00	\$ 164,667.00
Application/Reg Fees	9,500.00	13,062.50
Miscellaneous	-	142.50
Revenues	345,500.00	177,872.00
5101-3 Salaries	220,129.00	133,718.12
5105 Benefits	78,590.00	47,763.78
Salaries & Benefits:	298,719.00	181,481.90
5200505/10 Travel / local mileage reimb.	4,000.00	4,311.49
Travel and Transportation:	4,000.00	4,311.49
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	500.00	1,766.80
5201015 Equip. Maint	-	-
5201020 Contractual Services	7,000.00	10,550.00
5201030 Vehicle/equipment lease	-	-
5201035 Ads, printing, copying	6,000.00	106.00
5201040 Subscriptions, dues, books	400.00	-
5201050 Other Services	-	3,340.00
Contractual Services:	13,900.00	15,762.80
5201505 Supplies & Materials	2,000.00	1,210.99
5201510 Instructional Supplies	1,000.00	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	3,800.00	-
Supplies and Materials:	6,800.00	1,210.99
5202005 Equipment	2,000.00	-
Equipment:	2,000.00	-
Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	12,500.00	12,500.00
5203010 Water	-	-
5203015 Telephone	500.00	673.94
Utilities:	13,000.00	13,173.94
Bank Charges	-	5.00
Cash Short & Over	-	-
5204090 Miscellaneous Exp	-	10,625.94
Misc. Expenses:	-	10,630.94

TOTAL Current Year Expenditures	338,419.00	226,572.06
Total Prior Year Expenditures		10,370.96
Total Expenditures	-	236,943.02
Encumbrances		2,990.55
Transfers	7,000.00	7,000.00
ANNUAL SURPLUS (Deficit)	81.00	(69,061.57)
Beginning Fund Balance:		(170,534.83)
Ending Fund Balance:		\$ <u><u>(239,596.40)</u></u>

UNIVERSITY OF GUAM
GUAM ENGLISH LANGUAGE INSTITUTE
Balance Sheet
July 31, 2015

ASSETS

Accounts Receivable - Tuition	-
Accounts Receivable - Others	-
Advances to Travelers	-

TOTAL ASSETS	\$ -
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LIABILITIES & FUND BALANCE

Accrued Payroll	-
Due to CF-Unrestricted	236,605.85
Deferred Revenue	-
Accounts Payable	-

Fund Balance	
Allocated	2,990.55
Unallocated	(239,596.40)

TOTAL LIABILITIES & FUND BALANCE	\$ -
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