

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL - Fund (41-810016/17)
Analysis of changes in Fund Balance
July 31, 2015

	2015 Revised Budget Oct 14 -Sept. 2015	2015 Actual Oct., 2014-July, 2015
41-600X Fall	\$ 182,000.00	\$ 58,651.27
Spring	-	88,352.71
Summer	-	12,098.47
Sponsored Tournament	2,000.00	-
41-4554010 Sports Camp	124,000.00	31,180.65
41-4554015 Sports League	23,000.00	2,698.91
41-4901090 Miscellaneous	1,000.00	1,432.16
Revenues	332,000.00	194,414.17
5101-3 Salaries	186,368.00	86,517.31
5105 Benefits	50,187.00	37,546.92
Salaries & Benefits:	236,555.00	124,064.23
5200505/10 Travel / local mileage reimb.	-	-
Travel and Transportation:	-	-
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	1,500.00	-
5201015 Equip. Maint	-	-
5201020 Contractual Services	-	-
5201030 Vehicle/equipment lease	5,000.00	1,473.10
5201035 Ads, printing, copying	1,000.00	-
5201040 Subscriptions, dues, books	-	-
5201050 Other Services	14,000.00	-
Contractual Services:	21,500.00	1,473.10
5201505 Supplies & Materials	1,000.00	688.89
5201510 Instructional Supplies	500.00	-
5201515 Fuel/Lubrication	1,000.00	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,000.00	3,524.69
Supplies and Materials:	7,500.00	4,213.58
5202005 Equipment	2,000.00	1,299.98
Equipment:	2,000.00	1,299.98
5202505 Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	30,000.00	30,000.00
5203010 Water	-	-
5203015 Telephone	-	-
Utility Expenses:	30,000.00	30,000.00

Bank Charges	-	-
Cash Short & Over	-	-
5204035 Misc. Transfer	25,000.00	25,000.00
5204090 Miscellaneous Exp	7,500.00	1,008.74
Misc. Expenses:	32,500.00	26,008.74
TOTAL Current Year Expenditures	330,055.00	187,059.63
Total Prior Year Expenditures	-	(56,581.21)
Total Expenditures	330,055.00	130,478.42
Encumbrances		6,476.85
Transfers	-	-
ANNUAL SURPLUS (Deficit)	1,945.00	57,458.90
Beginning Fund Balance:		202,413.54
Ending Fund Balance:		<u><u>\$ 259,872.44</u></u>

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL
7/31//2015

ASSETS

Change Fund	150.00
Allowance for Doubtful Accounts	-
Account Receivable_Invoice	-
Advances to Vendors	-
TOTAL ASSETS	<u>\$ 150.00</u>

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Others	-
Due from CF Unrestricted	(266,199.29)
Deferred Revenue	-
Fund Balance End	
Allocated	6,476.85
Unallocated	259,872.44
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 150.00</u>