

UNIVERSITY OF GUAM
PIP- ENGLISH ADVENTURE PROGRAM
Analysis of Changes in Fund Balance
August 31, 2015

	2015 Budget Oct. 14 - Sept. 2015	2015 Actual Oct. 1, 2014-Aug. 2015
Tuition	\$ 298,080.00	\$ 482,917.80
Application/Reg Fees		-
Miscellaneous		-
Revenues	298,080.00	482,917.80
5101-3 Salaries	57,480.00	3,058.28
5105 Benefits		927.20
Salaries & Benefits:	57,480.00	3,985.48
5200505/10 Travel / local mileage reimb.	34,000.00	19,166.72
Travel and Transportation:	34,000.00	19,166.72
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	2,000.00	106.66
5201015 Equip. Maint	-	-
5201020 Contractual Services	64,000.00	40,185.00
5201030 Vehicle/equipment lease	-	-
5201035 Ads, printing, copying	7,000.00	-
5201040 Subscriptions, dues, books	-	-
5201050 Other Services	7,600.00	22,492.00
Contractual Services:	80,600.00	62,783.66
5201505 Supplies & Materials	3,000.00	5,538.75
5201510 Instructional Supplies	3,000.00	-
5201515 Fuel & Lubricants	-	135.29
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	3,000.00	33.76
Supplies and Materials:	9,000.00	5,707.80
5202005 Equipment	-	-
Equipment:	-	-
Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	-	-
5203010 Water	-	-
5203015 Telephone	-	-
Utilities:	-	-

5205020 Bank Charges		135.00
Cash Short & Over		
5204010		131.75
5204090 Miscellaneous Exp	20,000.00	125,670.56
Misc. Expenses:	20,000.00	125,937.31
TOTAL Current Year Expenditures	201,080.00	217,580.97
Total Prior Year Expenditures		
Total Expenditures	-	217,580.97
Encumbrances		125,687.76
Transfers	97,000.00	97,000.00
ANNUAL SURPLUS (Deficit)	-	42,649.07
Beginning Fund Balance:		32,315.21
Ending Fund Balance:		\$ 74,964.28

UNIVERSITY OF GUAM
PIP- ENGLISH ADVENTURE PROGRAM
Balance Sheet
August 31, 2015

ASSETS

Accounts Receivable - Tuition	-
Accounts Receivable - Others	29,492.00
Advances to Vendors	9,754.47
Advances to Travelers	960.00
TOTAL ASSETS	\$ 40,206.47

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Due to CF-Unrestricted	(189,937.57)
Deferred Revenue	29,492.00
Accounts Payable	-
Fund Balance	
Allocated	125,687.76
Unallocated	74,964.28
TOTAL LIABILITIES & FUND BALANCE	\$ 40,206.47