

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

	2015 Budget Oct. 2014-Sept 2015	2015 Actual Oct., 2014-Aug., 2015
Sales - Textbooks	\$ 1,377,000.00	\$ 561,392.79
Sales - Non-Textbooks	360,000.00	316,398.90
Total Sales	1,737,000.00	877,791.69
Cost of Sales:		
Inventory Beg.	-	640,513.42
Purchases - Text	(887,000.00)	472,208.39
Purchases - Non-Text	(278,000.00)	284,126.42
Goods Available for Sale	(1,165,000.00)	1,396,848.23
Inventory End		689,033.93
Cost of Sales		707,814.30
Revenues	572,000.00	169,977.39
51010-30 Salaries	241,734.00	180,696.65
51050X Benefits	81,624.00	66,470.08
Salaries & Benefits:	323,358.00	247,166.73
5200505/10 Travel / local mileage reimb.	8,000.00	4,095.01
Travel and Transportation:	8,000.00	4,095.01
5201010 Postage Long distance, pagers	11,500.00	8,780.25
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	6,276.98
5201050 Other Services	1,000.00	-
Contractual Services:	24,400.00	19,208.63
5201505 Supplies & Materials	700.00	-
5201515 Fuel/Lubrication	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,500.00	757.26
Supplies and Materials:	6,200.00	757.26
5202005 Equipment	4,500.00	2,989.70
Equipment:	4,500.00	2,989.70
52025X Capital Outlay	-	-
Capital Outlay:	-	-

5203005 Power	63,000.00	27,936.84
5203010 Water	-	-
5203015 Telephone	3,300.00	2,581.82
Utility Expenses:	66,300.00	30,518.66
Bank Charges	17,000.00	112.22
Cash Short & Over		450.00
5204035 Misc. Transfer	50,000.00	50,000.00
5204090 Miscellaneous Exp		212.85
Misc. Expenses:	67,000.00	50,775.07
TOTAL Current Year Expenditures	499,758.00	355,511.06
Total Prior Year Expenditures		-
Total Expenditures	499,758.00	355,511.06
Encumbrances		1,997.41
Transfers	-	-
ANNUAL SURPLUS (Deficit)	72,242.00	(187,531.08)
Beginning Fund Balance:		234,198.73
Ending Fund Balance:		\$ 46,667.65

BOOKSTORE (41-800516)

Balance Sheet

August 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	39,959.43
Inventory	689,033.93
Total Assets	\$ 738,614.50

LIABILITIES & FUND BALANCE

Accounts Payable-Faculty & Staff	1,090.00
Accounts Payable - Others	146,155.26
Due to CF Unrestricted	542,693.18
Deferred Revenue - Invoices	11.00
Accrued Payroll	-
Fund Balance End	
Allocated	1,997.41
Unallocated	46,667.65
TOTAL LIABILITIES & FUND BALANCE	\$ 738,614.50