

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

	2015 Budget Oct. 14 - Sept. 2015	2015 Actual Oct. 1, 14 - Aug, 2015
Tuition	\$ 336,000.00	\$ 170,267.00
Application/Reg Fees	9,500.00	14,122.50
Miscellaneous	-	291.50
<b>Revenues</b>	<b>345,500.00</b>	<b>184,681.00</b>
5101-3 Salaries	220,129.00	145,411.60
5105 Benefits	78,590.00	52,427.72
<b>Salaries &amp; Benefits:</b>	<b>298,719.00</b>	<b>197,839.32</b>
5200505/10 Travel / local mileage reimb.	4,000.00	4,311.49
<b>Travel and Transportation:</b>	<b>4,000.00</b>	<b>4,311.49</b>
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	500.00	1,822.86
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	-	3,590.00
<b>Contractual Services:</b>	<b>13,900.00</b>	<b>16,068.86</b>
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	-
<b>Supplies and Materials:</b>	<b>6,800.00</b>	<b>1,210.99</b>
5202005 Equipment	2,000.00	-
<b>Equipment:</b>	<b>2,000.00</b>	<b>-</b>
Capital Outlay	-	-
<b>Capital Outlay:</b>	<b>-</b>	<b>-</b>
5203005 Power	12,500.00	12,500.00
5203010 Water	-	-
5203015 Telephone	500.00	673.94
<b>Utilities:</b>	<b>13,000.00</b>	<b>13,173.94</b>
Bank Charges	-	5.00
Cash Short & Over	-	-
5204090 Miscellaneous Exp	-	10,869.14
<b>Misc. Expenses:</b>	<b>-</b>	<b>10,874.14</b>

<b>TOTAL Current Year Expenditures</b>	<b>338,419.00</b>	<b>243,478.74</b>
<b>Total Prior Year Expenditures</b>		10,370.96
<b>Total Expenditures</b>	-	253,849.70
<b>Encumbrances</b>		2,990.55
<b>Transfers</b>	7,000.00	7,000.00
<b>ANNUAL SURPLUS (Deficit)</b>	<b>81.00</b>	<b>(79,159.25)</b>
<b>Beginning Fund Balance:</b>		<b>(170,534.83)</b>
<b>Ending Fund Balance:</b>		<b>\$ <u>(249,694.08)</u></b>

**UNIVERSITY OF GUAM  
GUAM ENGLISH LANGUAGE INSTITUTE  
Balance Sheet  
August 31, 2015**

**ASSETS**

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

<b>TOTAL ASSETS</b>	<b>\$ -</b>
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**LIABILITIES & FUND BALANCE**

Accrued Payroll	-
Due to CF-Unrestricted	246,703.53
Deferred Revenue	-
Accounts Payable	-

Fund Balance	
Allocated	2,990.55
Unallocated	(249,694.08)

<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ -</b>
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