

**UNIVERSITY OF GUAM**  
**STUDENT HOUSING-(41-801015)**  
**Analysis of Changes in Fund Balance**  
**August 31, 2015**

|  | 2015<br>Budget<br>Oct. 2014-Sept. 2015 | 2015<br>Actual<br>Oct.,2014-Aug, 2015 |
|--|--|---------------------------------------|
| Dorm Rental Fall                         | \$ 181,246.00                          | \$ 211,596.15                         |
| Dorm Rental Spring                       | 178,599.00                             | 211,483.34                            |
| Dorm Rental Summer                       | 52,370.00                              | 65,347.48                             |
| Intercession                             | 22,000.00                              | 19,652.00                             |
| Rental-Guests                            | 13,500.00                              | 10,937.25                             |
| Refrigerator Rental                      | -                                      | -                                     |
| Washer/Dryer Rental                      | 9,092.00                               | 9,825.00                              |
| Vending Machine                          | 3,300.00                               | -                                     |
| RHGC Fees                                | -                                      | 269.25                                |
| Ref/Equipment Rental                     | -                                      | 2,550.00                              |
| Miscellaneous                            | 5,000.00                               | 3,835.00                              |
| Transfer from RenREp                     | 72,000.00                              | -                                     |
| <b>Revenues</b>                          | <b>537,107.00</b>                      | <b>535,495.47</b>                     |
| 5101-3 Salaries                          | 118,135.00                             | 131,950.40                            |
| 5105 Benefits                            | 43,119.00                              | 47,645.57                             |
| <b>Salaries &amp; Benefits:</b>          | <b>161,254.00</b>                      | <b>179,595.97</b>                     |
| 5200505/10 Travel / local mileage reimb. | -                                      | -                                     |
| <b>Travel and Transportation:</b>        | <b>-</b>                               | <b>-</b>                              |
| 5201005 Data Communication               | -                                      | -                                     |
| 5201010 Postage Long distance, pagers    | -                                      | 79.51                                 |
| 5201015 Equip. Maint                     | 2,000.00                               | 421.71                                |
| 5201020 Contractual Services             | -                                      | -                                     |
| 5201030 Vehicle/equipment lease          | 801.00                                 | 540.89                                |
| 5201035 Ads, printing, copying           | -                                      | 568.00                                |
| 5201040 Subscriptions, dues, books       | 1,875.00                               | -                                     |
| 5201050 Other Services                   | 4,000.00                               | 12,194.06                             |
| <b>Contractual Services:</b>             | <b>8,676.00</b>                        | <b>13,804.17</b>                      |
| 5201505 Supplies & Materials             | 600.00                                 | 4,066.53                              |
| 5201515 Fuel/Lubrication                 | 6,865.00                               | 12,935.17                             |
| 5201520 Custodial Supplies               | 8,000.00                               | 21,211.79                             |
| 5201525 Computer                         | -                                      | 455.00                                |
| 5201530 Other Supplies & Materials       | 4,752.00                               | 11,276.04                             |
| <b>Supplies and Materials:</b>           | <b>20,217.00</b>                       | <b>49,944.53</b>                      |
| 5202005 Equipment                        | -                                      | 6,917.70                              |
| <b>Equipment:</b>                        | <b>-</b>                               | <b>6,917.70</b>                       |
| 52025XX Capital Outlay                   | 81,320.00                              | -                                     |
| <b>Capital Outlay:</b>                   | <b>81,320.00</b>                       | <b>-</b>                              |

|  |                   |                        |
|--|-------------------|------------------------|
| 5203005 Power                          | 202,900.00        | 113,392.35             |
| 5203010 Water                          | -                 | -                      |
| 5203015 Telephone                      | 400.00            | 4,169.44               |
| <b>Utilities:</b>                      | <b>203,300.00</b> | <b>117,561.79</b>      |
| Bank Charges                           | -                 | -                      |
| Collection Fee                         | -                 | -                      |
| Bad Debt                               | -                 | -                      |
| Cash Short & Over                      | -                 | -                      |
| 5204015 Stipend                        | 10,000.00         | 9,800.00               |
| 5204035 Misc. Transfer                 | 50,000.00         | 50,000.00              |
| 5204090 Miscellaneous Exp              | 2,340.00          | 10,057.91              |
| <b>Misc. Expenses:</b>                 | <b>62,340.00</b>  | <b>69,857.91</b>       |
| <b>TOTAL Current Year Expenditures</b> | <b>537,107.00</b> | <b>437,682.07</b>      |
| <b>Total Prior Year Expenditures</b>   | -                 | 7,517.84               |
| <b>Total Expenditures</b>              | 537,107.00        | 445,199.91             |
| <b>Encumbrances</b>                    | -                 | 21,317.93              |
| <b>Transfers</b>                       | -                 | -                      |
| <b>ANNUAL SURPLUS (Deficit)</b>        | -                 | <b>68,977.63</b>       |
| <b>Beginning Fund Balance:</b>         |                   | <b>(522,246.38)</b>    |
| <b>Ending Fund Balance:</b>            |                   | <b>\$ (453,268.75)</b> |

**UNIVERSITY OF GUAM**  
**STUDENT HOUSING (41-801015)**  
**Balance Sheet**  
**August 31, 2015**

**ASSETS**

|                               |                      |
|-------------------------------|----------------------|
| Change Fund                   | 240.00               |
| Accounts Receivable-Invoice   | 562.00               |
| Accounts Receivable           | 774,454.81           |
| Less: Uncollectible Accounts  | (560,955.92)         |
| Advances to Vendors/Traveller | -                    |
| RHGC Fees                     | 5,702.50             |
| <b>TOTAL ASSETS</b>           | <b>\$ 220,003.39</b> |

**LIABILITIES & FUND BALANCE**

|   |                      |
|---|----------------------|
| Accrued Payroll                             | -                    |
| Accounts Payable - Dorm Deposit             | 58,097.35            |
| Deferred Revenue                            | 562.00               |
| Due to CF Unrestricted                      | 593,294.86           |
| Fund balance End                            |                      |
| Allocated                                   | 21,317.93            |
| Unallocated                                 | (453,268.75)         |
| <b>TOTAL LIABILITIES &amp; FUND BALANCE</b> | <b>\$ 220,003.39</b> |