

UNIVERSITY OF GUAM
PIP - Fund 42
Analysis in Changes of Fund Balance
August 31, 2015

	2015 Budget Oct 14- Sept., 2015	2015 Actual Oct., 2014-Aug., 2015
40090XX Tuition	\$ 481,260.00	\$ 180,788.00
4603030 Admin Cost/Workshop	409,260.00	159,332.00
Examinations-Drivers/RE/INS	142,000.00	155,865.00
Text Booklet	-	160.00
Closed contracts	-	9,625.50
Conference	317,000.00	-
CPA Exam	-	-
Grants/Contracts	-	-
4351010 Other Contracts	-	378,051.00
Miscellaneous Fees	-	1,284.50
Summer Camp	-	125,250.00
CIS	-	51,627.89
Summer Theater Camp	-	10,095.00
Revenues	1,349,520.00	1,072,078.89
Operational:		
5101 Salaries	329,072.00	231,191.38
51050X Benefits	128,505.00	85,767.33
Salaries & Benefits:	457,577.00	316,958.71
5200505 Travel / local mileage reimb.	-	-
5200510 Travel Off-island	35,000.00	16,925.05
Travel and Transportation:	35,000.00	16,925.05
5201005 Data Communication	4,000.00	-
5201010 Postage Long distance, pagers	2,000.00	1,098.15
5201015 Equip. Maint	-	-
5201020 Contractual Services	460,000.00	42,670.00
5201030 Vehicle/equipment lease	13,000.00	4,649.04
5201035 Ads, printing, copying	26,000.00	2,252.60
5201040 Subscriptions, dues, books	2,000.00	364.00
5201050 Other Services	13,500.00	140,979.96
Contractual Services:	520,500.00	192,013.75
5201505 Supplies & Materials	5,500.00	8,444.85
5201510 Instructional supplies	46,000.00	95,731.15
5201515 Fuel/Lubrication	3,000.00	782.79
5201520 Custodial Supplies	4,000.00	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	11,000.00	-
Supplies and Materials:	69,500.00	104,958.79
5202005 Equipment	3,000.00	-
Equipment:	3,000.00	-

52020X Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	14,500.00	4,540.14
5203010 Water	-	-
5203015 Telephone	7,000.00	4,811.39
Utilities:	21,500.00	9,351.53
Misc:		
Bank Charges	-	-
Cash Short & Over	-	-
5204015 Stipend	-	1,500.00
5204010 Promotional	-	400.00
5204090 Miscellaneous Exp	4,800.00	54,032.85
	4,800.00	55,932.85
Total Current Expenditure	1,111,877.00	696,140.68
<i>PDLLC CONTRACTS:</i>		
Revenue Realized (45000/4351012)	-	(35,840.10)
Expenditures	-	88,706.53
Sub-Total	-	52,866.43
SUMMER CAMPS		
Expenditures		79,118.99
CIS CONFERENCE		
Expenditures		21,773.60
THEATRE CAMPS		
Expenditures		8,636.60
TOTAL Current Year Expenditures	1,111,877.00	858,536.30
Total Prior Year Expenditures	-	66,971.83
Total Expenditures	1,111,877.00	925,508.13
Encumbrances	-	153,859.74
Transfers	236,000.00	236,000.00
ANNUAL SURPLUS (Deficit)	1,643.00	(243,288.98)
Beginning Fund Balance:		1,434,534.73
Ending Fund Balance:		\$ 1,191,245.75

UNIVERSITY OF GUAM
PIP (42-820015)
Balance Sheet
August 31, 2015

ASSETS

Change Fund	200.00
Accounts Receivable - Tuition	12,289.36
Accounts Receivable - Vendors	-
Accounts Receivable - Returned Checks	-
Accounts Receivable - Invoices	1,046,055.00
Accounts Receivable - Others	-
Advances to Vendors	-
Advances to Travelers	-

TOTAL ASSETS **\$ 1,058,544.36**

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Contracts (23000/210005)	38,362.90
Accounts Payable - Others	-
Deferred Revenue	1,046,055.00
Due to CF Unrestricted	(1,370,979.03)
Fund Balance	-
Allocated	153,859.74
Unallocated	1,191,245.75

TOTAL LIABILITIES & FUND BALANCE **\$ 1,058,544.36**