

**UNIVERSITY OF GUAM**  
**Student Government Association - (42-802015)**  
**Analysis in Changes of Fund Balance**  
**August 31, 2015**

	2015 Budget Oct 14 -Sept. 2015	2015 Actual Oct., 2014-Aug. 2015
Student Acty. - Fall	\$ 93,480.00	\$ 58,651.27
Student Acty. - Spring	90,450.00	88,352.71
Student Acty. - Summer	35,670.00	24,196.94
Vending Machine	9,000.00	-
Interest Income	-	-
Miscellaneous	-	6,185.00
<b>Revenues</b>	<b>228,600.00</b>	<b>177,385.92</b>
<b>Operational:</b>		
5101-3 Salaries	-	254.23
5105 Benefits	-	3.67
<b>Salaries &amp; Benefits:</b>	<b>-</b>	<b>257.90</b>
5200505 Travel / local mileage reimb.	-	13,566.80
<b>Travel and Transportation:</b>	<b>-</b>	<b>13,566.80</b>
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	-	-
5201015 Equip. Maint	-	-
5201020 Contractual Services	-	-
5201030 Vehicle/equipment lease	-	-
5201035 Ads, printing, copying	5,000.00	1,666.86
5201040 Subscriptions, dues, books	-	-
5201050 Other Services	-	237.26
<b>Contractual Services:</b>	<b>5,000.00</b>	<b>1,904.12</b>
5201505 Supplies & Materials	3,000.00	1,405.33
5201515 Fuel/Lubrication	-	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,000.00	1,857.12
<b>Supplies and Materials:</b>	<b>8,000.00</b>	<b>3,262.45</b>
5202005 Equipment	4,000.00	1,628.64
<b>Equipment:</b>	<b>4,000.00</b>	<b>1,628.64</b>
5202505 Capital Outlay	-	-
<b>Capital Outlay:</b>	<b>-</b>	<b>-</b>
5203010 Water	-	-
5203005 Power	6,500.00	6,500.00
5203015 Telephone	1,000.00	910.60
<b>Utilities:</b>	<b>7,500.00</b>	<b>7,410.60</b>

Bank Charges	-	-
Cash Short & Over	-	-
5204015 Stipend	25,000.00	21,050.00
5204035 Transfer to Other Accounts	-	-
5204090 Miscellaneous Exp	44,860.00	25,093.91
<b>Misc:</b>	<b>69,860.00</b>	<b>46,143.91</b>
<b>Sub-Total Operation</b>	<b>94,360.00</b>	<b>74,174.42</b>
<b>Non-Operational Activity:</b>		
<b>Sponsored Activities</b>	<b>86,740.00</b>	<b>71,091.87</b>
<b>Project Proposal</b>	-	-
<b>Admin. Operation Support</b>	<b>47,000.00</b>	<b>47,000.00</b>
<b>TOTAL Current Year Expenditures</b>	<b>228,100.00</b>	<b>192,266.29</b>
<b>Total Prior Year Expenditures</b>		1,128.96
<b>Total Expenditures</b>	228,100.00	193,395.25
<b>Encumbrances</b>		9,854.17
<b>Transfers</b>		
<b>ANNUAL SURPLUS (Deficit)</b>	<b>500.00</b>	<b>(25,863.50)</b>
<b>Beginning Fund Balance:</b>		<b>230,684.26</b>
<b>Ending Fund Balance:</b>	<b>\$</b>	<b>204,820.76</b>

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**Balance Sheet**  
**August 31, 2015**

**ASSETS**

Change Fund	1,050.00
Accrued Income	3,052.33
Time Certificate of Deposit	15,291.09
Accounts Receivable-Others	3,096.83
Advances to Traveler	-
Advance to Vendor	340.00
Due from CF - Unrestricted	191,844.68

**TOTAL ASSETS**

**\$ 214,674.93**

**LIABILITIES & FUND BALANCE**

Accrued Payroll	-
Accounts Payable - Others	-
Fund Balance	
Allocated	9,854.17
Unallocated	204,820.76

**TOTAL LIABILITIES & FUND BALANCE**

**\$ 214,674.93**