

**UNIVERSITY OF GUAM**  
**STUDENT HOUSING-(41-801015)**  
**Analysis of Changes in Fund Balance**  
**April 30, 2015**

	2015 Budget Oct. 2014-Sept. 2015	2015 Actual Oct.,2014-Apr. 2015
Dorm Rental Fall	\$ 181,246.00	\$ 3,370.50
Dorm Rental Spring	178,599.00	210,283.34
Dorm Rental Summer	52,370.00	1,650.07
Intercession	22,000.00	19,652.00
Rental-Guests	13,500.00	327.00
Refrigerator Rental	-	-
Washer/Dryer Rental	9,092.00	5,958.00
Vending Machine	3,300.00	-
RHGC Fees	-	(1,455.00)
Ref/Equipment Rental	-	1,610.00
Miscellaneous	5,000.00	2,080.00
Transfer from RenREp	72,000.00	-
<b>Revenues</b>	<b>537,107.00</b>	<b>243,475.91</b>
5101-3 Salaries	118,135.00	85,942.31
5105 Benefits	43,119.00	29,787.78
<b>Salaries &amp; Benefits:</b>	<b>161,254.00</b>	<b>115,730.09</b>
5200505/10 Travel / local mileage reimb.	-	-
<b>Travel and Transportation:</b>	<b>-</b>	<b>-</b>
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	-	57.10
5201015 Equip. Maint	2,000.00	421.71
5201020 Contractual Services	-	-
5201030 Vehicle/equipment lease	801.00	256.03
5201035 Ads, printing, copying	-	-
5201040 Subscriptions, dues, books	1,875.00	-
5201050 Other Services	4,000.00	6,898.56
<b>Contractual Services:</b>	<b>8,676.00</b>	<b>7,633.40</b>
5201505 Supplies & Materials	600.00	3,801.53
5201515 Fuel/Lubrication	6,865.00	9,384.20
5201520 Custodial Supplies	8,000.00	15,965.74
5201525 Computer	-	455.00
5201530 Other Supplies & Materials	4,752.00	7,468.30
<b>Supplies and Materials:</b>	<b>20,217.00</b>	<b>37,074.77</b>
5202005 Equipment	-	6,501.90
<b>Equipment:</b>	<b>-</b>	<b>6,501.90</b>
52025XX Capital Outlay	81,320.00	-
<b>Capital Outlay:</b>	<b>81,320.00</b>	<b>-</b>
5203005 Power	202,900.00	75,478.04
5203010 Water	-	-
5203015 Telephone	400.00	2,916.11
<b>Utilities:</b>	<b>203,300.00</b>	<b>78,394.15</b>
Bank Charges	-	-
Collection Fee	-	-
Bad Debt	-	-
Cash Short & Over	-	-
5204015 Stipend	10,000.00	7,350.00
5204035 Misc. Transfer	50,000.00	37,500.00
5204090 Miscellaneous Exp	2,340.00	8,406.13
<b>Misc. Expenses:</b>	<b>62,340.00</b>	<b>53,256.13</b>
<b>TOTAL Current Year Expenditures</b>	<b>537,107.00</b>	<b>298,590.44</b>
<b>Total Prior Year Expenditures</b>	<b>-</b>	<b>36,315.44</b>
<b>Total Expenditures</b>	<b>537,107.00</b>	<b>334,905.88</b>
<b>Encumbrances</b>	<b>-</b>	<b>51,595.53</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS (Deficit)</b>	<b>-</b>	<b>(143,025.50)</b>
<b>Beginning Fund Balance:</b>		<b>(522,246.38)</b>
<b>Ending Fund Balance:</b>		<b>\$ (665,271.88)</b>

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**Balance Sheet**  
**April 30, 2015**

**ASSETS**

Change Fund	240.00
Accounts Receivable	604,911.73
Accounts Receivable-Invoice	-
Less: Uncollectible Accounts	(560,955.92)
Advances to Vendors/Traveller	-
RHGC Fees	4,472.50
<b>TOTAL ASSETS</b>	<b>\$ 48,668.31</b>

**LIABILITIES & FUND BALANCE**

Accrued Payroll	-
Accounts Payable - Dorm Deposit	55,520.85
Deferred Revenue	-
Due to CF Unrestricted	606,823.81
Fund balance End	
Allocated	51,595.53
Unallocated	(665,271.88)
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 48,668.31</b>