

UNIVERSITY OF GUAM
 CLASS - ISLA (42-850000)
 Analysis in Changes of Fund Balance
 April 30, 2015

| | 2015 Budget Oct 14- Sept. 2015 | 2015 Actual Oct., 2014-Apr.,2015 |
|--|--------------------------------------|--|
| Art-A-Thon | \$ 45,000.00 | \$ 19,541.57 |
| Membership, Donation | 10,000.00 | - |
| Grants | 15,000.00 | - |
| TCD Transfer/Misc | - | 3,434.13 |
| Revenues | 70,000.00 | 22,975.70 |
| Operational: | | |
| 1501/1509 Salaries | 25,000.00 | - |
| 509 Benefits | - | - |
| Salaries & Benefits: | 25,000.00 | - |
| 5200505 Travel / local mileage reimb. | - | - |
| Travel and Transportation: | - | - |
| 5201005 Data Communication | - | - |
| 5201010 Postage Long distance, pagers | - | - |
| 5201015 Equip. Maint | - | - |
| 5201020 Contractual Services | - | - |
| 5201030 Vehicle/equipment lease | - | - |
| 5201035 Ads, printing, copying | - | - |
| 5201040 Subscriptions, dues, books | - | - |
| 5201050 Other Services | - | - |
| Contractual Services: | - | - |
| 5201505 Supplies & Materials | 500.00 | - |
| 5201510 Instructional Supplies | - | 3,234.48 |
| 5201515 Fuel/Lubrication | - | - |
| 5201520 Custodial Supplies | - | - |
| 5201525 Computer | - | - |
| 5201530 Other Supplies & Materials | 12,000.00 | - |
| Supplies and Materials: | 12,500.00 | 3,234.48 |
| 5202005 Equipment | - | 3,969.00 |
| Equipment: | - | 3,969.00 |
| Capital Outlay | - | - |
| Capital Outlay: | - | - |
| 5203005 Power | 4,000.00 | 1,677.07 |
| 5203010 Water | - | - |
| 5203015 Telephone | - | - |
| Utilities: | 4,000.00 | 1,677.07 |
| Bank Charges | - | - |
| Cash Short & Over | - | - |
| 5204035 Misc. Transfer | 10,000.00 | 7,500.00 |
| 5204090 Miscellaneous Exp | 18,000.00 | 1,014.95 |
| Misc: | 28,000.00 | 8,514.95 |
| Total Current Total | 69,500.00 | 17,395.50 |
| TOTAL Current Year Expenditures | 69,500.00 | 17,395.50 |
| Total Prior Year Expenditures | | - |
| Total Expenditures | 69,500.00 | 17,395.50 |
| Encumbrances | | 1,403.40 |
| Transfers | - | - |
| ANNUAL SURPLUS (Deficit) | 500.00 | 4,176.80 |
| Beginning Fund Balance: | | (73,887.50) |
| Ending Fund Balance: | | (69,710.70) |

UNIVERSITY OF GUAM
CLASS - ISLA (42-850000)
Balance Sheet
April 30, 2015

ASSETS

| | |
|---------------------------------|----------------------------|
| Change Fund | - |
| TCD | 50,716.30 |
| Accounts Receivable - Tuition | - |
| Accounts Receivable - Vendors | - |
| Accounts Receivable - contracts | - |
| Accounts Receivable - Others | - |
| Accrued Income | - |
| Advances to Vendors | - |
| Advances to Traveler | - |
| TOTAL ASSETS | <u>\$ 50,716.30</u> |

LIABILITIES & FUND BALANCE

| | |
|---|----------------------------|
| Accrued Payroll | - |
| Accounts Payable - Others | - |
| Deferred Revenue | - |
| Due to CF Unrestricted | 119,023.60 |
| | - |
| Fund Balance | |
| Allocated | 1,403.40 |
| Unallocated | (69,710.70) |
| TOTAL LIABILITIES & FUND BALANCE | <u>\$ 50,716.30</u> |