

UNIVERSITY OF GUAM
BOOKSTORE (41-800516)
Analysis of Changes in Fund Balance
As of February 28, 2015

	2015 Budget Oct. 2014-Sept 2014	2015 Actual Oct., 2014-Feb, 2015
Sales - Textbooks	1,377,000.00	197,994.42
Sales - Non-Textbooks	360,000.00	128,699.39
Total Sales	1,737,000.00	326,693.81
Cost of Sales:		
Inventory Beg.		640,513.42
Purchases - Text	(887,000.00)	293,941.80
Purchases - Non-Text	(278,000.00)	89,027.69
Goods Available for Sale	(1,165,000.00)	1,023,482.91
Inventory End		640,513.42
Cost of Sales		382,969.49
Revenues	572,000.00	(56,275.68)
5101005-5103005 Salaries	241,734.00	76,791.18
5105005-5105025 Benefits	81,624.00	27,699.27
Salaries & Benefits:	323,358.00	104,490.45
5200505/10 Travel / local mileage reimb.	8,000.00	1,670.85
Travel and Transportation:	8,000.00	1,670.85
5201010 Postage Long distance, pagers	11,500.00	696.32
5201015 Equip. Maint	-	-
5201020 Contractual Services	3,500.00	-
5201030 Vehicle/equipment lease	4,500.00	426.34
5201035 Ads, printing, copying	700.00	-
5201040 Subscriptions, dues, books	3,200.00	6,076.98
5201050 Other Services	1,000.00	-
Contractual Services:	24,400.00	7,199.64
5201505 Supplies & Materials	700.00	-
5201515 Fuel/Lubrication	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,500.00	-
Supplies and Materials:	6,200.00	-
5202005 Equipment	4,500.00	-
Equipment:	4,500.00	-
52025X Capital Outlay	-	-
Capital Outlay:	-	-

5203005 Power	63,000.00	14,171.73
5203010 Water	-	-
5203015 Telephone	3,300.00	257.48
Utility Expenses:	66,300.00	14,429.21
Bank Charges	17,000.00	1,116.05
Cash Short & Over	-	-
5204035 Misc. Transfer	50,000.00	25,000.00
5204090 Miscellaneous Exp	-	44.55
Misc. Expenses:	67,000.00	26,160.60
TOTAL Current Year Expenditures	499,758.00	153,950.75
Total Prior Year Expenditures		-
Total Expenditures	499,758.00	153,950.75
Encumbrances		11,426.99
Transfers	-	-
ANNUAL SURPLUS (Deficit)	72,242.00	(221,653.42)
Beginning Fund Balance:		234,198.73
Ending Fund Balance:		12,545.31

BOOKSTORE (41-800516)

Balance Sheet

As of February 28, 2015

ASSETS

Petty Cash	150.00
Change Fund	6,150.00
Accounts Receivable-Invoice	94,519.39
Accounts Receivable - Faculty Staff	-
Accounts Receivable - Vendor	241.14
Accounts Receivable-Others	-
Advances to Traveler	2,494.00
Advanes to Vendor	22,799.98
Inventory	640,513.42
Total Assets	<u>766,867.93</u>

LIABILITIES & FUND BALANCE

Accounts Payable-Faculty & Staff	1,090.00
Accounts Payable - Others	238,495.65
Due to CF Unrestricted	408,790.59
Deferred Revenue - Invoices	94,519.39
Accrued Payroll	-
Fund Balance End	
Allocated	11,426.99
Unallocated	12,545.31
TOTAL LIABILITIES & FUND BALANCE	<u>766,867.93</u>