

UNIVERSITY OF GUAM
PIP- ENGLISH LANGUAGE INSTITUTE (41-801515)
Analysis of Changes in Fund Balance
As of february 28, 2015

	2015 Budget Oct. 14 - Sept. 2015	2015 Actual Oct. 1, 2014-Feb., 2015
Tuition	336,000.00	90,862.50
Appplcation/Reg Fees	9,500.00	4,536.00
Miscellaneous	-	41.00
Revenues	345,500.00	95,439.50
5101005-5103005 Salaries	220,129.00	70,236.90
5105005-5105025 Benefits	78,590.00	23,994.98
Salaries & Benefits:	298,719.00	94,231.88
5200505/10 Travel / local mileage reimb.	4,000.00	4,311.49
Travel and Transportation:	4,000.00	4,311.49
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	500.00	425.16
5201015 Equip. Maint	-	-
5201020 Contractual Services	7,000.00	2,500.00
5201030 Vehicle/equipment lease	-	-
5201035 Ads, printing, copying	6,000.00	53.00
5201040 Subscriptions, dues, books	400.00	-
5201050 Other Services	-	1,954.00
Contractual Services:	13,900.00	4,932.16
5201505 Supplies & Materials	2,000.00	170.77
5201510 Instructional Supplies	1,000.00	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	3,800.00	-
Supplies and Materials:	6,800.00	170.77
5202005 Equipment	2,000.00	-
Equipment:	2,000.00	-
Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	12,500.00	6,250.00
5203010 Water	-	-
5203015 Telephone	500.00	304.96
Utilities:	13,000.00	6,554.96
Bank Charges	-	5.00
Cash Short & Over	-	-
5204090 Miscellaneous Exp	-	10,208.59
Misc. Expenses:	-	10,213.59

TOTAL Current Year Expenditures	338,419.00	120,414.85
Total Prior Year Expenditures		9,970.96
Total Expenditures	-	130,385.81
Encumbrances		11,082.12
Transfers	7,000.00	3,500.00
ANNUAL SURPLUS (Deficit)	81.00	(49,528.43)
Beginning Fund Balance:		(170,534.83)
Ending Fund Balance:		<u><u>(220,063.26)</u></u>

UNIVERSITY OF GUAM
GUAM ENGLISH LANGUAGE INSTITUTE
Balance Sheet
As of February 28, 2015

ASSETS

Accounts Receivable - Tuition	-
Accounts Receivable - Others	-
Advances to Travelers	-
TOTAL ASSETS	-

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Due to CF-Unrestricted	208,981.14
Deferred Revenue	-
Accounts Payable	-
Fund Balance	
Allocated	11,082.12
Unallocated	(220,063.26)
TOTAL LIABILITIES & FUND BALANCE	-