

**UNIVERSITY OF GUAM**  
**Fieldhouse - (42-810015)**  
**Analysis in Changes in Fund Balance**  
**As of February 28, 2015**

	2015 Budget Oct 14- Sept 2015	2015 Actual Oct., 2014-Feb., 2015
Transfer-Gen Ops Salaries	71,749.00	41,544.65
Transfer - FH fees	130,000.00	62,583.17
General Use	118,000.00	74,788.50
User's Fees	26,500.00	146.30
Concession Sales	9,250.00	-
Miscellaneous	-	-
F& A Transfer	-	-
<b>Revenues</b>	<b>355,499.00</b>	<b>179,062.62</b>
5101005-5103005 Salaries	125,681.00	64,873.11
5105005-5105025 Benefits	44,498.00	24,237.52
<b>Salaries &amp; Benefits:</b>	<b>170,179.00</b>	<b>89,110.63</b>
5200505/10 Travel / local mileage reimb.	-	-
<b>Travel and Transportation:</b>	<b>-</b>	<b>-</b>
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	100.00	6.48
5201015 Equip. Maint	1,000.00	-
5201020 Contractual Services	-	-
5201030 Vehicle/equipment lease	1,000.00	-
5201035 Ads, printing, copying	-	-
5201040 Subscriptions, dues, books	-	-
5201050 Other Services	1,000.00	15.00
<b>Contractual Services:</b>	<b>3,100.00</b>	<b>21.48</b>
5201505 Supplies & Materials	500.00	119.66
5201515 Fuel/Lubrication	200.00	60.00
5201520 Custodial Supplies	10,000.00	4,827.80
5201525 Computer	-	-
5201530 Other Supplies & Materials	1,000.00	668.77
<b>Supplies and Materials:</b>	<b>11,700.00</b>	<b>5,676.23</b>
5202005 Equipment	1,000.00	-
<b>Equipment:</b>	<b>1,000.00</b>	<b>-</b>
5202505 Capital Outlay	-	-
<b>Capital Outlay:</b>	<b>-</b>	<b>-</b>
5203005 Power	40,000.00	20,000.00
5203010 Water	-	-
5203015 Telephone	2,000.00	1,231.51
<b>Utilities:</b>	<b>42,000.00</b>	<b>21,231.51</b>
Bank Charges		

	Cash Short & Over		
	5204035 Misc. Transfer	25,000.00	12,500.00
	5204090 Miscellaneous Exp	-	336.66
<b>Misc:</b>		<b>25,000.00</b>	<b>12,836.66</b>
<b>TOTAL Current Year Expenditures</b>		<b>252,979.00</b>	<b>128,876.51</b>
<b>Total Prior Year Expenditures</b>			140.75
<b>Total Expenditures</b>		252,979.00	129,017.26
<b>Encumbrances</b>			4,633.84
<b>Transfers</b>		-	-
<b>ANNUAL SURPLUS (Deficit)</b>		<b>102,520.00</b>	<b>45,411.52</b>
<b>Beginning Fund Balance:</b>			<b>(521,637.46)</b>
<b>Ending Fund Balance:</b>			<b><u><u>(476,225.94)</u></u></b>

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**Balance Sheet**  
**As of February 28, 2015**

**ASSETS**

Change Fund	450.00
Accounts Receivable-Invoice	114,935.00
Accounts Receivable - Others	-
Estimated Uncollectible Accounts	-
Advances to Travel/Vendors	-

**TOTAL ASSETS** 115,385.00

**LIABILITIES & FUND BALANCE**

Accrued Payroll	-
Accounts Payable - Others	-
Deferred Revenue	114,935.00
Due to CF Unrestricted	472,042.10

Fund Balance	
Allocated	4,633.84
Unallocated	(476,225.94)

**TOTAL LIABILITIES & FUND BALANCE** 115,385.00