

UNIVERSITY OF GUAM
CLASS - ISLA (42-850000)
Analysis in Changes of Fund Balance
As of February 28, 2015

	2015 Budget Oct 14- Sept. 2015	2015 Actual Oct., 2014-Feb.,2015
Art-A-Thon	45,000.00	32,291.31
Membership, Donation	10,000.00	-
Grants	15,000.00	-
TCD Transfer/Misc	-	3,521.13
Revenues	70,000.00	35,812.44
Operational:		
5101005-5103005 Salaries	25,000.00	-
5105005-5105025 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	-	72.82
5201515 Fuel/Lubrication	-	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	12,000.00	-
Supplies and Materials:	12,500.00	72.82
5202005 Equipment	-	-
Equipment:	-	-
Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	4,000.00	1,245.88
5203010 Water	-	-
5203015 Telephone	-	-
Utilities:	4,000.00	1,245.88
Bank Charges	-	-

	Cash Short & Over	-	-
	5204035 Misc. Transfer	10,000.00	5,000.00
	5204090 Miscellaneous Exp	18,000.00	449.33
Misc:		28,000.00	5,449.33
Total Current Total		69,500.00	6,768.03
TOTAL Current Year Expenditures		69,500.00	6,768.03
Total Prior Year Expenditures			-
Total Expenditures		69,500.00	6,768.03
Encumbrances			550.67
Transfers		-	-
ANNUAL SURPLUS (Deficit)		500.00	28,493.74
Beginning Fund Balance:			(73,887.50)
Ending Fund Balance:			<u><u>(45,393.76)</u></u>

UNIVERSITY OF GUAM
CLASS - ISLA (42-850000)
Balance Sheet
As of February 28, 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	50,716.30

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Others	-
Deferred Revenue	-
Due to CF Unrestricted	95,559.39
	-
Fund Balance	
Allocated	550.67
Unallocated	(45,393.76)
TOTAL LIABILITIES & FUND BALANCE	50,716.30