

UNIVERSITY OF GUAM
PIP - Fund 42
Analysis in Changes of Fund Balance
As of February 28, 2015

	2015 Budget Oct 14- Sept., 2015	2015 Actual Oct., 2014-Feb., 2015
Tuition	481,260.00	109,982.00
4603030 Admin Cost/Workshop	409,260.00	79,771.00
Examinations-Drivers/RE/INS	142,000.00	72,250.00
Text Booklet	-	160.00
CIS	-	3,000.00
Closed contracts	-	9,625.50
Conference	317,000.00	-
CPA Exam	-	-
Grants/Contracts	-	-
Other Contracts	-	151,206.00
Miscellaneous Fees	-	20,112.00
Revenues	1,349,520.00	446,106.50
Operational:		
5101005-5103005 Salaries	329,072.00	101,176.83
5105005-5105025 Benefits	128,505.00	36,565.75
Salaries & Benefits:	457,577.00	137,742.58
5200505 Travel / local mileage reimb.	-	-
5200510 Travel Off-island	35,000.00	6,056.30
Travel and Transportation:	35,000.00	6,056.30
5201005 Data Communication	4,000.00	-
5201010 Postage Long distance, pagers	2,000.00	367.74
5201015 Equip. Maint	-	-
5201020 Contractual Services	460,000.00	2,000.00
5201030 Vehicle/equipment lease	13,000.00	3,466.73
5201035 Ads, printing, copying	26,000.00	-
5201040 Subscriptions, dues, books	2,000.00	100.00
5201050 Other Services	13,500.00	80,353.92
Contractual Services:	520,500.00	86,288.39
5201505 Supplies & Materials	5,500.00	728.74
5201510 Instructional supplies	46,000.00	85,174.50
5201515 Fuel/Lubrication	3,000.00	242.96
5201520 Custodial Supplies	4,000.00	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	11,000.00	-
Supplies and Materials:	69,500.00	86,146.20
5202005 Equipment	3,000.00	-
Equipment:	3,000.00	-
52020X Capital Outlay	-	-
Capital Outlay:	-	-

	5203005 Power	14,500.00	3,016.44
	5203010 Water	-	-
	5203015 Telephone	7,000.00	2,427.42
Utilities:		21,500.00	5,443.86
Misc:	Bank Charges		-
	Cash Short & Over		-
	5204015 Stipend	-	1,500.00
	5204010 Promotional	-	-
	5204090 Miscellaneous Exp	4,800.00	5,881.49
		4,800.00	7,381.49
Total Current Expenditure		1,111,877.00	329,058.82
<i>PDLLC CONTRACTS:</i>			
	Revenue Realized (45000/4351012)	-	-
	Expenditures		-
	Sub-Total	-	-
PDLLC CPA EXAM:			
	Expenditures		-
TOTAL Current Year Expenditures		1,111,877.00	329,058.82
Total Prior Year Expenditures		-	8,881.32
Total Expenditures		1,111,877.00	337,940.14
Encumbrances		-	107,731.57
Transfers		236,000.00	118,000.00
ANNUAL SURPLUS (Deficit)		1,643.00	(117,565.21)
Beginning Fund Balance:			1,434,534.73
Ending Fund Balance:			<u><u>1,316,969.52</u></u>

UNIVERSITY OF GUAM
PIP 42-820015)
Balance Sheet
As of February 28, 2015

ASSETS

Change Fund	200.00
Accounts Receivable - Tuition	6,328.82
Accounts Receivable - Vendors	-
Accounts Receivable - Returned Checks	-
Accounts Receivable - Invoices	353,051.00
Accounts Receivable - Others	-
Advances to Vendors	-
Advances to Travelers	504.00
TOTAL ASSETS	360,083.82

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Contracts (23000/210005)	34,415.50
Accounts Payable - Others	-
Deferred Revenue	353,051.00
Due to CF Unrestricted	(1,452,083.77)
Fund Balance	-
Allocated	107,731.57
Unallocated	1,316,969.52
TOTAL LIABILITIES & FUND BALANCE	360,083.82