

UNIVERSITY OF GUAM
BOOKSTORE (41-800516)
Analysis of Changes in Fund Balance
June 30, 2015

	2015 Budget Oct. 2014-Sept 2015	2015 Actual Oct., 2014-May, 2015
Sales - Textbooks	\$ 1,377,000.00	\$ 231,304.43
Sales - Non-Textbooks	360,000.00	229,723.62
Total Sales	1,737,000.00	461,028.05
Cost of Sales:		
Inventory Beg.		640,513.42
Purchases - Text	(887,000.00)	334,985.98
Purchases - Non-Text	(278,000.00)	221,267.40
Goods Available for Sale	(1,165,000.00)	1,196,766.80
Inventory End		689,033.93
Cost of Sales		507,732.87
Revenues	572,000.00	(46,704.82)
51010-30 Salaries	241,734.00	148,545.17
51050X Benefits	81,624.00	54,534.37
Salaries & Benefits:	323,358.00	203,079.54
5200505/10 Travel / local mileage reimb.	8,000.00	4,095.01
Travel and Transportation:	8,000.00	4,095.01
5201010 Postage Long distance, pagers	11,500.00	7,977.88
5201015 Equip. Maint	-	-
5201020 Contractual Services	3,500.00	-
5201030 Vehicle/equipment lease	4,500.00	3,397.14
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	17,452.00

5201505 Supplies & Materials	700.00	-
5201515 Fuel/Lubrication	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,500.00	757.26
Supplies and Materials:	6,200.00	757.26
5202005 Equipment	4,500.00	2,989.70
Equipment:	4,500.00	2,989.70
52025X Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	63,000.00	23,384.32
5203010 Water		-
5203015 Telephone	3,300.00	2,063.38
Utility Expenses:	66,300.00	25,447.70
Bank Charges	17,000.00	112.22
Cash Short & Over		-
5204035 Misc. Transfer	50,000.00	37,500.00
5204090 Miscellaneous Exp		163.35
Misc. Expenses:	67,000.00	37,775.57
TOTAL Current Year Expenditures	499,758.00	291,596.78
Total Prior Year Expenditures		-
Total Expenditures	499,758.00	291,596.78
Encumbrances		2,801.17
Transfers	-	-
ANNUAL SURPLUS (Deficit)	72,242.00	(341,102.77)
Beginning Fund Balance:		234,198.73
Ending Fund Balance:		\$ (106,904.04)

BOOKSTORE (41-800516)
Balance Sheet

June 30, 2015

ASSETS

Petty Cash	150.00
Change Fund	6,150.00
Accounts Receivable-Invoice	3,080.00
Accounts Receivable - Faculty Staff	-
Accounts Receivable - Vendor	241.14
Accounts Receivable-Others	-
Advances to Traveler	-
Advances to Vendor	11,764.16
Inventory	689,033.93
Total Assets	\$ 710,419.23

LIABILITIES & FUND BALANCE

Accounts Payable-Faculty & Staff	1,090.00
Accounts Payable - Others	146,155.26
Due to CF Unrestricted	666,775.84
Deferred Revenue - Invoices	501.00
Accrued Payroll	-
Fund Balance End	
Allocated	2,801.17
Unallocated	(106,904.04)
TOTAL LIABILITIES & FUND BALANCE	\$ 710,419.23