

**UNIVERSITY OF GUAM**  
**PIP- ENGLISH LANGUAGE INSTITUTE (41-801515)**  
**Analysis of Changes in Fund Balance**  
**June 30, 2015**

	2015 Budget Oct. 14 - Sept. 2015	2015 Actual Oct. 1, 2014-June, 2015
Tuition	\$ 336,000.00	\$ 161,867.00
Application/Reg Fees	9,500.00	10,246.50
Miscellaneous	-	41.00
<b>Revenues</b>	<b>345,500.00</b>	<b>172,154.50</b>
5101-3 Salaries	220,129.00	122,857.56
5105 Benefits	78,590.00	43,434.79
<b>Salaries &amp; Benefits:</b>	<b>298,719.00</b>	<b>166,292.35</b>
5200505/10 Travel / local mileage reimb.	4,000.00	4,311.49
<b>Travel and Transportation:</b>	<b>4,000.00</b>	<b>4,311.49</b>
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	500.00	1,766.80
5201015 Equip. Maint	-	-
5201020 Contractual Services	7,000.00	8,700.00
5201030 Vehicle/equipment lease	-	-
5201035 Ads, printing, copying	6,000.00	106.00
5201040 Subscriptions, dues, books	400.00	-
5201050 Other Services	-	3,340.00
<b>Contractual Services:</b>	<b>13,900.00</b>	<b>13,912.80</b>
5201505 Supplies & Materials	2,000.00	1,210.99
5201510 Instructional Supplies	1,000.00	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	3,800.00	-
<b>Supplies and Materials:</b>	<b>6,800.00</b>	<b>1,210.99</b>
5202005 Equipment	2,000.00	-

<b>Equipment:</b>	<b>2,000.00</b>	<b>-</b>
Capital Outlay	-	-
<b>Capital Outlay:</b>	<b>-</b>	<b>-</b>
5203005 Power	12,500.00	9,375.00
5203010 Water	-	-
5203015 Telephone	500.00	488.54
<b>Utilities:</b>	<b>13,000.00</b>	<b>9,863.54</b>
Bank Charges	-	5.00
Cash Short & Over	-	-
5204090 Miscellaneous Exp	-	10,557.42
<b>Misc. Expenses:</b>	<b>-</b>	<b>10,562.42</b>
<b>TOTAL Current Year Expenditures</b>	<b>338,419.00</b>	<b>206,153.59</b>
<b>Total Prior Year Expenditures</b>		9,897.98
<b>Total Expenditures</b>	-	216,051.57
<b>Encumbrances</b>		4,909.07
<b>Transfers</b>	7,000.00	5,250.00
<b>ANNUAL SURPLUS (Deficit)</b>	<b>81.00</b>	<b>(54,056.14)</b>
<b>Beginning Fund Balance:</b>		<b>(170,534.83)</b>
<b>Ending Fund Balance:</b>		<b>\$ (224,590.97)</b>

**UNIVERSITY OF GUAM**  
**GUAM ENGLISH LANGUAGE INSTITUTE**  
**Balance Sheet**  
*June 30, 2015*

**ASSETS**

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

**TOTAL ASSETS**

\$ -

***LIABILITIES & FUND BALANCE***

Accrued Payroll	-
Due to CF-Unrestricted	219,681.90
Deferred Revenue	-
Accounts Payable	-
Fund Balance	
Allocated	4,909.07
Unallocated	(224,590.97)

***TOTAL LIABILITIES & FUND BALANCE***

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