

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL - Fund (41-810016/17)
Analysis of changes in Fund Balance
June 30, 2015

	2015 Revised Budget Oct 14 -Sept. 2015	2015 Actual Oct., 2014-June, 2015
41-600X Fall	\$ 182,000.00	\$ 58,651.27
Spring	-	88,352.71
Summer	-	-
Sponsored Tourne	2,000.00	-
41-4554010 Sports Camp	124,000.00	31,180.65
41-4554015 Sports League	23,000.00	2,698.91
41-4901090 Miscellaneous	1,000.00	1,432.16
Revenues	332,000.00	182,315.70
5101-3 Salaries	186,368.00	79,773.57
5105 Benefits	50,187.00	34,661.05
Salaries & Benefits:	236,555.00	114,434.62
5200505/10 Travel / local miles	-	-
Travel and Transportation:	-	-
5201005 Data Communicat	-	-
5201010 Postage Long dist:	1,500.00	-
5201015 Equip. Maint	-	-
5201020 Contractual Servic	-	-
5201030 Vehicle/equipment	5,000.00	1,311.21
5201035 Ads, printing, copy	1,000.00	-
5201040 Subscriptions, due	-	-
5201050 Other Services	14,000.00	-
Contractual Services:	21,500.00	1,311.21
5201505 Supplies & Materie	1,000.00	688.89
5201510 Instructional Suppl	500.00	-
5201515 Fuel/Lubrication	1,000.00	-
5201520 Custodial Supplies	-	-

5201525 Computer	-	-
5201530 Other Supplies & M	5,000.00	3,524.69
Supplies and Materials:	7,500.00	4,213.58
5202005 Equipment	2,000.00	1,299.98
Equipment:	2,000.00	1,299.98
5202505 Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	30,000.00	22,500.00
5203010 Water	-	-
5203015 Telephone	-	-
Utility Expenses:	30,000.00	22,500.00
Bank Charges	-	-
Cash Short & Ove	-	-
5204035 Misc. Transfer	25,000.00	18,750.00
5204090 Miscellaneous Exp	7,500.00	982.49
Misc. Expenses:	32,500.00	19,732.49
TOTAL Current Year Expenditures	330,055.00	163,491.88
Total Prior Year Expenditures	-	(56,581.21)
Total Expenditures	330,055.00	106,910.67
Encumbrances		6,352.16
Transfers	-	-
ANNUAL SURPLUS (Deficit)	1,945.00	69,052.87
Beginning Fund Balance:		202,413.54
Ending Fund Balance:		<u>\$ 271,466.41</u>

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL
June 30, 2015

ASSETS

Change Fund	150.00
Allowance for Doubtful Accounts	-
Account Receivable_Invoice	-
Advances to Vendors	-
TOTAL ASSETS	\$ 150.00

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Others	-
Due from CF Unrestricted	(277,668.57)
Deferred Revenue	-
Fund Balance End	
Allocated	6,352.16
Unallocated	271,466.41
TOTAL LIABILITIES & FUND BALANCE	\$ 150.00