

UNIVERSITY OF GUAM
Fieldhouse - (42-810015)
Analysis in Changes in Fund Balance
June 30, 2015

| | 2015 Budget Oct 14- Sept 2015 | 2015 Actual Oct., 2014-June, 2015 |
|--|-------------------------------------|---|
| Transfer-Gen Ops Salaries | \$ 71,749.00 | \$ - |
| Transfer - FH fees | 130,000.00 | 104,127.82 |
| General Use | 118,000.00 | 121,173.50 |
| User's Fees | 26,500.00 | 284.90 |
| Concession Sales | 9,250.00 | 1,352.72 |
| Miscellaneous | - | - |
| F& A Transfer | - | - |
| Revenues | 355,499.00 | 226,938.94 |
| 5101-3 Salaries | 125,681.00 | 122,104.80 |
| 5105 Benefits | 44,498.00 | 45,287.82 |
| Salaries & Benefits: | 170,179.00 | 167,392.62 |
| 5200505/10 Travel / local mileage reimb. | - | - |
| Travel and Transportation: | - | - |
| 5201005 Data Communication | - | - |
| 5201010 Postage Long distance, pager | 100.00 | 6.48 |
| 5201015 Equip. Maint | 1,000.00 | - |
| 5201020 Contractual Services | - | - |
| 5201030 Vehicle/equipment lease | 1,000.00 | - |
| 5201035 Ads, printing, copying | - | - |
| 5201040 Subscriptions, dues, books | - | - |
| 5201050 Other Services | 1,000.00 | 15.00 |
| Contractual Services: | 3,100.00 | 21.48 |
| 5201505 Supplies & Materials | 500.00 | 171.02 |
| 5201515 Fuel/Lubrication | 200.00 | 80.00 |
| 5201520 Custodial Supplies | 10,000.00 | 5,846.85 |
| 5201525 Computer | - | - |
| 5201530 Other Supplies & Materials | 1,000.00 | 1,338.97 |

| | | |
|--|-------------------|-------------------------------|
| Supplies and Materials: | 11,700.00 | 7,436.84 |
| 5202005 Equipment | 1,000.00 | 499.75 |
| Equipment: | 1,000.00 | 499.75 |
| 5202505 Capital Outlay | - | - |
| Capital Outlay: | - | - |
| 5203005 Power | 40,000.00 | 30,000.00 |
| 5203010 Water | - | - |
| 5203015 Telephone | 2,000.00 | 2,004.26 |
| Utilities: | 42,000.00 | 32,004.26 |
| Bank Charges | - | - |
| Cash Short & Over | - | - |
| 5204035 Misc. Transfer | 25,000.00 | 18,750.00 |
| 5204090 Miscellaneous Exp | - | 490.11 |
| Misc: | 25,000.00 | 19,240.11 |
| TOTAL Current Year Expenditures | 252,979.00 | 226,595.06 |
| Total Prior Year Expenditures | | 129.00 |
| Total Expenditures | 252,979.00 | 226,724.06 |
| Encumbrances | | 5,248.78 |
| Transfers | - | - |
| ANNUAL SURPLUS (Deficit) | 102,520.00 | (5,033.90) |
| Beginning Fund Balance: | | (521,637.46) |
| Ending Fund Balance: | | <u>\$ (526,671.36)</u> |

UNIVERSITY OF GUAM
Fieldhouse - (42-810015)
Balance Sheet
June 30, 2015

ASSETS

| | |
|----------------------------------|-----------|
| Change Fund | 450.00 |
| Accounts Receivable-Invoice | 72,860.00 |
| Accounts Receivable - Others | - |
| Estimated Uncollectible Accounts | - |
| Advances to Travel/Vendors | - |

TOTAL ASSETS \$ 73,310.00

LIABILITIES & FUND BALANCE

| | |
|---------------------------|------------|
| Accrued Payroll | - |
| Accounts Payable - Others | - |
| Deferred Revenue | 72,860.00 |
| Due to CF Unrestricted | 521,872.58 |

| | |
|--------------|--------------|
| Fund Balance | |
| Allocated | 5,248.78 |
| Unallocated | (526,671.36) |

TOTAL LIABILITIES & FUND BALANCE \$ 73,310.00