

**UNIVERSITY OF GUAM**  
**PIP - Fund 42**  
**Analysis in Changes of Fund Balance**  
**June 30, 2015**

	2015 Budget Oct 14- Sept., 2015	2015 Actual Oct., 2014-June, 2015
40090XX Tuition	\$ 481,260.00	\$ 140,296.00
4603030 Admin Cost/Workshop	409,260.00	128,036.00
Examinations-Drivers/RE/INS	142,000.00	128,715.00
Text Booklet	-	160.00
Closed contracts	-	9,625.50
Conference	317,000.00	-
CPA Exam	-	-
Grants/Contracts	-	-
4351010 Other Contracts	-	360,677.00
Miscellaneous Fees	-	1,205.50
Summer Camp	-	91,035.00
CIS	-	51,627.89
Summer Theater Camp	-	4,500.00
<b>Revenues</b>	<b>1,349,520.00</b>	<b>915,877.89</b>
<b>Operational:</b>		
5101 Salaries	329,072.00	192,047.98
51050X Benefits	128,505.00	70,461.70
<b>Salaries &amp; Benefits:</b>	<b>457,577.00</b>	<b>262,509.68</b>
5200505 Travel / local mileage reimb.	-	-
5200510 Travel Off-island	35,000.00	16,925.05
<b>Travel and Transportation:</b>	<b>35,000.00</b>	<b>16,925.05</b>
5201005 Data Communication	4,000.00	-
5201010 Postage Long distance, pagers	2,000.00	889.32
5201015 Equip. Maint	-	-
5201020 Contractual Services	460,000.00	33,290.00
5201030 Vehicle/equipment lease	13,000.00	4,649.04
5201035 Ads, printing, copying	26,000.00	2,252.60
5201040 Subscriptions, dues, books	2,000.00	100.00

	5201050 Other Services	13,500.00	134,698.48
<b>Contractual Services:</b>		<b>520,500.00</b>	<b>175,879.44</b>
	5201505 Supplies & Materials	5,500.00	5,372.39
	5201510 Instructional supplies	46,000.00	88,916.50
	5201515 Fuel/Lubrication	3,000.00	594.50
	5201520 Custodial Supplies	4,000.00	-
	5201525 Computer	-	-
	5201530 Other Supplies & Materials	11,000.00	-
<b>Supplies and Materials:</b>		<b>69,500.00</b>	<b>94,883.39</b>
	5202005 Equipment	3,000.00	-
<b>Equipment:</b>		<b>3,000.00</b>	-
	52020X Capital Outlay	-	-
<b>Capital Outlay:</b>		-	-
	5203005 Power	14,500.00	4,540.14
	5203010 Water	-	-
	5203015 Telephone	7,000.00	3,855.41
<b>Utilities:</b>		<b>21,500.00</b>	<b>8,395.55</b>
<b>Misc:</b>	Bank Charges	-	-
	Cash Short & Over	-	-
	5204015 Stipend	-	1,500.00
	5204010 Promotional	-	-
	5204090 Miscellaneous Exp	4,800.00	47,175.02
		<b>4,800.00</b>	<b>48,675.02</b>
<b>Total Current Expenditure</b>		<b>1,111,877.00</b>	<b>607,268.13</b>
<b><i>PDLLC CONTRACTS:</i></b>			
	Revenue Realized (45000/4351012)	-	<b>(35,840.10)</b>
	Expenditures	-	<b>35,840.10</b>
	Sub-Total	-	-
SUMMER CAMPS			
	Expenditures		<b>27,036.90</b>
CIS CONFERENCE			

Expenditures		<b>21,773.60</b>
THEATRE CAMPS		
Expenditures		<b>37.95</b>
<b>TOTAL Current Year Expenditures</b>	1,111,877.00	656,116.58
<b>Total Prior Year Expenditures</b>	-	66,971.83
<b>Total Expenditures</b>	1,111,877.00	723,088.41
<b>Encumbrances</b>	-	107,919.41
<b>Transfers</b>	236,000.00	177,000.00
<b>ANNUAL SURPLUS (Deficit)</b>	1,643.00	(92,129.93)
<b>Beginning Fund Balance:</b>		<b>1,434,534.73</b>
<b>Ending Fund Balance:</b>		<b><u>\$ 1,342,404.80</u></b>

**UNIVERSITY OF GUAM**  
**PIP (42-820015)**  
**Balance Sheet**  
**June 30, 2015**

**ASSETS**

Change Fund		200.00
Accounts Receivable - Tuition		12,389.36
Accounts Receivable - Vendors		-
Accounts Receivable - Returned Checks		-
Accounts Receivable - Invoices		568,377.00
Accounts Receivable - Others		-
Advances to Vendors		-
Advances to Travelers		-
<b>TOTAL ASSETS</b>		<b><u>\$ 580,966.36</u></b>

**LIABILITIES & FUND BALANCE**

Accrued Payroll	-
Accounts Payable - Contracts (23000/210005)	-
Accounts Payable - Others	-
Deferred Revenue	568,377.00
Due to CF Unrestricted	(1,437,734.85)
	-
Fund Balance	-
Allocated	107,919.41
Unallocated	1,342,404.80
<b><i>TOTAL LIABILITIES &amp; FUND BALANCE</i></b>	<b><u><u>\$ 580,966.36</u></u></b>