

**UNIVERSITY OF GUAM**  
**TUITION FUND - Fund 22**  
**Analysis of Changes in Fund Balance**  
**March 31, 2015**

		2015 Budget Oct 14- Sept. 2015	2015 Actual Oct, 2014-Mar., 2015
Miscellaneous	\$	-	\$ -
<b>Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
5101-3 Salaries	\$	-	\$ 1,065,264.59
5105 Benefits	\$	-	\$ 107,742.30
<b>Salaries &amp; Benefits:</b>	<b>\$</b>	<b>-</b>	<b>\$ 1,173,006.89</b>
5200505/10 Travel / local mileage reimb.	\$	-	\$ -
<b>Travel and Transportation:</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
5201005 Data Communication	\$	-	\$ -
5201010 Postage Long distance, pagers	\$	-	\$ -
5201015 Equip. Maint	\$	-	\$ -
5201020 Contractual Services	\$	-	\$ 248,633.54
5201030 Vehicle/equipment lease	\$	-	\$ -
5201035 Ads, printing, copying	\$	-	\$ -
5201040 Subscriptions, dues, books	\$	-	\$ -
5201050 Other Services	\$	-	\$ -
<b>Contractual Services:</b>	<b>\$</b>	<b>-</b>	<b>\$ 248,633.54</b>
5201505 Supplies & Materials	\$	-	\$ -
5201510 Instructional Supplies	\$	-	\$ -
5201515 Fuel/Lubrication	\$	-	\$ -
5201520 Custodial Supplies	\$	-	\$ -
5201525 Computer	\$	-	\$ -
5201530 Other Supplies & Materials	\$	-	\$ -
<b>Supplies and Materials:</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
5202005 Equipment	\$	-	\$ -
<b>Equipment:</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
5202505 Capital Outlay	\$	-	\$ -
<b>Capital Outlay:</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
5203005 Power	\$	-	\$ -
5203010 Water	\$	-	\$ -
5203015 Telephone	\$	-	\$ -
<b>Utilities:</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
Bank Charges	\$	-	\$ -
Cash Short & Over	\$	-	\$ -
5204090 Miscellaneous Exp	\$	-	\$ -
<b>Misc. Expenses:</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>

<b>TOTAL Current Year Expenditures</b>	\$	-	\$	<b>1,421,640.43</b>
<b>Total Prior Year Expenditures</b>	\$	-	\$	-
<b>Total Expenditures</b>	\$	-	\$	1,421,640.43
<b>Encumbrances</b>	\$	-	\$	120,629.22
<b>Transfers</b>	\$	-	\$	(909,411.83)
<b>ANNUAL SURPLUS (Deficit)</b>	\$	-	\$	<b>(632,857.82)</b>
 <b>Beginning Fund Balance:</b>			\$	-
 <b>Ending Fund Balance:</b>			\$	<b>(632,857.82)</b>

**UNIVERSITY OF GUAM**  
**TUITION FUND - FUND 22**  
**Balance Sheet**  
**March 31, 2015**

***ASSETS***

Accounts Receivable - Tuition	\$	-
Accounts Receivable - Others	\$	-
Prepaid/Travel Advances	\$	-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>-</b>

***LIABILITIES & FUND BALANCE***

Accounts Payable Retention	\$	-
Due to CF-Unrestricted	\$	512,228.60
Deferred Revenue	\$	-
Accrued Payroll Expense	\$	-
Fund Balance		
Allocated	\$	120,629.22
Unallocated	\$	(632,857.82)
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$</b>	<b>-</b>