

UNIVERSITY OF GUAM
PIP- ENGLISH LANGUAGE INSTITUTE (41-801515)
Analysis of Changes in Fund Balance
March 31, 2015

		2015 Budget Oct. 14 - Sept. 2015	2015 Actual Oct. 1, 2014-Mar., 2015
	Tuition	\$ 336,000.00	\$ 90,862.50
	Appplication/Reg Fees	\$ 9,500.00	\$ 5,592.00
	Miscellaneous	\$ -	\$ 41.00
Revenues		\$ 345,500.00	\$ 96,495.50
	5101-3 Salaries	\$ 220,129.00	\$ 81,930.38
	5105 Benefits	\$ 78,590.00	\$ 27,884.92
Salaries & Benefits:		\$ 298,719.00	\$ 109,815.30
	5200505/10 Travel / local mileage reimb.	\$ 4,000.00	\$ 4,311.49
Travel and Transportation:		\$ 4,000.00	\$ 4,311.49
	5201005 Data Communication	\$ -	\$ -
	5201010 Postage Long distance, pagers	\$ 500.00	\$ 1,654.68
	5201015 Equip. Maint	\$ -	\$ -
	5201020 Contractual Services	\$ 7,000.00	\$ 2,500.00
	5201030 Vehicle/equipment lease	\$ -	\$ -
	5201035 Ads, printing, copying	\$ 6,000.00	\$ 106.00
	5201040 Subscriptions, dues, books	\$ 400.00	\$ -
	5201050 Other Services	\$ -	\$ 1,954.00
Contractual Services:		\$ 13,900.00	\$ 6,214.68
	5201505 Supplies & Materials	\$ 2,000.00	\$ 982.82
	5201510 Instructional Supplies	\$ 1,000.00	\$ -
	5201520 Custodial Supplies	\$ -	\$ -
	5201525 Computer	\$ -	\$ -
	5201530 Other Supplies & Materials	\$ 3,800.00	\$ -
Supplies and Materials:		\$ 6,800.00	\$ 982.82
	5202005 Equipment	\$ 2,000.00	\$ -
Equipment:		\$ 2,000.00	\$ -
	Capital Outlay	\$ -	\$ -
Capital Outlay:		\$ -	\$ -
	5203005 Power	\$ 12,500.00	\$ 6,250.00
	5203010 Water	\$ -	\$ -
	5203015 Telephone	\$ 500.00	\$ 366.06
Utilities:		\$ 13,000.00	\$ 6,616.06
	Bank Charges	\$ -	\$ 5.00
	Cash Short & Over	\$ -	\$ -
	5204090 Miscellaneous Exp	\$ -	\$ 10,361.42
Misc. Expenses:		\$ -	\$ 10,366.42

TOTAL Current Year Expenditures	\$	338,419.00	\$	138,306.77
Total Prior Year Expenditures	\$	-	\$	9,425.00
Total Expenditures	\$	-	\$	147,731.77
Encumbrances	\$	-	\$	10,064.24
Transfers	\$	7,000.00	\$	3,500.00
ANNUAL SURPLUS (Deficit)	\$	81.00	\$	(64,800.51)
 Beginning Fund Balance:			\$	(170,534.83)
 Ending Fund Balance:			\$	<u><u>(235,335.34)</u></u>

UNIVERSITY OF GUAM
GUAM ENGLISH LANGUAGE INSTITUTE
Balance Sheet
March 31, 2015

ASSETS

Accounts Receivable - Tuition	\$	-
Accounts Receivable - Others	\$	-
Advances to Travelers	\$	-
TOTAL ASSETS	\$	-

LIABILITIES & FUND BALANCE

Accrued Payroll	\$	-
Due to CF-Unrestricted	\$	225,271.10
Deferred Revenue	\$	-
Accounts Payable	\$	-
Fund Balance		
Allocated	\$	10,064.24
Unallocated	\$	(235,335.34)
TOTAL LIABILITIES & FUND BALANCE	\$	-