

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL - Fund (41-810016/17)
Analysis of changes in Fund Balance
March 31, 2015

		2015 Revised Budget Oct 14 -Sept. 2015	2015 Actual Oct., 2014-Mar. 2015
41-600X Fall	\$	182,000.00	\$ 58,651.27
Spring	\$	-	\$ 88,352.71
Summer	\$	-	\$ -
Sponsored Tournament	\$	2,000.00	\$ -
41-4554010 Sports Camp	\$	124,000.00	\$ 30,000.00
41-4554015 Sports League	\$	23,000.00	\$ 3,879.56
41-4901090 Miscellaneous	\$	1,000.00	\$ 1,432.16
Revenues	\$	332,000.00	\$ 182,315.70
5101-3 Salaries	\$	186,368.00	\$ 48,273.20
5105 Benefits	\$	50,187.00	\$ 21,641.45
Salaries & Benefits:	\$	236,555.00	\$ 69,914.65
5200505/10 Travel / local mileage reimb.	\$	-	\$ -
Travel and Transportation:	\$	-	\$ -
5201005 Data Communication	\$	-	\$ -
5201010 Postage Long distance, pagers	\$	1,500.00	\$ -
5201015 Equip. Maint	\$	-	\$ -
5201020 Contractual Services	\$	-	\$ -
5201030 Vehicle/equipment lease	\$	5,000.00	\$ 169.14
5201035 Ads, printing, copying	\$	1,000.00	\$ -
5201040 Subscriptions, dues, books	\$	-	\$ -
5201050 Other Services	\$	14,000.00	\$ -
Contractual Services:	\$	21,500.00	\$ 169.14
5201505 Supplies & Materials	\$	1,000.00	\$ 214.89
5201510 Instructional Supplies	\$	500.00	\$ -
5201515 Fuel/Lubrication	\$	1,000.00	\$ -
5201520 Custodial Supplies	\$	-	\$ -
5201525 Computer	\$	-	\$ -
5201530 Other Supplies & Materials	\$	5,000.00	\$ 3,457.48
Supplies and Materials:	\$	7,500.00	\$ 3,672.37
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	\$ 15,000.00
5203010 Water	\$	-	\$ -
5203015 Telephone	\$	-	\$ -
Utility Expenses:	\$	30,000.00	\$ 15,000.00

Bank Charges	\$	-	\$	-
Cash Short & Over	\$	-	\$	-
5204035 Misc. Transfer	\$	25,000.00	\$	12,500.00
5204090 Miscellaneous Exp	\$	7,500.00	\$	982.49
Misc. Expenses:	\$	32,500.00	\$	13,482.49
TOTAL Current Year Expenditures	\$	330,055.00	\$	103,538.63
Total Prior Year Expenditures	\$	-	\$	(56,581.21)
Total Expenditures	\$	330,055.00	\$	46,957.42
Encumbrances	\$	-	\$	3,072.08
Transfers	\$	-	\$	-
ANNUAL SURPLUS (Deficit)	\$	1,945.00	\$	132,286.20
Beginning Fund Balance:			\$	202,413.54
Ending Fund Balance:			<u>\$</u>	<u>334,699.74</u>

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL
March 31, 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	\$	(337,621.82)
Deferred Revenue	\$	-
Fund Balance End		
Allocated	\$	3,072.08
Unallocated	\$	334,699.74
TOTAL LIABILITIES & FUND BALANCE	\$	150.00