

UNIVERSITY OF GUAM
PIP - Fund 42
Analysis in Changes of Fund Balance
March 31, 2015

		2015		2015	
		Budget		Actual	
		Oct 14-	Sept., 2015	Oct., 2014-	Mar., 2015
	Tuition	\$	481,260.00	\$	121,662.00
4603030	Admin Cost/Workshop	\$	409,260.00	\$	87,081.00
	Examinations-Drivers/RE/INS	\$	142,000.00	\$	86,200.00
	Text Booklet	\$	-	\$	160.00
	CIS	\$	-	\$	5,430.00
	Closed contracts	\$	-	\$	9,625.50
	Conference	\$	317,000.00	\$	-
	CPA Exam	\$	-	\$	-
	Grants/Contracts	\$	-	\$	-
	Other Contracts	\$	-	\$	221,606.00
	Miscellaneous Fees	\$	-	\$	2,194.00
Revenues		\$	1,349,520.00	\$	533,958.50
Operational:					
	5101 Salaries	\$	329,072.00	\$	119,121.40
	51050X Benefits	\$	128,505.00	\$	42,964.43
Salaries & Benefits:		\$	457,577.00	\$	162,085.83
	5200505 Travel / local mileage reimb.	\$	-	\$	-
	5200510 Travel Off-island	\$	35,000.00	\$	10,752.08
Travel and Transportation:		\$	35,000.00	\$	10,752.08
	5201005 Data Communication	\$	4,000.00	\$	-
	5201010 Postage Long distance, pagers	\$	2,000.00	\$	615.96
	5201015 Equip. Maint	\$	-	\$	-
	5201020 Contractual Services	\$	460,000.00	\$	27,050.00
	5201030 Vehicle/equipment lease	\$	13,000.00	\$	3,466.73
	5201035 Ads, printing, copying	\$	26,000.00	\$	-
	5201040 Subscriptions, dues, books	\$	2,000.00	\$	100.00
	5201050 Other Services	\$	13,500.00	\$	89,097.42
Contractual Services:		\$	520,500.00	\$	120,330.11
	5201505 Supplies & Materials	\$	5,500.00	\$	2,885.30
	5201510 Instructional supplies	\$	46,000.00	\$	85,174.50
	5201515 Fuel/Lubrication	\$	3,000.00	\$	307.17
	5201520 Custodial Supplies	\$	4,000.00	\$	-
	5201525 Computer	\$	-	\$	-
	5201530 Other Supplies & Materials	\$	11,000.00	\$	-
Supplies and Materials:		\$	69,500.00	\$	88,366.97
	5202005 Equipment	\$	3,000.00	\$	-
Equipment:		\$	3,000.00	\$	-
	52020XX Capital Outlay	\$	-	\$	-
Capital Outlay:		\$	-	\$	-

	5203005 Power	\$	14,500.00	\$	3,943.45
	5203010 Water	\$	-	\$	-
	5203015 Telephone	\$	7,000.00	\$	2,902.81
Utilities:		\$	21,500.00	\$	6,846.26
Misc:	Bank Charges	\$	-	\$	-
	Cash Short & Over	\$	-	\$	-
	5204015 Stipend	\$	-	\$	1,500.00
	5204010 Promotional	\$	-	\$	-
	5204090 Miscellaneous Exp	\$	4,800.00	\$	7,113.83
		\$	4,800.00	\$	8,613.83
Total Current Expenditure		\$	1,111,877.00	\$	396,995.08
<i>PDLLC CONTRACTS:</i>					
	Revenue Realized (45000/4351012)	\$	-	\$	(34,415.50)
	Expenditures	\$	-	\$	34,415.50
	Sub-Total	\$	-	\$	-
<i>PDLLC CPA EXAM:</i>					
	Expenditures	\$	-	\$	-
TOTAL Current Year Expenditures		\$	1,111,877.00	\$	396,995.08
Total Prior Year Expenditures		\$	-	\$	65,462.53
Total Expenditures		\$	1,111,877.00	\$	462,457.61
Encumbrances		\$	-	\$	87,277.42
Transfers		\$	236,000.00	\$	118,000.00
ANNUAL SURPLUS (Deficit)		\$	1,643.00	\$	(133,776.53)
Beginning Fund Balance:				\$	1,434,534.73
Ending Fund Balance:				<u>\$</u>	<u>1,300,758.20</u>

UNIVERSITY OF GUAM
PIP 42-820015)
Balance Sheet
March 31, 2015

ASSETS

Change Fund	\$	200.00
Accounts Receivable - Tuition	\$	12,630.86
Accounts Receivable - Vendors	\$	-
Accounts Receivable - Returned Checks	\$	-
Accounts Receivable - Invoices	\$	507,082.00
Accounts Receivable - Others	\$	-
Advances to Vendors	\$	-
Advances to Travelers	\$	-
TOTAL ASSETS	\$	519,912.86

LIABILITIES & FUND BALANCE

Accrued Payroll	\$	-
Accounts Payable - Contracts (23000/210005)	\$	-
Accounts Payable - Others	\$	-
Deferred Revenue	\$	507,082.00
Due to CF Unrestricted	\$	(1,375,204.76)
Allocated	\$	87,277.42
Unallocated	\$	1,300,758.20
TOTAL LIABILITIES & FUND BALANCE	\$	519,912.86