

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

| | 2015 Budget Oct 14- Sept. 2015 | 2015 Actual Oct, 2014-May, 2015 |
|--|--------------------------------------|---------------------------------------|
| Miscellaneous | \$ - | \$ - |
| Revenues | - | - |
| 5101-3 Salaries | - | 1,436,427.07 |
| 5105 Benefits | - | 147,100.31 |
| Salaries & Benefits: | - | 1,583,527.38 |
| 5200505/10 Travel / local mileage reimb. | - | - |
| Travel and Transportation: | - | - |
| 5201005 Data Communication | - | - |
| 5201010 Postage Long distance, pagers | - | - |
| 5201015 Equip. Maint | - | - |
| 5201020 Contractual Services | - | 326,499.73 |
| 5201030 Vehicle/equipment lease | - | - |
| 5201035 Ads, printing, copying | - | - |
| 5201040 Subscriptions, dues, books | - | - |
| 5201050 Other Services | - | - |
| Contractual Services: | - | 326,499.73 |
| 5201505 Supplies & Materials | - | - |
| 5201510 Instructional Supplies | - | - |
| 5201515 Fuel/Lubrication | - | - |
| 5201520 Custodial Supplies | - | - |
| 5201525 Computer | - | - |
| 5201530 Other Supplies & Materials | - | - |
| Supplies and Materials: | - | - |
| 5202005 Equipment | - | - |
| Equipment: | - | - |
| 5202505 Capital Outlay | - | - |
| Capital Outlay: | - | - |
| 5203005 Power | - | - |
| 5203010 Water | - | - |
| 5203015 Telephone | - | - |
| Utilities: | - | - |
| Bank Charges | - | - |
| Cash Short & Over | - | - |
| 5204090 Miscellaneous Exp | - | - |
| Misc. Expenses: | - | - |

| | | |
|--|---|-------------------------------|
| TOTAL Current Year Expenditures | - | 1,910,027.11 |
| Total Prior Year Expenditures | | - |
| Total Expenditures | | 1,910,027.11 |
| Encumbrances | | 45,690.53 |
| Transfers | | (1,544,008.13) |
| ANNUAL SURPLUS (Deficit) | - | (411,709.51) |
| Beginning Fund Balance: | | - |
| Ending Fund Balance: | | <u><u>\$ (411,709.51)</u></u> |

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

ASSETS

| | |
|-------------------------------|-------------|
| Accounts Receivable - Tuition | - |
| Accounts Receivable - Others | - |
| Prepaid/Travel Advances | - |
| TOTAL ASSETS | \$ - |

LIABILITIES & FUND BALANCE

| | |
|---|--------------|
| Accounts Payable Retention | - |
| Due to CF-Unrestricted | 366,018.98 |
| Deferred Revenue | - |
| Accrued Payroll Expense | - |
| Fund Balance | |
| Allocated | 45,690.53 |
| Unallocated | (411,709.51) |
| TOTAL LIABILITIES & FUND BALANCE | \$ - |