

UNIVERSITY OF GUAM
BOOKSTORE (41-800516)
Analysis of Changes in Fund Balance
May 31, 2015

	2015 Budget Oct. 2014-Sept 2014	2015 Actual Oct., 2014-May, 2015
Sales - Textbooks	\$ 1,377,000.00	\$ 210,170.09
Sales - Non-Textbooks	360,000.00	214,097.70
Total Sales	1,737,000.00	424,267.79
Cost of Sales:		
Inventory Beg.		640,513.42
Purchases - Text	(887,000.00)	320,108.47
Purchases - Non-Text	(278,000.00)	165,467.18
Goods Available for Sale	(1,165,000.00)	1,126,089.07
Inventory End		689,033.93
Cost of Sales		437,055.14
Revenues	572,000.00	(12,787.35)
51010-30 Salaries	241,734.00	132,799.47
51050X Benefits	81,624.00	48,640.84
Salaries & Benefits:	323,358.00	181,440.31
5200505/10 Travel / local mileage reimb.	8,000.00	4,095.01
Travel and Transportation:	8,000.00	4,095.01
5201010 Postage Long distance, pagers	11,500.00	4,392.83
5201015 Equip. Maint	-	-
5201020 Contractual Services	3,500.00	-
5201030 Vehicle/equipment lease	4,500.00	2,857.37
5201035 Ads, printing, copying	700.00	-
5201040 Subscriptions, dues, books	3,200.00	6,076.98
5201050 Other Services	1,000.00	-
Contractual Services:	24,400.00	13,327.18
5201505 Supplies & Materials	700.00	-
5201515 Fuel/Lubrication	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,500.00	757.26
Supplies and Materials:	6,200.00	757.26
5202005 Equipment	4,500.00	2,989.70
Equipment:	4,500.00	2,989.70
52025X Capital Outlay	-	-
Capital Outlay:	-	-

5203005 Power	63,000.00	21,132.21
5203010 Water		-
5203015 Telephone	3,300.00	2,063.38
Utility Expenses:	66,300.00	23,195.59
Bank Charges	17,000.00	91.24
Cash Short & Over		-
5204035 Misc. Transfer	50,000.00	37,500.00
5204090 Miscellaneous Exp		138.60
Misc. Expenses:	67,000.00	37,729.84
TOTAL Current Year Expenditures	499,758.00	263,534.89
Total Prior Year Expenditures		-
Total Expenditures	499,758.00	263,534.89
Encumbrances		3,365.69
Transfers	-	-
ANNUAL SURPLUS (Deficit)	72,242.00	(279,687.93)
Beginning Fund Balance:		234,198.73
Ending Fund Balance:		\$ (45,489.20)

BOOKSTORE (41-800516)
Balance Sheet
May 31, 2015

ASSETS

Petty Cash	150.00
Change Fund	6,150.00
Accounts Receivable-Invoice	3,080.00
Accounts Receivable - Faculty Staff	-
Accounts Receivable - Vendor	241.14
Accounts Receivable-Others	-
Advances to Traveler	-
Advanes to Vendor	19,515.69
Inventory	689,033.93
Total Assets	<u>\$ 718,170.76</u>

LIABILITIES & FUND BALANCE

Accounts Payable-Faculty & Staff	1,090.00
Accounts Payable - Others	146,155.26
Due to CF Unrestricted	612,173.01
Deferred Revenue - Invoices	876.00
Accrued Payroll	-
Fund Balance End	
Allocated	3,365.69
Unallocated	(45,489.20)
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 718,170.76</u>