## UNIVERSITY OF GUAM
### CAFETERIA (41-800517)
**Analysis of changes in Fund Balance**  
**April 30, 2015**

<table>
<thead>
<tr>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
</table>

### Revenues

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental</td>
<td>$60,600.00</td>
<td>$38,366.51</td>
</tr>
</tbody>
</table>

### Salaries & Benefits:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>51010-30 Salaries</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>51050X Benefits</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Travel and Transportation:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5201005 Data Communication</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201010 Postage Long distance, pagers</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201015 Equip. Maint</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201020 Contractual Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201030 Vehicle/equipment lease</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201035 Ads, printing, copying</td>
<td>-</td>
<td>1,036.00</td>
</tr>
<tr>
<td>5201040 Subscriptions, dues, books</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201050 Other Services</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Contractual Services:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5201005 Supplies &amp; Materials</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201015 Fuel/Lubrication</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201020 Custodial Supplies</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201025 Computer</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201030 Other Supplies &amp; Materials</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Supplies and Materials:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5202005 Equipment</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Equipment:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>52025XX Capital Outlay</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Capital Outlay:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5203005 Power</td>
<td>$60,000.00</td>
<td>13,314.24</td>
</tr>
<tr>
<td>5203010 Water</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5203015 Telephone</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Utility Expenses:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Charges</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cash Short &amp; Over</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5204090 Miscellaneous Exp</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Misc. Expenses:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL Current Year Expenditures</td>
<td>$60,000.00</td>
<td>14,350.24</td>
</tr>
<tr>
<td>Total Prior Year Expenditures</td>
<td>-</td>
<td>1,490.00</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$60,000.00</td>
<td>15,840.24</td>
</tr>
<tr>
<td>Encumbrances</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>ANNUAL SURPLUS (Deficit)</td>
<td>$600.00</td>
<td>22,526.27</td>
</tr>
</tbody>
</table>

### Beginning Fund Balance:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6,257.53)</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Ending Fund Balance:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2015 Budget</th>
<th>FY 2015 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>$16,268.74</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
**UNIVERSITY OF GUAM**  
**CAFETERIA (41-800517)**  
**April 30, 2015**

### ASSETS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Receivable</td>
<td>68,471.40</td>
</tr>
<tr>
<td>Allowance for Doubtful Accounts</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Income</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$ 68,471.40</strong></td>
</tr>
</tbody>
</table>

### LIABILITIES & FUND BALANCE

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued Payroll</td>
<td>-</td>
</tr>
<tr>
<td>Accounts Payable - Others</td>
<td>-</td>
</tr>
<tr>
<td>Due from CF Unrestricted</td>
<td>(16,268.74)</td>
</tr>
<tr>
<td>Deferred Revenue</td>
<td>68,471.40</td>
</tr>
<tr>
<td>Fund Balance End</td>
<td></td>
</tr>
<tr>
<td>Allocated</td>
<td>-</td>
</tr>
<tr>
<td>Unallocated</td>
<td>16,268.74</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES &amp; FUND BALANCE</strong></td>
<td><strong>$ 68,471.40</strong></td>
</tr>
</tbody>
</table>