UNIVERSITY OF GUAM  
STUDENT HOUSING-(41-801015)  
Analysis of Changes in Fund Balance  
July 31, 2015

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Dorm Rental Fall</td>
<td>$181,246.00</td>
<td>$2,740.50</td>
</tr>
<tr>
<td>Dorm Rental Spring</td>
<td>178,599.00</td>
<td>211,483.34</td>
</tr>
<tr>
<td>Dorm Rental Summer</td>
<td>52,370.00</td>
<td>64,244.98</td>
</tr>
<tr>
<td>Intercession</td>
<td>22,000.00</td>
<td>19,652.00</td>
</tr>
<tr>
<td>Rental-Guests</td>
<td>13,500.00</td>
<td>6,132.00</td>
</tr>
<tr>
<td>Refrigerator Rental</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Washer/Dryer Rental</td>
<td>9,092.00</td>
<td>8,774.00</td>
</tr>
<tr>
<td>Vending Machine</td>
<td>3,300.00</td>
<td>-</td>
</tr>
<tr>
<td>RHGC Fees</td>
<td>-</td>
<td>(615.00)</td>
</tr>
<tr>
<td>Ref/Equipment Rental</td>
<td>-</td>
<td>1,760.00</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>5,000.00</td>
<td>3,545.00</td>
</tr>
<tr>
<td>Transfer from RenREp</td>
<td>72,000.00</td>
<td>-</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td><strong>537,107.00</strong></td>
<td><strong>317,716.82</strong></td>
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<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>5101-3 Salaries</td>
<td>118,135.00</td>
<td>121,908.50</td>
</tr>
<tr>
<td>5105 Benefits</td>
<td>43,119.00</td>
<td>43,684.91</td>
</tr>
<tr>
<td><strong>Salaries &amp; Benefits:</strong></td>
<td><strong>161,254.00</strong></td>
<td><strong>165,593.41</strong></td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>5200505/10 Travel / local mileage reimb.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Travel and Transportation:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5201005 Data Communication</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201010 Postage Long distance, pagers</td>
<td>-</td>
<td>78.54</td>
</tr>
<tr>
<td>5201015 Equip. Maint</td>
<td>2,000.00</td>
<td>421.71</td>
</tr>
<tr>
<td>5201020 Contractual Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5201030 Vehicle/equipment lease</td>
<td>801.00</td>
<td>540.89</td>
</tr>
<tr>
<td>5201035 Ads, printing, copying</td>
<td>-</td>
<td>568.00</td>
</tr>
<tr>
<td>5201040 Subscriptions, dues, books</td>
<td>1,875.00</td>
<td>-</td>
</tr>
<tr>
<td>5201050 Other Services</td>
<td>4,000.00</td>
<td>11,799.26</td>
</tr>
<tr>
<td><strong>Contractual Services:</strong></td>
<td><strong>8,676.00</strong></td>
<td><strong>13,408.40</strong></td>
</tr>
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<table>
<thead>
<tr>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>5201505 Supplies &amp; Materials</td>
<td>600.00</td>
<td>4,066.53</td>
</tr>
<tr>
<td>5201515 Fuel/Lubrication</td>
<td>6,865.00</td>
<td>12,039.95</td>
</tr>
<tr>
<td>5201520 Custodial Supplies</td>
<td>8,000.00</td>
<td>19,709.49</td>
</tr>
<tr>
<td>5201525 Computer</td>
<td>-</td>
<td>455.00</td>
</tr>
<tr>
<td>5201530 Other Supplies &amp; Materials</td>
<td>4,752.00</td>
<td>10,813.12</td>
</tr>
<tr>
<td><strong>Supplies and Materials:</strong></td>
<td><strong>20,217.00</strong></td>
<td><strong>47,084.09</strong></td>
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</tbody>
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<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>5202005 Equipment</td>
<td>-</td>
<td>6,501.90</td>
</tr>
<tr>
<td><strong>Equipment:</strong></td>
<td></td>
<td><strong>6,501.90</strong></td>
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<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>52025XX Capital Outlay</td>
<td>81,320.00</td>
<td>-</td>
</tr>
<tr>
<td><strong>Capital Outlay:</strong></td>
<td><strong>81,320.00</strong></td>
<td>-</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Current Yr</td>
</tr>
<tr>
<td>----------</td>
<td>----------------------</td>
<td>------------</td>
</tr>
<tr>
<td>5203005</td>
<td>Power</td>
<td>202,900.00</td>
</tr>
<tr>
<td>5203010</td>
<td>Water</td>
<td>-</td>
</tr>
<tr>
<td>5203015</td>
<td>Telephone</td>
<td>400.00</td>
</tr>
<tr>
<td>Utilities</td>
<td></td>
<td><strong>203,300.00</strong></td>
</tr>
<tr>
<td></td>
<td>Bank Charges</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Collection Fee</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Bad Debt</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Cash Short &amp; Over</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5204015 Stipend</td>
<td>10,000.00</td>
</tr>
<tr>
<td></td>
<td>5204035 Misc. Transfer</td>
<td>50,000.00</td>
</tr>
<tr>
<td></td>
<td>5204090 Miscellaneous Exp</td>
<td>2,340.00</td>
</tr>
<tr>
<td>Misc. Expenses</td>
<td></td>
<td><strong>62,340.00</strong></td>
</tr>
</tbody>
</table>

**TOTAL Current Year Expenditures**  | **537,107.00** | **409,866.94**

**Total Prior Year Expenditures**  | - | **7,061.84**

**Total Expenditures**  | **537,107.00** | **416,928.78**

**Encumbrances**  | - | **35,879.38**

**Transfers**  | - | -

**ANNUAL SURPLUS (Deficit)**  | - | **(135,091.34)**

**Beginning Fund Balance:**  | - | **(522,246.38)**

**Ending Fund Balance:**  | $ | **(657,337.72)**
**UNIVERSITY OF GUAM**  
**STUDENT HOUSING (41-801015)**  
**Balance Sheet**  
**July 31, 2015**

**ASSETS**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change Fund</td>
<td>240.00</td>
</tr>
<tr>
<td>Accounts Receivable-Invoice</td>
<td>562.00</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>613,117.78</td>
</tr>
<tr>
<td>Less: Uncollectible Accounts</td>
<td>(560,955.92)</td>
</tr>
<tr>
<td>Advances to Vendors/Traveller</td>
<td>-</td>
</tr>
<tr>
<td>RHGC Fees</td>
<td>4,672.50</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 57,636.36</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 - Dorm Deposit</td>
<td>56,677.32</td>
</tr>
<tr>
<td>Defferred Revenue</td>
<td>562.00</td>
</tr>
<tr>
<td>Due to CF Unrestricted</td>
<td>621,855.38</td>
</tr>
<tr>
<td>Fund balance End</td>
<td></td>
</tr>
<tr>
<td>Allocated</td>
<td>35,879.38</td>
</tr>
<tr>
<td>Unallocated</td>
<td>(657,337.72)</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES &amp; FUND BALANCE</strong></td>
<td>$ 57,636.36</td>
</tr>
</tbody>
</table>