

UNIVERSITY OF GUAM
PIP - Fund 42
Analysis in Changes of Fund Balance
April 30, 2015

	2015 Budget Oct 14- Sept., 2015	2015 Actual Oct., 2014-Apr., 2015
40090XX Tuition	481,260.00	127,152.00
4603030 Admin Cost/Workshop	409,260.00	94,001.00
Examinations-Drivers/RE/INS	142,000.00	99,275.00
Text Booklet	-	160.00
Closed contracts	-	9,625.50
Conference	317,000.00	-
CPA Exam	-	-
Grants/Contracts	-	-
4351010 Other Contracts	-	221,606.00
Miscellaneous Fees	-	1,351.50
Summer Camp	-	6,637.50
CIS	-	47,522.89
Revenues	1,349,520.00	607,331.39
Operational:		
5101 Salaries	329,072.00	141,562.13
51050X Benefits	128,505.00	51,216.06
Salaries & Benefits:	457,577.00	192,778.19
5200505 Travel / local mileage reimb.	-	-
5200510 Travel Off-island	35,000.00	16,925.05
Travel and Transportation:	35,000.00	16,925.05
5201005 Data Communication	4,000.00	-
5201010 Postage Long distance, pagers	2,000.00	770.02
5201015 Equip. Maint	-	-
5201020 Contractual Services	460,000.00	27,890.00
5201030 Vehicle/equipment lease	13,000.00	4,649.04
5201035 Ads, printing, copying	26,000.00	1,495.10
5201040 Subscriptions, dues, books	2,000.00	100.00
5201050 Other Services	13,500.00	97,147.42
Contractual Services:	520,500.00	132,051.58
5201505 Supplies & Materials	5,500.00	3,263.50
5201510 Instructional supplies	46,000.00	5,049.50
5201515 Fuel/Lubrication	3,000.00	425.23
5201520 Custodial Supplies	4,000.00	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	11,000.00	-
Supplies and Materials:	69,500.00	8,738.23
5202005 Equipment	3,000.00	-
Equipment:	3,000.00	-
52020X Capital Outlay	-	-
Capital Outlay:	-	-

	5203005 Power	14,500.00	3,943.45
	5203010 Water	-	-
	5203015 Telephone	7,000.00	3,379.11
Utilities:		21,500.00	7,322.56
Misc:	Bank Charges	-	-
	Cash Short & Over	-	-
	5204015 Stipend	-	1,500.00
	5204010 Promotional	-	-
	5204090 Miscellaneous Exp	4,800.00	13,691.16
		4,800.00	15,191.16
Total Current Expenditure		1,111,877.00	373,006.77
<i>PDLLC CONTRACTS:</i>			
	Revenue Realized (45000/4351012)	-	(34,415.50)
	Expenditures	-	34,415.50
	Sub-Total	-	-
SUMMER CAMPS			
	Expenditures	-	-
CIS CONFERENCE			
	Expenditures	-	951.48
TOTAL Current Year Expenditures		1,111,877.00	373,958.25
Total Prior Year Expenditures		-	65,462.53
Total Expenditures		1,111,877.00	439,420.78
Encumbrances		-	87,277.42
Transfers		236,000.00	177,000.00
ANNUAL SURPLUS (Deficit)		1,643.00	(96,366.81)
Beginning Fund Balance:			1,434,534.73
Ending Fund Balance:			\$ 1,338,167.92

UNIVERSITY OF GUAM
PIP (42-820015)
Balance Sheet
April 30, 2015

ASSETS

Change Fund	200.00
Accounts Receivable - Tuition	12,472.36
Accounts Receivable - Vendors	-
Accounts Receivable - Returned Checks	-
Accounts Receivable - Invoices	545,707.00
Accounts Receivable - Others	-
Advances to Vendors	-
Advances to Travelers	-
TOTAL ASSETS	\$ 558,379.36

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Contracts (23000/210005)	-
Accounts Payable - Others	-
Deferred Revenue	545,707.00
Due to CF Unrestricted	(1,412,772.98)
Fund Balance	-
Allocated	87,277.42
Unallocated	1,338,167.92
TOTAL LIABILITIES & FUND BALANCE	\$ 558,379.36