

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL - Fund (41-810016/17)
Analysis of changes in Fund Balance
As of February 28, 2015

	2015 Revised Budget Oct 14 -Sept. 2015	2015 Actual Oct., 2014-Feb. 2015
41-600X Fall	182,000.00	58,651.27
Spring	-	88,352.71
Summer	-	-
Sponsored Tournament	2,000.00	
41-4554010 Sports Camp	124,000.00	-
41-4554015 Sports League	23,000.00	541.91
41-4901090 Miscellaneous	1,000.00	1,432.16
Revenues	332,000.00	148,978.05
5101005-5103005 Salaries	186,368.00	39,310.49
5105005-5105025 Benefits	50,187.00	17,727.94
Salaries & Benefits:	236,555.00	57,038.43
5200505/10 Travel / local mileage reimb.	-	-
Travel and Transportation:	-	-
5201005 Data Communication	-	-
5201010 Postage Long distance, pagers	1,500.00	-
5201015 Equip. Maint	-	-
5201020 Contractual Services	-	-
5201030 Vehicle/equipment lease	5,000.00	169.14
5201035 Ads, printing, copying	1,000.00	-
5201040 Subscriptions, dues, books	-	-
5201050 Other Services	14,000.00	-
Contractual Services:	21,500.00	169.14
5201505 Supplies & Materials	1,000.00	183.00
5201510 Instructional Supplies	500.00	-
5201515 Fuel/Lubrication	1,000.00	-
5201520 Custodial Supplies	-	-
5201525 Computer	-	-
5201530 Other Supplies & Materials	5,000.00	877.57
Supplies and Materials:	7,500.00	1,060.57
5202005 Equipment	2,000.00	1,299.98
Equipment:	2,000.00	1,299.98
5202505 Capital Outlay	-	-
Capital Outlay:	-	-
5203005 Power	30,000.00	15,000.00
5203010 Water	-	-
5203015 Telephone	-	-
Utility Expenses:	30,000.00	15,000.00

Bank Charges	-	-
Cash Short & Over		
5204035 Misc. Transfer	25,000.00	12,500.00
5204090 Miscellaneous Exp	7,500.00	819.70
Misc. Expenses:	32,500.00	13,319.70
TOTAL Current Year Expenditures	330,055.00	87,887.82
Total Prior Year Expenditures	-	-
Total Expenditures	330,055.00	87,887.82
Encumbrances		5,768.13
Transfers	-	-
ANNUAL SURPLUS (Deficit)	1,945.00	55,322.10
Beginning Fund Balance:		202,413.54
Ending Fund Balance:		<u><u>257,735.64</u></u>

UNIVERSITY OF GUAM
INTERCOLLEGIATE ATHLETIC COUNCIL
As of February 28, 2015

ASSETS

Change Fund	150.00
Allowance for Doubtful Accounts	-
Account Receivable - Invoice	-
Advances to Vendors	-
TOTAL ASSETS	150.00

LIABILITIES & FUND BALANCE

Accrued Payroll	-
Accounts Payable - Others	-
Due from CF Unrestricted	(263,353.77)
Deferred Revenue	-
Fund Balance End	
Allocated	5,768.13
Unallocated	257,735.64
TOTAL LIABILITIES & FUND BALANCE	150.00