UNIVERSITY OF GUAM

Statement of Revenues, Expenses, and Changes in Net Position For the month ending November 2017 (UNAUDITED)

Cash Basis 11/30/2017 11/	For the month ending November 2017 (UNAUDITED)	
A. OPERATING REVENUES 5,140,454 Scholarships Discount and Allowances (2,612,293) Federal Grants/contracts 149,077 Kon Goum grants & contracts 169,343 Sales & Services of education dept. 40,339 Auxilliary enterprises 601,274 Total operating revenues 601,274 Total operating revenues 601,274 B- OPERATING EXPENSES Educational and general: Educational and general: 1,366,369 Public Service 1,387,012 Academic Support 1,387,012 Students exvices (net of allowance) 1,367,012 Institutional support 1,752,306 Operations and maintenance plant 94,224 Depreciation 58,079 Scholarships and fellowships 1,792,306 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 135,180 English Language Institute 26,735 Other auxilliary service 9,214 Health Care Recovery 0 Health Care Recovery 0 </th <th></th> <th>Cash Basis</th>		Cash Basis
Student tuition and fees, net 5,140,454 Scholarships Discount and Allowances (2,612,293) Federal Grants/contracts 149,077 Gow Guam grants & contracts 136,343 Sales & Services of education dept. 40,939 Auxilliary enterprises 98,524 Other Revenues 601,274 Total operating revenues 7,608,194 B- OPERATING EXPENSES Educational and general: Instruction 3,469,299 Research 1,386,382 Public Service 1,194,267 Academic Support 1,387,012 Student services (net of allowance) 504,257 Institutional support 1,752,306 Operations and maintenance plant 942,248 Depreciation 38,2079 Scholarships and fellowships 1,790,258 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 135,180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0	A ODEDATING DEVENUES	11/30/2017
Scholarships Discount and Allowances (2,612,293) Federal Grants/contracts 4,053,877 Gow Guam grants & contracts 136,343 Non govt. grants & contracts 9,052,4 Auxilliary enterprises 96,524 Other Revenues 601,274 Total operating revenues 7,608,194 B- OPERATING EXPENSES Educational and general: Elucational and general: 1,386,382 Instruction 3,469,299 Research 1,386,382 Public Service 1,194,267 Academic Support 1,387,012 Student services (net of allowance) 504,257 Institutional support 1,752,306 Operations and maintenance plant 942,248 Depreciation 582,079 Scholarships and fellowships 1,790,258 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 135,180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0 T	A- OPERATING REVENUES	
Federal Grants/Contracts	Student tuition and fees, net	5,140,454
Concess	Scholarships Discount and Allowances	(2,612,293)
Non govt, grants & contracts 136,343 Sales & Services of education dept. 40,939 Auxilliary enterprises 98,524 Other Revenues 601,274 Total operating revenues 7,608,194 B- OPERATING EXPENSES Educational and general: Educational and general: 1,386,382 Public Service 1,194,267 Academic Support 1,386,382 Public Service (net of allowance) 504,257 Institutional support 1,752,306 Operations and maintenance plant 942,248 Depreciation 582,079 Scholarships and fellowships 1,790,258 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 133,5180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0 Health Care Recovery 0 Health Care Recovery 0 Operating income (loss) (5,703,431) C- NON-OPERATING REVENUES (EXPENSES) 338,207	Federal Grants/contracts	4,053,877
Sales & Services of education dept. 40,939 Auxilliary enterprises 95,524 Other Revenues 601,274 Total operating revenues 7,608,194 B- OPERATING EXPENSES Securational and general: Educational and general: 1,386,329 Instruction 3,469,299 Research 1,386,329 Public Service 1,194,267 Academic Support 1,194,267 Academic Support 504,257 Institutional support 1,752,306 Operations and maintenance plant 942,248 Depreciation 582,079 Scholarships and fellowships 1,790,258 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 135,180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0 Health Care Recovery 0 Total operating income (loss) (5,703,431) Cr. NON-OPERATING REVENUES (EXPENSES) Contribution from Endowment 33	Gov Guam grants & contracts	149,077
Auxilliary enterprises 98,524 Total operating revenues 601,274 Total other revenues/expenses 601,274 Total other revenues/expenses 601,274 Total operating revenues 601,274 To	Non govt. grants & contracts	136,343
Other Revenues 601.274 Total operating revenues 7,608,194 B- OPERATING EXPENSES 8 Educational and general: 1,386,329 Instruction 3,469,299 Research 1,189,4267 Academic Support 1,189,4267 Academic Support 1,752,306 Operations and maintenance plant 942,248 Depreciation 582,079 Scholarships and fellowships 1,790,258 Auxillary enterprises 303,517 Bookstore 89,468 Housing 133,180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0 Health Care Recovery 0 Health Care Recovery 0 Operating income (loss) (5,703,431 C- NON-OPERATING REVENUES (EXPENSES) Corniting income (loss) (5,703,431 C- NON-OPERATING REVENUES (EXPENSES) 333,250 Interest on capital assets- debts related (62,505) Contribution from Endowment 338,207	Sales & Services of education dept.	40,939
Total operating revenues 7,608,194 B- OPERATING EXPENSES Educational and general: Instruction 3,469,299 Research 1,386,382 Public Service 1,194,267 Academic Support 1,387,012 Active Student services (net of allowance) 504,257 Institutional support 1,752,306 Operations and maintenance plant 942,248 Opercelation 582,079 Scholarships and fellowships 1,790,258 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 135,180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0 Health Care Recovery 0 Operating income (loss) (5,703,431) C- NON-OPERATING REVENUES (EXPENSES) GovGuam appropriations 4,809,013 Investments income (ne	Auxilliary enterprises	98,524
B- OPERATING EXPENSES Educational and general:	Other Revenues	601,274
Educational and general: Instruction	Total operating revenues	7,608,194
Educational and general: Instruction	B- OPERATING EXPENSES	
Instruction 3,469,299 Research 1,386,382 Public Service 1,194,267 Academic Support 1,387,012 Student services (net of allowance) 504,257 Institutional support 1,752,306 Operations and maintenance plant 942,248 Depreciation 582,079 Scholarships and fellowships 1,790,258 Auxilliary enterprises 303,517 Bookstore 89,468 Housing 155,180 English Language Institute 26,735 Other auxilliary service 52,134 Health Care Recovery 0 Health Care Recovery 0 Total operating expenses 13,311,625 Operating income (loss) C- NON-OPERATING REVENUES (EXPENSES) CovGuam appropriations Investments income (net of expenses) 838,250 Interest on capital assets- debts related (62,505) Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19)** (38,007) Net non operating revenue		
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Health Care Recovery Total operating expenses Operating income (loss) C- NON-OPERATING REVENUES (EXPENSES) GovGuam appropriations Investments income (net of expenses) Interest on capital assets- debts related (62,505) Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19) ** (338,007) Net non operating revenues Income (Loss) before other revenues/expenses Expended for plant facilities, net O Total other revenues/expenses O Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322	•	· · · · · · · · · · · · · · · · · · ·
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Operating income (loss) (5,703,431) C- NON-OPERATING REVENUES (EXPENSES) GovGuam appropriations 4,809,013 Investments income (net of expenses) 838,250 Interest on capital assets- debts related (62,505) Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19) ** (338,007) Net non operating revenues 5,247,086 Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net 0 Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322		
C- NON-OPERATING REVENUES (EXPENSES) GovGuam appropriations 4,809,013 Investments income (net of expenses) 838,250 Interest on capital assets- debts related (62,505) Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19) ** (338,007) Net non operating revenues 5,247,086 Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net 0 Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322	Total operating expenses	13,311,625
GovGuam appropriations Investments income (net of expenses) Interest on capital assets- debts related Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19) ** Ret non operating revenues Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net 0 Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322	Operating income (loss)	(5,703,431)
Investments income (net of expenses) Interest on capital assets- debts related Contribution from Endowment Sass Debt service- DOA bond (P.L. 22-19)** Net non operating revenues Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net Contribution from Endowment Sasson	C- NON-OPERATING REVENUES (EXPENSES)	
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Interest on capital assets- debts related (62,505) Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19) ** (338,007) Net non operating revenues 5,247,086 Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net 0 Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322		
Contribution from Endowment 335 Debt service- DOA bond (P.L. 22-19) ** (338,007) Net non operating revenues 5,247,086 Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net 0 Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322		
Debt service- DOA bond (P.L. 22-19) ** Net non operating revenues Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net Total other revenues/expenses O Increase (Decrease) in net assets E- NET POSITION Net Position beginning (Unaudited) (338,007) (456,345) (456,345) (456,345)		
Net non operating revenues Income (Loss) before other revenues/expenses D- OTHERS Expended for plant facilities, net O Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322		
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Expended for plant facilities, net 0 Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322	Income (Locs) hefore other revenues/expenses	(456 345)
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Total other revenues/expenses 0 Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322		
Increase (Decrease) in net assets (456,345) E- NET POSITION Net Position beginning (Unaudited) 50,152,322	Expended for plant facilities, net	0
E- NET POSITION Net Position beginning (Unaudited) Net Position beginning (Unaudited) 50,152,322	Total other revenues/expenses	
E- NET POSITION Net Position beginning (Unaudited) 50,152,322		
Net Position beginning (Unaudited) 50,152,322	Increase (Decrease) in net assets	(456,345)
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49,095,977		
	MET POSITION ENGINE FID FI 2010	49,095,977

Note 1:

\$456K DECREASE in net position using CASH BASIS; \$1.5K INCREASE in net position using ACCRUAL BASIS; GOVGUAM is \$2M in arrears for FY 2018 allotment.

GOVGUAM IS \$2M in arrears for FY 2018 allotment.				
Breakdown of General Operations Appropriation Request:	Budget	Requested	Received Pd.	Balance <u>Due</u>
General Operations (from General Fund)	30,740,431	5,123,405	4,006,057	1,117,348
Capital Improvement Fund- Debt Service	500,000	500,000	-	500,000
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	7,099,202	1,183,200	802,956	380,244
Total Appropriations	38,339,633	6,806,605	4,809,013	1,997,592

^{**} Two (2) months accrued expense per P.L. 22-19 General Obligation Bond (UOG LG Building) at \$169,003 per month