

Tapeceria, Romar

From: Tapeceria, Romar
Sent: Friday, January 31, 2020 8:52 AM
To: 'ariana.villaverde@guam.gov'; 'bertha.duenas@guam.gov'
Cc: FRANCES DANIELI; ELSA CAGUIN FLORES; MERLITA AZICATE
Subject: December 2019 UOG Financials
Attachments: December 2019 - Governor.pdf

Hafa Adai Governor Leon Guerrero,

For your reference, please find attached UOG Interim Monthly Financial Reports (Unaudited) for December 2019. These reports can also be found on the following UOG website:

<https://www.uog.edu/administration/administration-finance/financial-reports>

Si Yu'os ma'åse',



Romar P. Tapeceria
Accountant II

Business Office

Admin & Finance

Office: +1 (671) 735-2911

tapeceriar@triton.uog.edu

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Tapeceria, Romar

From: Tapeceria, Romar
Sent: Friday, January 31, 2020 8:52 AM
To: 'speaker@guamlegislature.org'
Cc: FRANCES DANIELI; ELSA CAGUIN FLORES; MERLITA AZICATE
Subject: December 2019 UOG Financials
Attachments: December 2019 - Legislature.pdf

Hafa Adai Honorable Tina Muna Barnes,

For your reference, please find attached UOG Interim Monthly Financial Reports (Unaudited) for December 2019. These reports can also be found on the following UOG website:

<https://www.uog.edu/administration/administration-finance/financial-reports>

Si Yu'os ma'åse',



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ADMINISTRATION & FINANCE
Business Office

January 31, 2020

Honorable Lourdes A. Leon Guerrero
Governor of Guam
513 West Marine Corps Drive
Ricardo J Bordallo Governor's Complex
Hagatna, Guam 96910

Dear Governor Leon Guerrero:

In compliance with the Legislative reporting requirements per P.L. 35-36, we are submitting herewith, the University of Guam Financial Reports (Unaudited) for December 2019.

The report will be posted at UOG website: <http://www.uog.edu/administration/administration-finance/financial-reports>.

Should you have questions or concerns, please call Frances Danieli, at 735-2943.

For the University of Guam,

Frances Danieli
Interim Comptroller

T: +1 671.735.2942 F: +1 671.734.3118 W: www.uog.edu
Mailing Address: 303 University Drive UOG Station Mangilao, Guam 96913



ADMINISTRATION & FINANCE
Business Office

January 31, 2020

Honorable Tina Muna Barnes
34th Guam Legislature
155 Hessler Place, Suite 21
Hagatna, Guam 96910

Dear Speaker Tina Muna Barnes:

In compliance with the Legislative reporting requirements per P.L. 35-36, we are submitting herewith, the University of Guam Financial Reports (Unaudited) for December 2019.

The report will be posted at UOG website: <http://www.uog.edu/administration/administration-finance/financial-reports>.

Should you have questions or concerns, please call Frances Danieli 735-2943.

For the University of Guam,

Frances Danieli
Interim Comptroller

T: +1 671.735.2942 F: +1 671.734.3118 W: www.uog.edu
Mailing Address: 303 University Drive UOG Station Mangilao, Guam 96913

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending December 2019

Cash Basis (Unaudited)

	12/31/2019	12/31/18
A- OPERATING REVENUES		
Student tuition and fees, net	8,319,124	8,322,178
Scholarships Discount and Allowances	(4,432,092)	(4,372,718)
Federal Grants/contracts	7,946,937	8,069,357
Gov Guam grants & contracts	180,578	181,082
Non govt. grants & contracts	281,580	596,278
Sales & Services of education dept.	108,638	55,343
Auxilliary enterprises	140,353	160,795
Other Revenues	1,816,819	1,365,754
Total operating revenues	14,361,937	14,378,069
B- OPERATING EXPENSES		
Educational and general:		
Instruction	5,270,910	4,755,539
Research	2,938,535	2,567,965
Public Service	2,010,245	2,077,796
Academic Support	2,681,111	2,404,309
Student services (net of allowance)	1,012,965	1,013,308
Institutional support	2,324,908	2,190,706
Operations and maintenance plant	1,358,757	1,605,277
Depreciation	1,019,291	904,350
Scholarships and fellowships	3,366,331	3,182,282
Auxilliary enterprises	354,086	418,254
-Bookstore	137,719	165,090
-Housing	89,336	120,639
-English Language Institute	40,356	41,409
-Other auxilliary service	86,675	91,116
Total operating expenses	22,337,139	21,119,786
Operating income (loss)	(7,975,202)	(6,741,717)
C- NON-OPERATING REVENUES (EXPENSES)		
GovGuam appropriations	8,101,038	3,881,964
Investments income (net of expenses)	1,321,589	(2,581,576)
Interest on capital assets- debts related	(292,970)	(187,515)
Contribution from Endowment	807	17,253
Debt service- DOA bond (P.L. 22-19)	0	(337,964)
Net non operating revenues	9,130,464	792,162
Income (Loss) before other revenues/expenses	1,155,262	(5,949,555)
D- OTHERS		
Expended for plant facilities, net	(360,715)	(52,325)
Total other revenues/expenses	(360,715)	(52,325)
Change in net position	794,547	(6,001,880)
E- NET POSITION		
Net Position beginning (Audited)	(104,123,642)	(101,059,570)
Less: Effect of OPEB entries (per FY18 audit)	(898,546)	
Net Position ending YTD FY 2019	(104,227,641)	(104,281,871)

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending December 2019

Note 1:

\$0.8M INCREASE in net position using CASH BASIS;
 \$0.9M INCREASE in net position using ACCRUAL BASIS;
 GOVGUAM is \$125K in arrears for FY 2020 allotment.

Breakdown of General Operations Appropriation Request:

	Appropriation PL 34-116	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	27,411,845	6,915,461	6,915,467	(6)
Capital Improvement Fund- Debt Service	500,000	125,000	-	125,000
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,742,272	1,185,568	1,185,571	(3)
Total Appropriations	<u>32,654,117</u>	<u>8,226,029</u>	<u>8,101,038</u>	<u>124,991</u>
Less: PMP Bond Payment				-

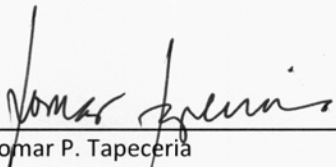
INTERIM UNAUDITED

UNIVERSITY OF GUAM


Statement of Revenue, Expenses, and Changes in Net Position
Water and Environment Research Institute of the Western Pacific
Comprehensive Water Resource Monitoring Program
GL No. 10-30-430003-R5
For the Quarter Ending December 31, 2019 (FY2020)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 35,841
Total Operating Revenue	<u>\$ 35,841</u>
Operating Expenses	
Salaries	
Benefits	
Travel	
Contractual	
Advertising/Subscription	
Supplies	
Equipment	
Utilities	
Capital Outlay	
Miscellaneous	
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 35,841
Net Position	
Net Position - Beginning	\$ (203,593)
Net Position - Ending	<u>\$ (167,752)</u>

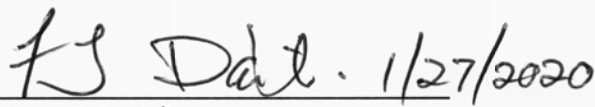
Prepared By:


Romar P. Tapeçeria
Accountant II

Reviewed By:

 11/27/2020
Elsa C. Flores
General Accounting Supervisor

Approved By:

 11/27/2020
Frances T. Danieli
Interim Comptroller

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

College of Natural and Applied Sciences

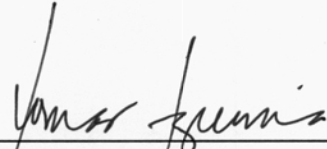
Aquaculture Development and Training Center

GL No. 61-30-200004-R-5


For the Quarter Ending December 31, 2019 (FY2020)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 28,847
Total Operating Revenue	<u>\$ 28,847</u>
Operating Expenses	
Salaries	\$ 10,237
Benefits	3,082
Travel	
Contractual	1,150
Advertising	
Supplies	
Equipment	
Utilities	
Capital Outlay	
Miscellaneous	
Total Operating Expenses	<u>\$ 14,470</u>
Change in Net Position	\$ 14,378
Net Position	
Net Position - Beginning	\$ 67,181 ✓
Net Position - Ending	<u>\$ 81,558</u>

Prepared By:


Romar P. Tapadera
Accountant II

Reviewed By:

 1/27/2020
Elsa C. Flores
General Accounting Supervisor

Approved By:

 - 1/27/2020
Frances T. Danieli
Interim Comptroller

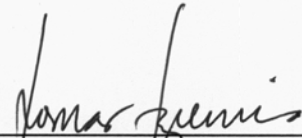
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UNIVERSITY OF GUAM


Statement of Revenue, Expenses, and Changes in Net Position
Water and Environment Research Institute of the Western Pacific
Guam Hydrologic Survey
GL No. 10-30-430002-R5
For the Period Ending December 31, 2019 (FY2020)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 42,068
Total Operating Revenue	<u>\$ 42,068</u>
Operating Expenses	
Salaries	\$ 8,333
Benefits	1,686
Travel	
Contractual	345
Advertising/Subscription	
Supplies	1,472
Equipment	
Utilities	
Capital Outlay	
Misc-F&A Allocation	
Miscellaneous	
Total Operating Expenses	<u>\$ 11,835</u>
Change in Net Position	\$ 30,233
Net Position	
Net Position - Beginning	<u>\$ 63,854</u>
Net Position - Ending	<u>\$ 94,087</u>


Prepared By:


Romar P. Tapeceña
Accountant II

Reviewed By:

 1/21/2020
Elsa C. Flores
General Accounting Supervisor

Approved By:

 1/21/2020
Frances T. Danieli
Interim Comptroller