

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending December 2020

Cash Basis (Unaudited)
12/31/2020

A- OPERATING REVENUES

Student tuition and fees, net	8,189,312
Scholarships Discount and Allowances	(2,977,617)
Federal Grants/contracts	8,680,098
Gov Guam grants & contracts	235,675
Non govt. grants & contracts	85,688
Sales & Services of education dept.	56,809
Auxilliary enterprises	73,641
Other Revenues	1,497,929
Total operating revenues	15,841,535

B- OPERATING EXPENSES

Educational and general:	
Instruction	4,907,249
Research	2,945,119
Public Service	2,196,337
Academic Support	2,606,321
Student services (net of allowance)	758,189
Institutional support	3,198,311
Operations and maintenance plant	938,288
Depreciation	1,156,725
Scholarships and fellowships	2,432,780
Auxilliary enterprises	49,353
-Bookstore	15,811
-Housing	19,270
-English Language Institute	4,378
-Other auxilliary service	9,894
Total operating expenses	21,188,672
Operating income (loss)	(5,347,137)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	7,064,139
Investments income (net of expenses)	2,621,117
Interest on capital assets- debts related	(187,515)
Contribution from Endowment	(1,000)
Net non operating revenues	9,496,741
Income (Loss) before other revenues/expenses	4,149,604

D- OTHERS

Expended for plant facilities, net	(10,859)
Total other revenues/expenses	(10,859)
Change in net position	4,138,745

E- NET POSITION

Net Position beginning (Audited)	(100,314,900)
Net Position ending YTD FY 2021	(96,176,155)

Note 1:

\$4.1M INCREASE in net position using CASH BASIS;
\$4.8M INCREASE in net position using ACCRUAL BASIS;
GOVGUAM is \$693K in arrears for FY 2021 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation Pl 35-99	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	26,056,761	6,514,196	6,013,104	501,092
Capital Improvement Fund- Debt Service	500,000	125,001	-	125,001
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,471,164	1,117,797	1,051,035	66,762
Total Appropriations	31,027,925	7,756,994	7,064,139	692,855

UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenues, Expenditures, and Changes in Net Position

Guam Cancer Trust Fund (GCTF)

G/L No. 10-30-360004-P-5

As of December 31, 2020

FY 2021 (Cash Basis)**Non-Operating Revenue**

FY2021 GovGuam Appropriations	249,999.00
Interest Income	13,703.04
Total Non-Operating Revenue	263,702.04

Expenditures

Salary / Benefits	0.00
Travel	0.00
Contractual	370,322.38
Lease Veh/Equip/Bldg	0.00
Advertising/Printing/Duplicating	0.00
Subscription/Dues/Membership	0.00
Supplies	0.00
Fuel	0.00
Equipment	0.00
Administrative Fee (Previous Years)	0.00
Administrative Fee (Current Year)	12,499.95
Total Expenditures	382,822.33

Net Income (Loss) (119,120.29)

Beginning Net Position 3,102,249.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,983,129.49

Less: Encumbrances

(2,427,943.56)

Ending Net Position

555,185.93

Balance Sheet
Guam Cancer Trust Fund (GCTF)
As of December 31, 2020

ASSETS:

Cash in Bank	\$	2,983,129.49
		<u>2,983,129.49</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,427,943.56
Unallocated	\$	555,185.93
		<u>2,983,129.49</u>

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, 2020 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 25,308
Total Operating Revenue	<u>\$ 25,308</u>
Operating Expenses	
Salaries	\$ 4,677
Benefits	1,434
Travel	-
Contractual	-
Advertising	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 6,111</u>
Change in Net Position	\$ 19,197
Net Position	
Net Position - Beginning	\$ 94,627
Net Position - Ending	<u>\$ 113,825</u>

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, 2020 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 31,440
Total Operating Revenue	<u>\$ 31,440</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 31,440
Net Position	
Net Position - Beginning	\$ (203,593)
Net Position - Ending	<u>\$ (172,153)</u>

INTERIM UNAUDITED

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, 2020 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 36,912
Total Operating Revenue	<u>\$ 36,912</u>
Operating Expenses	
Salaries	\$ 11,147
Benefits	2,406
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 13,553</u>
Change in Net Position	\$ 23,359
Net Position	
Net Position - Beginning	\$ 95,062
Net Position - Ending	<u>\$ 118,421</u>