

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

Cash Basis (Unaudited)
3/31/2020

A- OPERATING REVENUES

| | |
|--------------------------------------|-------------------|
| Student tuition and fees, net | 14,702,125 |
| Scholarships Discount and Allowances | (7,336,142) |
| Federal Grants/contracts | 15,061,744 |
| Gov Guam grants & contracts | 1,162,641 |
| Non govt. grants & contracts | 760,668 |
| Sales & Services of education dept. | 181,590 |
| Auxilliary enterprises | 853,735 |
| Other Revenues | 3,533,699 |
| Total operating revenues | 28,920,060 |

B- OPERATING EXPENSES

| | |
|-------------------------------------|-------------------|
| Educational and general: | |
| Instruction | 10,941,387 |
| Research | 6,658,320 |
| Public Service | 4,291,317 |
| Academic Support | 5,626,931 |
| Student services (net of allowance) | 2,120,851 |
| Institutional support | 4,250,671 |
| Operations and maintenance plant | 3,113,490 |
| Depreciation | 2,038,582 |
| Scholarships and fellowships | 6,180,385 |
| Auxilliary enterprises | 1,011,466 |
| -Bookstore | 405,371 |
| -Housing | 346,771 |
| -English Language Institute | 87,791 |
| -Other auxilliary service | 171,533 |
| Total operating expenses | 46,233,400 |

Operating income (loss) (17,313,340)

C- NON-OPERATING REVENUES (EXPENSES)

| | |
|---|-------------------|
| GovGuam appropriations | 16,724,322 |
| Investments income (net of expenses) | (2,981,811) |
| Interest on capital assets- debts related | (480,485) |
| Contribution from Endowment | 2,101 |
| Net non operating revenues | 13,264,127 |

Income (Loss) before other revenues/expenses (4,049,213)

D- OTHERS

| | |
|------------------------------------|-----------|
| Expended for plant facilities, net | (634,806) |
|------------------------------------|-----------|

Total other revenues/expenses (634,806)

Change in net position (4,684,019)

D- NET POSITION

Net Position ending YTD FY 2020 (106,990,542)

Note 1:

\$4.7M DECREASE in net position using CASH BASIS;
\$4.7M DECREASE in net position using ACCRUAL BASIS;

| Breakdown of General Operations Appropriation Request: | Appropriation PL 35-36 (less COVID-19 ADJ) | Requested | Received Pd. | Balance Due |
|--|--|------------|--------------|-------------|
| General Operations (from General Fund) | 26,609,606 | 13,830,934 | 13,791,758 | 39,176 |
| Capital Improvement Fund- Debt Service | 500,000 | 250,002 | 250,000 | 3 |
| Special Appropriations (excludes CIP, KPRG & Guampedia & Soil) | 5,600,086 | 2,683,218 | 2,682,563 | 655 |
| Total Appropriations | 32,709,692 | 16,764,154 | 16,724,321 | 39,833 |

UNAUDITED
UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
Guam Cancer Trust Fund (GCTF)
G/L No. 10-30-360004-P-5
As of March 31, 2020

FY 2020 (Cash Basis)

Non-Operating Revenue

| | |
|------------------------------------|-------------------|
| FY2020 GovGuam Appropriations | \$ 499,999.80 |
| Interest Income | 14,145.09 |
| Total Non-Operating Revenue | 514,144.89 |

Expenditures

| | |
|----------------------------------|---------------------|
| Salary / Benefits | 35,418.74 |
| Travel | 0.00 |
| Contractual | 233,548.02 |
| Lease Veh/Equip/Bldg | 0.00 |
| Advertising/Printing/Duplicating | 4,154.00 |
| Subscription/Dues/Membership | 0.00 |
| Supplies | 1,351.48 |
| Fuel | 0.00 |
| Equipment | 4,301.96 |
| Fiscal Manager | 0.00 |
| Total Expenditures | (278,774.20) |

Change in Net Position **235,370.69**

Beginning Net Position **3,659,252.62**

Ending Net Position **\$ 3,894,623.31**

Statement of Net Position
Guam Cancer Trust Fund (GCTF)
As of March 31, 2020

ASSETS:

| | | | |
|--|---------------------|----|---------------------|
| Cash in Bank: | | \$ | 3,894,623.31 |
| GCTF: Community 1st FCU investments -Acct# 142554-1 | 715,972.31 | | |
| GCTF: Community 1st FCU investments -Acct# 142554-22 | 2,480,000.00 | | |
| GCTF: Community 1st FCU investments -Acct# 142554-24 | 698,651.00 | | |
| | <u>3,894,623.31</u> | | <u>3,894,623.31</u> |

LIABILITIES AND FUND BALANCE:

| | | | |
|-------------------|--|----|---------------------|
| Fund balance, End | | | |
| Expended | | | 2,440,436.66 |
| Unexpended | | | 1,454,186.65 |
| | | \$ | <u>3,894,623.31</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 March 31, 2020 (FY2020)

| | Cash Basis |
|-------------------------------|-------------------|
| Operating Revenue | |
| GovGuam Appropriations | \$ 57,520 |
| Total Operating Revenue | <u>\$ 57,520</u> |
| Operating Expenses | |
| Salaries | \$ 15,774 |
| Benefits | 4,751 |
| Travel | |
| Contractual | 21,800 |
| Advertising | |
| Supplies | 1,287 |
| Equipment | |
| Utilities | |
| Capital Outlay | |
| Miscellaneous | 2,887 |
| Total Operating Expenses | <u>\$ 46,499</u> |
| Change in Net Position | \$ 11,022 |
| Net Position | |
| Net Position - Beginning | <u>\$ 67,181</u> |
| Net Position - Ending | <u>\$ 78,202</u> |

Prepared By:

Romar P. Tapeceria
Accountant II

Reviewed By:



Elsa C. Flores
General Accounting Supervisor

Approved By:

Frances T. Danieli

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 March 31, 2020 (FY2020)

| | Cash Basis |
|-------------------------------|-------------------|
| Operating Revenue | |
| GovGuam Appropriations | \$ 83,902 |
| Total Operating Revenue | <u>\$ 83,902</u> |
| Operating Expenses | |
| Salaries | \$ 21,824 |
| Benefits | 4,232 |
| Travel | |
| Contractual | 18,361 |
| Advertising/Subscription | |
| Supplies | 3,241 |
| Equipment | |
| Utilities | |
| Capital Outlay | |
| Misc-F&A Allocation | |
| Miscellaneous | 10,458 |
| Total Operating Expenses | <u>\$ 58,116</u> |
| Change in Net Position | \$ 25,786 |
| Net Position | |
| Net Position - Beginning | <u>\$ 63,854</u> |
| Net Position - Ending | <u>\$ 89,639</u> |

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Accountant II

Reviewed By: Elsa C. Flores
General Accounting Supervisor

Approved By: Frances T. Danieli
Interim Comptroller

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 March 31, 2020 (FY2020)

| | Cash Basis |
|-------------------------------|---------------------|
| Operating Revenue | |
| GovGuam Appropriations | \$ 71,472 |
| Total Operating Revenue | <u>\$ 71,472</u> |
| Operating Expenses | |
| Salaries | |
| Benefits | |
| Travel | |
| Contractual | 36,406 |
| Advertising/Subscription | |
| Supplies | |
| Equipment | |
| Utilities | |
| Capital Outlay | |
| Miscellaneous | |
| Total Operating Expenses | <u>\$ 36,406</u> |
| Change in Net Position | \$ 35,066 |
| Net Position | |
| Net Position - Beginning | <u>\$ (203,593)</u> |
| Net Position - Ending | <u>\$ (168,527)</u> |

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Accountant II

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Interim Comptroller