

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending September 2021

Accrual Basis (Unaudited)
9/30/2021

A- OPERATING REVENUES

Student tuition and fees, net	22,915,384
Scholarships Discount and Allowances	(10,555,966)
Federal Grants/contracts	45,815,628
Gov Guam grants & contracts	3,040,463
Non govt. grants & contracts	1,055,565
Sales & Services of education dept.	843,451
Auxilliary enterprises	1,129,631
Other Revenues	10,586,921
Total operating revenues	74,831,077

B- OPERATING EXPENSES

Educational and general:	
Instruction	20,052,241
Research	19,570,464
Public Service	13,026,960
Academic Support	10,407,342
Student services (net of allowance)	7,779,512
Institutional support	14,507,272
Operations and maintenance plant	5,455,967
Depreciation	4,107,794
Scholarships and fellowships	8,167,480
Auxilliary enterprises	1,655,386
-Bookstore	883,420
-Housing	450,874
-English Language Institute	73,738
-Other auxilliary service	247,354
Total operating expenses	104,730,418
Operating income (loss)	(29,899,341)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	30,402,539
Investments income (net of expenses)	4,830,568
Interest on capital assets- debts related	(469,547)
Contribution from Endowment	0
Net non operating revenues	34,763,560
Income (Loss) before other revenues/expenses	4,864,219

D- OTHERS

Total other revenues/expenses	0
Change in net position	4,864,219

E- NET POSITION

Net Position beginning (Audited)	(103,117,272)
Net Position ending YTD FY 2021	(98,253,053)

Note 1:

\$4.8 M INCREASE in net position using ACCRUAL BASIS;
GOVGUAM is \$625K in arrears for FY 2021 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 35-99			
General Operations (from General Fund)	26,056,761	26,056,784	25,555,692	501,092
Capital Improvement Fund- Debt Service	500,000	500,000	442,444	57,556
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,471,164	4,471,156	4,404,403	66,753
Total Appropriations	31,027,925	31,027,940	30,402,539	625,401

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

Sep 30, 2021

FY 2021 (Cash Basis)

Non-Operating Revenue

FY2021 GovGuam Appropriations	1,000,000.00
Interest Income/Early Withdrawal Penalty	23,843.19
Total Non-Operating Revenue	<u>1,023,843.19</u>

Less Expenditures

SAL-ADMINISTRATORS	0.00
SAL-CLASS REG	0.00
SAL-TECH/RES ASST REG	33,498.39
F/BENEFITS RETIREMENT	9,039.19
F/BENEFITS SS	485.71
F/BENEFITS LIFE	111.39
F/BENEFITS HEALTH	195.99
F/BENEFITS DENTAL	0.00
Salary / Benefits	43,330.67
Travel	0.00
Contractual	2,171,327.88
Lease Veh/Equip/Bldg	0.00
Advertising/Printing/Duplicating	0.00
Other Services	9,390.64
Supplies	0.00
Fuel	0.00
Equipment	0.00
Miscellaneous	50,000.00

Total Expenditures 2,274,049.19

Net Income (Loss) (1,250,206.00)

Beginning Net Position 3,102,249.78

Less: Prior Year Interest Adjustments

Ending Net Position 1,852,043.78

Less: Encumbrances

1,431,388.67

Ending Net Position

420,655.11

Balance Sheet
Guam Cancer Trust Fund (GCTF)
Sep 30, 2021

ASSETS:

Cash in Bank	\$	1,852,043.78
		<u>1,852,043.78</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		1,431,388.67
Unallocated	\$	420,655.11
		<u>1,852,043.78</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 September 30, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 107,559
Total Operating Revenue	<u>\$ 107,559</u>
Operating Expenses	
Salaries	21,438
Benefits	6,585
Travel	-
Contractual	10,201
Advertising	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	16,856
Miscellaneous	10,756
Total Operating Expenses	<u>\$ 65,835</u>
Change in Net Position	\$ 41,724
Net Position	
Net Position - Beginning	\$ 94,627
Net Position - Ending	<u>\$ 136,351</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 September 30, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 156,876
Total Operating Revenue	<u>\$ 156,876</u>
Operating Expenses	
Salaries	\$ 103,481
Benefits	12,998
Travel	-
Contractual	20,564
Advertising/Subscription	-
Supplies	17,960
Equipment	2,434
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	15,688
Total Operating Expenses	<u>\$ 173,124</u>
Change in Net Position	\$ (16,248)
Net Position	
Net Position - Beginning	\$ 95,062
Net Position - Ending	<u>\$ 78,814</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 September 30, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 133,620
Total Operating Revenue	<u>\$ 133,620</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	136,262
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 136,262</u>
Change in Net Position	\$ (2,642)
Net Position	
Net Position - Beginning	\$ (203,593)
Net Position - Ending	<u>\$ (206,235)</u>