

UNIVERSITY OF GUAM  
Statement of Revenues, Expenses, and Changes in Net Position  
For the month ending September 30, 2020

Cash Basis (Unaudited)  
9/30/2020

A- OPERATING REVENUES

Student tuition and fees, net	26,157,883
Scholarships Discount and Allowances	(10,243,405)
Federal Grants/contracts	35,625,158
Gov Guam grants & contracts	2,543,997
Non govt. grants & contracts	1,372,423
Sales & Services of education dept.	356,131
Auxilliary enterprises	1,570,942
Other Revenues	7,013,030
<b>Total operating revenues</b>	<b>64,396,159</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	20,662,160
Research	14,701,812
Public Service	9,984,499
Academic Support	10,756,822
Student services (net of allowance)	6,110,965
Institutional support	8,887,198
Operations and maintenance plant	6,336,385
Depreciation	4,077,164
Scholarships and fellowships	8,439,553
Auxilliary enterprises	2,166,335
-Bookstore	866,042
-Housing	819,742
-English Language Institute	164,731
-Other auxilliary service	315,820
<b>Total operating expenses</b>	<b>92,122,893</b>
<b>Operating income (loss)</b>	<b>(27,726,734)</b>

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	33,528,173
Investments income (net of expenses)	1,494,879
Interest on capital assets- debts related	(504,518)
Contribution from Endowment	66,551
<b>Net non operating revenues</b>	<b>34,585,085</b>
<b>Income (Loss) before other revenues/expenses</b>	<b>6,858,351</b>

D- OTHERS

Expended for plant facilities, net	(1,935,426)
<b>Total other revenues/expenses</b>	<b>(1,935,426)</b>
<b>Change in net position</b>	<b>4,922,925</b>

E- NET POSITION

<b>Net Position beginning (Audited)</b>	<b>(100,314,900)</b>
<b>Net Position ending YTD FY 2020</b>	<b>(95,391,975)</b>

Note 1:

\$4.9M INCREASE in net position using CASH BASIS;  
\$4.9M INCREASE in net position using ACCRUAL BASIS;  
GOVGUAM is \$0K 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)	27,661,845	27,661,845	27,661,845	-
Capital Improvement Fund- Debt Service	500,000	500,000	500,000	-
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	5,366,328	5,366,328	5,366,328	-
Total Appropriations	33,528,173	33,528,173	33,528,173	-

**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 September 30, 2020

FY 2020 (Cash Basis)

**Non-Operating Revenue**

FY2020 GovGuam Appropriations	1,000,000.00
Interest Income	33,815.25
<b>Total Non-Operating Revenue</b>	<b>1,033,815.25</b>

**Expenditures**

Salary / Benefits	0.00
Travel	0.00
Contractual	817,404.37
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
Miscellaneous	
Administrative Fee (Previous Years)	667,923.21
Administrative Fee (Current Year)	50,000.00
<b>Total Expenditures</b>	<b>-1,535,327.58</b>

**Net Income (Loss)** **-501,512.33**

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

Less: Prior Year Interest Adjustments **-55,490.51**

**Ending Net Position** **3,102,249.78**

Less: Encumbrances **-2,787,090.96**

**Ending Net Position** **315,158.82**

**Balance Sheet**  
**Guam Cancer Trust Fund (GCTF)**  
**As of September 30, 2020**

**ASSETS:**

Cash in Bank:	\$	3,102,249.78
		<u>3,102,249.78</u>

**LIABILITIES AND NET POSITION:**

Net Position, End		
Allocated		2,787,090.96
Unallocated	\$	315,158.82
		<u>3,102,249.78</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, 2020 (FY2020)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 115,364
Total Operating Revenue	<u>\$ 115,364</u>
<b>Operating Expenses</b>	
Salaries	\$ 26,432
Benefits	7,959
Travel	
Contractual	21,800
Advertising	
Supplies	1,287
Equipment	
Utilities	
Capital Outlay	18,900
Miscellaneous	11,539
Total Operating Expenses	<u>\$ 87,917</u>
<b>Change in Net Position</b>	\$ 27,447
<b>Net Position</b>	
Net Position - Beginning	\$ 67,181
Net Position - Ending	<u>\$ 94,627</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, 2020 (FY2020)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 143,348
Total Operating Revenue	<u>\$ 143,348</u>
<b>Operating Expenses</b>	
Salaries	
Benefits	
Travel	
Contractual	143,348
Advertising/Subscription	
Supplies	
Equipment	
Utilities	
Capital Outlay	
Miscellaneous	
Total Operating Expenses	<u>\$ 143,348</u>
<b>Change in Net Position</b>	\$ -
<b>Net Position</b>	
Net Position - Beginning	\$ (203,593)
Net Position - Ending	<u>\$ (203,593)</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, 2020 (FY2020)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 168,275
Total Operating Revenue	<u>\$ 168,275</u>
<b>Operating Expenses</b>	
Salaries	\$ 68,184
Benefits	11,918
Travel	
Contractual	21,636
Advertising/Subscription	
Supplies	11,686
Equipment	220
Utilities	
Capital Outlay	
Misc-F&A Allocation	16,828
Miscellaneous	6,594
Total Operating Expenses	<u>\$ 137,066</u>
<b>Change in Net Position</b>	\$ 31,209
<b>Net Position</b>	
Net Position - Beginning	<u>\$ 63,854</u>
Net Position - Ending	<u>\$ 95,062</u>