# February 2019 Financial Reports

#### **ELSA CAGUIN FLORES**

Fri 3/29/2019 10:26 AM

To speaker@guamlegislature.org <speaker@guamlegislature.org>;

cc:MERLITA AZICATE <mazicate@triton.uog.edu>; FRANCES DANIELI <danielif@triton.uog.edu>; MRS. ZENAIDA T. ASUNCION-NACE <znace@triton.uog.edu>;

1 attachments (90 KB)

February 2019-Legislature.pdf;

Hafa Adai Honorable Tina Muna Barnes,

For your reference, please find attached UOG monthly financial reports for February 2019. These reports can also be found on the following UOG website:

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

Best Regards.

## Si Yu'os ma'åse',



Elsa C Flores General Accounting Supervisor

Business Office Office: +1 (671) 735-2913 floresec@triton.uog.edu

The University of Guam is an equal opportunity provider and employer.

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# February 2019 Financial Reports

#### **ELSA CAGUIN FLORES**

Fri 3/29/2019 8:45 AM

To:ariana.villaverde@guam.gov <ariana.villaverde@guam.gov>;

1 attachments (88 KB)

February 2019-Governor.pdf;

Hafa Adai Governor Leon Guerrero,

For your reference, please find attached UOG monthly financial reports for February 2019. These reports can also be found on the following UOG website:

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March 28, 2019

Honorable Tina Muna Barnes 34<sup>th</sup> 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. 34-116, we are submitting herewith, the University of Guam Financial Reports (Unaudited) for February 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 Zeny Asuncion-Nace, Comptroller at 735-2947 or 735-2942.

For the University of Guam,

Zenaida Asuncion-Nace

Comptroller



March 28, 2019

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. 34-116, we are submitting herewith, the University of Guam Financial Reports (Unaudited) for February 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 Zeny Nace, Comptroller at 735-2947 or 735-2942.

For the University of Guam,

Zenaida Asuncion-Nace

Comptroller

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

A- OPERATING REVENUES	For the month ending February 2019	
Student tuition and fees, net		
Student tuition and fees, net         12,685,402           Scholarships Discount and Allowances         (5,024,832)           Federal Grants/contracts         33,2230           Non gout, grants & contracts         88,85,649           Sales & Services of education dept.         90,610           Auxilliary enterprises         759,321           Other Revenues         2,725,866           Total operating revenues         23,613,198           B-OPERATING EXPENSES         Educational and general           Instruction         7,550,306           Research         4,761,684           Public Service         3,661,592           Academic Support         4,077,723           Student services (net of allowance)         1,588,243           Institutional support         3,651,592           Operations and maintenance plant         2,837,780           Operations and maintenance plant         2,837,780           Operations and maintenance plant         3,899,947           Auxilliary enterprises         853,666           Bookstore         853,666           Bookstore         314,167           Housing         316,018           English Language institute         6,7848           Other auxilliary service         128		2/28/2019
Schladaribips Discount and Allowances         (5,024,832,952)           Federal Grants/contratts         11,195,952           Gov Guam grants & contracts         88,86,649           Non gout, grants & contracts         90,610           Auxillary enterprises         759,321           Other Revenues         2,725,866           Total operating revenues         23,613,199           B- OPERATING EXPENSES         Educational and general           Instruction         7,550,306           Research         4,761,864           Public Service         3,661,592           Academic Support         4,077,723           Student services (net of allowance)         1,586,243           Institutional support         3,555,234           Operations and maintenance plant         2,837,780           Operations and maintenance plant         2,837,780           Operations and maintenance plant         3,989,947           Auxilliary enterprises         853,666           Bookstore         331,467           Housing         316,018           English Language linstitute         6,7848           Other auxilliary service         128,333           Total operating expenses         34,392,426           C- NON-OPERATING REVENUES (EXPENSE	A- OPERATING REVENUES	
Scholarships Discount and Allowances         15,024,832,952           Federal Grants Contracts         332,230           Non gout, grants & contracts         88,85,693           Sales & Services of education dept.         90,610           Auxillary enterprises         759,321           Other Revenues         27,25,866           Total operating revenues         23,613,198           B- OPERATING EXPENSES         Educational and general           Instruction         7,550,306           Research         4,761,884           Public Service         3,661,592           Academic Support         1,586,243           Instructional support         3,561,592           Academic Support         2,837,780           Operations and maintenance plant         3,983,947           Auxilliary enterprises         853,666           Bookstore         331,018           Housing         316,018           English Language linstitute         6,784           Other auxilliary service         12,833           Operating expenses         34,392,42	Student tuition and fees, net	12.685.402
Federal Grants/Contracts   11,195,952   Gov Guam grants & contracts   332,270   Non govt. grants & contracts   348,649   Sales & Services of education dept.   90,610   Auxilliary enterprises   759,321   Other Revenues   2,725,866   Total operating revenues   2,3613,139	10/10/1	
Go Guam grants & contracts         332,236           Non govt, grants & contracts         96,610           Ausiliary enterprises         75,9321           Other Revenues         2,725,866           Total operating revenues         23,613,198           B- OPERATING EXPENSES         Educational and general:           Educational and general:         7,550,306           Research         4,761,684           Public Service         3,661,592           Academic Support         4,077,723           Student services (inst of allowance)         1,588,243           Institutional support         2,837,780           Operaciation         1,507,251           Scholarships and fellowships         3,555,244           Operaciation         1,507,251           Scholarships and fellowships         83,666           Bookstore         941,467           Housing         316,018           English Language Institute         6,848           Other auxilliary service         128,333           Total operating expenses         34,392,426           Operating income (loss)         (10,779,228)           C- NON-OPERATING REVENUES (EXPENSES)         (434,031)           Interest on capital assets- debts related         312,525 <td>Federal Grants/contracts</td> <td></td>	Federal Grants/contracts	
No ngovr. grants & contracts         90,610           Sales & Services of education dept.         90,610           Auxilliary enterprises         759,321           Other Revenues         2,725,866           Total operating revenues         33,613,198           B- OPERATING EXPENSES         Securational and general           Instruction         7,550,306           Research         4,761,688           Public Service         3,661,592           Academic Support         3,555,243           Operations services (net of allowance)         1,582,423           Institutional support         3,555,234           Operaciation         1,507,251           Scholarships and fellowships         39,98,947           Auxilliary enterprises         853,666           Bookstore         316,018           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,397,426           C- NON-OPERATING REVENUES (EXPENSES)           Contrabution from Endowment         14,252           Debt service- DOA bond (P.L. 22-19) **         1337,964           Net non operating revenues         6,042,365	Gov Guam grants & contracts	
Sales & Services of education dept:         90,610           Auxilliary enterprises         759,321           Other Revenues         2,725,866           Total operating revenues         23,613,198           B- OPERATING EXPENSES         8           Educational and general         7,550,306           Research         4,761,684           Public Service         3,661,592           Academic Support         4,077,723           Student services (piet of allowance)         1,586,243           Institutional support         2,837,80           Operations and maintenance plant         2,837,80           Opercation         1,507,251           Scholarships and fellowships         3,595,243           Auxilliary enterprises         853,666           Bookstore         853,666           Housing         316,018           English Language Institute         67,645           Other auxilliary service         128,333           Total operating expenses         34,322,426           Operating income (loss)         10,779,228)           C- NON-OPERATING REVENUES (EXPENSES)         (434,0131)           Interest on capital assets- debts related         312,525           Contribution from Endowment         14,195	Non govt, grants & contracts	•
Auxiliary enterprises         759,321           Other Revenues         2,725,866           Total operating revenues         2,725,866           B-OPERATING EXPENSES         8           Educational and generals         7,550,306           Instruction         7,550,306           Research         4,761,684           Public Service         3,661,592           Academic Support         4,077,723           Student services (net of allowance)         1,588,243           Institutional support         3,555,234           Operacions and maintenance plant         2,637,780           Depreciation         1,507,251           Scholarships and fellowships         355,666           Bookstore         316,018           Housing venterprises         355,666           Bookstore         316,018           Housing yearships and fellowships         316,018           Cother auxillary service         128,333           Total operating expenses         34,352,426           Operating income (loss)         10,779,228           C- NON-OPERATING REVENUES (EXPENSES)         313,252           GovGuarn appropriations         7,112,688           Interest on capital assets- debts related         3137,964	Sales & Services of education dept	·
Cher Revenues	Auxilliary enterprises	· · · · · · · · · · · · · · · · · · ·
State   Person   Pe	Other Revenues	·
Instruction	Total operating revenues	**************************************
Instruction	B- OPERATING EXPENSES	
Instruction   7,550,306   Research   4,761,684   Public Service   3,661,592   Academic Support   4,077,723   Student services (net of allowante)   1,588,243   Institutional support   3,552,214   Operations and maintenance plant   2,837,780   Operations and maintenance plant   2,837,780   Operations and fellowships   3,989,947   Auxilliary enterprises   853,666   Bookstore   341,467   Housing   316,018   English Language Institute   67,848   Other auxilliary service   128,333   Total operating expenses   34,392,426   Operating income (loss)   (10,779,228)   C- NON-OPERATING REVENUES (EXPENSES)    Contribution from Endowment   14,195   Interest on capital assets- debts related   312,225   Contribution from Endowment   14,195   Net non operating revenues   6,042,365   Income (Loss) before other revenues/expenses   (4,736,865)   OTHERS   Expended for plant facilities, net   (185,400)   Change in net position   (4,922,265)   ONET POSITION   Net Position beginning (Unaudited)   20,711,213		
Research         4,761,684           Public Service         3,661,592           Academic Support         4,977,223           Student services (net of allowance)         1,588,243           Institutional support         3,555,234           Operations and maintenance plant         2,837,780           Depreciation         1,507,251           Scholarships and fellowships         3,989,947           Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,392,426           Operating income (loss)         (10,779,228)           C- NON-OPERATING REVENUES (EXPENSES)         7,112,688           Investments income (net of expenses)         4(34,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,661)           Net non operating revenues         (4,736,865)           D-OTHERS         (4,736,865)           Change in net position         (4,922,265)           D- NET POSITION	· ·	7.550,306
Public Service         3,661,592           Academic Support         4,077,723           Students services (net of allowance)         1,588,243           Institutional support         3,555,234           Operactions and maintenance plant         2,837,780           Operactions and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         410,779,228           C- NON-OPERATING REVENUES (EXPENSES)         (10,779,228)           C- NON-OPERATING REVENUES (EXPENSES)         7,112,688           Investments income (net of expenses)         7,112,688           Investments income (net of expenses)         434,031           Interest on capital assets- debts related         312,525           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         4,736,865           DOTHERS         Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)           D- NET POS	Research	• •
Academic Support         4,077,723           Student services (net of allowance)         1,588,243           Institutional support         3,555,234           Operations and maintenance plant         2,837,780           Depreciation         1,507,251           Scholarships and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,392,426           Operating income (loss)         {10,779,228}           C- NON-OPERATING REVENUES (EXPENSES)         {10,779,228}           C- NON-OPERATING REVENUES (EXPENSES)         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         (4,736,865)           D- OTHERS         (185,400)           Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)	Public Service	
Student services (net of allowance)         1,588,243           Institutional support         3,555,234           Operations and maintenance plant         2,837,780           Depreciation         1,507,251           Scholarships and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         314,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total Operating expenses         34,332,426           Operating income (loss)         10,779,228           C- NON-OPERATING REVENUES (EXPENSES)           GovGuam appropriations         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         6,042,363           Income (Loss) before other revenues/expenses         (4,736,865)           DOTHERS         (185,400)           Change in net position         (4,922,265)           D- NET POSITION         (4,922,265)	Academic Support	
Institutional support         3,555,234           Operations and maintenance plant         2,837,780           Depreciation         1,507,251           Scholarships and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         301,6018           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,382,426           Operating income (loss)         (10,779,228)           C- NON-OPERATING REVENUES (EXPENSES)         (10,779,228)           GovGuam appropriations         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         6,042,363           Income (Loss) before other revenues/expenses         (4,736,865)           OTHERS         (185,400)           Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)           D- NET POSITION           Net P	Student services (net of allowance)	
Depreciation         1,507,251           Scholarships and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,392,426           Operating income (loss)         {10,779,228}           C- NON-OPERATING REVENUES (EXPENSES)         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         (4,736,865)           D- OTHERS         (185,400)           Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)           D- NET POSITION         Net Position beginning (Unaudited)         20,711,213	14 * 2004 30° 11° 11° 11°	
Depreciation         1,507,251           Scholarships and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,392,426           Operating income (loss)         {10,779,228}           C- NON-OPERATING REVENUES (EXPENSES)         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         (4,736,865)           D- OTHERS         (185,400)           Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)           D- NET POSITION         Net Position beginning (Unaudited)         20,711,213	Operations and maintenance plant	
Scholarships and fellowships         3,998,947           Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,382,426           Operating income (loss)         (10,779,228)           C- NON-OPERATING REVENUES (EXPENSES)         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         6,042,363           Income (Loss) before other revenues/expenses         (4,736,865)           D- OTHERS         (185,400)           Change in net position         (4,922,265)           D- NET POSITION         Net Position beginning (Unaudited)         20,711,213		
Auxilliary enterprises         853,666           Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,392,426           C- NON-OPERATING REVENUES (EXPENSES)           GovGuam appropriations         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         6,042,363           Income (Loss) before other revenues/expenses         (4,736,865)           DOTHERS         (185,400)           Change in net position         (4,922,265)           D- NET POSITION         (4,922,265)           D- NET POSITION Net Position beginning (Unaudited)         20,711,213	Scholarships and fellowships	
Bookstore         341,467           Housing         316,018           English Language Institute         67,848           Other auxilliary service         128,333           Total operating expenses         34,332,426           C- NON-OPERATING REVENUES (EXPENSES)           GovGuam appropriations         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         6,042,363           Income (Loss) before other revenues/expenses         (4,736,865)           DOTHERS         (185,400)           Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)           D- NET POSITION         Net Position beginning (Unaudited)         20,711,213	Auxilliary enterprises	
Housing English Language Institute 67,848 67,848 Other auxilliary service 128,333 Total operating expenses 34,332,426 Operating income (loss) {10,779,228}  C- NON-OPERATING REVENUES (EXPENSES)  C- NON-OPERATING REVENUES (EXPENSES)  GowGuam appropriations 7,112,688 Investments income (net of expenses) (434,031) Interest on capital assets- debts related (312,525) Contribution from Endowment 14,195 Debt service- DOA bond (P.L. 22-19) ** (337,964) Net non operating revenues 6,042,363 Income (Loss) before other revenues/expenses (4,736,865) DOTHERS  Expended for plant facilities, net (185,400) Change in net position (4,922,265) (4,922,265) OTHER (185,400) OTHER (185,	Bookstore	•
Other auxilliary service     128,333       Total operating expenses     34,392,426       Operating income (loss)     {10,779,228}       C- NON-OPERATING REVENUES (EXPENSES)     ***           GovGuam appropriations         7,112,688           Investments income (net of expenses)         (434,031)           Interest on capital assets- debts related         (312,525)           Contribution from Endowment         14,195           Debt service- DOA bond (P.L. 22-19) **         (337,964)           Net non operating revenues         6,042,363           Income (Loss) before other revenues/expenses         (4,736,865)           DOTHERS         (185,400)           Expended for plant facilities, net         (185,400)           Change in net position         (4,922,265)           DO NET POSITION         Net Position beginning (Unaudited)	Housing	316.018
Total operating expenses 34,392,426  Operating income (loss) (10,779,228)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 7,112,688 Investments income (net of expenses) (434,031) Interest on capital assets- debts related (312,525) Contribution from Endowment 14,195 Debt service- DOA bond (P.L. 22-19) ** (337,964) Net non operating revenues 6,042,363  Income (Loss) before other revenues/expenses (4,736,865)  D- OTHERS  Expended for plant facilities, net (185,400)  Change in net position (4,922,265)  D- NET POSITION Net Position beginning (Unaudited) 20,711,213	English Language Institute	67,848
Total operating expenses 34,392,426  Operating income (loss) {10,779,228}  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 7,112,688 investments income (net of expenses) {434,031} Interest on capital assets- debts related (312,525) Contribution from Endowment 14,195 Debt service- DOA bond (P.L. 22-19) ** (337,964) Net non operating revenues 6,042,363  Income (Loss) before other revenues/expenses (4,736,865)  D- OTHERS  Expended for plant facilities, net (185,400)  Change in net position (4,922,265)  D- NET POSITION Net Position beginning (Unaudited) 20,711,213	Other auxilliary service	128.333
C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 7,112,688 Investments income (net of expenses) (434,031) Interest on capital assets- debts related (312,525) Contribution from Endowment 14,195 Debt service- DOA bond (P.L. 22-19) ** (337,964) Net non operating revenues 6,042,363  Income (Loss) before other revenues/expenses (4,736,865)  DOTHERS Expended for plant facilities, net (185,400)  Total other revenues/expenses (185,400)  Change in net position (4,922,265)  DOUBLE POSITION Net Position beginning (Unaudited)	Total operating expenses	
GovGuam appropriations 7,112,688 Investments income (net of expenses) (434,031) Interest on capital assets- debts related (312,525) Contribution from Endowment 14,195 Debt service- DOA bond (P.L. 22-19) ° (337,964) Net non operating revenues 6,042,363 Income (Loss) before other revenues/expenses (4,736,865) DOTHERS Expended for plant facilities, net (185,400) Total other revenues/expenses (185,400) Change in net position (4,922,265) DOTHER POSITION Net Position beginning (Unaudited)	Operating income (loss)	(10,779,228)
Investments income (net of expenses)  Interest on capital assets- debts related  Contribution from Endowment  Debt service- DOA bond (P.L. 22-19) **  Net non operating revenues  Income (Loss) before other revenues/expenses  Income (Loss) before other revenues/expenses  Expended for plant facilities, net  Change in net position  Change in net position  OUTHER  Change in net position  Net Position beginning (Unaudited)  (434,031)  (434,031)  (431,2525)  (431,2525)  (431,2525)  (437,265)  (4,736,865)  (4,736,865)  (4,736,865)  (4,736,865)  (4,736,865)  (4,736,865)  (4,922,265)	C- NON-OPERATING REVENUES (EXPENSES)	
Investments income (net of expenses)  Interest on capital assets- debts related  Contribution from Endowment  Debt service- DOA bond (P.L. 22-19) **  Net non operating revenues  Income (Loss) before other revenues/expenses  Income (Loss) before other revenues/expenses  Expended for plant facilities, net  Change in net position  Change in net position  OUTHER  Change in net position  Net Position beginning (Unaudited)  (434,031)  (434,031)  (431,2525)  (431,2525)  (431,2525)  (437,265)  (4,736,865)  (4,736,865)  (4,736,865)  (4,736,865)  (4,736,865)  (4,736,865)  (4,922,265)	GevGuam appropriations	7 117 699
Interest on capital assets- debts related (312,525) Contribution from Endowment 14,195 Debt service- DOA bond (P.L. 22-19) ** (337,964) Net non operating revenues 6,042,363  Income (Loss) before other revenues/expenses (4,736,865)  D. OTHERS Expended for plant facilities, net (185,400)  Total other revenues/expenses (185,400)  Change in net position (4,922,265)  D. NET POSITION Net Position beginning (Unaudited) 20,711,213	Control of the Contro	
Contribution from Endowment 14,195 Debt service- DOA bond {P.L. 22-19} ** (337,964) Net non operating revenues 6,042,363  Income (Loss) before other revenues/expenses (4,736,865)  DOTHERS Expended for plant facilities, net (185,400)  Total other revenues/expenses (185,400)  Change in net position (4,922,265)  DOTHERS (185,400)  Change in net position (4,922,265)		
Debt service- DOA bond (P.L. 22-19) ** [337,964] Net non operating revenues 6,042,363  Income (Loss) before other revenues/expenses (4,736,865)  DO OTHERS Expended for plant facilities, net (185,400)  Total other revenues/expenses (185,400)  Change in net position (4,922,265)  DO NET POSITION Net Position beginning (Unaudited) 20,711,213		
Net non operating revenues  Income (Loss) before other revenues/expenses  O OTHERS  Expended for plant facilities, net  Total other revenues/expenses  Change in net position  O NET POSITION  Net Position beginning (Unaudited)  6,042,363  (4,736,865)  (185,400)  (185,400)  (4,922,265)  20,711,213		**
D- OTHERS Expended for plant facilities, net (185,400)  Total other revenues/expenses (185,400)  Change in net position (4,922,265)  D- NET POSITION Net Position beginning (Unaudited) 20,711,213	1.00	
Total other revenues/expenses (185,400)  Change in net position (4,922,265)  D- NET POSITION Net Position beginning (Unaudited) 20,711,213	1 * J 16 (1) 10 6 (1)	(4,736,865)
Change in net position (4,922,265)  D- NET POSITION Net Position beginning (Unaudited) 20,711,213	Expended for plant facilities, net	(185,400)
D- NET POSITION Net Position beginning (Unaudited) 20,711,213	Total other revenues/expenses	(185,400)
Net Position beginning (Unaudited) 20,711,213	Change in net position	(4,922,265)
Net Position beginning (Unaudited) 20,711,213	D- NET POSITION	
		35 714 919
15,788,948		
	man attentioning tree trades	15,788,948

#### Note 1

\$4.9M DECREASE in net position using CASH BASIS; \$1.8M INCREASE in net position using ACCRUAL BASIS; GOVGUAM is \$6.7M in arrears for FY 2019 allotment.

				Balance
Breakdown of General Operations Appropriation Request:	Appropriation PL 34-116	Requested	Received Pd.	Due
General Operations ( from General Fund) Capital Improvement Fund- Debt Service	27,456,655 500,000	11,440,273 500,000	6,263,926	5,176,347 500,000
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil) Total Appropriations Less: PMP Bond Payment	4,280,704 32,237,359	1,872,377 13,812,649	848,762 7,112,688	1,023,615 6,699,962

<sup>\*\*</sup> Two (2) month accrued expense per P.L. 22-19 General Obligation Bond (UOG LG Building) at \$168,982 per month

## UNAUDITED

UNIVERSITY OF GUAM Guam Cancer Trust Fund G/L No. 10-30-360004-P-5 As of February 28, 2019

	FY 2019 (Cash Basis)
Revenue	
FY2019 GovGuam Appropriation collections	0.00
Interest Income	15,815.84
Total Revenue	15,815.84
Expenditures	
Salary / Benefits	17,432.30
Travel	2,640.49
Contractual	641,558.06
Lease Veh/Equip/Bldg	286.41
Advertising/Printing/Duplicating	0.00
Subscription/Dues/Membership	0.00
Supplies	334.53
Fuel	0.00
Equipment	0.00
Fiscal Manager	15,000.00
Total Expenditures	677,251.79
Revenues over (under) expenditures	(661,435.95)
Beginning Fund Balance, 10.01.2018	4,992,546.20
Ending Fund Balance, 2.28.2019	4,331,110.25
LESS: Encumbrances	(1,826,443.26)
Net Cash Available	2,504,666.99

Prepared by: Elsa Flores, General Accounting Supervisor

3/27/2019

Reviewed by: Zeny Nace, Comptroller

#### UNAUDITED

UNIVERSITY OF GUAM Guam Cancer Trust Fund (GCTF) February 28, 2019

#### ASSETS:

Cask	a in	Ra	nk-

GCTF: Community 1st FCU investments (*Note 2)
UOG BOG GF: GCTF G/L No. 10-30-360004-P-5 (*Note 1)

\$ 3,320,403.37
994,891.04
4.315.294.41

## LIABILITIES AND FUND BALANCE:

Liabilities:

5

Fund balance:

<b>Beginning Fund Balance</b>	(Carryover from	FY 2018)
FY 2019 Expenditures		

4,992,546.20
(677,251.79)
\$ 4,315,294.41

Certificate of Deposit no. 142554-22 Certificate of Deposit no. 142554-24 Investment/Interest Income: \$ 2,480,000.00 695,277.00

FY18 and prior FY19: Oct18 to Jan 19

3/27/2019

129,310.53 15,815.84 \$ 3,320,403.37

Prepared by: Elsa Flores, General Accounting Supervisor

Reviewed by: Zeny Nace, Computaller

<sup>\*</sup> Note 1: To fund anticipated GCTF FY 2019 invoices.

<sup>\*</sup> Note 2: GCTF investments held at Community 1st Federal Credit Union