

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

Cash (Unaudited)
4/30/2021

A- OPERATING REVENUES

Student tuition and fees, net	18,952,667
Scholarships Discount and Allowances	(7,438,268)
Federal Grants/contracts	22,837,570
Gov Guam grants & contracts	1,288,335
Non govt. grants & contracts	510,929
Sales & Services of education dept.	590,864
Auxilliary enterprises	489,118
Other Revenues	3,576,588
Total operating revenues	40,807,802

B- OPERATING EXPENSES

Educational and general:	
Instruction	11,641,122
Research	9,155,577
Public Service	6,650,286
Academic Support	6,182,359
Student services (net of allowance)	4,397,185
Institutional support	6,769,531
Operations and maintenance plant	2,959,019
Depreciation	2,699,025
Scholarships and fellowships	5,735,630
Auxilliary enterprises	743,100
-Bookstore	331,324
-Housing	254,905
-English Language Institute	41,157
-Other auxilliary service	115,714
Total operating expenses	56,932,834
Operating income (loss)	(16,125,031)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	17,618,681
Investments income (net of expenses)	4,312,894
Interest on capital assets- debts related	(437,535)
Contribution from Endowment	0
Net non operating revenues	21,494,040
Income (Loss) before other revenues/expenses	5,369,009

D- OTHERS

Expended for plant facilities, net	(1,171,954)
Total other revenues/expenses	(1,171,954)
Change in net position	4,197,055

E- NET POSITION

Net Position beginning (Audited)	(103,117,272)
Net Position ending YTD FY 2021	(98,920,217)

Note 1:

\$4.1 M INCREASE in net position using CASH BASIS;
 \$4.5M INCREASE in net position using ACCRUAL BASIS;
 GOVGUAM is \$291K 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	15,032,760	15,032,760	-
Capital Improvement Fund- Debt Service	500,000	291,669	-	291,669
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,471,164	2,585,921	2,585,921	-
Total Appropriations	31,027,925	17,910,350	17,618,681	291,669

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 April 30, 2021

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

FY2021 GovGuam Appropriations	583,331.00
Interest Income	23,724.27
Total Non-Operating Revenue	607,055.27

Expenditures

Salary / Benefits	(11,230.42)
Travel	0.00
Contractual	(1,055,187.48)
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)	(29,166.55)
Total Expenditures	(1,095,584.45)

Net Income (Loss) (488,529.18)

Beginning Net Position 3,102,249.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,613,720.60

Less: Encumbrances

(2,243,510.71)

Ending Net Position

370,209.89

Balance Sheet
Guam Cancer Trust Fund (GCTF)

As of April 30, 2021

ASSETS:

Cash in Bank	\$	2,613,720.60
		<u>2,613,720.60</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,243,510.71
Unallocated	\$	370,209.89
		<u>2,613,720.60</u>