

Monthly & Quarterly Reports

ELSA CAGUIN FLORES

Wed 1/31/2018 8:30 AM

To: elaine.gogue@guam.gov <elaine.gogue@guam.gov>;

Cc: eric.palacios@guam.gov <eric.palacios@guam.gov>; tricia.muna@guam.gov <tricia.muna@guam.gov>; MRS. ZENAIDA T. ASUNCION-NACE <znace@triton.uog.edu>; FRANCES DANIELI <danielif@triton.uog.edu>; MERLITA AZICATE <mazicate@triton.uog.edu>; ROSALIA ABONALES <rabonal@triton.uog.edu>;

1 attachments (151 KB)

December 2017.pdf;

To Governor Calvo,

Please find attached, UOG financial reports for December 2017 for your reference.

Reports will be posted on our website: <http://www.uog.edu/administration/administration-finance/financial-reports>.

Best Regards,

**Elsa Flores
General Accounting Supervisor
671-735-2913**

Monthly & Quarterly Reports

ELSA CAGUIN FLORES

Wed 1/31/2018 8:21 AM

To: speaker@senatorbjcruz.com <speaker@senatorbjcruz.com>

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

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To Speaker Benjamin J.F. Cruz,

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**Elsa Flores
General Accounting Supervisor
671-735-2913**



UNIVERSITY OF GUAM
UNIBETSEDAT GUAHAN

Administration and Finance
Business Office

January 29, 2018

Honorable Eddie B. Calvo
Governor of Guam
513 West Marine Corps Drive
Ricardo J Bordallo Governor's Complex
Hagatna, Guam 96910

Dear Governor Calvo:

In compliance with the Legislative reporting requirements per P.L. 34-42, we are submitting herewith, the University of Guam Financial Report (Unaudited) for December 2017.

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
UNIBETSEDĀT GUAHAN

Administration and Finance
Business Office

January 29, 2018

Speaker Benjamin J.F. Cruz
34th Guam Legislature
155 Hessler Place, Suite 21
Hagatna, Guam 96910

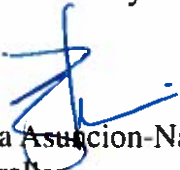
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For the University of Guam,


Zenaida Asuncion-Nace
Comptroller

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending December 2017

Cash Basis (Unaudited)
12/31/2017

A- OPERATING REVENUES

Student tuition and fees, net	8,079,470
Scholarships Discount and Allowances	(4,095,117)
Federal Grants/contracts	7,679,504
Gov Guam grants & contracts	267,645
Non govt. grants & contracts	297,576
Sales & Services of education dept.	87,347
Auxiliary enterprises	152,080
Other Revenues	941,352
Total operating revenues	13,409,857

B- OPERATING EXPENSES

Educational and general:	
Instruction	4,887,505
Research	2,295,449
Public Service	1,969,021
Academic Support	2,228,133
Student services (net of allowance)	779,005
Institutional support	2,477,848
Operations and maintenance plant	1,504,288
Depreciation	873,118
Scholarships and fellowships	2,959,355
Auxiliary enterprises	589,541
Bookstore	220,164
Housing	195,167
English Language Institute	44,977
Other auxiliary service	129,233
Total operating expenses	20,563,263

Operating income (loss) (7,153,406)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	5,041,202
Investments income (net of expenses)	712,480
Interest on capital assets- debts related	(187,515)
Debt service- DOA bond (P.L. 22-19) **	(506,947)
Net non operating revenues	5,059,220

Income (Loss) before other revenues/expenses (2,094,186)

Increase (Decrease) in net assets (2,094,186)

E- NET POSITION

Net Position beginning (Unaudited)	49,001,995
Net Position ending YTD FY 2018	46,907,809

Note 1:

\$2.1M DECREASE in net position using CASH BASIS,
\$2.8M INCREASE in net position using ACCRUAL BASIS;
GOV GUAM is \$4.9M in arrears for FY 2018 allotment.

Breakdown of General Operations Appropriation Request:	Budget	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	30,740,431	7,685,108	4,006,057	3,679,050
Capital Improvement Fund- Debt Service	500,000	500,000	-	500,000
Special Appropriations (excludes CIP, KPRG & Guampedia & SoI)	7,099,202	1,774,800	1,035,145	739,655
Total Appropriations	38,339,633	9,959,908	5,041,202	4,918,705

** Three (3) months accrued expense per P.L. 22-19 General Obligation Bond (UOG LG Building) at \$168,982 per month



UNIVERSITY OF GUAM
UNIBETSEDAT GUAHAN

Administration and Finance
Business Office

January 30, 2018

Speaker Benjamin J.F. Cruz
34th Guam Legislature
155 Hessler Place, Suite 21
Hagatna, Guam 96910

Dear Speaker Cruz:

In compliance with the Legislative reporting requirements per P.L. 34-42, we are submitting the following reports.


Quarterly Program Reports for the period ending December 31, 2017

- Guam Aquaculture Development and Training Center
- WERI Guam Hydrologic Survey
- WERI Comprehensive Water Resource Monitoring

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
UNIBETSEDAT GUAHAN

Administration and Finance
Business Office

January 30, 2018

Honorable Eddie B. Calvo
Governor of Guam
513 West Marine Corps Drive
Ricardo J Bordallo Governor's Complex
Hagatna, Guam 96910

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For the University of Guam,


Zenaida Asuncion-Nace
Comptroller

UNADITED/DRAFT

UNIVERSITY OF GUAM
Water and Environment Research Institute of the Western Pacific
Guam Hydrologic Survey
GL No. 10-30-430002-R5
For the Quarter Ending December 31, 2017 (FY 2018)

	Cash Basis	Accrual Basis
Operating Revenue		
GovGuam Appropriations	\$ 15,225	182,694
Total Revenue	<u>\$ 15,225</u>	<u>\$ 182,694</u>
Operating Expenses		
Salaries	\$ 18,825	\$ 18,825
Benefits	4,764	4,764
Travel		
Contractual	415	415
Advertising/Subscription	4,999	4,999
Supplies	326	326
Equipment	6,575	6,575
Utilities		
Capital Outlay		
Miscellaneous	554	554
Total Operating Expenses	<u>\$ 36,457</u>	<u>36,457</u>
Operating Income(Loss)	\$ (21,233)	146,237
Net Assets		
Net assets-beginning	\$ 227,952	\$ 364,972
Net assets-end	<u>\$ 206,719</u>	<u>\$ 511,209</u>

Note:

GovGuam appropriations/revenue is recognized at \$15,225 based on cash basis of accounting. On accrual basis, appropriations/revenue is \$182,694 therefore, GovGuam is \$167,469 in arrears in allotment payments to UOG for FY2018.

Prepared By: 
 Elsa C. Flores
 General Accounting Supervisor

Approved By: 
 Zeny Asuncion-Race
 Comptroller

UNADITED/DRAFT

UNIVERSITY OF GUAM

Water and Environment Research Institute of the Western Pacific

Comprehensive Water Resource Monitoring Program

GL No. 10-30-430003-R5

For the Quarter Ending December 31, 2017 (FY 2018)

	Cash Basis	Accrual Basis
Operating Revenue		
GovGuam Appropriations	\$ 12,969	\$ 155,626
Total Revenue	<u>\$ 12,969</u>	<u>\$ 155,626</u>
Operating Expenses		
Salaries		
Benefits		
Travel		
Contractual	7	7
Advertising/Subscription		
Supplies		
Equipment		
Utilities		
Capital Outlay		
Miscellaneous		
Total Operating Expenses	<u>\$ 7</u>	<u>7</u>
Operating Income(Loss)	\$ 12,962	155,619
Net Assets		
Net assets-beginning	\$ (163,784)	\$ (47,065)
Net assets-end	<u>\$ (150,822)</u>	<u>\$ 108,554</u>

Note:

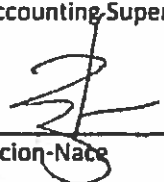
GovGuam appropriations/revenue is recognized at \$12,969 based on cash basis of accounting. On accrual basis, appropriations/revenue is \$155,626 therefore, GovGuam is \$142,657 in arrears in allotment payments to UOG for FY2018.

Prepared By:



Elsa C. Flores
General Accounting Supervisor

Approved By:



Zeny Asuncion-Nace
Comptroller

UNADITED/DRAFT

UNIVERSITY OF GUAM

College of Natural and Applied Sciences

Aquaculture Development and Training Center

GL No. 61-30-200004-R-5

For the Quarter Ending December 31, 2017 (FY 2018)

	Cash Basis	Accrual Basis
Operating Revenue		
GovGuam Appropriations	\$ 10,438	\$ 125,254
Total Revenue	<u>\$ 10,438</u>	<u>\$ 125,254</u>
Operating Expenses		
Salaries	\$ 11,566	11,566
Benefits	2,848	2,848
Travel		
Contractual		
Advertising		
Supplies		
Equipment		
Utilities		
Capital Outlay		
Miscellaneous		
Total Operating Expenses	<u>\$ 14,414</u>	<u>14,414</u>
Operating Income(Loss)	\$ (3,976)	110,840
Net Assets		
Net assets-beginning	\$ 31,528	125,469
Net assets-end	<u>\$ 27,552</u>	<u>\$ 236,309</u>

Note:

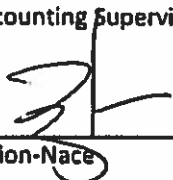
GovGuam appropriations/revenue is recognized at \$10,438 based on cash basis of accounting. On accrual basis, appropriations/revenue is \$125,254 therefore, GovGuam is \$114,816 in arrears in allotment payments to UOG for FY2018.

Prepared By:



Elsa C. Flores
General Accounting Supervisor

Approved By:



Zeny Asuncion-Nace
Comptroller