

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending April 2020
Interim Unaudited

Cash Basis (Unaudited)
4/30/2020

A- OPERATING REVENUES

Student tuition and fees, net	19,849,850
Scholarships Discount and Allowances	(9,581,749)
Federal Grants/contracts	18,832,499
Gov Guam grants & contracts	1,162,641
Non govt. grants & contracts	760,668
Sales & Services of education dept.	192,899
Auxilliary enterprises	860,571
Other Revenues	3,770,306
Total operating revenues	35,847,685

B- OPERATING EXPENSES

Educational and general:	
Instruction	12,600,342
Research	7,762,485
Public Service	4,923,859
Academic Support	6,384,791
Student services (net of allowance)	2,424,262
Institutional support	4,764,822
Operations and maintenance plant	3,360,305
Depreciation	2,378,346
Scholarships and fellowships	7,477,888
Auxilliary enterprises	1,099,932
-Bookstore	435,358
-Housing	368,966
-English Language Institute	100,870
-Other auxilliary service	194,738
Total operating expenses	53,177,031

Operating income (loss) (17,329,347)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	19,034,658
Investments income (net of expenses)	(1,845,607)
Interest on capital assets- debts related	(542,990)
Contribution from Endowment	2,250
Net non operating revenues	16,648,311

Income (Loss) before other revenues/expenses (681,036)

D- OTHERS

Expended for plant facilities, net (640,248)

Total other revenues/expenses (640,248)

Change in net position (1,321,284)

D- NET POSITION

Net Position ending YTD FY 2020 (101,636,184)

Note 1:

\$1.3M DECREASE in net position using CASH BASIS;
\$1.0M DECREASE in net position using ACCRUAL BASIS;

Breakdown of General Operations Appropriation Request:	Appropriation PL 35-36 (less COVID-19 ADJ)	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	26,609,606	15,796,882	15,759,012	37,870
Capital Improvement Fund- Debt Service	500,000	288,466	250,000	38,467
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	5,600,086	3,237,752	3,169,878	67,874
Total Appropriations	32,709,692	19,323,100	19,178,890	144,210

UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenues, Expenses, and Changes in Net Position

Guam Cancer Trust Fund (GCTF)

G/L No. 10-30-360004-P-5

As of April 30, 2020

FY 2020 (Cash Basis)

Non-Operating Revenue

FY2020 GovGuam Appropriations	\$	576,926.80
Interest Income		27,799.18
Total Non-Operating Revenue		<u>604,725.98</u>

Expenditures

Salary / Benefits		43,202.70
Travel		0.00
Contractual		367,844.02
Lease Veh/Equip/Bldg		0.00
Advertising/Printing/Duplicating		4,154.00
Subscription/Dues/Membership		0.00
Supplies		1,351.48
Fuel		0.00
Equipment		4,301.96
Fiscal Manager		0.00
Total Expenditures		<u>(420,854.16)</u>

Change in Net Position 183,871.82

Beginning Net Position 3,659,252.62

Ending Net Position \$ 3,843,124.44



Statement of Net Position
Guam Cancer Trust Fund (GCTF)
As of April 30, 2020

ASSETS:

Cash in Bank:		\$	3,843,124.44
GCTF: Community 1st FCU investments -Acct# 142554-1	664,473.44		
GCTF: Community 1st FCU investments -Acct# 142554-22	2,480,000.00		
GCTF: Community 1st FCU investments -Acct# 142554-24	698,651.00		
	<u>3,843,124.44</u>		<u>3,843,124.44</u>

LIABILITIES AND FUND BALANCE:

Fund balance, End			3,211,258.16
Expended			631,866.28
Unexpended			<u>3,843,124.44</u>
		\$	<u>3,843,124.44</u>