

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

Cash (Unaudited)
6/30/2021

A- OPERATING REVENUES

Student tuition and fees, net	25,798,004
Scholarships Discount and Allowances	(8,967,354)
Federal Grants/contracts	31,359,100
Gov Guam grants & contracts	2,184,571
Non govt. grants & contracts	633,729
Sales & Services of education dept.	752,345
Auxilliary enterprises	572,823
Other Revenues	4,211,827
Total operating revenues	56,545,045

B- OPERATING EXPENSES

Educational and general:	
Instruction	14,494,224
Research	12,627,370
Public Service	8,478,113
Academic Support	7,636,823
Student services (net of allowance)	5,678,697
Institutional support	9,992,917
Operations and maintenance plant	3,852,245
Depreciation	3,470,175
Scholarships and fellowships	6,785,726
Auxilliary enterprises	1,041,372
-Bookstore	487,376
-Housing	347,781
-English Language Institute	53,219
-Other auxilliary service	152,996
Total operating expenses	74,057,661
Operating income (loss)	(17,512,617)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	22,703,110
Investments income (net of expenses)	4,826,772
Interest on capital assets- debts related	(562,545)
Contribution from Endowment	0
Net non operating revenues	26,967,337
Income (Loss) before other revenues/expenses	9,454,720

D- OTHERS

Expended for plant facilities, net	(2,298,418)
Total other revenues/expenses	(2,298,418)
Change in net position	7,156,302

E- NET POSITION

Net Position beginning (Audited)	(103,117,272)
Net Position ending YTD FY 2021	(95,960,970)

Note 1:

\$7.2 M INCREASE in net position using CASH BASIS;
\$7.2M INCREASE in net position using ACCRUAL BASIS;
GOV GUAM is \$0K 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	19,041,496	19,041,496	-
Capital Improvement Fund- Debt Service	500,000	375,003	375,003	-
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,471,164	3,286,611	3,286,611	-
Total Appropriations	31,027,925	22,703,110	22,703,110	-

UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenues, Expenditures, and Changes in Net Position

Guam Cancer Trust Fund (GCTF)

G/L No. 28-34-360004-P-5

June 30, 2021

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

FY2021 GovGuam Appropriations	37,499.85
Interest Income	1,178.72
Total Non-Operating Revenue	38,678.57

Less Expenditures

Salary / Benefits	40,767.37
Cont-Lease Vehicle/Equipment/Bldng	2,348.56
Adverstising/Printing/Duplicating	6,112.00
Other Supplies and Materials	6,027.10
Non-Capital Itesm-Office Furnitures and Equipment<5K	8,459.12
Misc-Others	
Total Expenditures	63,714.15

Net Income (Loss) **(25,035.58)**

Beginning Net Position **622,505.64**

Less:Prior Year Interest Adjustments

Ending Net Position **597,470.06**

Less: Encumbrances **(20,246.15)**

Ending Net Position **577,223.91**

Balance Sheet
Guam Cancer Trust Fund (GCTF)

Jun 30, 2021

ASSETS:

Cash in Bank	\$	597,470.06
		<hr/>
		597,470.06
		<hr/> <hr/>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		20,246.15
Unallocated	\$	577,223.91
		<hr/>
		597,470.06
		<hr/> <hr/>

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 June 30, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 99,560
Total Operating Revenue	<u>\$ 99,560</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	68,131.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 68,131</u>
Change in Net Position	\$ 31,429
Net Position	
Net Position - Beginning	\$ (203,593)
Net Position - Ending	<u>\$ (172,164)</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 June 30, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 80,142
Total Operating Revenue	<u>\$ 80,142</u>
Operating Expenses	
Salaries	15,366
Benefits	4,718
Travel	-
Contractual	10,201
Advertising	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	16,856
Miscellaneous	8,014
Total Operating Expenses	<u>\$ 55,155</u>
Change in Net Position	\$ 24,987
Net Position	
Net Position - Beginning	\$ 94,627
Net Position - Ending	<u>\$ 119,614</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 June 30, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 116,888
Total Operating Revenue	<u>\$ 116,888</u>
Operating Expenses	
Salaries	\$ 61,166
Benefits	9,053
Travel	-
Contractual	18,099
Advertising/Subscription	-
Supplies	17,921
Equipment	2,434
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	11,689
Total Operating Expenses	<u>\$ 120,362</u>
Change in Net Position	\$ (3,474)
Net Position	
Net Position - Beginning	<u>\$ 95,062</u>
Net Position - Ending	<u>\$ 91,589</u>