

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

Cash (Unaudited)
3/31/2021

A- OPERATING REVENUES

Student tuition and fees, net	14,525,604
Scholarships Discount and Allowances	(6,549,160)
Federal Grants/contracts	21,321,950
Gov Guam grants & contracts	690,105
Non govt. grants & contracts	416,873
Sales & Services of education dept.	560,522
Auxilliary enterprises	464,362
Other Revenues	3,242,141
Total operating revenues	34,672,397

B- OPERATING EXPENSES

Educational and general:	
Instruction	10,024,208
Research	7,765,901
Public Service	5,428,076
Academic Support	5,428,583
Student services (net of allowance)	3,992,264
Institutional support	5,251,005
Operations and maintenance plant	2,501,006
Depreciation	2,313,450
Scholarships and fellowships	5,108,519
Auxilliary enterprises	576,962
-Bookstore	278,107
-Housing	166,268
-English Language Institute	34,279
-Other auxilliary service	98,308
Total operating expenses	48,389,974
Operating income (loss)	(13,717,577)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	14,696,123
Investments income (net of expenses)	3,275,077
Interest on capital assets- debts related	(375,030)
Contribution from Endowment	(1,000)
Net non operating revenues	17,595,170
Income (Loss) before other revenues/expenses	3,877,593

D- OTHERS

Expended for plant facilities, net	(818,242)
Total other revenues/expenses	(818,242)
Change in net position	3,059,351

E- NET POSITION

Net Position beginning (Audited)	(103,117,272)
Net Position ending YTD FY 2021	(100,057,921)

Note 1:

\$3.0 M INCREASE in net position using CASH BASIS;
\$3.3M INCREASE in net position using ACCRUAL BASIS;
GOVGUAM is \$250K 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	12,527,300	12,527,300	-
Capital Improvement Fund- Debt Service	500,000	250,002	-	250,002
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,471,164	2,168,823	2,168,823	-
Total Appropriations	31,027,925	14,946,125	14,696,123	250,002

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 March 31 2021

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

FY2021 GovGuam Appropriations	499,998.00
Interest Income	13,912.62
Total Non-Operating Revenue	513,910.62

Expenditures

Salary / Benefits	(5,705.30)
Travel	0.00
Contractual	(819,598.94)
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)	(24,999.90)
Total Expenditures	(850,304.14)
Net Income (Loss)	(336,393.52)
Beginning Net Position	3,102,249.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,765,856.26

Less: Encumbrances (2,479,099.25)

Ending Net Position 286,757.01

Balance Sheet
Guam Cancer Trust Fund (GCTF)

As of March 31 2021

ASSETS:

Cash in Bank	\$	2,765,856.26
		<u>2,765,856.26</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,479,099.25
Unallocated	\$	<u>286,757.01</u>
		<u>2,765,856.26</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 March 31, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 76,900
Total Operating Revenue	<u>\$ 76,900</u>
Operating Expenses	
Salaries	\$ 36,891
Benefits	5,881
Travel	-
Contractual	15,099
Advertising/Subscription	-
Supplies	9,008
Equipment	2,434
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 69,313</u>
Change in Net Position	\$ 7,587
Net Position	
Net Position - Beginning	\$ 95,062
Net Position - Ending	<u>\$ 102,649</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 March 31, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 52,725
Total Operating Revenue	<u>\$ 52,725</u>
Operating Expenses	
Salaries	10,442
Benefits	3,205
Travel	-
Contractual	8,851
Advertising	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	16,856
Miscellaneous	-
Total Operating Expenses	<u>\$ 39,354</u>
Change in Net Position	\$ 13,371
Net Position	
Net Position - Beginning	\$ 94,627
Net Position - Ending	<u>\$ 107,998</u>

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 March 31, 2021 (FY2021)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 65,500
Total Operating Revenue	<u>\$ 65,500</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 65,500
Net Position	
Net Position - Beginning	\$ (203,593)
Net Position - Ending	<u>\$ (138,093)</u>