

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

Cash (Unaudited)
8/31/2021

A- OPERATING REVENUES

Student tuition and fees, net	30,603,458
Scholarships Discount and Allowances	(9,317,979)
Federal Grants/contracts	37,562,630
Gov Guam grants & contracts	2,560,550
Non govt. grants & contracts	830,611
Sales & Services of education dept.	810,851
Auxilliary enterprises	1,021,380
Other Revenues	5,441,389
Total operating revenues	69,512,889

B- OPERATING EXPENSES

Educational and general:	
Instruction	17,891,851
Research	16,852,379
Public Service	11,104,901
Academic Support	9,414,945
Student services (net of allowance)	7,032,442
Institutional support	12,053,559
Operations and maintenance plant	4,908,511
Depreciation	4,241,325
Scholarships and fellowships	7,147,434
Auxilliary enterprises	1,260,520
-Bookstore	571,287
-Housing	409,437
-English Language Institute	65,946
-Other auxilliary service	213,850
Total operating expenses	91,907,866
Operating income (loss)	(22,394,977)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	28,047,822
Investments income (net of expenses)	5,763,504
Interest on capital assets- debts related	(687,555)
Contribution from Endowment	0
Net non operating revenues	33,123,771
Income (Loss) before other revenues/expenses	10,728,794

D- OTHERS

Expended for plant facilities, net	(2,940,303)
Total other revenues/expenses	(2,940,303)
Change in net position	7,788,491

E- NET POSITION

Net Position beginning (Audited)	(103,117,272)
Net Position ending YTD FY 2021	(95,328,781)

Note 1:

\$7.8 M INCREASE in net position using CASH BASIS;
\$7.8M INCREASE in net position using ACCRUAL BASIS;
GOVGUAM is \$16K 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	23,551,324	23,551,324	-
Capital Improvement Fund- Debt Service	500,000	458,337	442,444	15,893
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	4,471,164	4,054,054	4,054,054	-
Total Appropriations	31,027,925	28,063,715	28,047,822	15,893

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

Aug 31, 2021

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

FY2021 GovGuam Appropriations	916,663
Interest Income/Early Withdrawal Penalty	23,825
Total Non-Operating Revenue	940,488

Less Expenditures

Salary / Benefits	36,093
Travel	-
Contractual	1,718,935
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	9,391
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	45,833

Total Expenditures 1,810,252

Net Income (Loss) (869,764)

Beginning Net Position 3,102,250

Less: Prior Year Interest Adjustments

Ending Net Position 2,232,485

Less: Encumbrances (1,883,781)

Ending Net Position 348,704

Prepared by: Merlita M. Azicate

Reviewed by: Elsa Flores, Acting Comptroller

Balance Sheet
Guam Cancer Trust Fund (GCTF)

Aug 31, 2021

ASSETS:

Cash in Bank	2,232,485
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	2,232,485
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	1,883,781
Unallocated	348,704
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	2,232,485
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