

UNIVERSITY OF GUAM  
Statement of Revenues, Expenses, and Changes in Net Position  
For the month ending December 2023

Cash Basis (Unaudited)  
12/31/2023

A- OPERATING REVENUES

Student tuition and fees, net	11,668,551
Scholarships Discount and Allowances	(2,918,234)
Federal Grants/contracts	9,406,635
Gov Guam grants & contracts	673,582
Non govt. grants & contracts	568,780
Sales & Services of education dept.	171,813
Auxiliary enterprises	237,673
Other Revenues	1,528,236
<b>Total operating revenues</b>	<b>21,337,036</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	6,383,255
Research	5,523,668
Public Service	3,912,917
Academic Support	2,837,633
Student services (net of allowance)	1,226,114
Institutional support	2,841,933
Operations and maintenance plant	1,848,155
Depreciation	1,172,301
Scholarships and fellowships	1,847,018
Health Care Recovery	0
Auxiliary enterprises	530,234
-Bookstore	126,442
-Housing	199,456
-English Language Institute	31,786
-Other auxiliary service	172,550
<b>Total operating expenses</b>	<b>28,123,228</b>
<b>Operating income (loss)</b>	<b>(6,786,192)</b>

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	11,877,776
Investments gain/(loss) (net of expenses)	3,108,245
Interest on capital assets- debts related	(106,460)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
<b>Net non operating revenues</b>	<b>14,879,561</b>
<b>Income (Loss) before other revenues/expenses</b>	<b>8,093,369</b>

D- OTHERS

Expended for plant facilities, net	(1,468,922)
Loss on fixed asset disposal	0
<b>Total other revenues/expenses</b>	<b>(1,468,922)</b>
<b>Change in net position</b>	<b>6,624,447</b>

E- NET POSITION

Net Position beginning (Unaudited)	(100,828,690)
Net Position ending YTD FY 2023	(94,204,243)

Note 1:

\$6.6M INCREASE in net position using CASH BASIS;  
GOVGUAM is \$875K in arrears for FY 2024 allotment.

**UNIVERSITY OF GUAM**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the month ending December 2023**

Breakdown of General Operations Appropriation Request:	<u>Appropriation PL 36-107</u>	<u>Requested</u>	<u>Received Pd.</u>	<u>Balance Due</u>
General Operations ( from General Fund)	27,551,457	6,887,868	6,887,868	-
Capital Improvement Fund- Debt Service	3,000,000	750,000	-	750,000
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	5,169,766	1,292,427	1,167,426	125,001
<b>Total Appropriations</b>	<b>35,721,223</b>	<b>8,930,295</b>	<b>8,055,294</b>	<b>875,001</b>

**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

December 31, 2023

**FY 2024 (Cash Basis)**

**Non-Operating Revenue**

FY2023 GovGuam Appropriations Received to Date	-
Interest Income	14,447.15
Total Non-Operating Revenue	<u>14,447.15</u>

**Less Expenditures**

Salary / Benefits	1,389.95
Travel	-
Contractual	386,707.58
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	-

Total Expenditures 388,097.53

Net Income (Loss) (373,650.38)

Beginning Net Position 1,657,160.98

Less: Prior Year Interest Adjustments

Ending Net Position 1,283,510.60

Less: Encumbrances 3,084,719.43

12/31/2023 Ending Net Position (1,801,208.83)

**Balance Sheet**  
**Guam Cancer Trust Fund (GCTF)**  
**December 31, 2023**

**ASSETS:**

Cash in Bank	1,283,510.60
	<hr/>
	1,283,510.60
	<hr/> <hr/>

**LIABILITIES AND NET POSITION:**

Net Position, End	
Allocated	3,084,719.43
Unallocated	(1,801,208.83)
	<hr/>
	1,283,510.60
	<hr/> <hr/>

**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 December 31, 2023 (FY2024)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 28,496
Total Operating Revenue	<u>\$ 28,496</u>
<b>Operating Expenses</b>	
Salaries	7,012
Benefits	2,282
Travel	-
Contractual	-
Advertising	-
Supplies	-
Equipment	2,850
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 12,143</u>
<b>Change in Net Position</b>	<b>\$ 16,353</b>
<b>Net Position</b>	
Net Position - Beginning	\$ 247,648
Net Position - Ending	<u>\$ 264,000</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 December 31, 2023 (FY2024)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 44,746
Total Operating Revenue	<u>\$ 44,746</u>
<b>Operating Expenses</b>	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	(89,500.00)
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ (89,500)</u>
<b>Change in Net Position</b>	<b>\$ 134,246</b>
<b>Net Position</b>	
Net Position - Beginning	\$ (224,193)
Net Position - Ending	<u>\$ (89,947)</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 December 31, 2023 (FY2024)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 106,366
Total Operating Revenue	<u>\$ 106,366</u>
<b>Operating Expenses</b>	
Salaries	\$ 16,691
Benefits	11,420
Travel	-
Contractual	5,194
Advertising/Subscription	-
Supplies	10,637
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 43,941</u>
<b>Change in Net Position</b>	\$ 62,425
<b>Net Position</b>	
Net Position - Beginning	<u>\$ 402,631</u>
Net Position - Ending	<u>\$ 465,056</u>

## INTERIM UNAUDITED

### UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

Univeristy Of Guam Press

GL No. 10-30-424010-R5

For the Period Ending December 31, 2023 (FY2024)

	<b>Cash Basis</b>
<b>Operating Revenue</b>	
GovGuam Appropriations	\$ 24,999
Total Operating Revenue	<u>\$ 24,999</u>
<b>Operating Expenses</b>	
Salaries	\$ 14,306
Benefits	1,106
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 15,412</u>
<b>Change in Net Position</b>	<b>\$ 9,587</b>
<b>Net Position</b>	
Net Position - Beginning	<u>\$ -</u>
Net Position - Ending	<u>\$ 9,587</u>