

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

Cash Basis (Unaudited)
6/30/2023

A- OPERATING REVENUES

Student tuition and fees, net	21,567,367
Scholarships Discount and Allowances	(8,431,126)
Federal Grants/contracts	32,418,301
Gov Guam grants & contracts	2,704,323
Non govt. grants & contracts	1,235,028
Sales & Services of education dept.	407,798
Auxiliary enterprises	898,750
Other Revenues	9,389,313
Total operating revenues	60,189,755

B- OPERATING EXPENSES

Educational and general:	
Instruction	15,255,742
Research	16,945,883
Public Service	12,660,687
Academic Support	8,262,529
Student services (net of allowance)	3,371,336
Institutional support	9,080,848
Operations and maintenance plant	6,245,755
Depreciation	3,822,588
Scholarships and fellowships	5,643,491
Health Care Recovery	0
Auxiliary enterprises	1,587,929
-Bookstore	531,894
-Housing	676,207
-English Language Institute	98,938
-Other auxiliary service	280,890
Total operating expenses	82,876,788
Operating income (loss)	(22,687,034)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	24,808,884
Investments gain/(loss) (net of expenses)	2,671,417
Interest on capital assets- debts related	(327,577)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	27,152,724
Income (Loss) before other revenues/expenses	4,465,690

D- OTHERS

Expended for plant facilities, net	(3,374,418)
Loss on fixed asset disposal	0
Total other revenues/expenses	(3,374,418)
Change in net position	1,091,272

E- NET POSITION

Net Position beginning (Unaudited)	(94,332,034)
Net Position ending YTD FY 2023	(93,240,762)

Note 1:

\$1M INCREASE in net position using CASH BASIS;
GOVGUAM is \$759K in arrears for FY 2023 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 36-107	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	24,789,185	18,591,885	18,591,885	-
Capital Improvement Fund- Debt Service	500,000	375,003	333,336	41,667
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	7,238,642	5,428,968	4,711,508	717,460
Total Appropriations	32,527,827	24,395,856	23,636,729	759,127

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

June 30, 2023

FY 2023 (Cash Basis)

Non-Operating Revenue

FY2023 GovGuam Appropriations	1,532,540.00
Interest Income/Early Withdrawal Penalty	14,426.60
Total Non-Operating Revenue	<u>1,546,966.60</u>

Less Expenditures

Salary / Benefits	77,213.03
Travel	
Contractual	1,822,294.28
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Administrative Fee (Previous Years)	-
Administrative Fee (Current Year)	43,768.30
Miscellaneous	51,627.00

Total Expenditures 1,951,134.31

Net Income (Loss) (404,167.71)

Beginning Net Position 2,399,685.11

Less: Prior Year Interest Adjustments

Ending Net Position 1,995,517.40

Less: Encumbrances

3,024,456.24

6/30/2023 Ending Net Position

(1,028,938.84)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
June 30, 2023

ASSETS:

Cash in Bank	1,995,517.40
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	1,995,517.40
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	3,024,456.24
Unallocated	(1,028,938.84)
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	1,995,517.40
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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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 299,208
Total Operating Revenue	<u>\$ 299,208</u>
Operating Expenses	
Salaries	\$ 102,358
Benefits	20,662
Travel	-
Contractual	15,519
Advertising/Subscription	-
Supplies	8,819
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	34,591
Total Operating Expenses	<u>\$ 181,950</u>
Change in Net Position	\$ 117,258
Net Position	
Net Position - Beginning	<u>\$ 262,111</u>
Net Position - Ending	<u>\$ 379,369</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 June 30, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 123,552
Total Operating Revenue	<u>\$ 123,552</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	1.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 1</u>
Change in Net Position	\$ 123,551
Net Position	
Net Position - Beginning	\$ (209,929)
Net Position - Ending	<u>\$ (86,378)</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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 82,251
Total Operating Revenue	<u>\$ 82,251</u>
Operating Expenses	
Salaries	15,772
Benefits	7,159
Travel	-
Contractual	166
Advertising	-
Supplies	3,245
Equipment	4,753
Utilities	-
Capital Outlay	-
Miscellaneous	8,225
Total Operating Expenses	<u>\$ 39,320</u>
Change in Net Position	\$ 42,931
Net Position	
Net Position - Beginning	\$ 195,470
Net Position - Ending	<u>\$ 238,401</u>