

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending June 2022

Cash Basis (Unaudited)
6/30/2022

A- OPERATING REVENUES

Student tuition and fees, net	22,645,727
Scholarships Discount and Allowances	(7,555,058)
Federal Grants/contracts	46,855,509
Gov Guam grants & contracts	1,251,255
Non govt. grants & contracts	1,114,159
Sales & Services of education dept.	319,435
Auxilliary enterprises	825,747
Other Revenues	13,367,008
Total operating revenues	78,823,781

B- OPERATING EXPENSES

Educational and general:	
Instruction	15,194,682
Research	15,679,660
Public Service	8,998,593
Academic Support	7,961,037
Student services (net of allowance)	8,472,844
Institutional support	16,924,896
Operations and maintenance plant	4,880,283
Depreciation	3,587,377
Scholarships and fellowships	4,789,423
Auxilliary enterprises	1,175,482
-Bookstore	513,298
-Housing	377,191
-English Language Institute	54,041
-Other auxilliary service	230,952
Total operating expenses	87,664,277

Operating income (loss) (8,840,495)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	22,348,394
Investments gain/(loss) (net of expenses)	(3,821,335)
Net non operating revenues	18,189,549

Income (Loss) before other revenues/expenses 9,349,054

D- OTHERS

Expended for plant facilities, net	(4,760,439)
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Total other revenues/expenses (4,760,439)

Change in net position 4,588,615

E- NET POSITION

Net Position beginning (Unaudited)	(97,512,590)
Net Position ending YTD FY 2022	(92,923,975)

Note 1:

\$4.6M INCREASE in net position using CASH BASIS;
GOVGUAM is \$617K in arrears for FY 2022 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 36-054	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	25,056,761	18,310,718	18,310,718	-
Capital Improvement Fund- Debt Service	500,000	375,003	333,336	41,667
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	5,151,984	4,576,501	575,483
Total Appropriations	32,527,925	23,837,705	23,220,555	617,150

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, 2022

FY 2022 (Cash Basis)**Non-Operating Revenue**

FY2022 GovGuam Appropriations	1,674,517.00
Interest Income/Early Withdrawal Penalty	11,749.09
Total Non-Operating Revenue	<u>1,686,266.09</u>

Less Expenditures

Salary / Benefits	92,829.63
Travel	
Contractual	966,757.30
Lease Veh/Equip/Bldg	0.00
Advertising/Printing/Duplicating	0.00
Other Services	0.00
Supplies	0.00
Fuel	0.00
Equipment	0.00
Miscellaneous	80,890.25

Total Expenditures 1,140,477.18

Net Income (Loss) 545,788.91

Beginning Net Position 1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,397,832.69

Less: Encumbrances

2,535,382.12

Ending Net Position

(137,549.43)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
June 30, 2022

ASSETS:

Cash in Bank	\$	2,397,832.69
		<u>2,397,832.69</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,535,382.12
Unallocated	\$	(137,549.43)
		<u>2,397,832.69</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 104,018
Total Operating Revenue	<u>\$ 104,018</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	82,368.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 82,368</u>
Change in Net Position	\$ 21,650
Net Position	
Net Position - Beginning	\$ (206,235)
Net Position - Ending	<u>\$ (184,585)</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 78,040
Total Operating Revenue	<u>\$ 78,040</u>
Operating Expenses	
Salaries	14,947
Benefits	5,976
Travel	-
Contractual	1,250
Advertising	-
Supplies	539
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	8,014
Total Operating Expenses	<u>\$ 30,726</u>
Change in Net Position	\$ 47,314
Net Position	
Net Position - Beginning	\$ 136,351
Net Position - Ending	<u>\$ 183,665</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 248,584
Total Operating Revenue	<u>\$ 248,584</u>
Operating Expenses	
Salaries	\$ -
Benefits	64,737
Travel	-
Contractual	3,171
Advertising/Subscription	-
Supplies	12,568
Equipment	2,814
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	17,424
Total Operating Expenses	<u>\$ 100,714</u>
Change in Net Position	\$ 147,870
Net Position	
Net Position - Beginning	<u>\$ 78,814</u>
Net Position - Ending	<u>\$ 226,684</u>