

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

Cash Basis (Unaudited)
3/31/2023

A- OPERATING REVENUES

Student tuition and fees, net	15,782,021
Scholarships Discount and Allowances	(7,823,167)
Federal Grants/contracts	23,367,124
Gov Guam grants & contracts	2,037,820
Non govt. grants & contracts	543,727
Sales & Services of education dept.	252,733
Auxilliary enterprises	772,589
Other Revenues	5,483,913
Total operating revenues	40,416,761

B- OPERATING EXPENSES

Educational and general:	
Instruction	10,601,551
Research	10,841,767
Public Service	8,434,535
Academic Support	5,538,166
Student services (net of allowance)	2,291,278
Institutional support	6,143,785
Operations and maintenance plant	4,466,978
Depreciation	2,577,508
Scholarships and fellowships	4,498,728
Health Care Recovery	0
Auxilliary enterprises	1,087,886
-Bookstore	365,158
-Housing	464,641
-English Language Institute	67,066
-Other auxilliary service	191,021
Total operating expenses	56,482,182
Operating income (loss)	(16,065,422)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	15,966,835
Investments gain/(loss) (net of expenses)	2,860,288
Interest on capital assets- debts related	(219,341)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	18,607,782
Income (Loss) before other revenues/expenses	2,542,360

D- OTHERS

Expended for plant facilities, net	(1,861,937)
Loss on fixed asset disposal	0
Total other revenues/expenses	(1,861,937)
Change in net position	680,423

E- NET POSITION

Net Position beginning (Unaudited)	(95,258,638)
Net Position ending YTD FY 2023	(94,578,215)

Note 1:

\$680K INCREASE in net position using CASH BASIS;
GOVGUAM is \$739K in arrears for FY 2023 allotment.

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For the month ending March 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)	24,789,185	12,394,590	12,394,590	-
Capital Improvement Fund- Debt Service	500,000	250,002	250,002	-
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	7,238,642	3,619,312	2,879,953	739,359
Total Appropriations	32,527,827	16,263,904	15,524,545	739,359

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

March 31, 2023

FY 2023 (Cash Basis)

Non-Operating Revenue

FY2023 GovGuam Appropriations	760,641.00
Interest Income/Early Withdrawal Penalty	6,119.35
Total Non-Operating Revenue	<u>766,760.35</u>

Less Expenditures

Salary / Benefits	45,051.97
Travel	
Contractual	1,091,500.99
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	20,358.70

Total Expenditures 1,156,911.66

Net Income (Loss) (390,151.31)

Beginning Net Position 2,399,685.11

Less: Prior Year Interest Adjustments

Ending Net Position 2,009,533.80

Less: Encumbrances

3,774,985.80

3/31/23 Ending Net Position

(1,765,452.00)

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

ASSETS:

Cash in Bank	2,009,533.80
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	<u>2,009,533.80</u>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	3,774,985.80
Unallocated	(1,765,452.00)
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	<u>2,009,533.80</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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 82,368
Total Operating Revenue	<u>\$ 82,368</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	\$ 82,367
Net Position	
Net Position - Beginning	\$ (209,929)
Net Position - Ending	<u>\$ (127,562)</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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 199,472
Total Operating Revenue	<u>\$ 199,472</u>
Operating Expenses	
Salaries	\$ 3,372
Benefits	65,424
Travel	-
Contractual	19,027
Advertising/Subscription	-
Supplies	12,496
Equipment	4,671
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 104,989</u>
Change in Net Position	\$ 94,483
Net Position	
Net Position - Beginning	<u>\$ 262,111</u>
Net Position - Ending	<u>\$ 356,593</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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 50,616
Total Operating Revenue	<u>\$ 50,616</u>
Operating Expenses	
Salaries	10,657
Benefits	4,837
Travel	-
Contractual	166
Advertising	-
Supplies	3,245
Equipment	4,753
Utilities	-
Capital Outlay	-
Miscellaneous	2,742
Total Operating Expenses	<u>\$ 26,399</u>
Change in Net Position	\$ 24,217
Net Position	
Net Position - Beginning	\$ 195,470
Net Position - Ending	<u>\$ 219,687</u>