

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

Cash Basis (Unaudited)
3/31/2022

A- OPERATING REVENUES

Student tuition and fees, net	16,489,990
Scholarships Discount and Allowances	(5,979,171)
Federal Grants/contracts	33,545,064
Gov Guam grants & contracts	965,993
Non govt. grants & contracts	705,521
Sales & Services of education dept.	175,312
Auxilliary enterprises	552,467
Other Revenues	8,363,025
Total operating revenues	54,818,201

B- OPERATING EXPENSES

Educational and general:	
Instruction	10,300,997
Research	9,921,222
Public Service	5,452,887
Academic Support	5,271,919
Student services (net of allowance)	7,014,152
Institutional support	10,090,754
Operations and maintenance plant	3,401,637
Depreciation	1,821,971
Scholarships and fellowships	3,941,625
Auxilliary enterprises	770,347
-Bookstore	295,799
-Housing	285,790
-English Language Institute	36,502
-Other auxilliary service	152,256
Total operating expenses	57,987,511

Operating income (loss) (3,169,310)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	14,083,484
Investments gain/(loss) (net of expenses)	(796,798)
Net non operating revenues	13,060,847

Income (Loss) before other revenues/expenses 9,891,537

D- OTHERS

Expended for plant facilities, net	(4,207,520)
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Total other revenues/expenses (4,207,520)

Change in net position 5,684,017

E- NET POSITION

Net Position beginning (Unaudited)	(97,512,590)
Net Position ending YTD FY 2022	(91,828,573)

Note 1:

\$5.7M INCREASE in net position using CASH BASIS;
GOVGUAM is \$1.4M 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	12,528,386	12,046,525	481,861
Capital Improvement Fund- Debt Service	500,000	250,002	-	250,002
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	3,485,568	2,784,125	701,443
Total Appropriations	32,527,925	16,263,956	14,830,650	1,433,306

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, 2022

FY 2022 (Cash Basis)

Non-Operating Revenue

FY2022 GovGuam Appropriations	874,925.00
Interest Income/Early Withdrawal Penalty	5,825.24
Total Non-Operating Revenue	<u>880,750.24</u>

Less Expenditures

Salary / Benefits	62,742.82
Travel	
Contractual	588,198.31
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	43,746.25

Total Expenditures 694,687.38

Net Income (Loss) 186,062.86

Beginning Net Position 1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,038,106.64

Less: Encumbrances 2,913,941.11

Ending Net Position (875,834.47)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
March 31, 2022

ASSETS:

Cash in Bank	\$	2,038,106.64
		<u>2,038,106.64</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,913,941.11
Unallocated	\$	<u>(875,834.47)</u>
		<u>2,038,106.64</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 50,623
Total Operating Revenue	<u>\$ 50,623</u>
Operating Expenses	
Salaries	10,023
Benefits	3,807
Travel	-
Contractual	-
Advertising	-
Supplies	539
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	5,273
Total Operating Expenses	<u>\$ 19,642</u>
Change in Net Position	\$ 30,981
Net Position	
Net Position - Beginning	\$ 136,351
Net Position - Ending	<u>\$ 167,332</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 75,506
Total Operating Revenue	<u>\$ 75,506</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	41,184.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 41,184</u>
Change in Net Position	\$ 34,322
Net Position	
Net Position - Beginning	\$ (206,235)
Net Position - Ending	<u>\$ (171,913)</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 179,536
Total Operating Revenue	<u>\$ 179,536</u>
Operating Expenses	
Salaries	\$ 23,871
Benefits	7,143
Travel	-
Contractual	4,350
Advertising/Subscription	-
Supplies	1,284
Equipment	2,489
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	10,937
Total Operating Expenses	<u>\$ 50,073</u>
Change in Net Position	\$ 129,463
Net Position	
Net Position - Beginning	<u>\$ 78,814</u>
Net Position - Ending	<u>\$ 208,277</u>