

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending March 2024

Cash Basis (Unaudited)
3/31/2024

A- OPERATING REVENUES

Student tuition and fees, net	14,565,246
Scholarships Discount and Allowances	(7,109,782)
Federal Grants/contracts	22,238,729
Gov Guam grants & contracts	1,410,113
Non govt. grants & contracts	813,426
Sales & Services of education dept.	280,005
Auxilliary enterprises	932,402
Other Revenues	3,840,468
Total operating revenues	36,970,607

B- OPERATING EXPENSES

Educational and general:	
Instruction	12,156,403
Research	11,989,964
Public Service	9,261,541
Academic Support	5,683,861
Student services (net of allowance)	2,390,690
Institutional support	5,595,858
Operations and maintenance plant	4,085,676
Depreciation	2,343,754
Scholarships and fellowships	3,852,986
Health Care Recovery	0
Auxilliary enterprises	1,046,905
-Bookstore	254,433
-Housing	311,841
-English Language Institute	50,685
-Other auxilliary service	429,946
Total operating expenses	58,407,638
Operating income (loss)	(21,437,031)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	20,861,560
Investments gain/(loss) (net of expenses)	4,561,596
Interest on capital assets- debts related	(212,018)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	25,211,138
Income (Loss) before other revenues/expenses	3,774,107

D- OTHERS

Expended for plant facilities, net	(3,063,097)
Loss on fixed asset disposal	0
Total other revenues/expenses	(3,063,097)
Change in net position	711,010

E- NET POSITION

Net Position beginning (Unaudited)	(100,828,690)
Net Position ending YTD FY 2024	(100,117,680)

Note 1:

\$711K INCREASE in net position using CASH BASIS;
GOVGUAM is \$1M in arrears for FY 2024 allotment.

UNIVERSITY OF GUAM

**Statement of Revenues, Expenses, and Changes in Net Position
For the month ending March 2024**

Breakdown of General Operations Appropriation Request:	Appropriation	<u>Requested</u>	<u>Received Pd.</u>	<u>Balance Due</u>
	<u>PL 37-42</u>			
General Operations (from General Fund)	27,551,457	13,775,736	13,775,736	-
Faculty Salary Adjustment	3,600,367	3,600,367	3,600,367	-
Capital Improvement Fund- Debt Service	500,000	250,002	-	250,002
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	8,383,766	4,191,832	3,441,832	750,000
Total Appropriations	40,035,590	21,817,937	20,817,935	1,000,002

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, 2024

FY 2024 (Cash Basis)

Non-Operating Revenue

FY2024 GovGuam Appropriations Received to Date	750,000.00
Interest Income	14,537.56
Total Non-Operating Revenue	764,537.56

Less Expenditures

Salary / Benefits	11,432.52
Travel	-
Contractual	1,411,176.28
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Administrative Fee (Previous Years)	-
Administrative Fee (Current Year)	-
Miscellaneous	37,500.00

Total Expenditures	1,460,108.80
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Net Income (Loss)	(695,571.24)
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Beginning Net Position	1,657,160.98
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Less: Prior Year Interest Adjustments

Ending Net Position	961,589.74
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Less: Encumbrances

2,548,519.70

3/31/2024

(1,586,929.96)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
March 31, 2024

ASSETS:

Cash in Bank	961,589.74
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	961,589.74
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	2,548,519.70
Unallocated	(1,586,929.96)
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	961,589.74
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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, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 56,992
Total Operating Revenue	<u>\$ 56,992</u>
Operating Expenses	
Salaries	10,967
Benefits	3,614
Travel	-
Contractual	10,675
Advertising	-
Supplies	964
Equipment	5,699
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 31,919</u>
Change in Net Position	\$ 25,073
Net Position	
Net Position - Beginning	\$ 247,648
Net Position - Ending	<u>\$ 272,720</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, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 89,492
Total Operating Revenue	<u>\$ 89,492</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	(67,125.00)
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ (67,125)</u>
Change in Net Position	\$ 156,617
Net Position	
Net Position - Beginning	\$ (224,193)
Net Position - Ending	<u>\$ (67,576)</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, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 212,732
Total Operating Revenue	<u>\$ 212,732</u>
Operating Expenses	
Salaries	\$ 58,199
Benefits	2,934
Travel	-
Contractual	16,424
Advertising/Subscription	-
Supplies	5,194
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	21,273
Total Operating Expenses	<u>\$ 104,025</u>
Change in Net Position	\$ 108,707
Net Position	
Net Position - Beginning	<u>\$ 402,631</u>
Net Position - Ending	<u>\$ 511,338</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 March 31, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 49,998
Total Operating Revenue	<u>\$ 49,998</u>
Operating Expenses	
Salaries	\$ 27,735
Benefits	2,116
Travel	-
Contractual	8,920
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 38,771</u>
Change in Net Position	\$ 11,227
Net Position	
Net Position - Beginning	<u>\$ -</u>
Net Position - Ending	<u>\$ 11,227</u>

INTERIM UNAUDITED

KPRG (Public Radio)

Statement of Revenue, Expenses, and Changes in Net Position

GL No. 90-34-902002-P-5

For the Period Ending March 31, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 99,996
Total Operating Revenue	<u>\$ 99,996</u>
Operating Expenses	
Salaries	\$ 87,747
Benefits	6,168
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 93,915</u>
Change in Net Position	\$ 6,081
Net Position	
Net Position - Beginning	<u>\$ 42,151</u>
Net Position - Ending	<u>\$ 48,232</u>