

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

Cash Basis (Unaudited)
9/30/2024

A- OPERATING REVENUES

Student tuition and fees, net	20,406,058
Scholarships Discount and Allowances	(8,114,211)
Federal Grants/contracts	51,179,288
Gov Guam grants & contracts	3,728,959
Non govt. grants & contracts	1,942,819
Sales & Services of education dept.	802,986
Auxilliary enterprises	1,974,164
Other Revenues	12,920,550
Total operating revenues	84,840,613

B- OPERATING EXPENSES

Educational and general:	
Instruction	23,827,176
Research	28,150,159
Public Service	23,702,731
Academic Support	12,304,785
Student services (net of allowance)	4,384,737
Institutional support	10,906,427
Operations and maintenance plant	9,738,193
Depreciation	5,566,088
Scholarships and fellowships	5,932,554
Health Care Recovery	3,464,862
Auxilliary enterprises	2,220,362
-Bookstore	627,301
-Housing	606,730
-English Language Institute	92,816
-Other auxilliary service	893,515
Total operating expenses	130,198,074

Operating income (loss) (45,357,461)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	43,544,077
Investments gain/(loss) (net of expenses)	6,979,866
Interest on capital assets- debts related	(495,902)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0
Net non operating revenues 50,028,041

Income (Loss) before other revenues/expenses 4,670,580

D- OTHERS

Expended for plant facilities, net	(1,568,297)
Loss on fixed asset disposal	0
Total other revenues/expenses	(1,568,297)

Change in net position 3,102,283

E- NET POSITION

Net Position beginning (Unaudited)	(101,532,463)
Net Position ending YTD FY 2024	(98,430,180)

Note 1:

\$3.1M DECREASE in net position using CASH BASIS;
GOVGUAM is \$292K in arrears for FY 2024 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 37-42			
General Operations (from General Fund)	27,551,457	27,551,457	27,551,457	-
Faculty Salary Adjustment	3,600,367	3,600,367	3,600,367	-
Capital Improvement Fund- Debt Service	500,000	500,000	500,000	-
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	8,383,766	8,383,766	8,383,766	-
Total Appropriations	40,035,590	40,035,590	40,035,590	-

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
September 30, 2024

FY 2024 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2024 GovGuam Appropriations Received to Date	3,194,576.00
Interest Income	28,978.68
Donation	100.00
Total Non-Operating Revenue	3,223,654.68

Less Expenditures

Salary / Benefits	89,406.31
Travel	-
Contractual	3,889,082.94
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	159,728.80

Total Expenditures 4,138,218.05

Net Income (Loss) (914,563.37)

Beginning Net Position 1,657,160.98

Ending Net Position 742,597.61

Less: Encumbrances 672,158.04

9/30/2024 70,439.57

Balance Sheet
Guam Cancer Trust Fund (GCTF)
September 30, 2024

ASSETS:

Cash in Bank	742,597.61
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	742,597.61
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	672,158.04
Unallocated	70,439.57
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	742,597.61
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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 September 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 425,481
Total Operating Revenue	<u>\$ 425,481</u>
Operating Expenses	
Salaries	\$ 146,352
Benefits	33,032
Travel	-
Contractual	38,865
Advertising/Subscription	-
Supplies	13,054
Equipment	6,394
Utilities	-
Capital Outlay	19,100
Misc-F&A Allocation	-
Miscellaneous	46,798
Total Operating Expenses	<u>\$ 303,596</u>
Change in Net Position	\$ 121,885
Net Position	
Net Position - Beginning	<u>\$ 402,631</u>
Net Position - Ending	<u>\$ 524,517</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 September 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 179,000
Total Operating Revenue	<u>\$ 179,000</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 179,000
Net Position	
Net Position - Beginning	\$ (224,193)
Net Position - Ending	<u>\$ (45,193)</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 September 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 114,000
Total Operating Revenue	<u>\$ 114,000</u>
Operating Expenses	
Salaries	18,962
Benefits	6,372
Travel	-
Contractual	12,315
Advertising	-
Supplies	-
Equipment	10,628
Utilities	-
Capital Outlay	-
Miscellaneous	11,400
Total Operating Expenses	<u>\$ 59,677</u>
Change in Net Position	\$ 54,323
Net Position	
Net Position - Beginning	\$ 247,648
Net Position - Ending	<u>\$ 301,970</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 September 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 200,000
Total Operating Revenue	<u>\$ 200,000</u>
Operating Expenses	
Salaries	\$ 189,606
Benefits	13,343
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 202,949</u>
Change in Net Position	\$ (2,949)
Net Position	
Net Position - Beginning	<u>\$ 42,151</u>
Net Position - Ending	<u>\$ 39,203</u>

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

Univeristy Of Guam Press

GL No. 10-30-424010

For the Period Ending September 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 100,000
Total Operating Revenue	<u>\$ 100,000</u>
Operating Expenses	
Salaries	\$ 53,423
Benefits	21,497
Travel	-
Contractual	11,920
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 86,840</u>
Change in Net Position	\$ 13,160
Net Position	
Net Position - Beginning	<u>\$ -</u>
Net Position - Ending	<u>\$ 13,160</u>