

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

Accrual Basis (Unaudited)
9/30/2023

A- OPERATING REVENUES

Student tuition and fees, net	20,678,791
Scholarships Discount and Allowances	(10,424,463)
Federal Grants/contracts	46,379,195
Gov Guam grants & contracts	3,540,145
Non govt. grants & contracts	1,685,853
Sales & Services of education dept.	502,968
Auxilliary enterprises	1,562,152
Other Revenues	14,960,300
Total operating revenues	78,884,941

B- OPERATING EXPENSES

Educational and general:	
Instruction	21,197,848
Research	25,704,785
Public Service	18,713,297
Academic Support	11,871,830
Student services (net of allowance)	4,397,737
Institutional support	12,842,825
Operations and maintenance plant	9,119,283
Depreciation	6,214,086
Scholarships and fellowships	6,553,795
Health Care Recovery	3,089,489
Auxilliary enterprises	2,261,680
-Bookstore	724,602
-Housing	951,134
-English Language Institute	138,667
-Other auxilliary service	447,277
Total operating expenses	121,966,655

Operating income (loss) (43,081,714)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	37,676,774
Investments gain/(loss) (net of expenses)	2,563,832
Interest on capital assets- debts related	(523,664)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0
Net non operating revenues 39,716,942

Income (Loss) before other revenues/expenses (3,364,772)

D- OTHERS

Expended for plant facilities, net	(4,062,965)
Loss on fixed asset disposal	0
Total other revenues/expenses	(4,062,965)

Change in net position (7,427,737)

E- NET POSITION

Net Position beginning (Unaudited)	(93,400,954)
Net Position ending YTD FY 2023	(100,828,691)

Note 1:

\$7.4M DECREASE in net position using ACCRUAL BASIS;
GOVGUAM is \$218K in arrears for FY 2023 allotment.

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For the month ending September 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	24,789,185	24,789,185	-
Capital Improvement Fund- Debt Service	500,000	500,000	476,853	23,147
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	7,238,642	7,238,642	7,044,066	194,576
Total Appropriations	<u>32,527,827</u>	<u>32,527,827</u>	<u>32,310,104</u>	<u>217,723</u>

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

September 30, 2023

FY 2023 (Cash Basis)**Non-Operating Revenue**

FY2023 GovGuam Appropriations Received to Date	2,805,424.00
Interest Income	14,528.07
Total Non-Operating Revenue	<u>2,819,952.07</u>

Less Expenditures

Salary / Benefits	117,292.66
Travel	-
Contractual	3,304,912.34
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Administrative Fee (Previous Years)	-
Administrative Fee (Current Year)	-
Miscellaneous	140,271.20

Total Expenditures 3,562,476.20

Net Income (Loss) (742,524.13)

Beginning Net Position 2,399,685.11

Less: Prior Year Interest Adjustments

Ending Net Position 1,657,160.98

Less: Encumbrances 1,398,870.39

9/30/2023 Ending Net Position 258,290.59

Balance Sheet
Guam Cancer Trust Fund (GCTF)
September 30, 2023

ASSETS:

Cash in Bank	1,657,160.98
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	<u>1,657,160.98</u>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	1,398,870.39
Unallocated	258,290.59
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	<u>1,657,160.98</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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 164,737
Total Operating Revenue	<u>\$ 164,737</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	179,001.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 179,001</u>
Change in Net Position	\$ (14,264)
Net Position	
Net Position - Beginning	\$ (209,929)
Net Position - Ending	<u>\$ (224,193)</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 September 30, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 398,959
Total Operating Revenue	<u>\$ 398,959</u>
Operating Expenses	
Salaries	\$ 149,586
Benefits	28,810
Travel	-
Contractual	15,519
Advertising/Subscription	-
Supplies	21,457
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	43,067
Total Operating Expenses	<u>\$ 258,438</u>
Change in Net Position	\$ 140,521
Net Position	
Net Position - Beginning	<u>\$ 262,111</u>
Net Position - Ending	<u>\$ 402,631</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, 2023 (FY2023)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 109,661
Total Operating Revenue	<u>\$ 109,661</u>
Operating Expenses	
Salaries	22,246
Benefits	10,111
Travel	-
Contractual	3,166
Advertising	-
Supplies	6,241
Equipment	4,753
Utilities	-
Capital Outlay	-
Miscellaneous	10,966
Total Operating Expenses	<u>\$ 57,483</u>
Change in Net Position	\$ 52,178
Net Position	
Net Position - Beginning	\$ 195,470
Net Position - Ending	<u>\$ 247,648</u>