

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending December 2021

Cash Basis (Unaudited)
12/31/2021

A- OPERATING REVENUES

Student tuition and fees, net	13,246,179
Scholarships Discount and Allowances	(3,124,617)
Federal Grants/contracts	16,750,922
Gov Guam grants & contracts	358,298
Non govt. grants & contracts	587,224
Sales & Services of education dept.	66,309
Auxilliary enterprises	129,893
Other Revenues	4,810,728
Total operating revenues	32,824,936

B- OPERATING EXPENSES

Educational and general:	
Instruction	4,955,273
Research	3,956,988
Public Service	2,356,524
Academic Support	2,321,117
Student services (net of allowance)	4,340,297
Institutional support	5,991,740
Operations and maintenance plant	1,633,816
Depreciation	1,158,735
Scholarships and fellowships	1,807,275
Auxilliary enterprises	309,410
-Bookstore	143,334
-Housing	86,004
-English Language Institute	16,535
-Other auxilliary service	63,537
Total operating expenses	28,831,175
Operating income (loss)	3,993,761

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	7,463,658
Investments gain/(loss) (net of expenses)	1,244,242
Net non operating revenues	8,594,567
Income (Loss) before other revenues/expenses	12,588,328

D- OTHERS

Expended for plant facilities, net	(1,670,034)
Total other revenues/expenses	(1,670,034)
Change in net position	10,918,294

E- NET POSITION

Net Position beginning (Audited)	(96,490,604)
Net Position ending YTD FY 2022	(85,572,310)

Note 1:

\$11.0M INCREASE in net position using CASH BASIS;
GOVGUAM is \$543K in arrears for FY 2022 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 36-054			
General Operations (from General Fund)	25,056,761	6,264,193	6,264,193	-
Capital Improvement Fund- Debt Service	500,000	125,001	-	125,001
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	1,742,784	1,324,460	418,324
Total Appropriations	32,527,925	8,131,978	7,588,653	543,325

FY 2022

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

For the month ending December 2021

Cash Basis (Unaudited)**Non-Operating Revenue**

FY2022 GovGuam Appropriations	331,676.00
Interest Income/Early Withdrawal Penalty	5,669.22
Total Non-Operating Revenue	337,345.22

Less Expenditures

SAL-ADMINISTRATORS	0.00
SAL-CLASS REG	0.00
SAL-TECH/RES ASST REG	19,066.27
F/BENEFITS RETIREMENT	5,477.90
F/BENEFITS SS	276.43
F/BENEFITS LIFE	77.12
F/BENEFITS HEALTH	2,743.83
F/BENEFITS DENTAL	0.00
Salary / Benefits	27,641.55
Travel	
Contractual	219,333.99
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	8,868.80
Total Expenditures	255,844.34
Net Income (Loss)	81,500.88
Beginning Net Position	1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 1,933,544.66

Less: Encumbrances

3,374,021.28

Ending Net Position

(1,440,476.62)

Balance Sheet

Guam Cancer Trust Fund (GCTF)

For the month ending December 2021

ASSETS:

Cash in Bank	\$	1,933,544.66
		<u>1,933,544.66</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		3,374,021.28
Unallocated	\$	<u>(1,440,476.62)</u>
		<u>1,933,544.66</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 December 31, 2021 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 102,816
Total Operating Revenue	<u>\$ 102,816</u>
Operating Expenses	
Salaries	\$ 7,572
Benefits	2,580
Travel	-
Contractual	4,000
Advertising/Subscription	-
Supplies	119
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	(251)
Total Operating Expenses	<u>\$ 14,021</u>
Change in Net Position	\$ 88,795
Net Position	
Net Position - Beginning	<u>\$ 78,814</u>
Net Position - Ending	<u>\$ 167,610</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 December 31, 2021 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 43,826
Total Operating Revenue	<u>\$ 43,826</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 43,826
Net Position	
Net Position - Beginning	\$ (206,235)
Net Position - Ending	<u>\$ (162,409)</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 December 31, 2021 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 27,417
Total Operating Revenue	<u>\$ 27,417</u>
Operating Expenses	
Salaries	4,280
Benefits	1,374
Travel	-
Contractual	-
Advertising	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 5,653</u>
Change in Net Position	\$ 21,764
Net Position	
Net Position - Beginning	\$ 136,351
Net Position - Ending	<u>\$ 158,115</u>