

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

Cash Basis (Unaudited)
6/30/2024

A- OPERATING REVENUES

Student tuition and fees, net	21,152,147
Scholarships Discount and Allowances	(7,389,293)
Federal Grants/contracts	31,694,952
Gov Guam grants & contracts	2,136,220
Non govt. grants & contracts	1,032,601
Sales & Services of education dept.	438,602
Auxilliary enterprises	1,171,727
Other Revenues	7,159,883
Total operating revenues	57,396,839

B- OPERATING EXPENSES

Educational and general:	
Instruction	18,030,794
Research	19,673,183
Public Service	15,012,782
Academic Support	8,724,618
Student services (net of allowance)	3,638,656
Institutional support	8,635,890
Operations and maintenance plant	6,837,073
Depreciation	3,513,540
Scholarships and fellowships	4,601,420
Health Care Recovery	0
Auxilliary enterprises	1,748,324
-Bookstore	457,782
-Housing	536,737
-English Language Institute	72,272
-Other auxilliary service	681,533
Total operating expenses	90,416,280

Operating income (loss) (33,019,441)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	30,387,013
Investments gain/(loss) (net of expenses)	4,675,639
Interest on capital assets- debts related	(338,436)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0
Net non operating revenues 34,724,216

Income (Loss) before other revenues/expenses 1,704,775

D- OTHERS

Expended for plant facilities, net	(5,136,274)
Loss on fixed asset disposal	0
Total other revenues/expenses	(5,136,274)

Change in net position (3,431,499)

E- NET POSITION

Net Position beginning (Unaudited)	(101,532,463)
Net Position ending YTD FY 2024	(104,963,962)

Note 1:

\$3.4M DECREASE in net position using CASH BASIS;
GOVGUAM is \$583K in arrears for FY 2024 allotment.

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For the month ending June 2024

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 37-42			
General Operations (from General Fund)	27,551,457	20,663,604	20,663,604	-
Faculty Salary Adjustment	3,600,367	3,600,367	3,600,367	-
Capital Improvement Fund- Debt Service	500,000	375,003	291,669	83,334
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	8,383,766	6,287,748	5,787,748	500,000
Total Appropriations	40,035,590	30,926,722	30,343,388	583,334

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

June 30, 2024

FY 2024 (Cash Basis)

Non-Operating Revenue

FY2024 GovGuam Appropriations Received to Date	1,750,000.00
Interest Income	28,941.28
Total Non-Operating Revenue	1,778,941.28

Less Expenditures

Salary / Benefits	40,363.58
Travel	-
Contractual	2,502,708.47
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	37,500.00

Total Expenditures 2,580,572.05

Net Income (Loss) (801,630.77)

Beginning Net Position 1,657,160.98

Less: Prior Year Interest Adjustments

Ending Net Position 855,530.21

Less: Encumbrances 1,642,797.51

6/30/2024 (787,267.30)

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

ASSETS:

Cash in Bank	855,530.21
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	<u>855,530.21</u>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	1,642,797.51
Unallocated	<u>(787,267.30)</u>
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	<u>855,530.21</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 June 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 78,912
Total Operating Revenue	<u>\$ 78,912</u>
Operating Expenses	
Salaries	14,840
Benefits	4,943
Travel	-
Contractual	12,315
Advertising	-
Supplies	-
Equipment	2,511
Utilities	-
Capital Outlay	-
Miscellaneous	8,549
Total Operating Expenses	<u>\$ 43,157</u>
Change in Net Position	\$ 35,755
Net Position	
Net Position - Beginning	\$ 247,648
Net Position - Ending	<u>\$ 283,402</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 June 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 134,238
Total Operating Revenue	<u>\$ 134,238</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	(44,750.00)
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ (44,750)</u>
Change in Net Position	\$ 178,988
Net Position	
Net Position - Beginning	\$ (224,193)
Net Position - Ending	<u>\$ (45,205)</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 June 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 319,098
Total Operating Revenue	<u>\$ 319,098</u>
Operating Expenses	
Salaries	\$ 88,715
Benefits	18,574
Travel	-
Contractual	28,100
Advertising/Subscription	-
Supplies	9,828
Equipment	6,394
Utilities	-
Capital Outlay	19,100
Misc-F&A Allocation	-
Miscellaneous	36,160
Total Operating Expenses	<u>\$ 206,871</u>
Change in Net Position	\$ 112,227
Net Position	
Net Position - Beginning	<u>\$ 402,631</u>
Net Position - Ending	<u>\$ 514,858</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 June 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 74,997
Total Operating Revenue	<u>\$ 74,997</u>
Operating Expenses	
Salaries	\$ 39,825
Benefits	16,016
Travel	-
Contractual	8,920
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 64,761</u>
Change in Net Position	\$ 10,236
Net Position	
Net Position - Beginning	<u>\$ -</u>
Net Position - Ending	<u>\$ 10,236</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 June 30, 2024 (FY2024)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 149,994
Total Operating Revenue	<u>\$ 149,994</u>
Operating Expenses	
Salaries	\$ 142,818
Benefits	8,876
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 151,694</u>
Change in Net Position	\$ (1,700)
Net Position	
Net Position - Beginning	<u>\$ 42,151</u>
Net Position - Ending	<u>\$ 40,451</u>