

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending September 2022

Accrual Basis (Unaudited)
9/30/2022

A- OPERATING REVENUES

Student tuition and fees, net	20,646,374
Scholarships Discount and Allowances	(7,984,363)
Federal Grants/contracts	61,102,605
Gov Guam grants & contracts	2,185,579
Non govt. grants & contracts	1,580,517
Sales & Services of education dept.	707,395
Auxilliary enterprises	1,518,227
Other Revenues	28,951,365
Total operating revenues	108,707,699

B- OPERATING EXPENSES

Educational and general:	
Instruction	20,981,775
Research	22,953,661
Public Service	14,646,878
Academic Support	11,139,010
Student services (net of allowance)	9,801,602
Institutional support	20,209,012
Operations and maintenance plant	7,270,162
Depreciation	4,945,019
Scholarships and fellowships	5,542,743
Health Care Recovery	2,792,369
Auxilliary enterprises	1,869,184
-Bookstore	807,454
-Housing	646,785
-English Language Institute	81,313
-Other auxilliary service	333,632
Total operating expenses	122,151,415
Operating income (loss)	(13,443,716)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	34,820,294
Investments gain/(loss) (net of expenses)	(5,355,103)
Net non operating revenues	29,020,408
Income (Loss) before other revenues/expenses	15,576,692

D- OTHERS

Expended for plant facilities, net	(11,912,968)
Loss on fixed assets disposal	(34,015)
Total other revenues/expenses	(11,946,983)
Change in net position	3,629,709

E- NET POSITION

Net Position beginning (Unaudited)	(97,512,590)
Net Position ending YTD FY 2022	(93,882,881)

Note 1:

\$3.6M INCREASE in net position using ACCRUAL BASIS;
GOVGUAM is \$508K in arrears for FY 2022 allotment.

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Breakdown of General Operations Appropriation Request:	<u>Appropriation PL 36-054</u>	<u>Requested</u>	<u>Received Pd.</u>	<u>Balance Due</u>
General Operations (from General Fund)	25,056,761	25,056,761	25,056,761	-
Capital Improvement Fund- Debt Service	500,000	500,000	500,000	-
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	6,971,164	6,462,196	508,968
Total Appropriations	<u>32,527,925</u>	<u>32,527,925</u>	<u>32,018,957</u>	<u>508,968</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

09.30.22

FY 2022 (Cash Basis)

Non-Operating Revenue

FY2022 GovGuam Appropriations	2,491,032.00
Interest Income/Early Withdrawal Penalty	12,174.27
Total Non-Operating Revenue	<u>2,503,206.27</u>

Less Expenditures

Salary / Benefits	130,070.08
Travel	
Contractual	1,692,074.46
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	133,420.40

Total Expenditures 1,955,564.94

Net Income (Loss) 547,641.33

Beginning Net Position 1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,399,685.11

Less: Encumbrances 1,886,667.38

Ending Net Position 513,017.73

Balance Sheet
Guam Cancer Trust Fund (GCTF)
September 30, 2022

ASSETS:

Cash in Bank	\$	2,399,685.11
		<u>2,399,685.11</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		1,886,667.38
Unallocated	\$	<u>513,017.73</u>
		<u>2,399,685.11</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 109,661
Total Operating Revenue	<u>\$ 109,661</u>
Operating Expenses	
Salaries	21,248
Benefits	8,739
Travel	-
Contractual	9,050
Advertising	-
Supplies	539
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	10,966
Total Operating Expenses	<u>\$ 50,542</u>
Change in Net Position	\$ 59,119
Net Position	
Net Position - Beginning	\$ 136,351
Net Position - Ending	<u>\$ 195,470</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 386,680
Total Operating Revenue	<u>\$ 386,680</u>
Operating Expenses	
Salaries	\$ 35,750
Benefits	112,320
Travel	-
Contractual	18,245
Advertising/Subscription	-
Supplies	12,568
Equipment	2,814
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	21,686
Total Operating Expenses	<u>\$ 203,383</u>
Change in Net Position	\$ 183,297
Net Position	
Net Position - Beginning	<u>\$ 78,814</u>
Net Position - Ending	<u>\$ 262,111</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, 2022 (FY2022)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 161,042
Total Operating Revenue	<u>\$ 161,042</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	164,736.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 164,736</u>
Change in Net Position	\$ (3,694)
Net Position	
Net Position - Beginning	\$ (206,235)
Net Position - Ending	<u>\$ (209,929)</u>