

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

Cash Basis (Unaudited)
4/30/2022

A- OPERATING REVENUES

Student tuition and fees, net	19,858,968
Scholarships Discount and Allowances	(6,213,083)
Federal Grants/contracts	38,868,766
Gov Guam grants & contracts	1,069,319
Non govt. grants & contracts	766,103
Sales & Services of education dept.	212,130
Auxilliary enterprises	649,054
Other Revenues	10,271,866
Total operating revenues	65,483,122

B- OPERATING EXPENSES

Educational and general:	
Instruction	12,095,507
Research	11,696,515
Public Service	6,658,824
Academic Support	6,180,405
Student services (net of allowance)	7,342,343
Institutional support	13,529,073
Operations and maintenance plant	3,963,331
Depreciation	2,815,734
Scholarships and fellowships	4,299,185
Auxilliary enterprises	861,519
-Bookstore	331,599
-Housing	311,552
-English Language Institute	41,705
-Other auxilliary service	176,663
Total operating expenses	69,442,436

Operating income (loss) (3,959,313)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	16,892,058
Investments gain/(loss) (net of expenses)	(2,344,010)
Net non operating revenues	14,284,892

Income (Loss) before other revenues/expenses 10,325,579

D- OTHERS

Expended for plant facilities, net	(4,735,312)
------------------------------------	-------------

Total other revenues/expenses (4,735,312)

Change in net position 5,590,267

E- NET POSITION

Net Position beginning (Unaudited)	(97,512,590)
Net Position ending YTD FY 2022	(91,922,323)

Note 1:

\$5.5M INCREASE in net position using CASH BASIS;
GOVGUAM is \$1.1M in arrears for FY 2022 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 36-054	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	25,056,761	14,455,830	14,455,830	-
Capital Improvement Fund- Debt Service	500,000	291,669	-	291,669
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	4,041,040	3,231,469	809,571
Total Appropriations	32,527,925	18,788,539	17,687,299	1,101,240

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

April 30, 2022

FY 2022 (Cash Basis)**Non-Operating Revenue**

FY2022 GovGuam Appropriations	940,429.00
Interest Income/Early Withdrawal Penalty	11,537.47
Total Non-Operating Revenue	<u>951,966.47</u>

Less Expenditures

Salary / Benefits	72,771.75
Travel	
Contractual	612,094.43
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	43,746.25

Total Expenditures 728,612.43

Net Income (Loss) 223,354.04

Beginning Net Position 1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,075,397.82

Less: Encumbrances 2,890,044.99

Ending Net Position (814,647.17)

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

ASSETS:

Cash in Bank	\$	2,075,397.82
		<u>2,075,397.82</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,890,044.99
Unallocated	\$	(814,647.17)
		<u>2,075,397.82</u>