

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

Cash Basis (Unaudited)  
1/31/2022

A- OPERATING REVENUES

Student tuition and fees, net	15,869,635
Scholarships Discount and Allowances	(3,145,155)
Federal Grants/contracts	19,829,050
Gov Guam grants & contracts	757,043
Non govt. grants & contracts	678,170
Sales & Services of education dept.	88,621
Auxilliary enterprises	458,768
Other Revenues	5,921,994
<b>Total operating revenues</b>	<b>40,458,126</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	6,707,571
Research	5,984,936
Public Service	3,623,856
Academic Support	3,450,606
Student services (net of allowance)	4,753,491
Institutional support	7,957,725
Operations and maintenance plant	2,215,170
Depreciation	1,526,887
Scholarships and fellowships	1,813,836
Auxilliary enterprises	433,925
-Bookstore	187,925
-Housing	117,584
-English Language Institute	24,243
-Other auxilliary service	104,173
<b>Total operating expenses</b>	<b>38,468,003</b>
<b>Operating income (loss)</b>	<b>1,990,123</b>

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	9,948,984
Investments gain/(loss) (net of expenses)	(345,633)
<b>Net non operating revenues</b>	<b>9,452,424</b>
<b>Income (Loss) before other revenues/expenses</b>	<b>11,442,547</b>

D- OTHERS

Expended for plant facilities, net	(2,522,634)
<b>Total other revenues/expenses</b>	<b>(2,522,634)</b>
<b>Change in net position</b>	<b>8,919,913</b>

E- NET POSITION

Net Position beginning (Unaudited)	(96,526,078)
Net Position ending YTD FY 2022	(87,606,165)

Note 1:

\$9.0M INCREASE in net position using CASH BASIS;  
GOVGUAM is \$544K 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	8,191,637	8,191,637	-
Capital Improvement Fund- Debt Service	500,000	166,668	-	166,668
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	2,298,256	1,920,802	377,454
<b>Total Appropriations</b>	<b>32,527,925</b>	<b>10,656,561</b>	<b>10,112,439</b>	<b>544,122</b>

**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

January 31, 2022

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

FY2022 GovGuam Appropriations	622,546.00
Interest Income/Early Withdrawal Penalty	5,673.23
Total Non-Operating Revenue	<u>628,219.23</u>

**Less Expenditures**

SAL-ADMINISTRATORS	0.00
SAL-CLASS REG	0.00
SAL-TECH/RES ASST REG	29,449.47
F/BENEFITS RETIREMENT	8,475.47
F/BENEFITS SS	426.97
F/BENEFITS LIFE	119.30
F/BENEFITS HEALTH	4,213.74
F/BENEFITS DENTAL	0.00
Salary / Benefits	42,684.95
Travel	
Contractual	437,073.88
Lease Veh/Equip/Bldg	0.00
Advertising/Printing/Duplicating	0.00
Other Services	0.00
Supplies	0.00
Fuel	0.00
Equipment	0.00
Administrative Fee (Previous Years)	0.00
Administrative Fee (Current Year)	0.00
Miscellaneous	16,583.80

**Total Expenditures** 496,342.63

**Net Income (Loss)** 131,876.60

**Beginning Net Position** 1,852,043.78

Less: Prior Year Interest Adjustments

**Ending Net Position** 1,983,920.38

Less: Encumbrances 3,065,065.54

Ending Net Position **(1,081,145.16)**

**Balance Sheet**  
**Guam Cancer Trust Fund (GCTF)**  
January 31, 2022

**ASSETS:**

Cash in Bank	\$	1,983,920.38
		<u>1,983,920.38</u>

**LIABILITIES AND NET POSITION:**

Net Position, End		
Allocated		3,065,065.54
Unallocated	\$	<u>(1,081,145.16)</u>
		<u>1,983,920.38</u>