

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

Cash Basis (Unaudited)  
11/30/2021

A- OPERATING REVENUES

Student tuition and fees, net	11,143,760
Scholarships Discount and Allowances	(1,502,944)
Federal Grants/contracts	8,470,790
Gov Guam grants & contracts	247,064
Non govt. grants & contracts	628,407
Sales & Services of education dept.	36,519
Auxilliary enterprises	69,847
Other Revenues	1,380,287
<b>Total operating revenues</b>	<b>20,473,730</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	3,245,959
Research	2,493,463
Public Service	1,317,388
Academic Support	1,465,460
Student services (net of allowance)	3,886,428
Institutional support	1,728,151
Operations and maintenance plant	959,864
Depreciation	715,042
Scholarships and fellowships	1,283,848
Auxilliary enterprises	168,641
-Bookstore	70,673
-Housing	49,755
-English Language Institute	9,465
-Other auxilliary service	38,748
<b>Total operating expenses</b>	<b>17,264,244</b>
<b>Operating income (loss)</b>	<b>3,209,485</b>

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	4,627,327
Investments gain/(loss) (net of expenses)	483,766
Interest on capital assets- debts related	(125,010)
<b>Net non operating revenues</b>	<b>4,986,083</b>

**Income (Loss) before other revenues/expenses 8,195,568**

D- OTHERS

Expended for plant facilities, net	(1,161,980)
<b>Total other revenues/expenses</b>	<b>(1,161,980)</b>

**Change in net position 7,033,588**

E- NET POSITION

Net Position beginning (Audited)	(97,100,097)
Net Position ending YTD FY 2022	(90,066,509)

Note 1:

\$7.0M INCREASE in net position using CASH BASIS;  
GOVGUAM is \$406K 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	3,854,888	3,854,888	-
Capital Improvement Fund- Debt Service	500,000	83,334	-	83,334
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	1,110,944	788,320	322,624
Total Appropriations	32,527,925	5,049,166	4,643,208	405,958

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 November 2021

**Cash Basis (Unaudited)**  
**11/30/2021**

**Non-Operating Revenue**

FY2022 GovGuam Appropriations	177,376.00
Interest Income/Early Withdrawal Penalty	5,665.21
<b>Total Non-Operating Revenue</b>	<b>183,041.21</b>

**Less Expenditures**

Salary / Benefits	17,612.62
Travel	
Contractual	187,598.18
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	8,868.80
 <b>Total Expenditures</b>	 <b>214,079.60</b>
 <b>Net Income (Loss)</b>	 <b>(31,038.39)</b>
 <b>Beginning Net Position</b>	 <b>1,852,043.78</b>

Less: Prior Year Interest Adjustments

**Ending Net Position** **1,821,005.39**

Less: Encumbrances

**1,066,756.96**

Ending Net Position

**754,248.43**

**Balance Sheet**  
**Guam Cancer Trust Fund (GCTF)**  
For the month ending November 2021

**ASSETS:**

Cash in Bank	\$	1,821,005.39
		<u>1,821,005.39</u>

**LIABILITIES AND NET POSITION:**

Net Position, End		
Allocated		1,066,756.96
Unallocated	\$	754,248.43
		<u>1,821,005.39</u>