

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

Cash Basis (Unaudited)
11/30/2022

A- OPERATING REVENUES

Student tuition and fees, net	10,478,588
Scholarships Discount and Allowances	(4,088,460)
Federal Grants/contracts	7,475,330
Gov Guam grants & contracts	636,549
Non govt. grants & contracts	123,403
Sales & Services of education dept.	47,445
Auxilliary enterprises	101,644
Other Revenues	1,125,739
Total operating revenues	15,900,239

B- OPERATING EXPENSES

Educational and general:	
Instruction	3,168,436
Research	2,719,328
Public Service	2,324,084
Academic Support	1,517,602
Student services (net of allowance)	652,733
Institutional support	1,304,789
Operations and maintenance plant	1,265,523
Depreciation	832,329
Scholarships and fellowships	1,908,400
Health Care Recovery	0
Auxilliary enterprises	203,442
-Bookstore	64,050
-Housing	92,382
-English Language Institute	17,538
-Other auxilliary service	29,472
Total operating expenses	15,896,666
Operating income (loss)	3,573

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	4,542,736
Investments gain/(loss) (net of expenses)	2,402,818
Interest on capital assets- debts related	(49,878)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	6,895,676
Income (Loss) before other revenues/expenses	6,899,249

D- OTHERS

Expended for plant facilities, net	(832,521)
Loss on fixed asset disposal	0
Total other revenues/expenses	(832,521)
Change in net position	6,066,728

E- NET POSITION

Net Position beginning (Unaudited)	(94,332,042)
Net Position ending YTD FY 2022	(88,265,314)

Note 1:

\$6.0M INCREASE in net position using CASH BASIS;
GOVGUAM is \$583K in arrears for FY 2023 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 36-107	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	24,789,185	3,813,720	3,813,720	-
Capital Improvement Fund- Debt Service	500,000	83,334	-	83,334
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	7,238,642	1,152,096	652,096	500,000
Total Appropriations	32,527,827	5,049,150	4,465,816	583,334

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

11.30.22

FY 2023 (Cash Basis)

Non-Operating Revenue

FY2023 GovGuam Appropriations	0.00
Interest Income/Early Withdrawal Penalty	5,743.93
Total Non-Operating Revenue	5,743.93

Less Expenditures

Salary / Benefits	14,103.34
Travel	
Contractual	346,990.90
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	0.00

Total Expenditures 361,094.24

Net Income (Loss) (355,350.31)

Beginning Net Position 2,399,685.11

Less: Prior Year Interest Adjustments

Ending Net Position 2,044,334.80

Less: Encumbrances

1,268,139.47

Ending Net Position

776,195.33

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

ASSETS:

Cash in Bank	2,044,334.80
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	2,044,334.80
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	1,268,139.47
Unallocated	776,195.33
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	2,044,334.80
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