

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

Cash Basis (Unaudited)
2/28/2022

A- OPERATING REVENUES

Student tuition and fees, net	16,060,268
Scholarships Discount and Allowances	(4,445,510)
Federal Grants/contracts	29,435,974
Gov Guam grants & contracts	856,357
Non govt. grants & contracts	702,043
Sales & Services of education dept.	126,117
Auxilliary enterprises	505,175
Other Revenues	6,770,171
Total operating revenues	50,010,595

B- OPERATING EXPENSES

Educational and general:	
Instruction	8,378,761
Research	8,028,236
Public Service	4,463,585
Academic Support	4,233,827
Student services (net of allowance)	6,665,715
Institutional support	10,750,818
Operations and maintenance plant	2,828,329
Depreciation	1,591,582
Scholarships and fellowships	2,918,512
Auxilliary enterprises	531,038
-Bookstore	231,175
-Housing	146,713
-English Language Institute	29,443
-Other auxilliary service	123,707
Total operating expenses	50,390,403
Operating income (loss)	(379,808)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	12,335,180
Investments gain/(loss) (net of expenses)	(907,145)
Net non operating revenues	11,239,606
Income (Loss) before other revenues/expenses	10,859,798

D- OTHERS

Expended for plant facilities, net	(2,522,634)
Total other revenues/expenses	(2,522,634)
Change in net position	8,337,164

E- NET POSITION

Net Position beginning (Unaudited)	(96,526,078)
Net Position ending YTD FY 2022	(88,188,914)

Note 1:

\$8.3.0M INCREASE in net position using CASH BASIS;
GOVGUAM is \$644K 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	10,119,081	10,119,081	-
Capital Improvement Fund- Debt Service	500,000	208,335	-	208,335
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	2,853,728	2,418,014	435,714
Total Appropriations	32,527,925	13,181,144	12,537,095	644,049

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

February 28, 2022

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

FY2022 GovGuam Appropriations	814,286.00
Interest Income/Early Withdrawal Penalty	5,719.78
Total Non-Operating Revenue	820,005.78

Less Expenditures

Salary / Benefits	51,600.14
Travel	
Contractual	502,979.98
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	31,127.30

Total Expenditures 585,707.42

Net Income (Loss) 234,298.36

Beginning Net Position 1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,086,342.14

Less: Encumbrances 2,999,159.44

Ending Net Position (912,817.30)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
February 28, 2022

ASSETS:

Cash in Bank	\$	2,086,342.14
		<u>2,086,342.14</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,999,159.44
Unallocated	\$	<u>(912,817.30)</u>
		<u>2,086,342.14</u>