

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending January 2023

Cash Basis (Unaudited)
1/31/2023

A- OPERATING REVENUES

Student tuition and fees, net	15,243,744
Scholarships Discount and Allowances	(4,240,045)
Federal Grants/contracts	14,084,967
Gov Guam grants & contracts	1,706,508
Non govt. grants & contracts	385,704
Sales & Services of education dept.	160,463
Auxilliary enterprises	481,940
Other Revenues	3,244,225
Total operating revenues	31,067,506

B- OPERATING EXPENSES

Educational and general:	
Instruction	7,002,618
Research	6,975,452
Public Service	5,582,564
Academic Support	3,578,889
Student services (net of allowance)	1,539,631
Institutional support	4,160,566
Operations and maintenance plant	2,906,202
Depreciation	1,699,164
Scholarships and fellowships	2,432,450
Health Care Recovery	0
Auxilliary enterprises	729,226
-Bookstore	237,961
-Housing	309,940
-English Language Institute	44,804
-Other auxilliary service	136,521
Total operating expenses	36,606,762
Operating income (loss)	(5,539,256)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	10,214,328
Investments gain/(loss) (net of expenses)	3,012,356
Interest on capital assets- debts related	(146,698)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	13,079,986
Income (Loss) before other revenues/expenses	7,540,730

D- OTHERS

Expended for plant facilities, net	(1,581,023)
Loss on fixed asset disposal	0
Total other revenues/expenses	(1,581,023)
Change in net position	5,959,707

E- NET POSITION

Net Position beginning (Unaudited)	(94,332,042)
Net Position ending YTD FY 2023	(88,372,335)

Note 1:

\$6.0M INCREASE in net position using CASH BASIS;
GOVGUAM is \$759K in arrears for FY 2023 allotment.

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Breakdown of General Operations Appropriation Request:	<u>Appropriation PL 36-107</u>	<u>Requested</u>	<u>Received Pd.</u>	<u>Balance Due</u>
General Operations (from General Fund)	24,789,185	8,104,155	8,104,155	-
Capital Improvement Fund- Debt Service	500,000	166,668	17,999	148,669
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	7,238,642	2,385,704	1,774,879	610,825
Total Appropriations	32,527,827	10,656,527	9,897,033	759,494

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, 2023

FY 2023 (Cash Basis)

Non-Operating Revenue

FY2023 GovGuam Appropriations	407,174.00
Interest Income	5,963.91
Total Non-Operating Revenue	<u>413,137.91</u>

Less Expenditures

Salary / Benefits	31,156.99
Travel	
Contractual	733,222.67
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	12,500.00

Total Expenditures 776,879.66

Net Income (Loss) (363,741.75)

Beginning Net Position 2,399,685.11

Less: Prior Year Interest Adjustments

Ending Net Position 2,035,943.36

Less: Encumbrances

4,281,920.02

Ending Net Position

(2,245,976.66)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
January 31, 2023

ASSETS:

Cash in Bank	2,035,943.36
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	<u>2,035,943.36</u>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	4,281,920.02
Unallocated	(2,245,976.66)
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	<u>2,035,943.36</u>