

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

Cash Basis (Unaudited)  
7/31/2022

A- OPERATING REVENUES

Student tuition and fees, net	24,063,758
Scholarships Discount and Allowances	(7,674,738)
Federal Grants/contracts	49,449,151
Gov Guam grants & contracts	1,390,113
Non govt. grants & contracts	1,236,060
Sales & Services of education dept.	353,809
Auxilliary enterprises	911,666
Other Revenues	14,486,172
<b>Total operating revenues</b>	<b>84,215,992</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	17,025,167
Research	17,894,180
Public Service	10,321,925
Academic Support	8,957,311
Student services (net of allowance)	8,857,225
Institutional support	17,842,777
Operations and maintenance plant	5,900,180
Depreciation	3,998,754
Scholarships and fellowships	4,909,322
Auxilliary enterprises	1,388,065
-Bookstore	565,129
-Housing	496,209
-English Language Institute	61,720
-Other auxilliary service	265,007
<b>Total operating expenses</b>	<b>97,094,906</b>
<b>Operating income (loss)</b>	<b>(12,878,914)</b>

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	25,278,108
Investments gain/(loss) (net of expenses)	(2,467,345)
<b>Net non operating revenues</b>	<b>22,442,000</b>

**Income (Loss) before other revenues/expenses** 9,563,086

D- OTHERS

Expended for plant facilities, net	(4,760,439)
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**Total other revenues/expenses** (4,760,439)

**Change in net position** 4,802,647

E- NET POSITION

Net Position beginning (Unaudited)	(97,512,590)
Net Position ending YTD FY 2022	(92,709,943)

Note 1:

\$4.6M INCREASE in net position using CASH BASIS;  
GOVGUAM is \$617K in arrears for FY 2022 allotment.

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Breakdown of General Operations Appropriation Request:	<u>Appropriation PL 36-054</u>	<u>Requested</u>	<u>Received Pd.</u>	<u>Balance Due</u>
General Operations ( from General Fund)	25,056,761	20,720,023	20,720,023	-
Capital Improvement Fund- Debt Service	500,000	375,003	333,336	41,667
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	5,533,824	5,144,985	388,839
Total Appropriations	<u>32,527,925</u>	<u>26,628,850</u>	<u>26,198,344</u>	<u>430,506</u>

**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

July 31, 2022

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

FY2022 GovGuam Appropriations	1,861,161.00
Interest Income/Early Withdrawal Penalty	11,869.78
<b>Total Non-Operating Revenue</b>	<b>1,873,030.78</b>

**Less Expenditures**

Salary / Benefits	107,873.04
Travel	
Contractual	1,032,635.72
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	80,890.25

**Total Expenditures** 1,221,399.01

**Net Income (Loss)** 651,631.77

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

Less: Prior Year Interest Adjustments

**Ending Net Position** 2,503,675.55

Less: Encumbrances 2,469,503.70

Ending Net Position 34,171.85

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

**ASSETS:**

Cash in Bank	\$	2,503,675.55
		<u>2,503,675.55</u>

**LIABILITIES AND NET POSITION:**

Net Position, End		
Allocated		2,469,503.70
Unallocated	\$	34,171.85
		<u>2,503,675.55</u>