

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

Cash Basis (Unaudited)
11/30/2023

A- OPERATING REVENUES

Student tuition and fees, net	9,798,555
Scholarships Discount and Allowances	(2,869,169)
Federal Grants/contracts	6,061,949
Gov Guam grants & contracts	420,400
Non govt. grants & contracts	364,518
Sales & Services of education dept.	140,622
Auxilliary enterprises	167,642
Other Revenues	415,289
Total operating revenues	14,499,806

B- OPERATING EXPENSES

Educational and general:	
Instruction	3,702,558
Research	2,939,112
Public Service	2,268,059
Academic Support	1,609,778
Student services (net of allowance)	673,336
Institutional support	1,569,738
Operations and maintenance plant	1,443,878
Depreciation	780,353
Scholarships and fellowships	1,501,956
Health Care Recovery	0
Auxilliary enterprises	255,415
-Bookstore	61,449
-Housing	93,736
-English Language Institute	18,132
-Other auxilliary service	82,098
Total operating expenses	16,744,183
Operating income (loss)	(2,244,376)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	5,110,569
Investments gain/(loss) (net of expenses)	1,539,006
Interest on capital assets- debts related	(71,073)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	6,578,502
Income (Loss) before other revenues/expenses	4,334,126

D- OTHERS

Expended for plant facilities, net	12,932
Loss on fixed asset disposal	0
Total other revenues/expenses	12,932
Change in net position	4,347,058

E- NET POSITION

Net Position beginning (Unaudited)	(100,828,690)
Net Position ending YTD FY 2023	(96,481,632)

Note 1:

\$4.3M INCREASE in net position using CASH BASIS;
GOVGUAM is \$583K in arrears for FY 2024 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 36-107			
General Operations (from General Fund)	27,551,457	4,238,688	4,238,688	-
Capital Improvement Fund- Debt Service	3,000,000	500,000	-	500,000
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	5,169,766	801,750	718,416	83,334
Total Appropriations	35,721,223	5,540,438	4,957,104	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

November 30, 2023

FY 2024 (Cash Basis)

Non-Operating Revenue

FY2023 GovGuam Appropriations Received to Date	-
Interest Income	14,431.16
Total Non-Operating Revenue	<u>14,431.16</u>

Less Expenditures

Salary / Benefits	1,389.95
Travel	-
Contractual	205,805.97
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	-

Total Expenditures 207,195.92

Net Income (Loss) (192,764.76)

Beginning Net Position 1,657,160.98

Less: Prior Year Interest Adjustments

Ending Net Position 1,464,396.22

Less: Encumbrances 987,805.05

11/30/2023 Ending Net Position 476,591.17

Balance Sheet
Guam Cancer Trust Fund (GCTF)
November 30, 2023

ASSETS:

Cash in Bank	1,464,396.22
	<hr/>
	1,464,396.22
	<hr/> <hr/>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	987,805.05
Unallocated	476,591.17
	<hr/>
	1,464,396.22
	<hr/> <hr/>