

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

Cash (Unaudited)
5/31/2022

A- OPERATING REVENUES

Student tuition and fees, net	21,545,791
Scholarships Discount and Allowances	(7,480,826)
Federal Grants/contracts	43,183,067
Gov Guam grants & contracts	1,188,943
Non govt. grants & contracts	1,030,012
Sales & Services of education dept.	272,912
Auxilliary enterprises	789,748
Other Revenues	12,631,774
Total operating revenues	73,161,421

B- OPERATING EXPENSES

Educational and general:	
Instruction	13,922,729
Research	13,419,778
Public Service	7,906,434
Academic Support	7,111,762
Student services (net of allowance)	7,645,694
Institutional support	16,569,894
Operations and maintenance plant	4,609,649
Depreciation	3,238,983
Scholarships and fellowships	4,597,203
Auxilliary enterprises	1,033,739
-Bookstore	437,251
-Housing	353,403
-English Language Institute	46,909
-Other auxilliary service	196,176
Total operating expenses	80,055,865

Operating income (loss) (6,894,444)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	19,919,850
Investments gain/(loss) (net of expenses)	(2,459,943)
Net non operating revenues	17,159,527

Income (Loss) before other revenues/expenses 10,265,083

D- OTHERS

Expended for plant facilities, net	(4,409,598)
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Total other revenues/expenses (4,409,598)

Change in net position 5,855,485

E- NET POSITION

Net Position beginning (Unaudited)	(97,512,590)
Net Position ending YTD FY 2022	(91,657,105)

Note 1:

\$5.9M INCREASE in net position using CASH BASIS;
GOVGUAM is \$560K 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	16,383,274	16,383,274	-
Capital Improvement Fund- Debt Service	500,000	333,336	333,336	-
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,971,164	4,596,512	4,036,941	559,571
Total Appropriations	32,527,925	21,313,122	20,753,551	559,571

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

May 31, 2022

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

FY2022 GovGuam Appropriations	1,440,429.00
Interest Income/Early Withdrawal Penalty	11,635.74
Total Non-Operating Revenue	1,452,064.74

Less Expenditures

Salary / Benefits	82,800.69
Travel	
Contractual	791,128.22
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 954,819.16

Net Income (Loss) 497,245.58

Beginning Net Position 1,852,043.78

Less: Prior Year Interest Adjustments

Ending Net Position 2,349,289.36

Less: Encumbrances 2,711,011.20

Ending Net Position (361,721.84)

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

ASSETS:

Cash in Bank	\$	2,349,289.36
		<u>2,349,289.36</u>

LIABILITIES AND NET POSITION:

Net Position, End		
Allocated		2,711,011.20
Unallocated	\$	(361,721.84)
		<u>2,349,289.36</u>