



**UNIVERSITY OF GUAM**  
**UNIBETSEDĀT GUAHAN**

Administration and Finance  
Office of the Comptroller

2013

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32-13-004

January 8, 2013

The Honorable Judith Won Pat, Ed.D.  
Speaker  
32<sup>nd</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Hafa Adai Speaker Won Pat,

In compliance with Section 15, FY 2013 Budget Act relative to financial reporting requirements for the Guam Cancer Trust Fund, the University of Guam respectfully submits the FY 2012 report ending September 30, 2012 and FY 2013 reports for the months October to December 2012.

The reports are also available to the public on the university's website at [www.uog.edu](http://www.uog.edu).

Please contact my office if have questions or require further assistance.

Si Yu'us Ma'ase,

Zeny Asuncion-Nace  
Comptroller

Enclosure s

**Office of the Speaker**  
**Judith T. Won Pat, Ed. D.**

Date 1/8/13  
Time 3:35 P.M.  
Received by JS TEDIAOTAD

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GUAM CANCER TRUST FUND  
Balance Sheet  
December 2012

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash in Bank**

10001 · Bank of Guam 405,077.63

10002 · ANZ-MMA 1,100,000.00

**Total 10000 · Cash in Bank** 1,505,077.63

**Total Checking/Savings** 1,505,077.63

**Total Current Assets** 1,505,077.63

**TOTAL ASSETS** 1,505,077.63

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

26000 · Encumbrance 889,833.21

**Total Other Current Liabilities** 889,833.21

**Total Current Liabilities** 889,833.21

**Total Liabilities** 889,833.21

**Equity**

**32000 · Unrestricted Net Assets**

**Net Income** 615,244.42

**Total Equity** 615,244.42

**TOTAL LIABILITIES & EQUITY** 1,505,077.63

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01/04/13  
Accrual Basis

**GUAM CANCER TRUST FUND**  
**Profit & Loss**  
October through December 2012

Ordinary Income/Expense

Income

43400 · DOA Allotment

43421 · FY13 DOA Allotment 151,837.00

43422 · FY12 carryover 1,641,749.69

Total 43400 · DOA Allotment 1,793,586.69

Total Income 1,793,586.69

Expense

60000 · Program Expenses

60010 · CancerCare Assistance Foundtn 282,616.11

60050 · Gross Wages 5,475.00

60052 · FICA 417.95

Total 60000 · Program Expenses 288,509.06

Total Expense 288,509.06

Net Ordinary Income 1,505,077.63

Other Income/Expense

Other Expense

70000 · Encumbrance-end of month 889,833.21

Total Other Expense 889,833.21

Net Other Income -889,833.21

Net Income 615,244.42

GUAM CANCER TRUST FUND  
BALANCE SHEET  
October 2012

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 - Cash in Bank**

10001 - Bank of Guam 540,175.31

10002 - ANZ-MMA 1,100,000.00

**Total 10000 - Cash in Bank** 1,640,175.31

**Total Checking/Savings** 1,640,175.31

**Total Current Assets** 1,640,175.31

**TOTAL ASSETS** 1,640,175.31

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

26000 - Encumbrance 801,827.00

**Total Other Current Liabilities** 801,827.00

**Total Current Liabilities** 801,827.00

**Total Liabilities** 801,827.00

**Equity**

32000 - Unrestricted Net Assets 0.00

Net Income 838,348.31

**Total Equity** 838,348.31

**TOTAL LIABILITIES & EQUITY** 1,640,175.31

**GUAM CANCER TRUST FUND**  
**Profit & Loss**  
**October 2012**

**Ordinary Income/Expense**

**Income**

43400 · DOA Allotment	
43422 · FY12 carryover	1,641,749.69
<b>Total 43400 · DOA Allotment</b>	<u>1,641,749.69</u>

**Total Income** 1,641,749.69

**Expense**

60000 · Program Expenses	
60050 · Gross Wages	1,462.50
60052 · FICA	111.88
<b>Total 60000 · Program Expenses</b>	<u>1,574.38</u>

**Total Expense** 1,574.38

**Net Ordinary Income** 1,640,175.31

**Other Income/Expense**

Other Expense	
70000 · Encumbrance-end of month	801,827.00
<b>Total Other Expense</b>	<u>801,827.00</u>

**Net Other Income** -801,827.00

**Net Income** 838,348.31

**GUAM CANCER TRUST FUND**  
**Balance Sheet**  
As of November 30, 2012

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 - Cash in Bank**

10001 - Bank of Guam 455,364.43

10002 - ANZ-MMA 1,100,000.00

**Total 10000 - Cash in Bank** 1,555,364.43

**Total Checking/Savings** 1,555,364.43

**Total Current Assets** 1,555,364.43

**TOTAL ASSETS** 1,555,364.43

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

26000 - Encumbrance 718,589.71

**Total Other Current Liabilities** 718,589.71

**Total Current Liabilities** 718,589.71

**Total Liabilities** 718,589.71

**Equity**

32000 - Unrestricted Net Assets 0

**Net Income** 836,774.72

**Total Equity** 836,774.72

**TOTAL LIABILITIES & EQUITY** 1,555,364.43

GUAM CANCER TRUST FUND

Profit Loss

November 2012

Ordinary Income/Expense

Income

43400 · DOA Allotment	
43422 · FY12 carryover	1,641,749.69
Total 43400 · DOA Allotment	<u>1,641,749.69</u>
Total Income	1,641,749.69

Expense

60000 · Program Expenses	
60010 · CancerCare Assistance Foundtn	83,237.39
60050 · Gross Wages	2,925.00
60052 · FICA	222.87
Total 60000 · Program Expenses	<u>86,385.26</u>

Total Expense	<u>86,385.26</u>
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Net Ordinary Income	1,555,364.43
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Other Income/Expense

Other Expense

70000 · Encumbrance-end of month	718,589.71
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Total Other Expense	<u>718,589.71</u>
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Net Other Income	<u>718,589.71</u>
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Net Income	<u><u>836,774.72</u></u>
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10/13/12  
Accrual Basis

**GUAM CANCER TRUST FUND**  
**Balance Sheet**  
**As of September 30, 2012**

	<u>Sep 30, 12</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash in Bank	
10001 · Bank of Guam	541,749.69
10002 · ANZ-MMA	1,100,000.00
<b>Total 10000 · Cash in Bank</b>	<u>1,641,749.69</u>
<b>Total Checking/Savings</b>	<u>1,641,749.69</u>
<b>Total Current Assets</b>	<u>1,641,749.69</u>
<b>TOTAL ASSETS</b>	<u><u>1,641,749.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
26000 · Encumbrance	370,622.32
<b>Total Other Current Liabilities</b>	<u>370,622.32</u>
<b>Total Current Liabilities</b>	<u>370,622.32</u>
<b>Total Liabilities</b>	370,622.32
<b>Equity</b>	
<b>Net Income</b>	1,271,127.37
<b>Total Equity</b>	<u>1,271,127.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,641,749.69</u></u>



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10/13/12  
Accrual Basis

**GUAM CANCER TRUST FUND**  
**Profit & Loss**  
**October 2011 through September 2012**

	<u>Oct '11 - Sep 12</u>
<b>Ordinary Income/Expense</b>	
Income	
43400 · DOA Allotment	
43410 · FY2011 Carryover	1,463,089.00
43420 · FY2012 Allotment	829,458.00
Total 43400 · DOA Allotment	<u>2,292,547.00</u>
<b>Total Income</b>	<u>2,292,547.00</u>
Expense	
60000 · Program Expenses	
60005 · Guam Cancer Care-administration	52,826.40
60006 · Fiscal Manager-administration	9,070.00
60010 · CancerCare Assistance Foundtn	397,140.99
60020 · American Cancer Society	148,319.25
60030 · Catholic Social Services	5,250.00
60050 · Gross Wages	26,024.11
60051 · GG Retirement	1,350.52
60052 · FICA	299.32
60053 · Life Ins	11.72
60054 · Health	189.03
60055 · Dental	13.05
60056 · Social Security	884.65
60100 · Advertising	1,814.20
60400 · Supplies	1,169.37
60410 · Equipment	2,970.70
60450 · Computer Peripherals	964.00
Total 60000 · Program Expenses	<u>648,297.31</u>
62100 · Contract Services	
62150 · Outside Contract Services	2,500.00
Total 62100 · Contract Services	<u>2,500.00</u>
<b>Total Expense</b>	<u>650,797.31</u>
<b>Net Ordinary Income</b>	<u>1,641,749.69</u>
Other Income/Expense	
Other Expense	
70000 · Encumbrance-end of month	370,622.32
Total Other Expense	<u>370,622.32</u>
<b>Net Other Income</b>	<u>-370,622.32</u>
<b>Net Income</b>	<u><u>1,271,127.37</u></u>