

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending December 2024

Cash Basis (Unaudited)
12/31/2024

A- OPERATING REVENUES

Student tuition and fees, net	12,174,723
Scholarships Discount and Allowances	(4,861,069)
Federal Grants/contracts	12,369,784
Gov Guam grants & contracts	380,307
Non govt. grants & contracts	373,523
Sales & Services of education dept.	99,002
Auxilliary enterprises	213,465
Other Revenues	1,562,519
Total operating revenues	22,312,254

B- OPERATING EXPENSES

Educational and general:	
Instruction	6,274,118
Research	6,347,178
Public Service	3,505,794
Academic Support	2,730,358
Student services (net of allowance)	1,193,801
Institutional support	2,392,025
Operations and maintenance plant	1,492,575
Depreciation	1,172,575
Scholarships and fellowships	1,897,826
Health Care Recovery	0
Auxilliary enterprises	395,669
-Bookstore	92,479
-Housing	97,850
-English Language Institute	18,754
-Other auxilliary service	186,586
Total operating expenses	27,401,919

Operating income (loss) (5,089,665)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	9,946,885
Investments gain/(loss) (net of expenses)	(622,406)
Interest on capital assets- debts related	(102,788)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	9,221,691

Income (Loss) before other revenues/expenses 4,132,026

D- OTHERS

Expended for plant facilities, net	(158,567)
Loss on fixed asset disposal	0
Total other revenues/expenses	(158,567)

Change in net position 3,973,459

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(94,456,720)

Note 1:

\$3.9 M INCREASE in net position using CASH BASIS;
GOVGUAM is \$690K in arrears for FY 2025 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 37-125			
General Operations (from General Fund)	32,589,021	8,147,258	8,147,258	-
Guam Cultural Repository	1,627,126	406,781	406,781	-
Capital Improvement Fund- Debt Service	500,000	125,001	-	125,001
Guam Cancer Trust Fund	1,000,000	249,999	-	249,999
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	1,707,507	1,392,846	314,661
Total Appropriations	41,602,271	10,636,546	9,946,885	689,661

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position
Water and Environment Research Institute of the Western Pacific
Comprehensive Water Resource Monitoring Program
GL No. 10-30-430003-R5
For the Quarter Ending December 31, 2024 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 73,060
Total Operating Revenue	<u>\$ 73,060</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 73,060
Net Position	
Net Position - Beginning	\$ (45,193)
Net Position - Ending	<u>\$ 27,867</u>

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position
Water and Environment Research Institute of the Western Pacific
Guam Hydrologic Survey
GL No. 10-30-430002-R5
For the Period Ending December 31, 2024 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 124,982
Total Operating Revenue	<u>\$ 124,982</u>
Operating Expenses	
Salaries	\$ 25,062
Benefits	7,190
Travel	-
Contractual	4,317
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	5,995
Misc-F&A Allocation	-
Miscellaneous	21,853
Total Operating Expenses	<u>\$ 64,417</u>
Change in Net Position	\$ 60,565
Net Position	
Net Position - Beginning	<u>\$ 524,517</u>
Net Position - Ending	<u>\$ 585,082</u>

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

College of Natural and Applied Sciences

Aquaculture Development and Training Center

GL No. 61-30-200004-R-5

For the Quarter Ending December 31, 2024 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 28,496
Total Operating Revenue	<u>\$ 28,496</u>
Operating Expenses	
Salaries	7,169
Benefits	2,509
Travel	-
Contractual	-
Advertising	-
Supplies	-
Equipment	(3,009)
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 6,669</u>
Change in Net Position	\$ 21,827
Net Position	
Net Position - Beginning	\$ 301,970
Net Position - Ending	<u>\$ 323,798</u>

INTERIM UNAUDITED

KPRG (Public Radio)

Statement of Revenue, Expenses, and Changes in Net Position

GL No. 90-34-902002-P-5

For the Period Ending December 31, 2024 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 46,152
Total Operating Revenue	<u>\$ 46,152</u>
Operating Expenses	
Salaries	\$ 50,090
Benefits	7,355
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 57,445</u>
Change in Net Position	\$ (11,293)
Net Position	
Net Position - Beginning	<u>\$ 39,203</u>
Net Position - Ending	<u>\$ 27,909</u>

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

Univeristy Of Guam Press

GL No. 10-30-424010

For the Period Ending December 31, 2024 (FY2025)

	Cash Basis	
Operating Revenue		
GovGuam Appropriations	\$	24,999
Total Operating Revenue	\$	<u>24,999</u>
Operating Expenses		
Salaries	\$	13,187
Benefits		5,670
Travel		-
Contractual		1,000
Advertising/Subscription		-
Supplies		-
Equipment		-
Utilities		-
Capital Outlay		-
Misc-F&A Allocation		-
Miscellaneous		-
Total Operating Expenses	\$	<u>19,857</u>
Change in Net Position	\$	5,142
Net Position		
Net Position - Beginning	\$	<u>13,160</u>
Net Position - Ending	\$	<u>18,303</u>