

UNIVERSITY OF GUAM  
Statement of Revenues, Expenses, and Changes in Net Position  
For the month ending January 2025

Cash Basis (Unaudited)  
1/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	14,876,182
Scholarships Discount and Allowances	(4,930,073)
Federal Grants/contracts	15,105,156
Gov Guam grants & contracts	618,942
Non govt. grants & contracts	361,052
Sales & Services of education dept.	136,448
Auxilliary enterprises	645,646
Other Revenues	2,293,361
<b>Total operating revenues</b>	<b>29,106,714</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	7,994,370
Research	8,654,131
Public Service	5,108,530
Academic Support	3,702,393
Student services (net of allowance)	1,605,325
Institutional support	3,412,187
Operations and maintenance plant	2,740,874
Depreciation	1,565,106
Scholarships and fellowships	1,926,959
Health Care Recovery	0
Auxilliary enterprises	639,439
-Bookstore	175,339
-Housing	152,952
-English Language Institute	26,606
-Other auxilliary service	284,542
<b>Total operating expenses</b>	<b>37,349,314</b>

**Operating income (loss)** (8,242,600)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	14,087,271
Investments gain/(loss) (net of expenses)	158,154
Interest on capital assets- debts related	(136,842)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) \*\* 0  
**Net non operating revenues** 14,108,583

**Income (Loss) before other revenues/expenses** 5,865,983

D- OTHERS

Expended for plant facilities, net	(147,333)
Loss on fixed asset disposal	0
<b>Total other revenues/expenses</b>	<b>(147,333)</b>

**Change in net position** 5,718,650

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(92,711,529)

Note 1:

\$5.7M INCREASE in net position using CASH BASIS;  
GOVGUAM is \$1.1M in arrears for FY 2025 allotment.

Breakdown of General Operations Appropriation Request:

	Appropriation PL 37-125	Requested	Received Pd.	Balance Due
General Operations ( from General Fund)	32,589,021	11,280,818	11,280,818	-
Guam Cultural Repository	1,627,126	563,236	563,236	-
Capital Improvement Fund- Debt Service	500,000	166,668	-	166,668
Guam Cancer Trust Fund	1,000,000	333,332	-	333,332
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	2,868,216	2,243,217	624,999
<b>Total Appropriations</b>	<b>41,602,271</b>	<b>15,212,270</b>	<b>14,087,271</b>	<b>1,124,999</b>

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  
January 31, 2025

FY 2025 (Cash Basis)

**Non-Operating Revenue**

**Prior Year Allotment**

FY2025 GovGuam Appropriations Received to Date	314,661.00
Interest Income	44,104.27
Donation	
Total Non-Operating Revenue	<u>358,765.27</u>

**Less Expenditures**

Salary / Benefits	22,576.16
Travel	-
Contractual	505,287.79
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	-

Total Expenditures 527,863.95

Net Income (Loss) (169,098.68)

Beginning Net Position 742,597.61

Ending Net Position 573,498.93

Less: Encumbrances 1,116,408.10

1/31/2025 (542,909.17)

**Balance Sheet**  
**Guam Cancer Trust Fund (GCTF)**  
**January 31, 2025**

**ASSETS:**

Cash in Bank	573,498.93
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	573,498.93
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**LIABILITIES AND NET POSITION:**

Net Position, End	
Allocated	1,116,408.10
Unallocated	(542,909.17)
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	573,498.93
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