

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

Cash Basis (Unaudited)
11/30/2024

A- OPERATING REVENUES

Student tuition and fees, net	10,015,268
Scholarships Discount and Allowances	(4,448,363)
Federal Grants/contracts	8,778,759
Gov Guam grants & contracts	264,819
Non govt. grants & contracts	441,887
Sales & Services of education dept.	56,197
Auxilliary enterprises	139,806
Other Revenues	1,013,509
Total operating revenues	16,261,883

B- OPERATING EXPENSES

Educational and general:	
Instruction	4,606,567
Research	4,082,652
Public Service	2,137,980
Academic Support	1,745,615
Student services (net of allowance)	812,218
Institutional support	1,525,423
Operations and maintenance plant	746,386
Depreciation	781,549
Scholarships and fellowships	1,358,544
Health Care Recovery	0
Auxilliary enterprises	196,808
-Bookstore	48,613
-Housing	19,260
-English Language Institute	13,013
-Other auxilliary service	115,922
Total operating expenses	17,993,742

Operating income (loss) (1,731,859)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	6,886,305
Investments gain/(loss) (net of expenses)	334,156
Interest on capital assets- debts related	(68,630)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	7,151,831

Income (Loss) before other revenues/expenses 5,419,972

D- OTHERS

Expended for plant facilities, net	(155,962)
Loss on fixed asset disposal	0
Total other revenues/expenses	(155,962)

Change in net position 5,264,010

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(93,166,169)

Note 1:

\$5.3M INCREASE in net position using CASH BASIS;
GOVGUAM is \$565K 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	5,640,409	5,640,409	-
Guam Cultural Repository	1,627,126	281,618	281,618	-
Capital Improvement Fund- Debt Service	500,000	83,334	-	83,334
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	6,886,124	1,445,605	964,278	481,327
Total Appropriations	41,602,271	7,450,966	6,886,305	564,661

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, 2024

FY 2024 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2024 GovGuam Appropriations Received to Date	-
Interest Income	43,826.52
Donation	
Total Non-Operating Revenue	43,826.52

Less Expenditures

SAL-ADMINISTRATORS	-
SAL-CLASS REG	-
SAL-TECH/RES ASST REG	
F/BENEFITS RETIREMENT	
F/BENEFITS SS	
F/BENEFITS LIFE	
F/BENEFITS HEALTH	
F/BENEFITS DENTAL	
Salary / Benefits	12,068.92
Travel	-
Contractual	239,098.88
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	-

Total Expenditures 251,167.80

Net Income (Loss) (207,341.28)

Beginning Net Position 742,597.61

Ending Net Position 535,256.33

Less: Encumbrances 433,059.16

11/30/2024 102,197.17

Balance Sheet
Guam Cancer Trust Fund (GCTF)
November 30, 2024

ASSETS:

Cash in Bank	535,256.33
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	535,256.33
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	433,059.16
Unallocated	102,197.17
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	535,256.33
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