

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

Cash Basis (Unaudited)
3/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	15,378,187
Scholarships Discount and Allowances	(9,129,483)
Federal Grants/contracts	29,937,947
Gov Guam grants & contracts	1,401,355
Non govt. grants & contracts	785,092
Sales & Services of education dept.	248,721
Auxilliary enterprises	932,326
Other Revenues	5,932,314
Total operating revenues	45,486,459

B- OPERATING EXPENSES

Educational and general:	
Instruction	12,289,992
Research	13,667,075
Public Service	8,298,885
Academic Support	5,537,117
Student services (net of allowance)	2,425,600
Institutional support	5,335,267
Operations and maintenance plant	4,200,386
Depreciation	2,363,386
Scholarships and fellowships	3,660,506
Auxilliary enterprises	1,029,823
-Bookstore	276,791
-Housing	294,061
-English Language Institute	40,231
-Other auxilliary service	418,740
Total operating expenses	58,808,037

Operating income (loss) (13,321,578)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	21,166,765
Investments gain/(loss) (net of expenses)	(390,486)
Interest on capital assets- debts related	(222,386)
Net non operating revenues	20,553,893

Income (Loss) before other revenues/expenses 7,232,315

D- OTHERS

Expended for plant facilities, net	(138,644)
Total other revenues/expenses	(138,644)

Change in net position 7,093,671

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(91,336,508)

Note 1:

\$7M INCREASE in net position using CASH BASIS;
 GOVGUAM is \$1MK 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	16,294,515	16,294,515	-
Guam Cultural Repository	1,627,126	813,563	813,563	-
Capital Improvement Fund- Debt Service	500,000	250,002	208,335	41,667
Guam Cancer Trust Fund	1,000,000	499,998	125,000	374,998
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	4,350,351	3,725,352	624,999
Total Appropriations	41,602,271	22,208,429	21,166,765	1,041,664

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
March 31, 2025

FY 2025 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2025 GovGuam Appropriations Received to Date	1,064,660.00
Interest Income	44,369.06
Donation	
Total Non-Operating Revenue	1,109,029.06

Less Expenditures

Salary / Benefits	33,083.42
Travel	-
Contractual	880,606.68
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	-

Total Expenditures 913,690.10

Net Income (Loss) 195,338.96

Beginning Net Position 742,597.61

Ending Net Position 937,936.57

Less: Encumbrances 2,937,760.57

3/31/2025 (1,999,824.00)

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

ASSETS:

Cash in Bank	937,936.57
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	937,936.57
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	2,937,760.57
Unallocated	(1,999,824.00)
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	937,936.57
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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 March 31, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 56,992
Total Operating Revenue	<u>\$ 56,992</u>
Operating Expenses	
Salaries	13,889
Benefits	4,867
Travel	-
Contractual	2,150
Advertising	-
Supplies	460
Equipment	(5,859)
Utilities	-
Capital Outlay	-
Miscellaneous	5,699
Total Operating Expenses	<u>\$ 21,207</u>
Change in Net Position	\$ 35,785
Net Position	
Net Position - Beginning	\$ 301,970
Net Position - Ending	<u>\$ 337,755</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 March 31, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 99,996
Total Operating Revenue	<u>\$ 99,996</u>
Operating Expenses	
Salaries	\$ 101,129
Benefits	11,260
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 112,389</u>
Change in Net Position	\$ (12,393)
Net Position	
Net Position - Beginning	<u>\$ 39,203</u>
Net Position - Ending	<u>\$ 26,810</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 March 31, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 49,998
Total Operating Revenue	<u>\$ 49,998</u>
Operating Expenses	
Salaries	\$ 29,187
Benefits	12,244
Travel	-
Contractual	1,000
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 42,431</u>
Change in Net Position	\$ 7,567
Net Position	
Net Position - Beginning	\$ 13,160
Net Position - Ending	<u>\$ 20,727</u>

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 March 31, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 146,120
Total Operating Revenue	<u>\$ 146,120</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ -</u>
Change in Net Position	\$ 146,120
Net Position	
Net Position - Beginning	\$ (45,193)
Net Position - Ending	<u>\$ 100,927</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 March 31, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 249,964
Total Operating Revenue	<u>\$ 249,964</u>
Operating Expenses	
Salaries	\$ 57,242
Benefits	11,873
Travel	-
Contractual	18,867
Advertising/Subscription	-
Supplies	1,815
Equipment	1,304
Utilities	-
Capital Outlay	5,995
Misc-F&A Allocation	-
Miscellaneous	37,146
Total Operating Expenses	<u>\$ 134,242</u>
Change in Net Position	\$ 115,722
Net Position	
Net Position - Beginning	<u>\$ 524,517</u>
Net Position - Ending	<u>\$ 640,238</u>