

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

Cash Basis (Unaudited)  
4/30/2025

A- OPERATING REVENUES

Student tuition and fees, net	19,531,428
Scholarships Discount and Allowances	(10,219,704)
Federal Grants/contracts	32,905,878
Gov Guam grants & contracts	1,607,121
Non govt. grants & contracts	992,108
Sales & Services of education dept.	314,763
Auxilliary enterprises	1,022,520
Other Revenues	6,878,230
<b>Total operating revenues</b>	<b>53,032,344</b>

B- OPERATING EXPENSES

Educational and general:	
Instruction	14,560,296
Research	16,211,121
Public Service	10,019,516
Academic Support	6,567,149
Student services (net of allowance)	2,824,053
Institutional support	6,169,549
Operations and maintenance plant	4,825,342
Depreciation	2,760,046
Scholarships and fellowships	4,200,447
Auxilliary enterprises	1,258,551
-Bookstore	345,893
-Housing	358,690
-English Language Institute	46,169
-Other auxilliary service	507,799
<b>Total operating expenses</b>	<b>69,396,070</b>
<b>Operating income (loss)</b>	<b>(16,363,726)</b>

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	25,185,678
Investments gain/(loss) (net of expenses)	(168,785)
Interest on capital assets- debts related	(253,639)
<b>Net non operating revenues</b>	<b>24,763,254</b>
<b>Income (Loss) before other revenues/expenses</b>	<b>8,399,528</b>

D- OTHERS

Expended for plant facilities, net	(134,287)
<b>Total other revenues/expenses</b>	<b>(134,287)</b>
<b>Change in net position</b>	<b>8,265,241</b>

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(90,164,938)

Note 1:

\$8.2M INCREASE in net position using CASH BASIS;  
GOVGUAM is \$417k 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	18,801,364	18,801,364	-
Guam Cultural Repository	1,627,126	938,726	938,726	-
Capital Improvement Fund- Debt Service	500,000	291,669	291,669	-
Guam Cancer Trust Fund	1,000,000	583,331	375,000	208,331
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	4,987,252	4,778,919	208,333
Total Appropriations	41,602,271	25,602,342	25,185,678	416,664

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  
April 30, 2025

**FY 2025 (Cash Basis)**

**Non-Operating Revenue**

**Prior Year Allotment**

FY2025 GovGuam Appropriations Received to Date	1,939,659.00
Interest Income	44,400.51
Donation	
Total Non-Operating Revenue	<u>1,984,059.51</u>

**Less Expenditures**

Salary / Benefits	-
Travel	-
Contractual	1,100,575.51
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	174,569.31

Total Expenditures 1,275,144.82

Net Income (Loss) 708,914.69

Beginning Net Position 742,597.61

Ending Net Position 1,451,512.30

Less: Encumbrances 2,715,281.74

4/30/2025 (1,263,769.44)

**Balance Sheet**  
**Guam Cancer Trust Fund (GCTF)**  
**April 30, 2025**

**ASSETS:**

Cash in Bank	1,451,512.30
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	1,451,512.30
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**LIABILITIES AND NET POSITION:**

Net Position, End	
Allocated	2,715,281.74
Unallocated	(1,263,769.44)
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	1,451,512.30
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