

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

Cash Basis (Unaudited)
2/28/2025

A- OPERATING REVENUES

| | |
|--------------------------------------|-------------------|
| Student tuition and fees, net | 14,968,505 |
| Scholarships Discount and Allowances | (6,671,709) |
| Federal Grants/contracts | 19,974,179 |
| Gov Guam grants & contracts | 1,159,019 |
| Non govt. grants & contracts | 642,173 |
| Sales & Services of education dept. | 168,906 |
| Auxilliary enterprises | 851,021 |
| Other Revenues | 3,138,893 |
| Total operating revenues | 34,230,987 |

B- OPERATING EXPENSES

| | |
|-------------------------------------|-------------------|
| Educational and general: | |
| Instruction | 10,218,400 |
| Research | 11,288,057 |
| Public Service | 6,479,346 |
| Academic Support | 4,575,361 |
| Student services (net of allowance) | 2,018,915 |
| Institutional support | 4,294,608 |
| Operations and maintenance plant | 3,536,910 |
| Depreciation | 1,956,563 |
| Scholarships and fellowships | 2,605,002 |
| Auxilliary enterprises | 807,546 |
| -Bookstore | 205,505 |
| -Housing | 225,364 |
| -English Language Institute | 32,544 |
| -Other auxilliary service | 344,133 |
| Total operating expenses | 47,780,708 |

Operating income (loss) (13,549,721)

C- NON-OPERATING REVENUES (EXPENSES)

| | |
|---|-------------------|
| GovGuam appropriations | 18,106,185 |
| Investments gain/(loss) (net of expenses) | 341,114 |
| Interest on capital assets- debts related | (188,543) |
| Net non operating revenues | 18,258,756 |

Income (Loss) before other revenues/expenses 4,709,035

D- OTHERS

| | |
|--------------------------------------|------------------|
| Expended for plant facilities, net | (142,993) |
| Total other revenues/expenses | (142,993) |

Change in net position 4,566,042

E- NET POSITION

| | |
|---|---------------------|
| Net Position beginning (Unaudited) | (98,430,179) |
| Net Position ending YTD FY 2024 | (93,864,137) |

Note 1:

\$4.6 M INCREASE in net position using CASH BASIS;
GOVGUAM is \$292K 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 | 13,787,667 | 13,787,667 | - |
| Guam Cultural Repository | 1,627,126 | 688,399 | 688,399 | - |
| Capital Improvement Fund- Debt Service | 500,000 | 208,335 | 208,335 | - |
| Guam Cancer Trust Fund | 1,000,000 | 416,665 | 125,000 | 291,665 |
| Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil) | 5,886,124 | 3,296,784 | 3,296,784 | - |
| Total Appropriations | 41,602,271 | 18,397,850 | 18,106,185 | 291,665 |

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
February 28, 2025

FY 2025 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

| | |
|--|--------------|
| FY2025 GovGuam Appropriations Received to Date | 1,064,660.00 |
| Interest Income | 44,229.92 |
| Donation | |
| Total Non-Operating Revenue | 1,108,889.92 |

Less Expenditures

| | |
|----------------------------------|------------|
| Salary / Benefits | 27,829.80 |
| Travel | - |
| Contractual | 682,291.59 |
| Lease Veh/Equip/Bldg | - |
| Advertising/Printing/Duplicating | - |
| Other Services | - |
| Supplies | - |
| Fuel | - |
| Equipment | - |
| Miscellaneous | - |

Total Expenditures 710,121.39

Net Income (Loss) 398,768.53

Beginning Net Position 742,597.61

Ending Net Position 1,141,366.14

Less: Encumbrances 3,136,075.66

2/28/2025 (1,994,709.52)

Balance Sheet
Guam Cancer Trust Fund (GCTF)
February 28, 2025

ASSETS:

| | |
|--------------|--------------|
| Cash in Bank | 1,141,366.14 |
| | <hr/> |
| | 1,141,366.14 |
| | <hr/> <hr/> |

LIABILITIES AND NET POSITION:

| | |
|-------------------|----------------|
| Net Position, End | |
| Allocated | 3,136,075.66 |
| Unallocated | (1,994,709.52) |
| | <hr/> |
| | 1,141,366.14 |
| | <hr/> <hr/> |