

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

Cash Basis (Unaudited)
6/30/2025

A- OPERATING REVENUES

Student tuition and fees, net	22,183,206
Scholarships Discount and Allowances	(10,340,230)
Federal Grants/contracts	42,181,341
Gov Guam grants & contracts	1,964,815
Non govt. grants & contracts	1,236,660
Sales & Services of education dept.	443,246
Auxilliary enterprises	1,204,279
Other Revenues	8,119,066
Total operating revenues	66,992,383

B- OPERATING EXPENSES

Educational and general:	
Instruction	19,183,379
Research	21,513,934
Public Service	13,680,817
Academic Support	8,760,345
Student services (net of allowance)	3,839,058
Institutional support	8,227,836
Operations and maintenance plant	6,334,061
Depreciation	3,595,434
Scholarships and fellowships	4,542,898
Health Care Recovery	0
Auxilliary enterprises	1,657,861
-Bookstore	427,914
-Housing	504,311
-English Language Institute	62,665
-Other auxilliary service	662,971

Total operating expenses **91,335,623**

Operating income (loss) **(24,343,240)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	34,918,160
Investments gain/(loss) (net of expenses)	1,795,364
Interest on capital assets- debts related	(344,504)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0
Net non operating revenues **36,369,020**

Income (Loss) before other revenues/expenses **12,025,780**

D- OTHERS

Expended for plant facilities, net	(1,961,025)
Loss on fixed asset disposal	0
Total other revenues/expenses	(1,961,025)

Change in net position **10,064,755**

E- NET POSITION

Net Position beginning (Unaudited) **(106,898,754)**
Net Position ending YTD FY 2024 **(96,833,999)**

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	Requested	Received Pd.	Balance Due
	PL 37-125			
General Operations (from General Fund)	32,589,021	24,441,773	24,441,773	-
General Operations Supplemental Budget (P.L. 38-8)	5,750,984	5,750,984	2,012,843	3,738,141
Guam Cultural Repository	1,627,126	1,220,344	1,220,344	-
Capital Improvement Fund- Debt Service	500,000	375,003	375,003	-
Guam Cancer Trust Fund	1,000,000	625,000	625,000	-
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	6,368,196	6,243,197	124,999
Total Appropriations	47,353,255	38,781,300	34,918,160	3,863,140

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 June 30, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 85,488
Total Operating Revenue	<u>\$ 85,488</u>
Operating Expenses	
Salaries	15,009
Benefits	5,260
Travel	-
Contractual	2,150
Advertising	-
Supplies	1,698
Equipment	(5,859)
Utilities	-
Capital Outlay	-
Miscellaneous	8,549
Total Operating Expenses	<u>\$ 26,807</u>
Change in Net Position	\$ 58,681
Net Position	
Net Position - Beginning	\$ 301,970
Net Position - Ending	<u>\$ 360,651</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 June 30, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 149,994
Total Operating Revenue	<u>\$ 149,994</u>
Operating Expenses	
Salaries	\$ 160,532
Benefits	15,818
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 176,350</u>
Change in Net Position	\$ (26,356)
Net Position	
Net Position - Beginning	<u>\$ 39,203</u>
Net Position - Ending	<u>\$ 12,846</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 June 30, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 74,997
Total Operating Revenue	<u>\$ 74,997</u>
Operating Expenses	
Salaries	\$ 50,081
Benefits	20,676
Travel	-
Contractual	1,000
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 71,757</u>
Change in Net Position	\$ 3,240
Net Position	
Net Position - Beginning	\$ 13,160
Net Position - Ending	<u>\$ 16,400</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 June 30, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 219,180
Total Operating Revenue	<u>\$ 219,180</u>
Operating Expenses	
Salaries	\$ -
Benefits	-
Travel	-
Contractual	112,000.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u>\$ 112,000</u>
Change in Net Position	\$ 107,180
Net Position	
Net Position - Beginning	\$ (45,193)
Net Position - Ending	<u>\$ 61,987</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 June 30, 2025 (FY2025)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	\$ 374,946
Total Operating Revenue	<u>\$ 374,946</u>
Operating Expenses	
Salaries	\$ 97,203
Benefits	19,306
Travel	-
Contractual	26,183
Advertising/Subscription	-
Supplies	3,585
Equipment	13,343
Utilities	-
Capital Outlay	12,995
Misc-F&A Allocation	-
Miscellaneous	58,452
Total Operating Expenses	<u>\$ 231,067</u>
Change in Net Position	\$ 143,879
Net Position	
Net Position - Beginning	<u>\$ 524,517</u>
Net Position - Ending	<u>\$ 668,396</u>