

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

Cash Basis (Unaudited)
5/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	20,938,025
Scholarships Discount and Allowances	(10,219,704)
Federal Grants/contracts	36,477,314
Gov Guam grants & contracts	1,792,780
Non govt. grants & contracts	1,163,781
Sales & Services of education dept.	389,857
Auxilliary enterprises	1,151,378
Other Revenues	7,547,378
Total operating revenues	59,240,809

B- OPERATING EXPENSES

Educational and general:	
Instruction	17,660,761
Research	19,373,032
Public Service	12,165,766
Academic Support	7,941,604
Student services (net of allowance)	3,388,576
Institutional support	7,330,687
Operations and maintenance plant	5,626,007
Depreciation	3,154,923
Scholarships and fellowships	4,584,619
Auxilliary enterprises	1,479,126
-Bookstore	390,512
-Housing	442,631
-English Language Institute	54,977
-Other auxilliary service	591,006

Total operating expenses **82,705,101**

Operating income (loss) **(23,464,292)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	29,874,050
Investments gain/(loss) (net of expenses)	799,845
Interest on capital assets- debts related	(284,891)
Net non operating revenues	30,389,004

Income (Loss) before other revenues/expenses **6,924,712**

D- OTHERS

Expended for plant facilities, net	(134,287)
Total other revenues/expenses	(134,287)

Change in net position **6,790,425**

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(91,639,754)

Note 1:

\$6.8M 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	21,934,924	21,934,924	-
General Operations Supplemental Budget	5,750,984	5,750,984	862,647	4,888,337
Guam Cultural Repository	1,627,126	1,095,181	1,095,181	-
Capital Improvement Fund- Debt Service	500,000	333,336	291,669	41,667
Guam Cancer Trust Fund	1,000,000	583,331	375,000	208,331
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	5,731,295	5,314,629	416,666
Total Appropriations	47,353,255	35,429,051	29,874,050	5,555,001

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

May 31, 2025

FY 2025 (Cash Basis)

Non-Operating Revenue**Prior Year Allotment**

FY2025 GovGuam Appropriations Received to Date 1,939,659.00

Interest Income 44,445.06

Donation

Total Non-Operating Revenue 1,984,104.06

Less Expenditures

Salary / Benefits -

Travel -

Contractual 1,638,621.37

Lease Veh/Equip/Bldg -

Advertising/Printing/Duplicating -

Other Services -

Supplies -

Fuel -

Equipment -

Miscellaneous 174,569.31

Total Expenditures 1,813,190.68

Net Income (Loss) 170,913.38

Beginning Net Position 742,597.61

Ending Net Position 913,510.99

Less: Encumbrances 2,134,434.90

5/31/2025 (1,220,923.91)

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

ASSETS:

Cash in Bank	913,510.99
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	913,510.99
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	2,134,434.90
Unallocated	(1,220,923.91)
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	913,510.99
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