

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 | Requested | Received Pd. | Balance Due |
|---|-------------------|-------------------|-------------------|------------------|
| | PL 37-125 | | | |
| 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 |
| | <hr/> |
| | 913,510.99 |
| | <hr/> <hr/> |

LIABILITIES AND NET POSITION:

| | |
|-------------------|----------------|
| Net Position, End | |
| Allocated | 2,134,434.90 |
| Unallocated | (1,220,923.91) |
| | <hr/> |
| | 913,510.99 |
| | <hr/> <hr/> |