### Cash Basis (Unaudited) 7/31/2024

2,746,577

(6,897,153)

(6,897,153)

(4,150,576)

### A- OPERATING REVENUES

Student tuition and fees, net         22,819,762           Scholarships Discount and Allowances         (7,590,893)           Federal Grants/contracts         35,000,398           Gov Guam grants & contracts         1,173,528           Sales & Services of education dept.         477,010           Auxiliary enterprises         1,244,955           Other Revenues         8,908,986           Total operating revenues         64,495,069           B-OPERATING EXPENSES         Educational and general:           Instruction         19,421,903           Research         22,265,643           Public Service         16,882,176           Academic Support         9,382,390           Student services (net of allowance)         3,950,033           Institutional support         9,509,558           Operations and maintenance plant         9,634,638           Depreciation         3,903,339           Scholarships and fellowships         49,82,839           Health Care Recovery         0           Auxililary enterprises         1,885,405           -Bookstore         491,701           Housing         569,632           -English Language Institute         7,64,105           -Other auxililary service         746,105		
Federal Grants/contracts   35,000,398   Gov Guam grants & contracts   2,461,322   Non govt, grants & contracts   1,173,528   Sales & Services of education dept.   477,010   Auxilliary enterprises   1,244,955   Chther Revenues   8,908,986   Total operating revenues   9,908,986   Total operation   9,908,986   Total operation   9,908,986   Total operation   9,908,986   Total operation   9,908,986   Total operations and maintenance plant   9,809,598   Total operations and maintenance plant   7,634,678   Total operations and maintenance plant   7,634,678   Total operations   9,909,390,399   Total operations   9,909,390,399   Total operating expense   9,943,008   Total operating expenses   99,943,008   Total operating expenses   99,	Student tuition and fees, net	22,819,762
Cov Guam grants & contracts	Scholarships Discount and Allowances	(7,590,893)
Non govt. grants & contracts         1,173,528           Sales & Services of education dept.         477,010           Auxilliary enterprises         1,244,955           Other Revenues         8,908,986           Total operating revenues         64,495,069           B- OPERATING EXPENSES         Educational and general:           Instruction         19,421,903           Research         22,265,643           Public Services         16,882,176           Academic Support         9,832,390           Student services (net of allowance)         3,950,033           Institutional support         9,509,558           Operations and maintenance plant         7,634,678           Depreciation         3,902,339           Scholarships and fellowships         4,658,883           Health Care Recovery         0           Auxilliary enterprises         1,885,405           -Bookstore         491,701           -Housing         569,632           -English Language Institute         77,967           -Other auxilliary service         746,105           Total operating expenses         99,943,008           Operating income (loss)         (35,447,939)           C- NON-OPERATING REVENUES (EX	Federal Grants/contracts	35,000,398
Sales & Services of education dept.         477,010           Auxilliary enterprises         1,244,955           Other Revenues         8,909,986           Total operating revenues         64,495,069           B- OPERATING EXPENSES         Educational and general:           Instruction         19,421,903           Research         22,265,643           Public Service         16,882,176           Academic Support         9,933,390           Student services (net of allowance)         3,950,033           Institutional support         9,509,558           Operations and maintenance plant         7,634,678           Depreciation         3,902,339           Scholarships and fellowships         4,658,883           Health Care Recovery         0           Auxilliary enterprises         1,885,405           -Bookstore         491,701           -Housing         569,532           -English Language Institute         77,967           -Other auxilliary service         746,105           Total operating expenses         99,943,008           Operating income (loss)         (35,447,939)           C- NON-OPERATING REVENUES (EXPENSES)           GovGuam appropriations <t< td=""><td>Gov Guam grants &amp; contracts</td><td>2,461,322</td></t<>	Gov Guam grants & contracts	2,461,322
Auxilliary enterprises         1,244,955           Other Revenues         8,908,986           Total operating revenues         64,495,069           B- OPERATING EXPENSES         Educational and general:           Educational and general:         19,421,903           Research         12,265,643           Public Service         16,882,176           Academic Support         9,832,390           Student services (net of allowance)         3,950,033           Institutional support         9,509,558           Operations and maintenance plant         7,634,678           Depreciation         3,902,339           Scholarships and fellowships         4,658,883           Health Care Recovery         0           Auxilliary enterprises         1,885,405           -Bookstore         491,701           -Housing         569,632           -English Language Institute         77,967           -Other auxilliary service         746,105           Total operating expenses         99,943,008           Operating income (loss)         (35,447,939)           C- NON-OPERATING REVENUES (EXPENSES)         5,647,144           Interest on capital assets- debts related         (373,113)           Contribution from Endowment	Non govt. grants & contracts	1,173,528
Other Revenues         8,908,986           Total operating revenues         64,495,069           B- OPERATING EXPENSES         Securational and general:           Instruction         19,421,903           Research         22,265,643           Public Service         16,882,176           Academic Support         9,832,390           Student services (net of allowance)         3,950,033           Institutional support         9,509,558           Operations and maintenance plant         7,634,678           Depreciation         3,902,339           Scholarships and fellowships         4,658,883           Health Care Recovery         0           -Bookstore         491,701           -Housing         569,632           English Language Institute         77,967           -Other auxilliary service         746,105           Total operating expenses         99,943,008           Operating income (loss)         (35,447,939)           C- NON-OPERATING REVENUES (EXPENSES)         32,920,485           Investments gain/(loss) (net of expenses)         5,647,144           Interest on capital assets- debts related         (373,113)           Contribution from Endowment         0           Debt service- DOA bond	Sales & Services of education dept.	477,010
### B- OPERATING EXPENSES  #### Educational and general:	Auxilliary enterprises	1,244,955
B- OPERATING EXPENSES   Educational and general:	Other Revenues	8,908,986
Educational and general:   Instruction	Total operating revenues	64,495,069
Instruction   19,421,903   Research   22,265,643   Public Service   16,882,176   Academic Support   9,832,390   Student services (net of allowance)   3,950,033   Institutional support   9,509,558   Operations and maintenance plant   7,634,678   Depreciation   3,902,339   Scholarships and fellowships   4,658,883   Health Care Recovery   0   0   Auxilliary enterprises   1,885,405   -Bookstore   491,701   -Housing   569,632   -English Language Institute   77,967   -Other auxilliary service   746,105    Total operating expenses   99,943,008   Operating income (loss)   (35,447,939)   C- NON-OPERATING REVENUES (EXPENSES)   5,647,144   Interest on capital assets- debts related   (373,113)   Contribution from Endowment   0   Debt service- DOA bond (P.L. 22-19) **   0	B- OPERATING EXPENSES	
Research       22,265,643         Public Service       16,882,176         Academic Support       9,832,390         Student services (net of allowance)       3,950,033         Institutional support       9,509,558         Operations and maintenance plant       7,634,678         Depreciation       3,902,339         Scholarships and fellowships       4,658,883         Health Care Recovery       0         Auxilliary enterprises       1,885,405         - Bookstore       491,701         - Housing       569,632         - English Language Institute       77,967         - Other auxilliary service       746,105         Total operating expenses       99,943,008         Operating income (loss)       (35,447,939)         C- NON-OPERATING REVENUES (EXPENSES)         GovGuam appropriations       32,920,485         Investments gain/(loss) (net of expenses)       5,647,144         Interest on capital assets- debts related       (373,113)         Contribution from Endowment       0         Debt service- DOA bond (P.L. 22-19) **       0	Educational and general:	
Public Service         16,882,176           Academic Support         9,832,390           Student services (net of allowance)         3,950,033           Institutional support         9,509,558           Operations and maintenance plant         7,634,678           Depreciation         3,902,339           Scholarships and fellowships         4,658,883           Health Care Recovery         0           Auxilliary enterprises         1,885,405           -Bookstore         491,701           -Housing         569,632           -English Language Institute         77,967           -Other auxilliary service         746,105           Total operating expenses         99,943,008           Operating income (loss)         (35,447,939)           C- NON-OPERATING REVENUES (EXPENSES)           GovGuam appropriations         32,920,485           Investments gain/(loss) (net of expenses)         5,647,144           Interest on capital assets- debts related         (373,113)           Contribution from Endowment         0           Debt service- DOA bond (P.L. 22-19) **         0	Instruction	19,421,903
Academic Support Student services (net of allowance) Student services (net of allowance) Institutional support Operations and maintenance plant Operations and maintenance plant Operations and fellowships Scholarships and fellowships Health Care Recovery OAuxilliary enterprises Institutional support OAuxilliary enterprises OBOKSTOR OAUXILIARY OAUXILIA	Research	22,265,643
Student services (net of allowance) Institutional support 9,509,558 Operations and maintenance plant 7,634,678 Depreciation Scholarships and fellowships 4,658,883 Health Care Recovery 0 Auxilliary enterprises 1,885,405 -Bookstore -Housing -English Language Institute 77,967 -Other auxilliary service 7491,701 -Other auxilliary service 7746,105  Total operating expenses 99,943,008  Operating income (loss)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations Investments gain/(loss) (net of expenses) Operation Endowment 0  Debt service- DOA bond (P.L. 22-19) ** 0	Public Service	16,882,176
Institutional support Operations and maintenance plant Depreciation Scholarships and fellowships Scholarships and fellowships Health Care Recovery Otusiliary enterprises 1,885,405 -Bookstore 491,701 -Housing 569,632 -English Language Institute 77,967 -Other auxilliary service 746,105  Total operating expenses Operating income (loss)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations Investments gain/(loss) (net of expenses) Investments gain/(loss) (net of expenses) Schort expenses Operating alsasets- debts related Interest on capital assets- debts related Ocntribution from Endowment Operations Debt service- DOA bond (P.L. 22-19) ** Operations Operation	Academic Support	9,832,390
Operations and maintenance plant Depreciation Socholarships and fellowships Scholarships and fellowships Austriliary enterprises Austriliary enterprises Bookstore Boo		-,,
Depreciation 3,902,339 Scholarships and fellowships 4,658,883 Health Care Recovery 0 Auxilliary enterprises 1,885,405 - Bookstore 491,701 - Housing 569,632 - English Language Institute 77,967 - Other auxilliary service 746,105  Total operating expenses 99,943,008  Operating income (loss) (35,447,939)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **	The state of the s	9,509,558
Scholarships and fellowships Health Care Recovery Outsilliary enterprises 1,885,405 -Bookstore Housing -English Language Institute -Other auxilliary service  Total operating expenses Operating income (loss)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations Investments gain/(loss) (net of expenses) Investments gain/(loss) (net of expenses)  Debt service- DOA bond (P.L. 22-19) ** O  Debt service- DOA bond (P.L. 22-19) ** O  Auxilliary energies 1,885,405 491,701 77,967 776,105 779,67 776,105 7746,105 7	Operations and maintenance plant	7,634,678
Health Care Recovery Auxilliary enterprises 1,885,405 -Bookstore 491,701 -Housing 569,632 -English Language Institute 77,967 -Other auxilliary service 746,105  Total operating expenses 99,943,008 Operating income (loss) (35,447,939)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) ** 0	·	
Auxilliary enterprises 1,885,405 -Bookstore 491,701 -Housing 569,632 -English Language Institute 77,967 -Other auxilliary service 746,105  Total operating expenses 99,943,008  Operating income (loss) (35,447,939)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **  0		4,658,883
-Bookstore 491,701 -Housing 569,632 -English Language Institute 77,967 -Other auxilliary service 746,105  Total operating expenses 99,943,008  Operating income (loss) (35,447,939)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **	Health Care Recovery	_
-Housing 569,632 -English Language Institute 77,967 -Other auxiliary service 746,105  Total operating expenses 99,943,008  Operating income (loss) (35,447,939)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **	Auxilliary enterprises	1,885,405
-English Language Institute 77,967 -Other auxilliary service 746,105  Total operating expenses 99,943,008  Operating income (loss) (35,447,939)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **		*
Total operating expenses  Operating income (loss)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations Investments gain/(loss) (net of expenses) Investments gain/(loss) (net of expenses)  Contribution from Endowment  O  Debt service- DOA bond (P.L. 22-19) **  1 99,943,008  32,920,485  32,920,485  10,731,113  10,701,114  10,701,115	-Housing	569,632
Total operating expenses  Operating income (loss)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations Investments gain/(loss) (net of expenses) Interest on capital assets- debts related Contribution from Endowment  Debt service- DOA bond (P.L. 22-19) **  0  99,943,008  32,920,485  13,920,485  14,144  16,175  16,171,144  17,175  17,175  18,175  19,175  10		77,967
Operating income (loss)  C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations Investments gain/(loss) (net of expenses) Interest on capital assets- debts related Contribution from Endowment  Debt service- DOA bond (P.L. 22-19) **	-Other auxilliary service	746,105
C- NON-OPERATING REVENUES (EXPENSES)  GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **	Total operating expenses	99,943,008
GovGuam appropriations 32,920,485 Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **	Operating income (loss)	(35,447,939)
Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **	C- NON-OPERATING REVENUES (EXPENSES)	
Investments gain/(loss) (net of expenses) 5,647,144 Interest on capital assets- debts related (373,113) Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **		
Interest on capital assets- debts related (373,113)  Contribution from Endowment 0  Debt service- DOA bond (P.L. 22-19) **		
Contribution from Endowment         0           Debt service- DOA bond (P.L. 22-19) **         0	_ :: :: :: :: :: :: :: :: :: :: :: :: ::	
Debt service- DOA bond (P.L. 22-19) **	·	
	Contribution from Endowment	0
Net non operating revenues 38,194,516		
	Net non operating revenues	38,194,516

#### E- NET POSITION Net Position

D- OTHERS

Net Position beginning (Unaudited)(101,532,463)Net Position ending YTD FY 2024(105,683,039)

## Note 1:

\$4.1M DECREAESE in net position using CASH BASIS; GOVGUAM is \$875K in arrears for FY 2024 allotment.

Income (Loss) before other revenues/expenses

Expended for plant facilities, net

Total other revenues/expenses

Loss on fixed asset disposal

Change in net position

Breakdown of General Operations Appropriation Request:	Appropriation PL 37-42	Requested	Received Pd.	Balance Due
General Operations ( from General Fund)	27,551,457	22,782,948	22,782,948	-
Faculty Salary Adjustment	3,600,367	3,600,367	3,600,367	-
Capital Improvement Fund- Debt Service	500,000	416,670	291,669	125,001
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	8,383,766	6,951,876	6,201,876	750,000
Total Appropriations	40,035,590	33,751,861	32,876,860	875,001

# 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

July 31, 2024

FY 2024 (Cash Basis)

	• • • • • • • • • • • • • • • • • • • •
Non-Operating Revenue	
FY2024 GovGuam Appropriations Received to Date	1,750,000.00
Interest Income	28,951.44
Total Non-Operating Revenue	1,778,951.44
Less Expenditures	
Salary / Benefits	60,885.47
Travel	-
Contractual	2,872,733.65
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	37,500.00
Total Expenditures	2,971,119.12
Net Income (Loss)	(1,192,167.68)
Beginning Net Position	1,657,160.98
Less:Prior Year Interest Adjustments	
Ending Net Position	464,993.30
Less: Encumbrances	1,272,772.33
	. ,
7/31/2024	(807,779.03)

Balance Sheet Guam Cancer Trust Fund (GCTF) July 31, 2024

# ASSETS:

Cash in Bank	464,993.30
	464,993.30

# LIABILITIES AND NET POSITION:

Net	Position,	End	
	Allocated		1,272,772.33
	Unallocate	ed	(807,779.03
			161 993 30