

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending October 2024

Cash Basis (Unaudited)
10/31/2024

A- OPERATING REVENUES

Student tuition and fees, net	5,718,349
Scholarships Discount and Allowances	(2,558,677)
Federal Grants/contracts	3,882,899
Gov Guam grants & contracts	110,845
Non govt. grants & contracts	98,291
Sales & Services of education dept.	27,285
Auxilliary enterprises	97,093
Other Revenues	651,860
Total operating revenues	8,027,945

B- OPERATING EXPENSES

Educational and general:	
Instruction	1,341,786
Research	1,156,145
Public Service	592,234
Academic Support	470,044
Student services (net of allowance)	258,707
Institutional support	474,101
Operations and maintenance plant	308,202
Depreciation	388,688
Scholarships and fellowships	822,493
Health Care Recovery	0
Auxilliary enterprises	70,762
-Bookstore	15,611
-Housing	9,407
-English Language Institute	4,205
-Other auxilliary service	41,539
Total operating expenses	5,883,162

Operating income (loss) **2,144,782**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	3,060,580
Investments gain/(loss) (net of expenses)	(817,583)
Interest on capital assets- debts related	(34,367)
Contribution from Endowment	0
Debt service- DOA bond (P.L. 22-19) **	0
Net non operating revenues	2,208,630

Income (Loss) before other revenues/expenses **4,353,412**

D- OTHERS

Expended for plant facilities, net	4,306
Loss on fixed asset disposal	0
Total other revenues/expenses	4,306

Change in net position **4,357,718**

E- NET POSITION

Net Position beginning (Unaudited)	(98,430,179)
Net Position ending YTD FY 2024	(94,072,461)

Note 1:

\$4.4M INCREASE in net position using CASH BASIS;
GOVGUAM is \$125K 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	2,506,848	2,506,848	-
Faculty Salary Adjustment	-	125,164	125,164	-
Capital Improvement Fund- Debt Service	-	41,667	-	41,667
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil)	-	511,901	428,568	83,333
Total Appropriations	32,589,021	3,185,580	3,060,580	125,000

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
October 31, 2024

FY 2024 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2024 GovGuam Appropriations Received to Date	-
Interest Income	43,675.27
Donation	
Total Non-Operating Revenue	43,675.27

Less Expenditures

Salary / Benefits	4,188.49
Travel	-
Contractual	127,389.35
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous	-

Total Expenditures	131,577.84
---------------------------	------------

Net Income (Loss)	(87,902.57)
--------------------------	-------------

Beginning Net Position	742,597.61
-------------------------------	------------

Ending Net Position	654,695.04
----------------------------	------------

Less: Encumbrances	544,768.69
--------------------	------------

10/31/2024

109,926.35

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

ASSETS:

Cash in Bank	654,695.04
	<hr/>
	654,695.04
	<hr/> <hr/>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	544,768.69
Unallocated	109,926.35
	<hr/>
	654,695.04
	<hr/> <hr/>