

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

Cash Basis (Unaudited)
8/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	26,285,599
Scholarships Discount and Allowances	(10,896,545)
Federal Grants/contracts	48,230,703
Gov Guam grants & contracts	2,658,121
Non govt. grants & contracts	1,767,972
Sales & Services of education dept.	509,660
Auxilliary enterprises	1,863,773
Other Revenues	9,959,569
Total operating revenues	80,378,852

B- OPERATING EXPENSES

Educational and general:	
Instruction	22,147,696
Research	26,270,881
Public Service	17,142,913
Academic Support	10,635,891
Student services (net of allowance)	4,580,971
Institutional support	10,090,727
Operations and maintenance plant	7,647,362
Depreciation	4,398,650
Scholarships and fellowships	4,783,265
Health Care Recovery	0
Auxilliary enterprises	1,917,001
-Bookstore	503,984
-Housing	560,479
-English Language Institute	74,541
-Other auxilliary service	777,997

Total operating expenses **109,615,357**

Operating income (loss) **(29,236,505)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	45,225,740
Investments gain/(loss) (net of expenses)	2,563,930
Interest on capital assets- debts related	(450,828)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0

Net non operating revenues **47,338,842**

Income (Loss) before other revenues/expenses **18,102,337**

D- OTHERS

Expended for plant facilities, net	(479,017)
Loss on fixed asset disposal	0

Total other revenues/expenses **(479,017)**

Change in net position **17,623,320**

E- NET POSITION

Net Position beginning (Unaudited)	(106,898,754)
Net Position ending YTD FY 2024	(89,275,434)

Note 1:

\$17.6M INCREASE in net position using CASH BASIS;
GOVGUAM is \$1.1M 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	30,082,182	30,082,182	-
General Operations Supplemental Budget (P.L. 38-8)	5,750,984	5,750,984	4,600,784	1,150,200
Guam Cultural Repository	1,627,126	1,501,962	1,501,962	-
Capital Improvement Fund- Debt Service	500,000	458,337	458,337	-
Guam Cancer Trust Fund	1,000,000	875,000	875,000	-
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	7,707,479	7,707,475	4
Total Appropriations	47,353,255	46,375,944	45,225,740	1,150,204

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
August 31, 2025

FY 2025 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2025 GovGuam Appropriations Received to Date	3,439,659.00
Interest Income	44,727.37
Donation	
Total Non-Operating Revenue	3,484,386.37

Less Expenditures

Salary / Benefits	-
Travel	-
Contractual	2,341,323.31
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous (Admin Fee)	275,819.31

Total Expenditures 2,617,142.62

Net Income (Loss) 867,243.75

Beginning Net Position 742,597.61

Adj. to Beginning Net Position due to J Paulino's salary correction 21,021.66

Ending Net Position 1,630,863.02

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

ASSETS:

Cash in Bank	1,630,863.02
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	1,630,863.02
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LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	1,431,732.96
Unallocated	199,130.06
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	1,630,863.02
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