

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

Cash Basis (Unaudited)
7/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	23,586,166
Scholarships Discount and Allowances	(10,849,081)
Federal Grants/contracts	45,372,507
Gov Guam grants & contracts	2,100,031
Non govt. grants & contracts	1,666,184
Sales & Services of education dept.	487,020
Auxilliary enterprises	1,251,755
Other Revenues	9,135,557
Total operating revenues	72,750,139

B- OPERATING EXPENSES

Educational and general:	
Instruction	20,524,167
Research	23,865,488
Public Service	15,151,548
Academic Support	9,673,436
Student services (net of allowance)	4,187,974
Institutional support	9,274,063
Operations and maintenance plant	6,727,518
Depreciation	3,998,880
Scholarships and fellowships	4,571,708
Health Care Recovery	0
Auxilliary enterprises	1,767,757
-Bookstore	458,102
-Housing	515,046
-English Language Institute	68,603
-Other auxilliary service	726,006

Total operating expenses **99,742,539**

Operating income (loss) **(26,992,400)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	39,545,603
Investments gain/(loss) (net of expenses)	1,900,051
Interest on capital assets- debts related	(417,519)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0
Net non operating revenues **41,028,135**

Income (Loss) before other revenues/expenses **14,035,735**

D- OTHERS

Expended for plant facilities, net	(486,595)
Loss on fixed asset disposal	0
Total other revenues/expenses	(486,595)

Change in net position **13,549,140**

E- NET POSITION

Net Position beginning (Unaudited)	(106,898,754)
Net Position ending YTD FY 2024	(93,349,614)

Note 1:

\$8.2M 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	26,948,621	26,948,621	-
General Operations Supplemental Budget (P.L. 38-8)	5,750,984	5,750,984	3,163,039	2,587,945
Guam Cultural Repository	1,627,126	1,345,508	1,345,508	-
Capital Improvement Fund- Debt Service	500,000	416,670	416,670	-
Guam Cancer Trust Fund	1,000,000	750,000	750,000	-
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	6,921,767	6,921,765	2
Total Appropriations	47,353,255	42,133,550	39,545,603	2,587,947

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, 2025

FY 2025 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2025 GovGuam Appropriations Received to Date	3,064,659.00
Interest Income	44,563.23
Donation	
Total Non-Operating Revenue	3,109,222.23

Less Expenditures

Salary / Benefits	-
Travel	-
Contractual	2,015,345.76
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous (Admin Fee)	174,569.31

Total Expenditures 2,189,915.07

Net Income (Loss) 919,307.16

Beginning Net Position 742,597.61

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

Ending Net Position 1,682,926.43

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

ASSETS:

Cash in Bank	1,682,926.43
	<u>1,682,926.43</u>

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	1,757,710.51
Unallocated	(74,784.08)
	<u>1,682,926.43</u>