

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

Cash Basis (Unaudited)
10/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	6,890,207
Scholarships Discount and Allowances	(929,149)
Federal Grants/contracts	2,366,513
Gov Guam grants & contracts	97,332
Non govt. grants & contracts	60,115
Sales & Services of education dept.	31,237
Auxilliary enterprises	78,405
Other Revenues	381,163
Total operating revenues	8,975,824

B- OPERATING EXPENSES

Educational and general:	
Instruction	1,475,828
Research	949,837
Public Service	677,492
Academic Support	669,975
Student services (net of allowance)	268,099
Institutional support	609,054
Operations and maintenance plant	8,874
Depreciation	153,690
Scholarships and fellowships	651,246
Health Care Recovery	0
Auxilliary enterprises	76,017
-Bookstore	19,585
-Housing	12,841
-English Language Institute	3,772
-Other auxilliary service	39,819

Total operating expenses **5,540,112**

Operating income (loss) **3,435,711**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	4,426,228
Investments gain/(loss) (net of expenses)	273,833
Interest on capital assets- debts related	(33,092)
Contribution from Endowment	0

Debt service- DOA bond (P.L. 22-19) ** 0
Net non operating revenues **4,666,969**

Income (Loss) before other revenues/expenses **8,102,680**

D- OTHERS

Expended for plant facilities, net	2,791,431
Loss on fixed asset disposal	0
Total other revenues/expenses	2,791,431

Change in net position **10,894,111**

E- NET POSITION

Net Position beginning (Unaudited)	(106,433,121)
Net Position ending YTD FY 2026	(95,539,010)

Note 1:

\$10.9M INCREASE in net position using CASH BASIS;
GOVGUAM is \$292k in arrears for FY 2026 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 38-80	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	39,956,417	3,841,935	3,841,935	-
Capital Improvement Fund- Debt Service	500,000	41,667	-	41,667
Guam Cancer Trust Fund	3,583,000	298,583	48,583	250,000
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,571,463	535,710	535,710	-
Total Appropriations	49,610,880	4,717,895	4,426,228	291,667

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, 2025

FY 2026 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2025 GovGuam Appropriations Received to Date	48,583.00
Interest Income	13,458.16
Donation	
Total Non-Operating Revenue	62,041.16

Less Expenditures

Salary / Benefits	-
Travel	-
Contractual	(85,010.78)
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous (Admin Fee)	(85,086.26)

Total Expenditures (170,097.04)

Net Income (Loss) 232,138.20

Beginning Net Position 1,491,864.53

Adj. to Beginning Net Position due to J Paulino's salary correction for FY 24

Ending Net Position 1,724,002.73

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

ASSETS:

Cash in Bank	1,724,002.73
	1,724,002.73

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	917,468.33
Unallocated	806,534.40
	1,724,002.73