

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

Cash Basis (Unaudited)
9/30/2025

A- OPERATING REVENUES

Student tuition and fees, net	19,494,940
Scholarships Discount and Allowances	(12,624,586)
Federal Grants/contracts	60,213,586
Gov Guam grants & contracts	2,973,425
Non govt. grants & contracts	2,247,497
Sales & Services of education dept.	537,092
Auxilliary enterprises	2,030,469
Other Revenues	12,954,048
Total operating revenues	87,826,471

B- OPERATING EXPENSES

Educational and general:	
Instruction	23,409,848
Research	30,038,234
Public Service	19,555,608
Academic Support	11,035,966
Student services (net of allowance)	4,703,958
Institutional support	17,488,472
Operations and maintenance plant	8,607,637
Depreciation	5,537,710
Scholarships and fellowships	5,758,093
Health Care Recovery	3,792,337
Auxilliary enterprises	2,252,503
-Bookstore	625,457
-Housing	662,502
-English Language Institute	84,228
-Other auxilliary service	880,316

Total operating expenses **132,180,366**

Operating income (loss) **(44,353,895)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	53,645,592
Investments gain/(loss) (net of expenses)	3,341,896
Interest on capital assets- debts related	(548,587)
Net non operating revenues	56,438,901

Income (Loss) before other revenues/expenses **12,085,006**

D- OTHERS

Expended for plant facilities, net	(11,619,376)
Loss on fixed asset disposal	0
Total other revenues/expenses	(11,619,376)

Change in net position **465,630**

E- NET POSITION

Net Position beginning (Unaudited)	(106,898,754)
Net Position ending YTD FY 2025	(106,433,124)

Note 1:

\$466k DECREASE in net position using CASH BASIS;

Breakdown of General Operations Appropriation Request:	Appropriation PL 37-125	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	32,589,021	32,589,021	32,589,021	-
General Operations Supplemental Budget (P.L. 38-8)	5,750,984	5,750,984	5,750,984	-
Guam Cultural Repository	1,627,126	1,627,126	1,627,126	-
Capital Improvement Fund- Debt Service	500,000	500,000	500,000	-
Guam Cancer Trust Fund	1,000,000	1,000,000	1,000,000	-
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,886,124	8,386,124	8,386,124	-
Total Appropriations	47,353,255	49,853,255	49,853,255	-

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
September 30, 2025

FY 2025 (Cash Basis)

Non-Operating Revenue

Prior Year Allotment

FY2025 GovGuam Appropriations Received to Date	3,814,661.00
Interest Income	44,916.03
Donation	
Total Non-Operating Revenue	3,859,577.03

Less Expenditures

Salary / Benefits	-
Travel	-
Contractual	2,940,598.72
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous (Admin Fee)	190,733.05

Total Expenditures 3,131,331.77

Net Income (Loss) 728,245.26

Beginning Net Position 742,597.61

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

Ending Net Position 1,491,864.53

Balance Sheet
Guam Cancer Trust Fund (GCTF)
September 30, 2025

ASSETS:

Cash in Bank	1,491,864.53
	1,491,864.53

LIABILITIES AND NET POSITION:

Net Position, End	
Allocated	832,457.55
Unallocated	659,406.98
	1,491,864.53