

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending June 2026

Cash Basis (Unaudited)
6/30/2026

A- OPERATING REVENUES

Student tuition and fees, net	22,803,937
Scholarships Discount and Allowances	(8,482,926)
Federal Grants/contracts	33,079,275
Gov Guam grants & contracts	1,128,222
Non govt. grants & contracts	1,960,876
Sales & Services of education dept.	369,742
Auxilliary enterprises	900,765
Other Revenues	5,373,302
Total operating revenues	57,133,193

B- OPERATING EXPENSES

Educational and general:	
Instruction	19,984,650
Research	18,740,220
Public Service	14,229,121
Academic Support	9,518,242
Student services (net of allowance)	4,171,032
Institutional support	8,555,306
Operations and maintenance plant	5,621,742
Depreciation	3,589,549
Scholarships and fellowships	4,627,525
Health Care Recovery	0
Auxilliary enterprises	1,341,030
-Bookstore	329,324
-Housing	397,841
-English Language Institute	66,180
-Other auxilliary service	547,685

Total operating expenses	90,378,417
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Operating income (loss)	(33,245,224)
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C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	35,744,057
Investments gain/(loss) (net of expenses)	2,717,467
Interest on capital assets- debts related	(562,590)
Net non operating revenues	37,898,934

Income (Loss) before other revenues/expenses	4,653,710
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D- OTHERS

Expended for plant facilities, net	137,617
Loss on fixed asset disposal	0
Total other revenues/expenses	137,617

Change in net position	4,791,327
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E- NET POSITION

Net Position beginning (Unaudited)	(109,744,840)
Net Position ending YTD FY 2026	(104,953,513)

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

College of Natural and Applied Sciences

Aquaculture Development and Training Center

GL No. 61-30-200004-R-5

For the Quarter Ending June 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	85,488.00
Total Operating Revenue	85,488.00
Operating Expenses	
Salaries	29.69
Benefits	15.26
Travel	-
Contractual	25,627.90
Advertising	-
Supplies	3,425.62
Equipment	999.00
Utilities	-
Capital Outlay	-
Miscellaneous	8,548.80
Total Operating Expenses	38,646.27
Change in Net Position	46,841.73
Net Position	
Net Position - Beginning	372,594.89
Net Position - Ending	419,436.62

INTERIM UNAUDITED

KPRG (Public Radio)

Statement of Revenue, Expenses, and Changes in Net Position

GL No. 90-34-902002-P-5

For the Period Ending June 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	149,994.00
Total Operating Revenue	<u>149,994.00</u>
Operating Expenses	
Salaries	174,145.24
Benefits	13,164.00
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>187,309.24</u>
Change in Net Position	(37,315.24)
Net Position	
Net Position - Beginning	11,066.23
Additional Deposit by KPRG	<u>65,000.00</u>
Net Position - Ending	<u>38,750.99</u>

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

University Of Guam Press

GL No. 10-30-424010

For the Period Ending June 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	74,997.00
Total Operating Revenue	74,997.00
Operating Expenses	
Salaries	57,557.47
Benefits	24,193.97
Travel	-
Contractual	5,200.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	86,951.44
Change in Net Position	(11,954.44)
Net Position	
Net Position - Beginning	12,943.03
Net Position - Ending	988.59

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

Water and Environment Research Institute of the Western Pacific

Comprehensive Water Resource Monitoring Program

GL No. 10-30-430003-R5

For the Quarter Ending June 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	219,180.00
Total Operating Revenue	<u>219,180.00</u>
Operating Expenses	
Salaries	-
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	<u><u>-</u></u>
Change in Net Position	219,180.00
Net Position	
Net Position - Beginning	<u>(156,960.52)</u>
Net Position - Ending	<u><u>62,219.48</u></u>

INTERIM UNAUDITED

UNIVERSITY OF GUAM

Statement of Revenue, Expenses, and Changes in Net Position

Water and Environment Research Institute of the Western Pacific

Guam Hydrologic Survey

GL No. 10-30-430002-R5

For the Period Ending June 30, 2026 (FY 2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	374,946.00
Total Operating Revenue	<u>374,946.00</u>
Operating Expenses	
Salaries	204,666.97
Benefits	30,349.35
Travel	-
Contractual	15,276.00
Advertising/Subscription	-
Supplies	3,084.35
Equipment	4,866.64
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	45,221.60
Total Operating Expenses	<u><u>303,464.91</u></u>
Change in Net Position	71,481.09
Net Position	
Net Position - Beginning	<u>647,322.85</u>
Net Position - Ending	<u><u>718,803.94</u></u>