

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

Cash Basis (Unaudited)
12/31/2025

A- OPERATING REVENUES

Student tuition and fees, net	13,276,446
Scholarships Discount and Allowances	(3,079,267)
Federal Grants/contracts	10,465,664
Gov Guam grants & contracts	216,774
Non govt. grants & contracts	713,503
Sales & Services of education dept.	129,958
Auxiliary enterprises	189,446
Other Revenues	1,416,858
Total operating revenues	23,329,382

B- OPERATING EXPENSES

Educational and general:	
Instruction	6,801,887
Research	5,707,723
Public Service	3,960,100
Academic Support	2,884,684
Student services (net of allowance)	1,385,725
Institutional support	2,918,544
Operations and maintenance plant	1,648,443
Depreciation	1,102,309
Scholarships and fellowships	1,867,001
Health Care Recovery	0
Auxiliary enterprises	490,433
-Bookstore	95,991
-Housing	201,782
-English Language Institute	20,813
-Other auxiliary service	171,847
Total operating expenses	28,766,849
Operating income (loss)	(5,437,467)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	11,733,105
Investments gain/(loss) (net of expenses)	380,444
Interest on capital assets- debts related	(315,442)
Net non operating revenues	11,798,107

Income (Loss) before other revenues/expenses	6,360,640
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D- OTHERS

Expended for plant facilities, net	427,724
Loss on fixed asset disposal	0
Total other revenues/expenses	427,724
Change in net position	6,788,364

E- NET POSITION

Net Position beginning (Unaudited)	(106,433,125)
Net Position ending YTD FY 2025	(99,644,761)

Note 1:

\$6.8M INCREASE in net assets using CASH BASIS;
GOV GUAM is \$875K in arrears for FY 2026 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 38-60	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	39,956,417	9,989,031	9,989,031	-
Capital Improvement Fund- Debt Service	500,000	125,001	-	125,001
Guam Cancer Trust Fund	3,583,000	895,749	145,749	750,000
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	6,053,041	1,513,239	1,513,239	-
Total Appropriations	50,092,458	12,523,020	11,648,019	875,001

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****December 31, 2025****FY 2026 (Cash Basis)****Non-Operating Revenue****Prior Year Allotment**

FY2026 GovGuam Appropriations Received to Date	145,749.00
Interest Income	14,051.48
Donation	
Total Non-Operating Revenue	159,800.48

Less Expenditures

Salary / Benefits	-
Travel	-
Contractual	395,793.82
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Miscellaneous (Admin Fee)	7,287.45

Total Expenditures	403,081.27
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Net Income (Loss)	(243,280.79)
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Beginning Net Position	1,491,864.53
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Ending Net Position	1,248,583.74
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Less: Encumbrances	3,594,009.04
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12/31/2025	(2,345,425.30)
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Balance Sheet

Guam Cancer Trust Fund (GCTF)

December 31, 2025

ASSETS:

Cash in Bank	1,248,583.74
	<u>1,248,583.74</u>

LIABILITIES AND NET POSITION:

Net Position, End	3,594,009.04
Allocated	(2,345,425.30)
Unallocated	
	<u>1,248,583.74</u>

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 December 31, 2025 (FY2026)

Cash Basis

Operating Revenue

GovGuam Appropriations	28,496.00
Total Operating Revenue	<u>28,496.00</u>

Operating Expenses

Salaries	29.69
Benefits	15.26
Travel	-
Contractual	-
Advertising	-
Supplies	1,910.64
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	2,849.60
Total Operating Expenses	<u>4,805.19</u>

Change in Net Position	23,690.81
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Net Position

Net Position - Beginning	372,594.89
Net Position - Ending	<u>396,285.70</u>

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 December 31, 2025 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	49,998.00
Total Operating Revenue	<u>49,998.00</u>
Operating Expenses	
Salaries	54,823.34
Benefits	4,126.96
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>58,950.30</u>
Change in Net Position	(8,952.30)
Net Position	
Net Position - Beginning	11,066.23
Additional Deposit by KPRG	<u>30,000.00</u>
Net Position - Ending	<u>32,113.93</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 December 31, 2025 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	24,999.00
Total Operating Revenue	<u>24,999.00</u>
Operating Expenses	
Salaries	18,725.92
Benefits	7,967.61
Travel	-
Contractual	2,040.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	<u>28,733.53</u>
Change in Net Position	(3,734.53)
Net Position	
Net Position - Beginning	12,943.03
Net Position - Ending	<u>9,208.50</u>

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 December 31, 2025 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	73,060.00
Total Operating Revenue	<u>73,060.00</u>
Operating Expenses	
Salaries	-
Benefits	-
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	<u>-</u>
Total Operating Expenses	<u><u>-</u></u>
Change in Net Position	73,060.00
Net Position	
Net Position - Beginning	(156,960.52)
Net Position - Ending	<u>(83,900.52)</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 December 31, 2025 (FY2025)

Cash Basis	
Operating Revenue	
GovGuam Appropriations	124,982.00
Total Operating Revenue	<u>124,982.00</u>
Operating Expenses	
Salaries	51,743.40
Benefits	9,108.31
Travel	-
Contractual	7,750.00
Advertising/Subscription	-
Supplies	1,635.63
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	12,498.20
Total Operating Expenses	<u>82,735.54</u>
Change in Net Position	42,246.46
Net Position	
Net Position - Beginning	647,322.85
Net Position - Ending	<u>689,569.31</u>