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

	Accrual Basis (Unaudited) 9/30/2026
A- OPERATING REVENUES	
Student tuition and fees, net	20,861,381
Scholarships Discount and Allowances	(9,889,654)
Federal Grants/contracts	47,388,273
Gov Guam grants & contracts	1,546,554
Non govt. grants & contracts	2,759,611
Sales & Services of education dept.	494,112
Auxilliary enterprises	1,421,443
Other Revenues	10,935,912
Total operating revenues	**75,517,632**
B- OPERATING EXPENSES	
Educational and general:	
Instruction	27,292,610
Research	28,007,361
Public Service	22,400,103
Academic Support	13,339,528
Student services (net of allowance)	5,207,046
Institutional support	16,029,836
Operations and maintenance plant	8,078,961
Depreciation	5,963,326
Scholarships and fellowships	5,698,562
Auxilliary enterprises	1,892,894
Total operating expenses	**133,910,227**
Operating income (loss)	**(58,392,595)**
C- NON-OPERATING REVENUES (EXPENSES)	
GovGuam appropriations	54,819,882
Investments gain/(loss) (net of expenses)	1,958,672
Interest on capital assets- debts related	(695,988)
Net non operating revenues	**56,082,566**
Income (Loss) before other revenues/expenses	**(2,310,029)**
D- OTHERS	
Expended for plant facilities, net	(3,806,048)
Total other revenues/expenses	**(3,806,048)**
Change in net position	**(6,116,077)**
E- NET POSITION	
Net Position beginning (Unaudited)	**(109,744,840)**
Net Position ending YTD FY 2026	**(115,860,917)**

Note 1:

$6M DECREASE in net assets using CASH BASIS;
GOV GUAM is $2.1M 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)	39,956,147	39,956,147	39,956,147	-
Capital Improvement Fund- Debt Service	500,000	500,000	-	500,000
Guam Cancer Trust Fund	4,583,000	4,583,000	2,983,000	1,600,000
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	6,053,041	6,053,041	6,053,041	-
Total Appropriations	51,092,188	51,092,188	48,992,188	2,100,000
				-

Balance Sheet
Guam Cancer Trust Fund (GCTF)
September 30, 2026

ASSETS:	
Cash in Bank	1,230,866.33
	1,230,866.33
LIABILITIES AND NET POSITION:	
Net Position, End	
Allocated	1,689,676.23
Unallocated	(458,809.90)
	1,230,866.33

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, 2026

	FY 2026 (Accrual Basis)
Non-Operating Revenue	
Prior Year Allotment	
FY2026 GovGuam Appropriations Received to Date	2,983,000.00
Interest Income	27,206.37
Other Revenue	128.75
Total Non-Operating Revenue	**3,010,335.12**
Less Expenditures	
Salary / Benefits	**-**
Travel	**-**
Contractual	3,122,173.32
Lease Veh/Equip/Bldg	-
Advertising/Printing/Duplicating	-
Other Services	-
Supplies	-
Fuel	-
Equipment	-
Bank Fees	10.00
Miscellaneous (Admin Fee)	149,150.00
Total Expenditures	**3,271,333.32**
Net Income (Loss)	**(260,998.20)**
Beginning Net Position	**1,491,864.53**
Ending Net Position	**1,230,866.33**

Aquaculture Development and Training Center
GL No. 61-30-200004-R-5
For the Quarter Ending September 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	114,000.00
Total Operating Revenue	114,000.00
Operating Expenses	
Salaries	29.69
Benefits	15.26
Travel	-
Contractual	39,302.90
Advertising	-
Supplies	5,404.32
Equipment	3,646.46
Utilities	-
Capital Outlay	-
Miscellaneous	11,400.00
Total Operating Expenses	59,798.63
Change in Net Position	54,201.37
Net Position	
Net Position - Beginning	372,594.89
Net Position - Ending	426,796.26

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 September 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	200,000.00
Total Operating Revenue	200,000.00
Operating Expenses	
Salaries	241,424.53
Benefits	18,310.93
Travel	-
Contractual	-
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	259,735.46
Change in Net Position	(59,735.46)
Net Position	
Net Position - Beginning	11,066.23
Additional Deposit by KPRG	65,000.00
Net Position - Ending	**16,330.77**

INTERIM UNAUDITED

UNIVERSITY OF GUAM
Statement of Revenue, Expenses, and Changes in Net Position
Univeristy Of Guam Press (Re-appropriated from GDOE)
GL No. 10-30-424014
For the Period Ending September 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	481,578.00
Total Operating Revenue	481,578.00
Operating Expenses	
Salaries	112,799.69
Benefits	46,502.14
Travel	-
Contractual	71,428.08
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	4,875.00
Total Operating Expenses	235,604.91
Change in Net Position	245,973.09
Net Position	
Net Position - Beginning	**-**
Net Position - Ending	**245,973.09**

INTERIM UNAUDITED

UNIVERSITY OF GUAM
Statement of Revenue, Expenses, and Changes in Net Position
Univeristy Of Guam Press
GL No. 10-30-424010
For the Period Ending September 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	100,000.00
Total Operating Revenue	100,000.00
Operating Expenses	
Salaries	67,568.96
Benefits	28,153.74
Travel	-
Contractual	5,200.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	-
Total Operating Expenses	100,922.70
Change in Net Position	(922.70)
Net Position	
Net Position - Beginning	12,943.03
Net Position - Ending	12,020.33

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 Septmeber 30, 2026 (FY2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	292,232.00
Total Operating Revenue	292,232.00
Operating Expenses	
Salaries	-
Benefits	-
Travel	-
Contractual	292,232.00
Advertising/Subscription	-
Supplies	-
Equipment	-
Utilities	-
Capital Outlay	-
Miscellaneous	-
Total Operating Expenses	292,232.00
Change in Net Position	-
Net Position	
Net Position - Beginning	(156,960.52)
Net Position - Ending	**(156,960.52)**

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 September 30, 2026 (FY 2026)

	Cash Basis
Operating Revenue	
GovGuam Appropriations	499,946.00
Total Operating Revenue	499,946.00
Operating Expenses	
Salaries	268,668.83
Benefits	51,236.30
Travel	-
Contractual	55,679.12
Advertising/Subscription	-
Supplies	5,809.50
Equipment	17,267.94
Utilities	-
Capital Outlay	-
Misc-F&A Allocation	-
Miscellaneous	66,918.60
Total Operating Expenses	465,580.29
Change in Net Position	34,365.71
Net Position	
Net Position - Beginning	647,322.85
Net Position - Ending	681,688.56