

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

Cash Basis (Unaudited)
4/30/2026

A- OPERATING REVENUES

Student tuition and fees, net	19,793,423
Scholarships Discount and Allowances	(8,337,295)
Federal Grants/contracts	25,850,301
Gov Guam grants & contracts	1,029,399
Non govt. grants & contracts	1,213,639
Sales & Services of education dept.	253,897
Auxilliary enterprises	733,669
Other Revenues	3,631,318
Total operating revenues	44,168,350

B- OPERATING EXPENSES

Educational and general:	
Instruction	15,022,131
Research	13,855,414
Public Service	10,239,094
Academic Support	7,148,732
Student services (net of allowance)	3,125,100
Institutional support	6,351,496
Operations and maintenance plant	3,895,568
Depreciation	2,752,176
Scholarships and fellowships	4,299,787
Health Care Recovery	0
Auxilliary enterprises	1,002,765
-Bookstore	225,479
-Housing	322,748
-English Language Institute	46,796
-Other auxilliary service	407,742
Total operating expenses	67,692,263

Operating income (loss) **(23,523,913)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	26,887,468
Investments gain/(loss) (net of expenses)	1,648,070
Interest on capital assets- debts related	(459,480)
Net non operating revenues	28,076,058

Income (Loss) before other revenues/expenses **4,552,145**

D- OTHERS

Expended for plant facilities, net	127,796
Loss on fixed asset disposal	0
Total other revenues/expenses	127,796

Change in net position **4,679,941**

E- NET POSITION

Net Position beginning (Unaudited)	(106,433,125)
Net Position ending YTD FY 2026	(101,753,184)