

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

**Cash Basis (Unaudited)**  
**8/31/2026**

**A- OPERATING REVENUES**

|                                      |                   |
|--------------------------------------|-------------------|
| Student tuition and fees, net        | 27,707,740        |
| Scholarships Discount and Allowances | (8,911,122)       |
| Federal Grants/contracts             | 40,435,248        |
| Gov Guam grants & contracts          | 1,425,575         |
| Non govt. grants & contracts         | 2,183,186         |
| Sales & Services of education dept.  | 478,675           |
| Auxilliary enterprises               | 1,328,152         |
| Other Revenues                       | 7,493,605         |
| <b>Total operating revenues</b>      | <b>72,141,058</b> |

**B- OPERATING EXPENSES**

|                                     |            |
|-------------------------------------|------------|
| Educational and general:            |            |
| Instruction                         | 23,301,527 |
| Research                            | 24,024,469 |
| Public Service                      | 18,670,514 |
| Academic Support                    | 11,614,136 |
| Student services (net of allowance) | 4,911,633  |
| Institutional support               | 10,240,643 |
| Operations and maintenance plant    | 7,018,490  |
| Depreciation                        | 4,704,674  |
| Scholarships and fellowships        | 4,703,694  |
| Auxilliary enterprises              | 1,608,932  |

**Total operating expenses** **110,798,712**

**Operating income (loss)** **(38,657,653)**

**C- NON-OPERATING REVENUES (EXPENSES)**

|                                           |                   |
|-------------------------------------------|-------------------|
| GovGuam appropriations                    | 44,604,333        |
| Investments gain/(loss) (net of expenses) | 2,876,599         |
| Interest on capital assets- debts related | (638,180)         |
| <b>Net non operating revenues</b>         | <b>46,842,752</b> |

**Income (Loss) before other revenues/expenses** **8,185,099**

**D- OTHERS**

|                                      |                  |
|--------------------------------------|------------------|
| Expended for plant facilities, net   | (217,890)        |
| <b>Total other revenues/expenses</b> | <b>(217,890)</b> |

**Change in net position** **7,967,209**

**E- NET POSITION**

|                                           |                      |
|-------------------------------------------|----------------------|
| <b>Net Position beginning (Unaudited)</b> | <b>(109,744,840)</b> |
| <b>Net Position ending YTD FY 2026</b>    | <b>(101,777,631)</b> |

Note 1:

**\$8M INCREASE in net assets using CASH BASIS;**  
**GOV GUAM is \$2.5M in arrears for FY 2026 allotment.**

| Breakdown of General Operations Appropriation Request:              | <b>Appropriation<br/>PL 38-60</b> | <b>Requested</b> | <b>Received Pd.</b> | <b>Balance Due</b> |
|---------------------------------------------------------------------|-----------------------------------|------------------|---------------------|--------------------|
| General Operations ( from General Fund)                             | 39,956,147                        | 36,882,576       | 36,882,576          | -                  |
| Capital Improvement Fund- Debt Service                              | 500,000                           | 458,337          | -                   | 458,337            |
| Guam Cancer Trust Fund                                              | 3,583,000                         | 4,201,076        | 2,134,413           | 2,066,663          |
| Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil) | 6,053,041                         | 5,587,344        | 5,587,344           | -                  |
| Total Appropriations                                                | 50,092,188                        | 47,129,333       | 44,604,333          | 2,525,000          |