

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

Cash Basis (Unaudited)  
2/28/2026

**A- OPERATING REVENUES**

Student tuition and fees, net	16,259,493
Scholarships Discount and Allowances	(5,162,111)
Federal Grants/contracts	16,895,066
Gov Guam grants & contracts	448,444
Non govt. grants & contracts	747,399
Sales & Services of education dept.	186,430
Auxilliary enterprises	615,402
Other Revenues	2,290,448
<b>Total operating revenues</b>	<b>32,280,571</b>

**B- OPERATING EXPENSES**

Educational and general:	
Instruction	10,582,600
Research	9,862,211
Public Service	6,837,443
Academic Support	4,804,664
Student services (net of allowance)	2,203,926
Institutional support	4,485,761
Operations and maintenance plant	2,683,030
Depreciation	1,924,451
Scholarships and fellowships	2,461,961
Health Care Recovery	0
Auxilliary enterprises	724,778
-Bookstore	154,510
-Housing	266,211
-English Language Institute	32,867
-Other auxilliary service	271,190
<b>Total operating expenses</b>	<b>46,570,825</b>

**Operating income (loss)** (14,290,254)

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

GovGuam appropriations	19,961,033
Investments gain/(loss) (net of expenses)	1,714,609
Interest on capital assets- debts related	(394,502)
<b>Net non operating revenues</b>	<b>21,281,140</b>

**Income (Loss) before other revenues/expenses** 6,990,886

**D- OTHERS**

Expended for plant facilities, net	377,884
Loss on fixed asset disposal	0
<b>Total other revenues/expenses</b>	<b>377,884</b>

**Change in net position** 7,368,770

**E- NET POSITION**

<b>Net Position beginning (Unaudited)</b>	<b>(106,433,125)</b>
<b>Net Position ending YTD FY 2026</b>	<b>(99,064,355)</b>

Note 1:

**\$7.4M INCREASE in net assets using CASH BASIS;**  
**GOV GUAM is \$1.9M 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	16,904,514	16,904,514	-
Capital Improvement Fund- Debt Service	500,000	208,335	-	208,335
Guam Cancer Trust Fund	3,583,000	1,909,580	242,915	1,666,665
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	6,053,041	2,560,866	2,560,866	-
<b>Total Appropriations</b>	<b>50,092,458</b>	<b>21,583,295</b>	<b>19,708,295</b>	<b>1,875,000</b>