

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

Cash Basis (Unaudited)
1/31/2026

A- OPERATING REVENUES

Student tuition and fees, net	16,100,152
Scholarships Discount and Allowances	(3,267,415)
Federal Grants/contracts	13,055,230
Gov Guam grants & contracts	373,369
Non govt. grants & contracts	615,885
Sales & Services of education dept.	150,950
Auxilliary enterprises	517,076
Other Revenues	1,771,941
Total operating revenues	29,317,188

B- OPERATING EXPENSES

Educational and general:	
Instruction	8,374,167
Research	8,036,833
Public Service	5,433,635
Academic Support	4,119,964
Student services (net of allowance)	1,806,236
Institutional support	3,683,462
Operations and maintenance plant	1,919,963
Depreciation	1,948,335
Scholarships and fellowships	1,953,539
Health Care Recovery	0
Auxilliary enterprises	587,585
-Bookstore	122,892
-Housing	216,255
-English Language Institute	26,643
-Other auxilliary service	221,795
Total operating expenses	37,863,719

Operating income (loss) **(8,546,531)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	16,087,352
Investments gain/(loss) (net of expenses)	967,929
Interest on capital assets- debts related	(361,847)
Net non operating revenues	16,693,434

Income (Loss) before other revenues/expenses **8,146,903**

D- OTHERS

Expended for plant facilities, net	432,855
Loss on fixed asset disposal	0
Total other revenues/expenses	432,855

Change in net position **8,579,758**

E- NET POSITION

Net Position beginning (Unaudited)	(106,433,125)
Net Position ending YTD FY 2026	(97,853,367)

Note 1:

\$8.6M INCREASE in net assets using CASH BASIS;
GOV GUAM is \$1.2M 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	13,830,966	13,830,966	-
Capital Improvement Fund- Debt Service	500,000	166,668	-	166,668
Guam Cancer Trust Fund	3,583,000	1,194,332	194,332	1,000,000
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	6,053,041	2,095,254	2,095,254	-
Total Appropriations	50,092,458	17,287,220	16,120,552	1,166,668