

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

Cash Basis (Unaudited)
7/31/2026

A- OPERATING REVENUES

Student tuition and fees, net	24,651,006
Scholarships Discount and Allowances	(8,900,935)
Federal Grants/contracts	36,847,509
Gov Guam grants & contracts	1,305,519
Non govt. grants & contracts	2,026,762
Sales & Services of education dept.	396,196
Auxilliary enterprises	938,717
Other Revenues	7,024,911
Total operating revenues	64,289,686

B- OPERATING EXPENSES

Educational and general:	
Instruction	21,515,649
Research	21,182,218
Public Service	16,237,127
Academic Support	10,552,113
Student services (net of allowance)	4,522,603
Institutional support	9,421,979
Operations and maintenance plant	6,068,569
Depreciation	4,271,054
Scholarships and fellowships	4,650,733
Auxilliary enterprises	1,446,661

Total operating expenses **99,868,706**

Operating income (loss) **(35,579,020)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	40,216,590
Investments gain/(loss) (net of expenses)	2,330,391
Interest on capital assets- debts related	(606,194)
Net non operating revenues	41,940,787

Income (Loss) before other revenues/expenses **6,361,767**

D- OTHERS

Expended for plant facilities, net	142,343
Total other revenues/expenses	142,343

Change in net position **6,504,110**

E- NET POSITION

Net Position beginning (Unaudited)	(109,744,840)
Net Position ending YTD FY 2026	(103,240,730)

Note 1:

\$6.5M INCREASE in net assets using CASH BASIS;
GOV GUAM is \$2.9M 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)	39,956,147	33,809,028	33,809,028	-
Capital Improvement Fund- Debt Service	500,000	416,670	-	416,670
Guam Cancer Trust Fund	3,583,000	3,819,160	1,285,830	2,533,330
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	6,053,041	5,121,732	5,121,732	-
Total Appropriations	50,092,188	43,166,590	40,216,590	2,950,000