

UNIVERSITY OF GUAM
Statement of Revenues, Expenses, and Changes in Net Position
For the month ending November 2025

Cash Basis (Unaudited)
11/30/2025

A- OPERATING REVENUES

Student tuition and fees, net	11,284,039
Scholarships Discount and Allowances	(1,889,162)
Federal Grants/contracts	6,017,606
Gov Guam grants & contracts	159,148
Non govt. grants & contracts	212,373
Sales & Services of education dept.	100,048
Auxilliary enterprises	124,596
Other Revenues	858,710
Total operating revenues	16,867,359

B- OPERATING EXPENSES

Educational and general:	
Instruction	4,821,259
Research	3,302,821
Public Service	2,334,904
Academic Support	1,969,123
Student services (net of allowance)	957,764
Institutional support	2,122,945
Operations and maintenance plant	782,819
Depreciation	294,545
Scholarships and fellowships	1,168,752
Auxilliary enterprises	263,767
-Bookstore	51,447
-Housing	90,839
-English Language Institute	12,911
-Other auxilliary service	108,570

Total operating expenses **18,018,699**

Operating income (loss) **(1,151,340)**

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	8,062,013
Investments gain/(loss) (net of expenses)	383,162
Interest on capital assets- debts related	(267,880)
Net non operating revenues	8,177,295

Income (Loss) before other revenues/expenses **7,025,955**

D- OTHERS

Expended for plant facilities, net	1,072,163
Loss on fixed asset disposal	0
Total other revenues/expenses	1,072,163

Change in net position **8,098,118**

E- NET POSITION

Net Position beginning (Unaudited)	(106,433,121)
Net Position ending YTD FY 2026	(98,335,003)

Note 1:

\$8.10M INCREASE in net position using CASH BASIS;
GOVGUAM is \$583k in arrears for FY 2026 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation PL 38-80	Requested	Received Pd.	Balance Due
General Operations (from General Fund)	39,956,417	6,915,483	6,915,483	-
Capital Improvement Fund- Debt Service	500,000	83,334	-	83,334
Guam Cancer Trust Fund	3,583,000	597,166	97,166	500,000
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	5,571,463	964,278	964,278	-
Total Appropriations	49,610,880	8,560,261	7,976,927	583,334