

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

Cash Basis (Unaudited)
3/31/2026

A- OPERATING REVENUES

Student tuition and fees, net	16,667,453
Scholarships Discount and Allowances	(7,593,090)
Federal Grants/contracts	23,041,709
Gov Guam grants & contracts	618,693
Non govt. grants & contracts	978,707
Sales & Services of education dept.	220,445
Auxilliary enterprises	686,171
Other Revenues	2,851,070
Total operating revenues	37,471,158

B- OPERATING EXPENSES

Educational and general:	
Instruction	12,907,522
Research	11,883,522
Public Service	8,800,277
Academic Support	5,911,812
Student services (net of allowance)	2,659,448
Institutional support	5,433,521
Operations and maintenance plant	3,572,485
Depreciation	2,339,058
Scholarships and fellowships	3,353,890
Health Care Recovery	0
Auxilliary enterprises	920,224
-Bookstore	208,617
-Housing	311,571
-English Language Institute	40,769
-Other auxilliary service	359,267
Total operating expenses	57,781,759

Operating income (loss) (20,310,601)

C- NON-OPERATING REVENUES (EXPENSES)

GovGuam appropriations	23,548,776
Investments gain/(loss) (net of expenses)	(143,532)
Interest on capital assets- debts related	(427,046)
Net non operating revenues	22,978,198

Income (Loss) before other revenues/expenses 2,667,597

D- OTHERS

Expended for plant facilities, net	72,525
Loss on fixed asset disposal	0
Total other revenues/expenses	72,525

Change in net position 2,740,122

E- NET POSITION

Net Position beginning (Unaudited)	(106,433,125)
Net Position ending YTD FY 2026	(103,693,003)

Note 1:

\$2.7M INCREASE in net assets using CASH BASIS;
GOV GUAM is \$2.2M in arrears for FY 2026 allotment.

Breakdown of General Operations Appropriation Request:	Appropriation	Requested	Received Pd.	Balance Due
	PL 38-60			
General Operations (from General Fund)	39,956,417	19,978,062	19,978,062	-
Capital Improvement Fund- Debt Service	500,000	250,002	-	250,002
Guam Cancer Trust Fund	3,583,000	2,291,496	291,498	1,999,998
Special Appropriations (excludes GCTF, CIP, KPRG, Guampedia & Soil)	6,053,041	3,026,478	3,026,478	-
Total Appropriations	50,092,458	25,546,038	23,296,038	2,250,000