

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

**Cash Basis (Unaudited)**  
**5/31/2026**

**A- OPERATING REVENUES**

Student tuition and fees, net	21,711,695
Scholarships Discount and Allowances	(8,379,180)
Federal Grants/contracts	28,536,645
Gov Guam grants & contracts	1,093,815
Non govt. grants & contracts	1,445,192
Sales & Services of education dept.	318,849
Auxilliary enterprises	838,352
Other Revenues	4,170,922
<b>Total operating revenues</b>	<b>49,736,289</b>

**B- OPERATING EXPENSES**

Educational and general:	
Instruction	18,356,774
Research	16,441,267
Public Service	12,172,485
Academic Support	8,697,537
Student services (net of allowance)	3,767,026
Institutional support	7,812,012
Operations and maintenance plant	4,919,545
Depreciation	3,256,208
Scholarships and fellowships	4,579,695
Health Care Recovery	0
Auxilliary enterprises	1,188,427
-Bookstore	275,566
-Housing	360,395
-English Language Institute	52,823
-Other auxilliary service	499,643
<b>Total operating expenses</b>	<b>81,190,976</b>
<b>Operating income (loss)</b>	<b>(31,454,686)</b>

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

GovGuam appropriations	32,156,314
Investments gain/(loss) (net of expenses)	2,293,765
Interest on capital assets- debts related	(504,381)
<b>Net non operating revenues</b>	<b>33,945,698</b>
<b>Income (Loss) before other revenues/expenses</b>	<b>2,491,012</b>

**D- OTHERS**

Expended for plant facilities, net	132,702
Loss on fixed asset disposal	0
<b>Total other revenues/expenses</b>	<b>132,702</b>

**Change in net position** **2,623,714**