

**Guam Community College BOT Monthly Financial Report -- CONSOLIDATED**  
**All Current Operating Funds**  
**Expenditures, Encumbrances, and Revenues**  
**Fiscal Year 2026**  
**As of December 31, 2025**

<b>Revenues</b>	<b>GovGuam Appropriations General Fund/MDF</b>	<b>All Other (NAF)</b>	<b>Local Grants</b>	<b>Federal Grants</b>	<b>Total</b>
Billed	\$ 5,890,959	\$ 3,521,144	\$ 538,117	\$ 1,298,710	\$ 11,248,930
Received	\$ 4,002,068	\$ 3,521,144	\$ 222,154	\$ 1,298,710	\$ 9,044,076
FY 2026 Revenue Budget	\$ 23,563,820	\$ 7,809,993	\$ 6,659,178	\$ 3,364,657	\$ 41,397,648
<b>Percent Received</b>	<b>17%</b>	<b>45%</b>	<b>3%</b>	<b>39%</b>	<b>22%</b>

<b>Expenditures &amp; Encumbrances</b>	<b>GovGuam Appropriations General Fund/MDF</b>	<b>All Other (NAF)</b>	<b>Local Grants</b>	<b>Federal Grants</b>	<b>Total</b>	<b>FY 2026 Budget</b>	<b>Percent Expended</b>
Personnel Services							
Full-time Salaries	\$ 3,180,460	\$ 396,499	\$ 31,118	\$ 91,720	\$ 3,699,797	\$ 14,435,683	26%
Part-time Salaries	3,999	296,591	0	27,268	327,858	1,000,057	33%
Benefits	1,380,427	190,263	14,281	43,185	1,628,156	6,880,366	24%
<b>Total Personnel</b>	<b>4,564,886</b>	<b>883,353</b>	<b>45,399</b>	<b>162,173</b>	<b>5,655,811</b>	<b>22,316,106</b>	<b>25%</b>
Travel	0	61,190	7,297	0	68,487	250,798	27%
Contractual Services	754,325	1,285,811	1,112,718	209,328	3,362,182	7,388,080	46%
Supplies & Materials	70,479	61,566	14,189	0	146,234	744,209	20%
Equipment	16,681	209,198	7,886	25,574	259,339	1,060,201	24%
Utilities	501,119	6,480	0	0	507,599	629,556	81%
Miscellaneous	637,153	46,861	11,739	2,074,357	2,770,110	4,907,189	56%
Lease	50,100	0	0	0	50,100	200,400	25%
Capital Outlay	0	0	503,529	0	503,529	598,987	84%
Transfer to Other Funds	0	36,822	0	0	36,822	36,822	100%
Administrative Cost Recoveries	0	9,614	0	0	9,614	639,899	2%
Funds Pending Allocation	0	0	0	0	0	3,639,270	0%
<b>TOTAL</b>	<b>\$ 6,594,743</b>	<b>\$ 2,600,895</b>	<b>\$ 1,702,757</b>	<b>\$ 2,471,432</b>	<b>\$ 13,369,827</b>	<b>\$ 42,411,518</b>	<b>32%</b>

Reviewed by:   
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Vice President, Finance & Administration  
Date: 01/16/2026

**NOTE: Encumbrances as of December 31, 2025**  
GovGuam Appr \$ 1,116,302  
NAF \$ 939,173  
Federal Grants \$ 201,357  
Other Grants \$ 1,456,932  
\$ 3,713,764