

# Guam Community College Financial Report

## All Current Operating Funds Revenues and Expenditures (Un-Audited)

Fiscal Year 2026  
As of December 31, 2025

Revenues	GovGuam Appropriations		All Other (NAF)	Local Grants	Federal Grants	Total				
	Gen	Fund/MDF								
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>

Expenditures/ Encumbrances	GovGuam Appropriations		All Other (NAF)	Local Grants	Federal Grants	Total				
	General	Fund/MDF								
Personnel Services	\$	4,564,886	\$	883,353	\$	45,399	\$	162,173	\$	5,655,811
Travel		0		61,190		7,297		0		68,487
Contractual Services		754,325		1,285,811		1,112,718		209,328		3,362,182
Supplies & Materials		70,479		61,566		14,189		0		146,234
Equipment		16,681		209,198		7,886		25,574		259,339
Utilities		501,119		6,480		0		0		507,599
Miscellaneous		637,153		46,861		11,739		2,074,357		2,770,110
Lease		50,100		0		0		0		50,100
Capital Outlay		0		0		503,529		0		503,529
Administrative Cost Recoveries		0		9,614		0		0		9,614
Transfers		0		36,822		0		0		36,822
<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>Total Encumbrances</b>	\$	<b>1,116,302</b>	\$	<b>939,173</b>	\$	<b>1,456,932</b>	\$	<b>201,357</b>	\$	<b>3,713,764</b>
<b>Total Expenditures</b>	\$	<b>5,478,441</b>	\$	<b>1,661,722</b>	\$	<b>245,825</b>	\$	<b>2,270,075</b>	\$	<b>9,656,063</b>
<b>Percent Expended/Encumbered</b>		<b>28%</b>		<b>33%</b>		<b>26%</b>		<b>73%</b>		<b>32%</b>
<b>Operating Income (loss)</b>	\$	<b>(703,784)</b>	\$	<b>920,249</b>	\$	<b>(1,164,640)</b>	\$	<b>(1,172,722)</b>	\$	<b>(2,120,897)</b>

GovGuam Appropriations	Billed	Received	Budget
General Fund	\$ 3,628,341	\$ 3,907,442	\$ 14,513,358
WICHE PSEP - GF	\$ 19,626	\$ 19,626	\$ 78,500
ManPower Development	\$ 2,117,892	\$ 0	\$ 8,471,562
Peace Officer Standard and Training	\$ 75,000	\$ 75,000	\$ 300,000
Capital Improvements Fund	\$ 50,100	\$ 0	\$ 200,400
	<b>\$ 5,890,959</b>	<b>\$ 4,002,068</b>	<b>\$ 23,563,820</b>