


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

| Revenues | GovGuam Appropriations General Fund/MDF | All Other (NAF) | Local Grants | Federal Grants | Total |
|-------------------------|---|-----------------|--------------|----------------|---------------|
| Billed | \$ 11,781,918 | \$ 4,469,689 | \$ 983,674 | \$ 1,934,345 | \$ 19,169,626 |
| Received | \$ 9,545,822 | \$ 4,469,689 | \$ 656,372 | \$ 1,934,345 | \$ 16,606,228 |
| FY 2026 Revenue Budget | \$ 23,563,820 | \$ 7,897,439 | \$ 8,110,792 | \$ 5,445,676 | \$ 45,017,727 |
| Percent Received | 41% | 57% | 8% | 36% | 37% |

| Expenditures & Encumbrances | GovGuam Appropriations General Fund/MDF | All Other (NAF) | Local Grants | Federal Grants | Total | FY 2026 Budget | Percent Expended |
|--------------------------------|---|---------------------|---------------------|---------------------|----------------------|----------------------|------------------|
| Personnel Services | | | | | | | |
| Full-time Salaries | \$ 6,263,926 | \$ 744,074 | \$ 77,777 | \$ 179,275 | \$ 7,265,052 | \$ 14,922,844 | 49% |
| Part-time Salaries | 8,771 | 440,231 | 2,025 | 47,508 | 498,535 | 1,019,141 | 49% |
| Benefits | 2,742,933 | 350,783 | 34,814 | 83,110 | 3,211,640 | 7,081,968 | 45% |
| Total Personnel | 9,015,630 | 1,535,088 | 114,616 | 309,893 | 10,975,227 | 23,023,953 | 48% |
| Travel | 0 | 76,776 | 2,814 | 0 | 79,590 | 398,327 | 20% |
| Contractual Services | 966,618 | 1,345,681 | 1,626,345 | 211,712 | 4,150,356 | 7,796,699 | 53% |
| Supplies & Materials | 141,129 | 104,302 | 24,053 | 0 | 269,484 | 1,019,313 | 26% |
| Equipment | 24,880 | 394,603 | 10,124 | 25,252 | 454,859 | 1,535,021 | 30% |
| Utilities | 425,700 | 6,480 | 0 | 0 | 432,180 | 1,252,432 | 35% |
| Miscellaneous | 911,388 | 125,910 | 9,482 | 3,996,966 | 5,043,746 | 7,192,767 | 70% |
| Lease | 66,800 | 0 | 0 | 0 | 66,800 | 200,400 | 33% |
| Capital Outlay | 0 | 12,606 | 503,529 | 0 | 516,135 | 610,627 | 85% |
| Transfer to Other Funds | 0 | 36,822 | 0 | 0 | 36,822 | 36,822 | 100% |
| Administrative Cost Recoveries | 0 | 9,614 | 21,514 | 1,025 | 32,153 | 655,422 | 5% |
| Funds Pending Allocation | 0 | 0 | 0 | 0 | 0 | 2,317,006 | 0% |
| TOTAL | \$ 11,552,145 | \$ 3,647,882 | \$ 2,312,477 | \$ 4,544,848 | \$ 22,057,352 | \$ 46,038,790 | 48% |

Reviewed by: 
Clarissa A.T. Padua, MAcc, PMBA
Vice President, Finance & Administration
Date: 04/24/2026

NOTE: Encumbrances as of March 31, 2026
GovGuam Appr \$ 517,448
NAF \$ 534,398
Federal Grants \$ 198,381
Other Grants \$ 1,436,967
\$ 2,687,194