

# Guam Community College Financial Report

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

Fiscal Year 2026  
As of March 31, 2026

Revenues	GovGuam Appropriations		All Other (NAF)	Local Grants	Federal Grants	Total				
	Gen	Fund/MDF								
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
<b>Percent Received</b>		<b>41%</b>		<b>57%</b>		<b>8%</b>		<b>36%</b>		<b>37%</b>

Expenditures/ Encumbrances	GovGuam Appropriations		All Other (NAF)	Local Grants	Federal Grants	Total				
	General	Fund/MDF								
Personnel Services	\$	9,015,630	\$	1,535,088	\$	114,616	\$	309,893	\$	10,975,227
Travel		0		76,776		2,814		0		79,590
Contractual Services		966,618		1,345,681		1,626,345		211,712		4,150,356
Supplies & Materials		141,129		104,302		24,053		0		269,484
Equipment		24,880		394,603		10,124		25,252		454,859
Utilities		425,700		6,480		0		0		432,180
Miscellaneous		911,388		125,910		9,482		3,996,966		5,043,746
Lease		66,800		0		0		0		66,800
Capital Outlay		0		12,606		503,529		0		516,135
Administrative Cost Recoveries		0		9,614		21,514		1,025		32,153
Transfers		0		36,822		0		0		36,822
<b>TOTAL</b>	\$	<b>11,552,145</b>	\$	<b>3,647,882</b>	\$	<b>2,312,477</b>	\$	<b>4,544,848</b>	\$	<b>22,057,352</b>
<b>Total Encumbrances</b>	\$	<b>517,448</b>	\$	<b>534,398</b>	\$	<b>1,436,967</b>	\$	<b>198,381</b>	\$	<b>2,687,194</b>
<b>Total Expenditures</b>	\$	<b>11,034,697</b>	\$	<b>3,113,484</b>	\$	<b>875,510</b>	\$	<b>4,346,467</b>	\$	<b>19,370,158</b>
<b>Percent Expended/Encumbered</b>		<b>49%</b>		<b>46%</b>		<b>29%</b>		<b>83%</b>		<b>49%</b>
<b>Operating Income (loss)</b>	\$	<b>229,773</b>	\$	<b>821,807</b>	\$	<b>(1,328,803)</b>	\$	<b>(2,610,503)</b>	\$	<b>(2,887,726)</b>

GovGuam Appropriations	Billed	Received	Budget
General Fund	\$ 7,256,682	\$ 7,238,678	\$ 14,513,358
WICHE PSEP - GF	\$ 39,252	\$ 39,252	\$ 78,500
ManPower Development	\$ 4,235,784	\$ 2,117,892	\$ 8,471,562
Peace Officer Standard and Training	\$ 150,000	\$ 150,000	\$ 300,000
Capital Improvements Fund	\$ 100,200	\$ 0	\$ 200,400
	<b>\$ 11,781,918</b>	<b>\$ 9,545,822</b>	<b>\$ 23,563,820</b>