

**ACKNOWLEDGMENT  
COPY**

DEC 30 2014

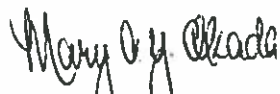
**MEMORANDUM**

Doris Flores Brooks, Public Auditor  
Suite 401 Pacific News Building  
238 Archbishop Flores Street  
Hagatna, Guam 96910

**SUBJECT:** Reporting Requirements – November 2014

Transmitted herewith is the reporting requirements and staffing pattern for your review. Pursuant to Public Law 29-113, Chapter VII, Section 20, the Guam Community College has no prior year obligations to report.

If there are any questions, please contact me at 735-5700.



Mary A.Y. Okada, Ed.D.  
President

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY  
BY: JH  
DATE: 12/30/14  
TIME: 1:45  AM  PM

DEC 30 2014

**ACKNOWLEDGMENT  
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Office of the Speaker  
Judith T. Won Pat, Ed.D

**MEMORANDUM**

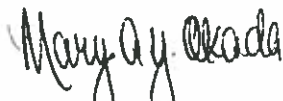
Judith T. Won Pat, Speaker  
32<sup>nd</sup> Guam Legislature  
155 Hesler Street  
Hagatna, Guam 96910

Date: 12/30/14  
Time: 1:43 PM  
Received By: JTP

**SUBJECT:** Reporting Requirements – November 2014

Transmitted herewith is the reporting requirements and staffing pattern for your review. Pursuant to Public Law 29-113, Chapter VII, Section 20, the Guam Community College has no prior year obligations to report.

If there are any questions, please contact me at 735-5700.



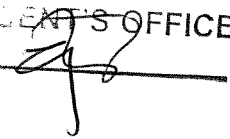
Mary A.Y. Okada, Ed.D.  
President

**GUAM COMMUNITY COLLEGE**  
OFFICE OF THE VICE PRESIDENT  
Finance and Administration  
671-735-5548  
671-734-5238  
carmen.kweksantos@guamcc.edu

Guam Community College  
**RECEIVED**  
DEC 23 2014

December 22, 2014

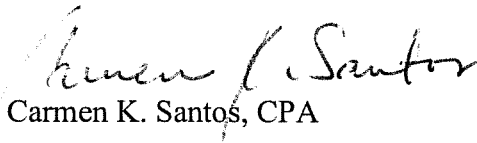
**MEMORANDUM**

**PRESIDENT'S OFFICE**  
Initials: 

**TO:** President  
**FROM:** Vice President for Finance & Administration  
**SUBJECT:** BOT Financial Report

I have enclosed the BOT Financial Report for Finance & Administration Division for the month ending November 2014.

If you have any questions regarding this, please let me know.

  
Carmen K. Santos, CPA

**Guam Community College Financial Report**  
**All Current Operating Funds**  
**Revenues and Expenditures (Un-Audited)**  
**Fiscal Year 2015**  
**As of November 30, 2014**

<b>Revenues</b>	<b>GovGuam Appropriations Gen Fund/MDF</b>	<b>All Other (NAF)</b>	<b>Local Grants</b>	<b>Federal Grants</b>	<b>Total</b>
Billed	\$3,337,584	\$2,184,372	\$0	\$2,148,968	\$7,670,924
Received	1,364,714	2,184,372	0	2,148,968	5,698,054
FY 2015 Revenue Budget	\$19,404,731	\$12,790,934	\$2,015,502	\$9,841,340	\$44,052,507
<i>Percent Received</i>	<b>7%</b>	<b>17%</b>	<b>0%</b>	<b>22%</b>	<b>13%</b>

<b>Expenditures/ 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>
Personnel Services	\$1,918,008	\$242,973	\$15,106	\$156,279	\$2,332,367
Travel	\$581	\$14,941	\$1,177	\$16,194	32,893
Contractual Services	\$423,855	\$1,419,589 *	\$387,362	\$140,683	2,371,489
Supplies & Materials	\$9,748	\$29,331	\$73,327	\$20,982	133,388
Equipment (under \$250)	\$6,236	\$252,996	\$701,040	\$84,083	1,044,355
Utilities	\$354,137	\$0	\$0	\$0	354,137
Miscellaneous	\$92,145	\$107,546	\$0	\$3,223,674	3,423,366
Capital Outlay	\$0	\$2,500	\$28,008	\$295,776	326,284
Administrative Cost Recoveries	\$0	\$0	\$0	\$2,787	2,787
Transfers	\$0	\$0	\$0	\$0	0
Funds Pending Allocation	\$0	\$0	\$0	\$0	0
<b>TOTAL</b>	<b>\$2,804,710</b>	<b>\$2,069,877</b>	<b>\$1,206,020</b>	<b>\$3,940,458</b>	<b>\$10,021,065</b>
<b>Total Encumbrances</b>	<b>572,682</b>	<b>662,050</b>	<b>593,381</b>	<b>343,113</b>	<b>2,171,226</b>
<b>Total Expenditures</b>	<b>\$2,232,028</b>	<b>\$1,407,827</b>	<b>\$612,638</b>	<b>\$3,597,346</b>	<b>\$7,849,838</b>
<i>Percent Expended/Encumbered</i>	<b>14%</b>	<b>16%</b>	<b>60%</b>	<b>40%</b>	<b>23%</b>

<b>Operating Income (loss)</b>	<b>(\$1,439,996)</b>	<b>\$114,495</b>	<b>(\$1,206,020)</b>	<b>(\$1,791,490)</b>	<b>(\$4,323,010)</b>
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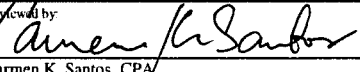
\*Includes CIP funding for Bldg 200 Renovation and A&E Wellness Center & Maintenance Building

<b>GovGuam Appropriations</b>	<b>Billed</b>	<b>Received</b>	<b>Budget</b>
General Fund	\$ 2,729,429	\$ 1,364,714	\$ 16,376,571
TAF-Lodging Management	24,154	-	24,154
LPN/Vocational Guidance	130,428	-	782,570
GF Apprenticeship Program	188,808	-	1,132,850
ManPower Development	164,764	-	988,586
Capital Improvements Fund	100,000	-	100,000
<b>\$</b>	<b>3,337,584</b>	<b>\$ 1,364,714</b>	<b>\$ 19,404,731</b>

# Guam Community College BOT Monthly Financial Report -- CONSOLIDATED

All Current Operating Funds  
Expenditures, Encumbrances, and Revenues  
Fiscal Year 2015  
As of November 30, 2014

	GovGuam Appropriations	All Other	Local	Federal			
<b>Revenues</b>	General Fund/MDF	(NAF)	Grants	Grants	Total		
Billed	\$ 3,337,584	\$ 2,184,372	\$ -	\$ 2,148,968	\$ 7,670,924		
Received	\$ 1,364,714	\$ 2,184,372	\$ -	\$ 2,148,968	\$ 5,698,055		
FY 2014 Revenue Budget	\$ 19,404,731	\$ 12,790,934	\$ 2,015,502	\$ 9,841,340	\$ 44,052,507		
<i>Percent Received</i>	7%	17%	0%	22%	13%		
<b>Expenditures &amp; Encumbrances</b>	General Fund/MDF	(NAF)	Grants	Grants	Total	FY 2015 Budget	Percent Expended
Personnel Services							
Full-time Salaries	\$ 1,431,375	\$ 141,924	\$ 11,444	\$ 89,318	\$ 1,674,061	\$ 12,265,140	14%
Part-time Salaries	0	44,771	0	29,774	74,545	1,591,183	5%
Benefits	486,634	56,278	3,661	37,187	583,760	4,781,100	12%
<b>Total Personnel</b>	<b>1,918,008</b>	<b>242,973</b>	<b>15,106</b>	<b>156,279</b>	<b>2,332,367</b>	<b>18,637,423</b>	<b>13%</b>
Travel	581	14,941	1,177	16,194	32,893	625,988	5%
Contractual Services	423,855	1,419,589	387,362	140,683	2,371,489	4,576,400	52%
Supplies & Materials	9,748	29,331	73,327	20,982	133,388	722,898	18%
Equipment (under \$250)	6,236	252,996	701,040	84,083	1,044,355	2,309,996	45%
Utilities	354,137	0	0	0	354,137	895,650	40%
Miscellaneous	92,145	107,546	0	3,223,674	3,423,366	5,045,672	68%
Capital Outlay	0	2,500	28,008	295,776	326,284	902,200	36%
Transfer to Other Funds	0	0	0	0	0	0	0%
Transfer to Foundation	0	0	0	0	0	0	0%
Administrative Cost Recoveries	0	0	0	2,787	2,787	506,907	1%
Funds Pending Allocation	0	0	0	0	0	8,408,830	0%
<b>TOTAL</b>	<b>\$ 2,804,710</b>	<b>\$ 2,069,877</b>	<b>\$ 1,206,020</b>	<b>\$ 3,940,458</b>	<b>\$ 10,021,065</b>	<b>\$ 42,631,963</b>	<b>24%</b>

Reviewed by:   
 Carmen K. Santos, CPA  
 VP of Finance and Administration  
 Date: 12/22/14  
 tal

NOTE: Encumbrances as of November 30, 2014

GovGuam Appr & General	\$ 572,682
NAF	\$ 662,050
Federal Grants	\$ 343,113
Other Grants	\$ 593,381
<b>Total</b>	<b>\$ 2,171,226</b>

# Guam Community College BOT Monthly Financial Report -- A

## GovGuam Appropriations Revenues and Expenditures Received Fiscal Year 2015 As of November 30, 2014

Revenue	FY 2015 Budget	FY 2015 Billed	FY 2015 Received	Percent Received
GovGuam Appropriations				
General Fund	\$ 16,376,571	\$ 2,729,429	\$1,364,714	8%
TAF - Lodging Management/Prostart Program	24,154	24,154	0	0%
LPN/Vocational Guidance General Fund	782,570	130,428	0	0%
GF - Apprenticeship Program	1,132,850	188,808	0	0%
ManPower Development Funds	988,586	164,764	0	0%
Capital Improvements Fund	100,000	100,000	0	0%
<b>TOTAL</b>	<b>\$ 19,404,731</b>	<b>\$ 3,337,584</b>	<b>\$1,364,714</b>	<b>7%</b>

Expenditures & Encumbrances	FY 2015 Budget	FY 2015 Year to Date	FY 2015 Encumbrance	Available Balance	Percent Expended
Personnel Services					
Full-time Salaries	\$ 10,366,364	\$ 1,431,375	\$0	\$ 8,934,989	14%
Part-time Salaries	0	0	0	0	0%
Benefits	3,829,716	486,634	0	3,343,082	13%
Total Personnel	14,196,080	1,918,008	0	12,278,072	14%
Travel	** 32,798	81	500	32,218	2%
Contractual Services	674,541	210,476	213,379	250,687	63%
Supplies & Materials	131,813	3,905	5,843	122,065	7%
Equipment (under \$250)	91,352	676	5,560	85,116	7%
Utilities	895,650	6,736	347,400	541,514	40%
Miscellaneous	805,261	92,145	0	713,116	11%
Capital Outlay	0	0	0	0	0%
Transfer to Other Funds	0	0	0	0	0%
Funds Pending Allocation	2,583,752	0	0	2,583,752	0%
<b>TOTAL</b>	<b>\$ 19,411,248</b>	<b>\$ 2,232,028</b>	<b>\$ 572,682</b>	<b>\$ 16,606,538</b>	<b>14%</b>

Operating Income (Loss)

\$ (1,439,996) \*

\* Balance is net of Expenditures & Encumbrances.

\*\* \$6,517.28 was an accumulation of leftover funding since FY14 to FY15. The amount will be expended first before the current budget is used.

Prepared by:	<i>Pik Man Lam</i> Pik Man Lam, Accountant I
Date:	12/4/2014

Reviewed by:	<i>Edwin E. Limjuatco</i> Edwin E. Limjuatco, Controller
Date:	12/22/14

Reviewed by:	<i>Carmen K. Santos</i> Carmen K. Santos, CPA, V.P. of Finance and Administration
Date:	12/22/14

**Guam Community College BOT Monthly Financial Report -- B**  
**Current Unrestricted Fund - Non-Appropriated Fund (NAF)**  
**Educational and General Operations**  
**Revenues and Expenditures**  
**Fiscal Year 2015**  
**As of November 30, 2014**

Revenue Received	FY 2015 Budget	FY 2015 Billed*	Percent Received
<b>General Operations Subsidy</b>			
Tuition & Fees	\$ 7,385,861	\$ 1,913,917	26%
<b>Auxiliaries</b>			
Bookstore Sales	1,206,250	26,088	2%
Food Services	31,200	5,200	17%
<b>Other Sources</b>			
Administrative Recoveries	90,000	2,787	3%
Interest/Miscellaneous Income	55,000	4,459	8%
<b>TOTAL</b>	<b>\$ 8,768,311</b>	<b>\$ 1,952,451</b>	<b>22%</b>
<b>Planned Use of Reserves</b>			

\* Billed includes current fiscal year accounts receivable.

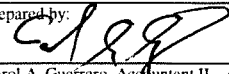
Expenditures & Encumbrances	FY 2015 Budget	FY 2014 Year to Date	FY 2015 Encumbrance	Available Balance	Percent Expended
<b>Educational and General Operations</b>					
GovGuam Supplement	\$ 1,200,515	\$ 272,707	\$ 74,501	\$ 853,307	29%
Graduation	12,000	0	0	12,000	0%
Student Activity Funds/Dean's Student Accts.	80,000	64,000	0	16,000	80%
Pacific Island Student Transition	6,475	400	0	6,075	6%
Adjunct	1,200,000	31,146	3,874	1,164,981	3%
Promotional & Development	200,000	4,390	6,094	189,515	5%
Professional Development Faculty	75,000	3,107	3,500	68,393	9%
Professional Development Staff	50,000	2,709	0	47,291	5%
Technology & Computer Upgrade	390,000	34,004	24,792	331,204	15%
Staff Supplemental	783,389	57,887	0	725,502	7%
Faculty Supplemental	1,958,472	96,079	0	1,862,393	5%
<b>Total General Operations</b>	<b>5,955,851</b>	<b>566,430</b>	<b>112,761</b>	<b>5,276,660</b>	<b>11%</b>
<b>Auxiliaries</b>					
Bookstore	959,044	34,975	212,582	711,487	26%
<b>Other Current Expenditures</b>					
NAF - Miscellaneous	55,000	0	0	55,000	0%
NAF - USDA Loan Repayments	269,373	0	0	269,373	0%
NAF - Board of Trustees	25,000	0	0	25,000	0%
NAF - Faculty Senate	42,383	4,683	0	37,700	11%
NAF - Cosmetology Lab Fees	10,782	0	0	10,782	0%
NAF - Education Lab Fees	29,556	0	1,500	28,056	5%
NAF - Culinary Lab Fees	29,257	21	6,208	23,028	21%
NAF - Computer Science Lab Fees	14,525	0	0	14,525	0%
NAF - Electronics Lab Fees	12,597	0	810	11,787	6%
NAF - Office Technology Lab Fees	16,804	0	792	16,012	5%
NAF - Automotive Lab Fees	21,704	99	0	21,605	0%
NAF - Allied Health Lab Fees	11,100	0	0	11,100	0%
NAF - Practical Nursing Lab Fees	13,900	0	0	13,900	0%
NAF - Visual Communications Lab Fees	16,733	0	0	16,733	0%
NAF - Science Lab Fees	19,380	2,447	2,660	14,273	26%
NAF - EMT Lab Fees	5,026	0	0	5,026	0%
NAF - English Lab Fees	1,560	0	0	1,560	0%
NAF-Developmental Education Lab Fees	15,882	0	0	15,882	0%
NAF - Capital Improvement Project***	734,000	1,781	668	731,552	0%
NAF - CIP Bldg 200	1,277,950	693,193	302,877	281,880	78%
<b>Subtotal</b>	<b>3,581,556</b>	<b>737,198</b>	<b>528,097</b>	<b>2,316,261</b>	<b>35%</b>
<b>Total</b>	<b>9,537,407</b>	<b>1,303,628</b>	<b>640,858</b>	<b>7,592,921</b>	<b>20%</b>

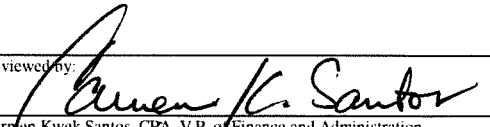
Operating Income (Loss)

7,964 \*\*

\*\* Balance is net of Expenditures & Encumbrances.

\*\*\* Includes A&E funding for Wellness Center & Maintenance Building

Prepared by:   
 Carol A. Guefrero, Accountant II  
 Date: 12-09-14 ed 12/10/14

Reviewed by:   
 Carmen Kwek Santos, CPA, V.P. of Finance and Administration  
 Date: 12/22/14

**Current Unrestricted Fund - Non-Appropriated Fund (NAF) -- B1**  
**Special Projects**  
**Revenues and Expenditures**  
**Fiscal Year 2015**  
**As of November 30, 2014**

Revenue Received	FY 2015 Budget	FY 2015 Billed*	Percent Received
<b>Special Projects/Continuing Ed.</b>			
Continuing Education - Special Projects	\$ 2,666,063	\$ 177,015	7%
TPS-Special Projects	860,860	46,670	5%
TSS-Special Projects	132,000	450	0%
Miscellaneous-Special Projects	50,000	429	1%
<b>Other Revenues</b>			
DAR Fundraising Projects	107,700	500	0%
Capital Campaign Fundraiser	100,000	250	0%
Gift Giving Fundraiser	36,000	0	0%
Golf Tournament	30,000	6,608	22%
Gala Dinner Fundraiser	40,000	0	0%
<b>TOTAL</b>	<b>\$ 4,022,623</b>	<b>\$ 231,922</b>	<b>6%</b>
<b>Planned Use of Reserves</b>			


\* Billed includes current fiscal year accounts receivable.

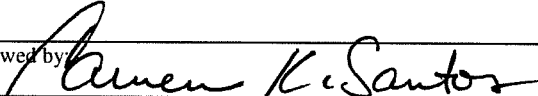
Expenditures & Encumbrances	FY 2015 Budget	FY 2015 Year to Date	FY 2015 Encumbrance	Available Balance	Percent Expended
<b>Special Projects/Continuing Ed.</b>					
Continuing Education - Special Projects	\$ 2,452,130	\$ 48,532	\$ 3,236	\$ 2,400,362	2%
TPS- Special Projects	1,031,536	25,468	11,859	994,209	4%
TSS - Special Projects	149,135	100	1,545	147,490	1%
NAF Take Care Project	104,993	9,701	0	95,293	9%
NAF Miscellaneous Projects	66,166	493	4,552	61,121	8%
<b>Other Expenditures</b>					
NAF - Alumni Relations & Fundraising	238,360	19,906	0	218,454	8%
NAF - Foundation Projects	299,678	0	0	299,678	0%
<b>TOTAL</b>	<b>4,341,998</b>	<b>104,199</b>	<b>21,192</b>	<b>4,216,607</b>	<b>3%</b>

**Operating Income (Loss)**

\$ 106,531 \*\*

\*\*Balance is net of Expenditures & Encumbrances.

Prepared by: 
Carol A. Guerrero, Accountant II 12/09/14 <i>al 12/16/14</i>

Reviewed by: 
Carmen Kwek Santos, CPA, V.P. of Finance and Administration Date: <i>12/22/14</i>




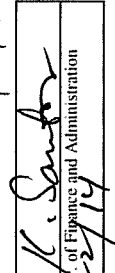
**Guam Community College BOT Monthly Financial Report -- Schedule B2**

CASH RECEIPTS SUMMARY (Unaudited)  
Current Unrestricted Fund - Non-Appropriated Fund (NAF)

Fiscal Year 2015  
As of November 30, 2014

CATEGORY	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
Tuition & Fees	939,449	974,468	0	0	0	0	0	0	0	0	0	0	1,913,917
Bookstore Sales	10,258	15,830	0	0	0	0	0	0	0	0	0	0	26,088
Administrative Cost Recoveries	0	2,787	0	0	0	0	0	0	0	0	0	0	2,787
Special Projects Continuing Ed.	34,299	142,716	0	0	0	0	0	0	0	0	0	0	177,015
Special Projects - TPS	22,715	23,955	0	0	0	0	0	0	0	0	0	0	46,670
Special Projects - TSS	450	0	0	0	0	0	0	0	0	0	0	0	450
Special Projects - Miscellaneous	253	176	0	0	0	0	0	0	0	0	0	0	429
Alumni & Fundraising	6,608	750	0	0	0	0	0	0	0	0	0	0	7,358
Interest Earned/Miscellaneous	3,544	915	0	0	0	0	0	0	0	0	0	0	4,459
Room Rental Income	2,600	2,600	0	0	0	0	0	0	0	0	0	0	5,200
<b>TOTAL</b>	<b>1,020,175</b>	<b>1,164,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,184,372</b>
Prior Year (FY2014)	1,050,643	1,234,814	677,876	3,699,844	524,266	731,667	671,668	991,383	1,258,085	1,169,559	1,476,504	1,127,330	14,613,639
Prior Year (FY2013)	1,053,551	1,061,359	448,382	3,606,270	107,808	103,980	181,753	1,072,592	488,872	641,408	1,760,110	186,319	10,712,464

Prepared by:   
Carol A. Guerrero, Accountant  
Date: 12-09-14

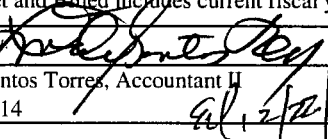
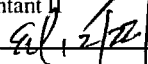
Reviewed by:   
Carmen Kwek Santos, CPA, V. of Finance and Administration  
Date: 12/10/14

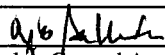
NOTE: FY14 Deferred Revenue of \$1,947,357 is allocated to remaining Fall 2014 semester.

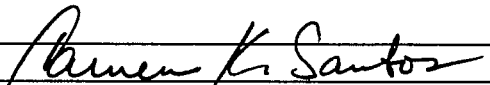
**Guam Community College BOT Monthly Financial Report C-1**  
**Current Restricted Grant Fund, Federal Grants Only**  
**Revenue Received**  
**Fiscal Year 2015**  
**As of November 30, 2014**

Revenue		FY 2015 Budget*	FY 2015 Billed*	FY 2015 Received	FY 2015 Year to Date Exp + Enc	Percent Received
CACG, Program Year 2012-2013	08/14/12 - 08/13/14	34,202	34,202	34,202	687	100%
CACG, Program Year 2013 - 2014	08/14/14 - 08/13/15	1,423,500	218,152	218,152	190,913	15%
CACG, Program Year 2014 - 2015	08/14/14 - 08/13/15	1,392,000	0	0	0	0%
CTE, Program Year 2012-2013	07/01/12 - 09/30/13	633,921	392,296	392,296	217,208	62%
CTE, Program Year 2013-2014	07/01/13 - 09/30/14	522,814	78,038	78,038	207,268	15%
CTE, Program Year 2014 -2015	07/01/14 - 09/30/15	630,359	0	0	4,589	0%
FWS, Program Year 2013-2014	07/01/13 - 06/30/14	79,182	0	0	0	0%
FWS, Program Year 2014 - 2015	07/01/14 - 06/30/15	79,182	0	0	18,091	0%
Pell, Program Year 2013-2014	07/01/13 - 06/30/14	9,162	0	0	0	0%
Pell, Program Year 2014 - 2015	07/01/14 - 06/30/15	3,345,247	1,000,000	1,000,000	3,108,245	30%
SEOG, Program Year 2013-2014	07/01/13- 06/30/14	2,610	0	0	0	0%
SEOG, Program Year 2014 - 2015	07/01/14 - 06/30/15	65,153	0	0	37,145	0%
SSS, Program Year 2011-2012	09/01/11 - 08/31/12	16,352	16,352	16,352	3,172	100%
SSS, Program Year 2013-2014	09/01/13 - 08/31/14	74,986	74,986	74,986	0	100%
SSS, Program Year 2014-2015	09/01/14 - 08/31/15	269,998	0	0	29,148	0%
WIA, Program Year 2012-2013	07/01/12 - 09/30/13	434,542	314,166	314,166	69,427	72%
WIA, Program Year 2013-2014	07/01/13 - 09/30/14	400,708	20,778	20,778	54,564	5%
WIA, Program Year 2014 - 2015	07/01/14 - 09/30/15	427,422	0	0	0	0%
		<b>9,841,340</b>	<b>\$ 2,148,968</b>	<b>2,148,968</b>	<b>3,940,458</b>	<b>22%</b>

\* Budget and Billed includes current fiscal year accounts receivable.

Prepared by:   
 Linda Santos Torres, Accountant II  
 12/22/2014 

Reviewed by:   
 Cheryl San Nicolas, General Accounting Supervisor  
 Date: 12/22/14

Reviewed by:   
 Carmen K. Santos, CPA, V.P. of Finance and Administration  
 Date: 12/22/14

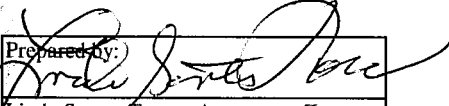
**Guam Community College BOT Monthly Financial Report C-2**  
**Current Restricted Grant Fund, Federal Grants Only**  
**Expenditures**  
**Fiscal Year 2015**  
**As of November 30, 2014**

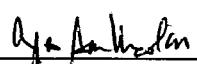
Federal Grants Expenditures		Available Budget	FY 2015 Year to Date	FY 2015 Encumbrance	Available Balance	Percent Expended
CACG, Program Year 2012-2013	08/14/12 - 08/13/13	2,391	0	687	1,704	29%
CACG, Program Year 2013-2014	08/14/13 - 08/13/15	1,326,711	160,739	30,174	1,135,797	14%
CTE, Program Year 2012-2013	07/01/12 - 09/30/13	218,318	154,109	63,099	1,110	99%
CTE, Program Year 2013-2014	07/01/13 - 09/30/14	524,381	47,398	159,870	317,113	40%
CTE, Program Year 2014-2015	07/01/14 - 09/30/15	626,531	4,589	0	621,943	1%
FWS, Program Year 2013-2014	07/01/13 - 06/30/14	15,739	0	0	15,739	0%
FWS, Program Year 2014-2015	07/01/14 - 06/30/15	70,230	18,091	0	52,139	26%
Pell, Program Year 2013-2014	07/01/13 - 06/30/14	128,038	0	0	128,038	0%
Pell, Program Year 2014-2015	07/01/14 - 06/30/15	3,113,028	3,108,245	0	4,783	100%
SEOG, Program Year 2013-2014	07/01/13 - 06/30/14	2,610	0	0	2,610	0%
SEOG, Program Year 2014-2015	07/01/13 - 06/30/14	65,153	37,145	0	28,008	57%
SSS, Program Year 2012-2013	09/01/12 - 08/31/13	3,172	3,172	0	0	100%
SSS, Program Year 2013 - 2014	09/01/13 - 08/31/14	0	0	0	0	0%
SSS, Program Year 2014 - 2015	09/01/14 - 08/31/15	269,998	28,460	688	240,850	11%
WIA, Program Year 2012-2013	07/01/12 - 09/30/13	120,376	17,749	51,679	50,949	58%
WIA, Program Year 2013-2014	07/01/13 - 09/30/14	400,708	17,649	36,915	346,144	14%
WIA, Program Year 2014-2015	07/01/14 - 09/30/15	427,422	0	0	427,422	0%
<b>Total Federal Grants</b>		<b>\$ 7,314,807</b>	<b>\$ 3,597,346</b>	<b>\$ 343,113</b>	<b>\$ 3,374,349</b>	<b>54%</b>

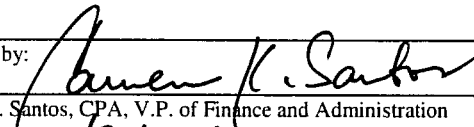


**Operating Income (Loss)** \$ (1,791,490) \*

Note: See Schedule C-1 for Revenue  
 \*Balance is net of Expenditures & Encumbrances.

Prepared by:   
 Linda Santos Torres, Accountant II  
 12/22/2014 Cal 12/22/14

Reviewed by:   
 Cheryl San Nicolas, General Accounting Supervisor  
 Date: 12/22/14

Reviewed by:   
 Carmen K. Santos, CPA, V.P. of Finance and Administration  
 Date: 12/22/14

**Guam Community College BOT Monthly Financial Report -- D**  
**Tobacco Funds**  
**Revenues and Expenditures Received**  
**Fiscal Year 2015**  
**As of November 30, 2014**

Revenue	FY 2015 Billed	FY 2015 Received	FY 2015 Budget	Percent Received
Tobacco Funds - Series B	\$ 3,536	\$ 3,536	\$ 21,338	17%
<b>TOTAL</b>	<b>\$ 3,536</b>	<b>\$ 3,536</b>	<b>\$ 21,338</b>	<b>17%</b>

Prepared by:
Pik Man Lam <i>Pik Man Lam</i>
Accountant I
Date: <i>12-11-2014</i>

Reviewed by:
<i>E. Lintuato</i>
Edwin E. Lintuato, Controller
Controller
Date: <i>12/16/14</i>

Reviewed by:
<i>Carmen K. Santos</i>
Carmen K. Santos, CPA
V.P. of Finance and Administration
Date: <i>12/22/14</i>

Footnote: 11/30/14 balance  
Endowment Fund Series B \$ 1,913,608

**Investment Restrictions:**

Up to 90% of earnings from  
Endowment Fund Series B  
may be used for major projects.

**Guam Community College BOT Monthly Financial Report -- F**  
**Current Restricted Grant Fund - Local Grants and Contracts Only**  
**Revenues and Expenditures Received**  
**Fiscal Year 2015**  
**As of November 30, 2014**


Revenue	FY 2015 Budget	FY 2015 YTD Revenue	FY 2015 Received	Percent Received
GDOE - DYA FY2013	3,843	0	0	0%
GDOE - Technology Education FY2013	5,440	0	0	0%
GDOE - Work Experience FY2013	19,126	0	0	0%
GDOE - DYA FY2014	20,000	0	0	0%
GDOE - ISAAH FY2014	90,600	0	0	0%
GDOE - Technology Education FY2014	750,090	0	0	0%
GDOE - Work Experience FY2014	73,802	0	0	0%
DOI-Pacific Post Secondary Education Council	372,841	0	0	0%
DOI- Bldg 100 A&E	70,837	0	0	0%
DOI- Education Center Collateral Equipment	328,008	0	0	0%
IOA-LSAMP FY2013	2,806	0	0	0%
National Summer Institute 2014	197	0	0	0%
Guam Energy Office Tropical Energy	130,000	0	0	0%
FEMA Grant Bldg 200 Ren PY2013	147,914	0	0	0%
<b>TOTAL</b>	<b>\$ 2,015,502</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

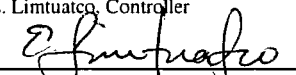
Expenditures & Encumbrances	FY 2015 Budget	FY 2015 YTD Expenditures	FY 2015 Encumbrances	Available Balance	Percent Expended
GDOE - DYA FY2013	3,843	3,593	250	0	100%
GDOE - Technology Education FY2013	5,440	5,427	0	13	100%
GDOE - Work Experience FY2013	19,126	18,852	274	0	100%
GDOE - DYA FY2014	20,000	0	0	20,000	0%
GDOE - ISAAH FY2014	90,600	23,779	19,360	47,461	48%
GDOE - Technology Education FY2014	750,090	282,260	297,061	170,770	77%
GDOE - Work Experience FY2014	73,802	6,273	1,936	65,593	11%
DOI-Pacific Post Secondary Education Council	372,841	0	0	372,841	0%
DOI- Bldg 100 A&E	70,837	0	70,837	0	100%
DOI- Education Center Collateral Equipment	328,008	125,534	202,474	0	100%
IOA-LSAMP FY2013	2,806	0	0	2,806	0%
National Summer Institute 2014	197	197	0	0	100%
Guam Energy Office Tropical Energy	130,000	0	0	130,000	0%
AACC Plus 50 Encore FY2013	6,000	0	0	6,000	0%
AACC Plus 50 Encore FY2014	5,000	0	0	5,000	0%
FEMA Grant Bldg 200 Ren PY2013	147,914	146,725	1,189	0	100%
<b>Total Local Grants/Contracts</b>	<b>\$ 2,026,502</b>	<b>\$ 612,638</b>	<b>\$ 593,381</b>	<b>\$ 820,483</b>	<b>60%</b>

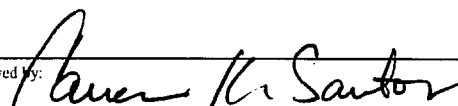
Operating Income (Loss)

\$ (1,206,020) \*

\*Balance is net of Expenditures & Encumbrances.

Prepared by:   
 Carol Guerrero, Accountant II  
 Date: 12/09/14

Reviewed by:  
 Edwin E. Limtuaco, Controller  
 Date:  12/10/14

Reviewed by:   
 Carmel Kwek Santos, CPA, V.P. of Finance and Administration  
 Date: 12/22/14