


Guam Community College BOT Monthly Financial Report -- CONSOLIDATED
All Current Operating Funds
Expenditures, Encumbrances, and Revenues
Fiscal Year 2026
As of February 28, 2026

Revenues	GovGuam Appropriations General Fund/MDF	All Other (NAF)	Local Grants	Federal Grants	Total
Billed	\$ 9,818,265	\$ 4,162,871	\$ 975,566	\$ 1,934,345	\$ 16,891,047
Received	\$ 8,322,837	\$ 4,162,871	\$ 222,154	\$ 1,934,345	\$ 14,642,207
FY 2026 Revenue Budget	\$ 23,563,820	\$ 7,814,993	\$ 7,910,792	\$ 3,364,657	\$ 42,654,262
Percent Received	35%	53%	3%	57%	34%

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	\$ 5,279,117	\$ 623,805	\$ 62,955	\$ 150,357	\$ 6,116,234	\$ 14,720,185	42%
Part-time Salaries	7,464	336,393	2,025	35,640	381,522	1,019,019	37%
Benefits	2,312,904	291,106	28,215	70,338	2,702,563	7,014,172	39%
Total Personnel	7,599,485	1,251,304	93,195	256,335	9,200,319	22,753,376	40%
Travel	0	81,766	3,709	0	85,475	379,699	23%
Contractual Services	901,575	1,364,149	1,583,823	211,712	4,061,259	7,610,149	53%
Supplies & Materials	100,565	84,747	24,052	0	209,364	831,938	25%
Equipment	24,401	382,944	10,124	25,252	442,721	1,466,651	30%
Utilities	500,254	6,480	0	0	506,734	629,556	80%
Miscellaneous	647,470	101,836	9,483	2,074,357	2,833,146	5,041,440	56%
Lease	66,800	0	0	0	66,800	200,400	33%
Capital Outlay	0	5,750	503,529	0	509,279	604,877	84%
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	635,457	5%
Funds Pending Allocation	0	0	0	0	0	3,388,086	0%
TOTAL	\$ 9,840,550	\$ 3,325,412	\$ 2,249,429	\$ 2,568,681	\$ 17,984,072	\$ 43,578,452	41%

Reviewed by: 
Clarissa A.T. Padua, MAcc, PMBA
Vice President, Finance & Administration
Date: 03/27/2026

NOTE: Encumbrances as of February 28, 2026
GovGuam Appr \$ 833,784
NAF \$ 650,246
Federal Grants \$ 199,421
Other Grants \$ 1,776,325
\$ 3,459,776