

Guam Community College Financial Report

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

Fiscal Year 2026

As of February 28, 2026

Revenues	GovGuam Appropriations		All Other (NAF)	Local Grants	Federal Grants	Total
	Gen Fund/MDF					
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		All Other (NAF)	Local Grants	Federal Grants	Total
	General Fund/MDF					
Personnel Services	\$ 7,599,485	\$	\$ 1,251,304	\$ 93,195	\$ 256,335	\$ 9,200,319
Travel	0		81,766	3,709	0	85,475
Contractual Services	901,575		1,364,149	1,583,823	211,712	4,061,259
Supplies & Materials	100,565		84,747	24,052	0	209,364
Equipment	24,401		382,944	10,124	25,252	442,721
Utilities	500,254		6,480	0	0	506,734
Miscellaneous	647,470		101,836	9,483	2,074,357	2,833,146
Lease	66,800		0	0	0	66,800
Capital Outlay	0		5,750	503,529	0	509,279
Administrative Cost Recoveries	0		9,614	21,514	1,025	32,153
Transfers	0		36,822	0	0	36,822
TOTAL	\$ 9,840,550	\$	\$ 3,325,412	\$ 2,249,429	\$ 2,568,681	\$ 17,984,072
Total Encumbrances	\$ 833,784	\$	\$ 650,246	\$ 1,776,325	\$ 199,421	\$ 3,459,776
Total Expenditures	\$ 9,006,766	\$	\$ 2,675,166	\$ 473,104	\$ 2,369,260	\$ 14,524,296
Percent Expended/Encumbered	42%		43%	28%	76%	42%
Operating Income (loss)	\$ (22,285)	\$	\$ 837,459	\$ (1,273,863)	\$ (634,336)	\$ (1,093,025)

GovGuam Appropriations	Billed	Received	Budget
General Fund	\$ 6,047,235	\$ 6,047,235	\$ 14,513,358
WICHE PSEP - GF	\$ 32,710	\$ 32,710	\$ 78,500
ManPower Development	\$ 3,529,820	\$ 2,117,892	\$ 8,471,562
Peace Officer Standard and Training	\$ 125,000	\$ 125,000	\$ 300,000
Capital Improvements Fund	\$ 83,500	\$ 0	\$ 200,400
	\$ 9,818,265	\$ 8,322,837	\$ 23,563,820