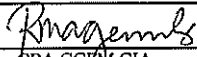


Guam Community College BOT Monthly Financial Report -- CONSOLIDATED
All Current Operating Funds
Expenditures, Encumbrances, and Revenues
Fiscal Year 2023
As of August 31, 2023

| | GovGuam Appropriations General Fund/MDF | All Other (NAF) | Local Grants | Federal Grants | Total |
|-------------------------|--|--------------------|-----------------|-------------------|---------------|
| Revenues | | | | | |
| Billed | \$ 20,636,373 | \$ 7,123,439 | \$ 3,377,206 | \$ 8,129,854 | \$ 39,266,872 |
| Received | \$ 20,108,700 | \$ 7,113,653 | \$ 2,904,567 | \$ 8,129,854 | \$ 38,256,775 |
| FY 2023 Revenue Budget | \$ 22,526,827 | \$ 9,474,880 | \$ 8,597,244 | \$ 12,957,175 | \$ 53,556,126 |
| Percent Received | 89% | 75% | 34% | 63% | 71% |

| | GovGuam Appropriations General Fund/MDF | All Other (NAF) | Local Grants | Federal Grants | Total | FY 2023 Budget | Percent Expended |
|--|--|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| Expenditures & Encumbrances | | | | | | | |
| Personnel Services | | | | | | | |
| Full-time Salaries | \$ 9,123,940 | \$ 970,856 | \$ 148,200 | \$ 261,801 | \$ 10,504,797 | \$ 13,082,305 | 80% |
| Part-time Salaries | 0 | 741,526 | 95,328 | 144,744 | 981,598 | 1,833,724 | 54% |
| Over-time Salaries | 0 | 624 | 0 | 0 | 624 | 25,000 | 2% |
| Benefits | 3,518,090 | 444,313 | 62,235 | 107,759 | 4,132,397 | 5,245,274 | 79% |
| Total Personnel | 12,642,030 | 2,157,319 | 305,763 | 514,304 | 15,619,416 | 20,186,303 | 77% |
| Travel | 0 | 110,860 | 27,564 | 4,314 | 142,738 | 324,587 | 44% |
| Contractual Services | 1,282,448 | 2,085,522 | 3,434,002 | 4,671,979 | 11,473,951 | 14,299,864 | 80% |
| Supplies & Materials | 142,529 | 438,368 | 30,305 | 8,995 | 620,197 | 1,045,201 | 59% |
| Equipment | 36,059 | 534,285 | 29,720 | 224,427 | 824,491 | 1,589,374 | 52% |
| Utilities | 1,298,349 | 200,000 | 0 | 0 | 1,498,349 | 1,532,291 | 98% |
| Miscellaneous | 778,742 | 215,424 | 115,064 | 4,653,635 | 5,762,865 | 8,622,055 | 67% |
| Lease | 183,700 | 0 | 0 | 0 | 183,700 | 200,400 | 92% |
| Capital Outlay | 14,491 | 298,758 | 1,187,982 | 598,746 | 2,099,977 | 2,946,718 | 71% |
| Transfer to Other Funds | 0 | 42,728 | 0 | 0 | 42,728 | 42,728 | 100% |
| Administrative Cost Recoveries | 10,055 | 242,489 | 56,173 | 100,858 | 409,575 | 1,019,525 | 40% |
| Funds Pending Allocation | 0 | 0 | 0 | 0 | 0 | 2,662,090 | 0% |
| TOTAL | \$ 16,388,403 | \$ 6,325,753 | \$ 5,186,573 | \$ 10,777,258 | \$ 38,677,987 | \$ 54,471,137 | 71% |

Reviewed by: 
Rodalyn A. Gerardo, CPA, CGRM, CIA
Vice President, Finance & Administration
Date: 09/26/2023

NOTE: Encumbrances as of August 31, 2023
GovGuam Appr \$ 919,258
NAF \$ 1,204,029
Federal Grants \$ 2,648,355
Other Grants \$ 1,798,874
\$ 6,570,516