

GUAM DEPARTMENT OF EDUCATION
Unaudited Statement of Appropriations, Expenditures, and Encumbrances for Fiscal Year 2025
August 14, 2025 (Revised)

	a	b	c	d	e	f	g	h	i	j	k
FY 2024 GDOE Appropriation	Original Appropriation	Adjustments	Total Appropriations	BBMR Unallotted Balances	BBMR Releases	Cash Received	GDOE Expenditures	GDOE Encumbrances	Available Balance (Based on Cash Received) (j = G - H - I)	Available Balance (Based on Appropriation) (k = d - h - I)	
General Fund - Operations	229,467,836	-	229,467,836	26,477,058	202,990,778	202,925,778	185,623,784	2,722,067	14,579,927	41,121,985	
CHamoru Studies	513,824	-	513,824	59,252	454,572	454,526	454,526	-	-	59,298	
SSHS Procurement	500,000	-	500,000	57,664	442,336	442,290	-	-	442,290	500,000	
Textbooks & Instructional Materials	-	-	-	-	-	-	-	-	-	-	
Bonuses/Reward/Incentives Program	-	-	-	-	-	-	-	-	-	-	
Merit Bonus	-	-	-	-	-	-	-	-	-	-	
Salary Increments	-	-	-	-	-	-	-	-	-	-	
Menstrual Hygiene Products	25,000	-	25,000	2,874	22,126	22,123	-	22,123	-	2,877	
Supplemental for Operations/Maint & Rep	10,000,000	-	10,000,000	1,153,832	8,846,168	8,846,168	2,749,076	3,092,691	3,004,401	4,158,233	
Supplemental for Parent Teacher (PTOs)	205,000	-	205,000	23,622	181,378	181,332			181,332	205,000	
Supplemental for Opioid Antagonists	25,000	-	25,000	2,874	22,126	22,123	-	22,123	-	2,877	
Subtotal - General Fund	240,736,660	-	240,736,660	27,777,176	212,959,484	212,894,340	188,827,386	5,859,004	18,207,950	46,050,270	

SPECIAL REVENUE FUNDS

GEFF - GDOE Operations	10,929,788	(2,243,605)	8,686,183	1,261,094	7,425,089	5,211,711	7,979,548	277,497	(3,045,334)	429,138
GEFF Capital Lease (Pass-Through)		2,243,605	2,243,605		2,243,605	2,243,605	2,243,605		-	-
GEFF - ADRMS	40,000	-	40,000	4,580	35,420	33,332	-	-	33,332	40,000
GEFF - School Ground Maintenance	385,022	-	385,022	44,392	340,630	320,851	-	24,999	295,852	360,023
PLRF - Public Library Resources Fund	774,942	-	774,942	89,404	685,538	645,790	12,386	633,404	-	129,152
HFF - Interscholastic Fund	614,165	-	614,165	70,859	543,306	499,011	374,269	124,742	-	115,154
HFF - Health & PE Activities	277,589	-	277,589	31,995	245,594	225,543	-	-	225,543	277,589
Limited Gaming Fund	350,944	-	350,944	40,490	310,454	233,960	-	-	233,960	350,944
Subtotal - Special Revenue Funds	13,372,450	0	13,372,450	1,542,814	11,829,636	9,413,803	10,609,808	1,060,642	(2,256,647)	1,702,000
TOTAL GDOE APPROPRIATION	254,109,110	0	254,109,110	29,319,990	224,789,120	222,308,143	199,437,193	6,919,647	15,951,303	47,752,270

Meal Appropriation	12,504,000	-	12,504,000							
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TOTAL	266,613,110		266,613,110	29,319,990	224,789,120	222,808,143	199,437,193	6,919,647	15,951,303	47,752,270
GEFF Capital Lease (Pass-Through)	-	2,150,290	-	-	-	2,150,290	2,150,290	-	-	-
GRAND TOTAL (PL#37-125)	279,117,110		266,613,110	29,319,990	224,789,120	224,458,433	201,587,483	6,919,646	15,951,303	47,752,270

NOTES

1 Meal Appropriation for \$12,504,000.00 is Reimbursement Funding

2 Report based on current year funding activities as of Aug. 14, 2025

3 GEFF Capital Lease charged to our GDOE Allotment \$4,393,895

Source: Unaudited Financial Statements

Prepared By:



Thelma Perez
Accountant II

Reviewed By:



Margaret Artero
General Accounting Supervisor

Approved by:



Morgan W. Paul
Deputy Superintendent, FAS