

GUAM DEPARTMENT OF EDUCATION
Unaudited Statement of Appropriations, Expenditures, and Encumbrances for Fiscal Year 2026
December 10, 2025

FY 2026 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	228,187,734	-	228,187,734	179,917,248	48,270,486	48,270,486	38,097,360	2,433,387	7,739,739	187,656,987
CHamoru Studies	513,824	-	513,824	405,122	108,702	108,691	59,033	-	49,658	454,791
SSHS Procurement	-	-	-	-	-	-	-	-	-	-
Textbooks & Instructional Materials	481,578	-	481,578	426,006	55,572	101,882	-	-	101,882	481,578
Bonuses/Reward/Incentives Program	-	-	-	-	-	-	-	-	-	-
Merit Bonus	-	-	-	-	-	-	-	-	-	-
Salary Increments	-	-	-	-	-	-	-	-	-	-
Menstrual Hygiene Products	25,000	-	25,000	19,709	5,291	5,291	-	-	5,291	25,000
School Maintenance and Repairs	10,000,000	-	10,000,000	7,884,612	2,115,388	2,115,388	-	-	2,115,388	10,000,000
Salappe Prinsipat	1,200,000	-	1,200,000	946,153	253,847	253,847	-	-	253,847	1,200,000
Subtotal - General Fund	240,408,136	-	240,408,136	189,598,850	50,809,286	50,855,585	38,156,393	2,433,387	10,265,805	199,818,356
SPECIAL REVENUE FUNDS										
GEFF - GDOE Operations	10,903,465	(2,243,605)	8,659,860	6,353,347	2,306,513	-	723,757	-	(723,757)	7,936,103
GEFF Capital Lease (Pass-Through)	-	2,243,605	2,243,605	2,243,605	-	-	-	-	-	2,243,605
GEFF - ADRMS	40,000	-	40,000	31,530	8,470	-	-	-	-	40,000
GEFF - School Ground Maintenance	385,022	-	385,022	303,567	81,455	-	-	-	-	385,022
PLRF - Public Library Resources Fund	815,331	-	815,331	642,851	172,480	-	-	-	-	815,331
HFF - Interscholastic Fund	614,165	-	614,165	484,244	129,921	-	66,095	-	(66,095)	548,070
HFF - Health & PE Activities	277,589	-	277,589	218,860	58,729	-	-	-	-	277,589
Limited Gaming Fund	343,564	-	343,564	270,887	72,677	-	-	-	-	343,564
Subtotal - Special Revenue Funds	13,379,136	0	13,379,136	10,548,891	2,830,245	-	789,852	-	(789,852)	12,589,284
TOTAL GDOE APPROPRIATION	253,787,272	0	253,787,272	200,147,741	53,639,531	50,855,585	38,946,245	2,433,387	9,475,953	212,407,640
Meal Appropriation	12,504,000	-	12,504,000							
TOTAL	266,291,272		266,291,272	200,147,741	224,789,120	50,855,585	38,946,245	2,433,387	9,475,953	212,407,640
GEFF Capital Lease (Pass-Through)	-	2,150,290	-	-	-	2,150,290	2,150,290	-	-	-
GRAND TOTAL (PL#38-60)	266,291,272		266,291,272	200,147,741	224,789,120	53,005,875	41,096,535	2,433,387	9,475,953	212,407,640

NOTES

- 1 Meal Appropriation for \$12,504,000.00 is Reimbursement Funding
- 2 Report based on current year funding activities as of Dec. 10, 2025

Source: Unaudited Financial Statements

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