



OFFICE OF PUBLIC ACCOUNTABILITY

Guam Department of Education's Education Stabilization Fund Expenditures Flash Report
March 1, 2020 to June 30, 2023

OPA Report No. 23-07

Unveiling GDOE's ESF Expenditures

This flash report presents the expenditures made by the Guam Department of Education (GDOE) during the Coronavirus Disease 2019 (COVID-19) pandemic, funded by the Education Stabilization Fund (ESF). It provides an overview of the items purchased by GDOE public schools and other local education facilities. A more comprehensive review of the expenses may be conducted by the Office of Public Accountability in a future report.

From State of Emergency to Federal Aid

On March 13, 2020, President Donald J. Trump declared the COVID-19 outbreak a national emergency, prompting Governor Lourdes Leon Guerrero to declare a State of Emergency for Guam on March 14, 2020 through the issuance of Executive Order 2020-03. Almost two weeks later, on March 27, 2020, President Trump signed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) into law as well as issued a Major Disaster Declaration for Guam, both of which rendered the island eligible to receive federal funding to combat the pandemic.

Empowering Education Through the CARES Act

The CARES Act paved the way for the establishment of the ESF, a grant provided by the U.S. Department of Education to address the hardships caused by the pandemic. From 2020 to 2023, GDOE was granted a total of \$152,085,284 through two rounds of ESF funding.

The first round of ESF funding, known as ESF I, amounted to \$41,521,998 and was allocated for use from May 28, 2020 to September 30, 2021. All funds allocated to ESF I have been fully expended as of June 30, 2023. The second round of ESF funding, ESF II, totaled \$110,563,287, with an award period from January 13, 2021 to September 30, 2022. As of June 30, 2023, GDOE has utilized \$51,774,739, leaving a balance of \$58,788,548. See Tables 1 and 2 below for more details.

Table 1: ESF I Expenditures by Calendar Year

CATEGORY	2020	2021	2022	2023	TOTAL
SUPPLIES & EQUIPMENT	\$641,963	\$21,667,000	\$13,273,501	\$763,071	\$36,345,536
CAPITAL & CONTRACTUAL	\$1,725	\$664,312	\$434,414	\$44,201	\$1,144,651
SALARIES & BENEFITS	\$ -	\$198,846	\$3,647,085	\$ -	\$3,845,931
MISCELLANEOUS	\$ -	\$178,498	\$7,382	\$ -	\$185,880
TOTAL	\$643,688	\$22,708,656	\$17,362,382	\$807,272	\$41,521,998

Table 2: ESF II Expenditures by Calendar Year

CATEGORY	2020	2021	2022	2023	TOTAL
SUPPLIES & EQUIPMENT	\$ -	\$1,694,040	\$19,254,207	\$15,457,126	\$36,405,373
CAPITAL & CONTRACTUAL	\$ -	\$208,941	\$11,830,718	\$2,445,820	\$14,485,479
SALARIES & BENEFITS	\$ -	\$ -	\$239,582	\$ -	\$239,582
MISCELLANEOUS	\$ -	\$2,925	\$613,237	\$28,143	\$644,305
TOTAL	\$ -	\$1,905,906	\$31,937,744	\$17,931,089	\$51,774,739

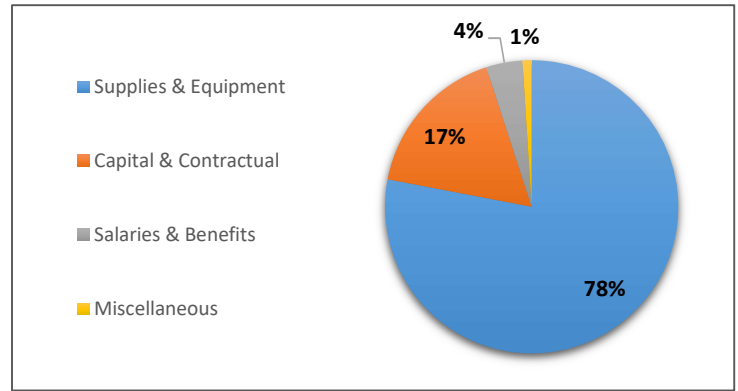
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Table 3: ESF I and II Expenditures by Category

CATEGORY	AMOUNT EXPENDED	PERCENTAGE
Supplies & Equipment	\$72,750,908	78%
Capital & Contractual	\$15,630,130	17%
Salaries & Benefits	\$4,085,512	4%
Miscellaneous	\$830,185	1%
TOTAL	\$93,296,735	100%

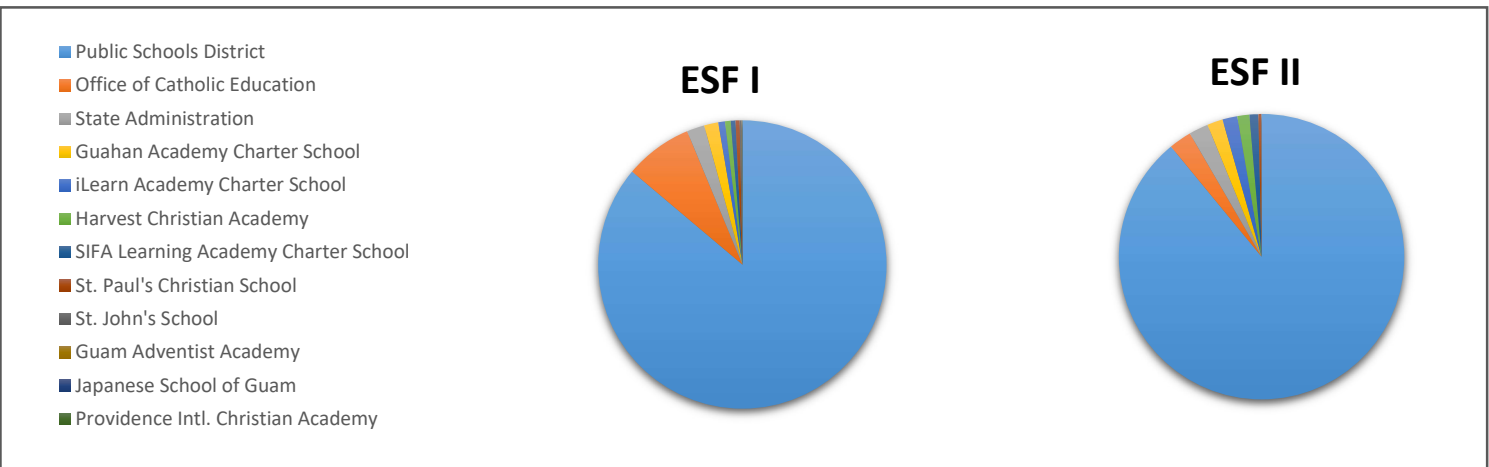


As shown in Table 3 above, 78% of the overall spending was allocated to Supplies & Equipment, covering Personal Protective Equipment such as latex exam gloves, face masks, and alcohol sanitizer. Additional purchases in this category include HVAC and welding supplies, laptops, and student desks and chairs. The second-largest expenditure, totaling \$15.6 million (M), was dedicated to Capital & Contractual spending, encompassing air conditioning maintenance, custodial services, and various software solutions. Software solutions include the following: Zoom for video communication, Nearpod for learning management, Pikmykid for school dismissal, and Tynker for coding.

Table 4: ESF I and II Expenditures by Organization

ORGANIZATION	ESF I	ESF II
Public Schools District	\$35,777,724	\$46,101,609
Office of Catholic Education	\$3,155,613	\$1,324,315
State Administration	\$814,298	\$1,130,648
Guahan Academy Charter School	\$668,944	\$864,744
iLearn Academy Charter School	\$306,061	\$708,770
Harvest Christian Academy	\$266,022	\$932,526
SiFA Learning Academy Charter School	\$218,166	\$518,159
St. Paul's Christian School	\$188,049	\$2,398
St. John's School	\$83,059	\$615
Guam Adventist Academy	\$24,503	\$162,967
Japanese School of Guam	\$12,743	\$28,011
Providence Intl. Christian Academy	\$6,815	\$(27)
TOTAL	\$41,521,997	\$51,774,735

As the primary recipient of ESF funding, GDOE disbursed the funds to various local educational institutions, including public, private, and charter schools. Table 4 presents the 12 organizations that collectively expended over \$90M of the ESF. The top three organizations with the highest expenditures were the Public Schools District, the Office of Catholic Education, and the State Administration. Among them, the Public Schools District had the highest expenditure totaling \$81.9M; followed by the Office of Catholic Education with the second-largest total expenditure of \$4.5M, overseeing 12 schools from Pre-Kindergarten to 12th-grade education; and the State Administration with third-highest total expenditure of \$1.9M.



DISCLOSURES

1. This report is for informational purposes only. No audit procedures were applied to substantiate the presented figures.
2. Amounts in this report have been rounded up for simplification.
3. Negative amounts in this report result from the adjustment of entries.
4. The numbers presented in this report will undergo further examination in the following audit.