

Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

Department: Guam Department of Education  
Fund: Consolidated Local Funds  
Account No.: ALL

Budget Act(s): P.L. 35-36  
YTD Exp.Date 9/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	129,614,187	0	129,614,187	130,752,723	0	0	(1,138,536)	A-Stable	0
112 OT	3,988	0	3,988	628,323	0	0	(624,335)	C-Watch	0
113 Benefits	44,771,402	0	44,771,402	44,848,976	0	0	(77,574)	A-Stable	0
<b>Total Personnel</b>	<b>174,389,577</b>	<b>0</b>	<b>174,389,577</b>	<b>176,230,022</b>	<b>0</b>	<b>0</b>	<b>(1,840,445)</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	8,474	0	8,474	2,876	0	0	5,598	A-Stable	0
230 Contract	18,048,214	0	18,048,214	15,122,941	0	0	2,925,273	A-Stable	2,325,196
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,467,216	0	1,467,216	912,385	0	0	554,830	A-Stable	426,820
250 Equipment	2,249,104	0	2,249,104	1,589,408	0	0	659,695	A-Stable	453,542
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	760	0	0	(760)	C-Watch	0
361 Power	8,336,096	0	8,336,096	10,716,526	0	0	(2,380,430)	C-Watch	0
362 Water	3,086,991	0	3,086,991	3,086,991	0	0	0	A-Stable	0
363 Telephone	363,522	0	363,522	344,983	0	0	18,539	A-Stable	18,539
450 Cap. Outlay	0	0	0	19,749,812	(9,635,885)	0	(10,113,927)	C-Watch	0
888 Reserves	599,081	0	599,081	0	0	0	599,081	A-Stable	0
<b>Total Operations</b>	<b>34,158,697</b>	<b>0</b>	<b>34,158,697</b>	<b>51,526,683</b>	<b>(9,635,885)</b>	<b>0</b>	<b>(7,732,100)</b>	<b>C-Watch</b>	<b>3,224,097</b>
<b>GRAND TOTAL</b>	<b>208,548,275</b>	<b>0</b>	<b>208,548,275</b>	<b>227,756,705</b>	<b>(9,635,885)</b>	<b>0</b>	<b>(9,572,545)</b>	<b>C-Watch</b>	<b>3,224,097</b>

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	14,359,916	16,312,614	(1,952,698)	B-Warning	115,620,087	130,752,723	(15,132,636)	B-Warning
112 OT	0	29,360	(29,360)	B-Warning	3,988	628,323	(624,335)	B-Warning
113 Benefits	3,828,483	5,685,824	(1,857,340)	B-Warning	40,898,486	44,848,976	(3,950,490)	A-Stable
<b>Total Personnel</b>	<b>18,188,399</b>	<b>22,027,798</b>	<b>(3,839,398)</b>	<b>B-Warning</b>	<b>156,522,561</b>	<b>176,230,022</b>	<b>(19,707,461)</b>	<b>B-Warning</b>
220 Travel	806	260	546	A-Stable	11,763	2,876	8,887	A-Stable
230 Contract	620,969	856,710	(235,741)	B-Warning	17,436,245	15,122,941	2,313,304	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	158,879	254,054	(95,175)	B-Warning	1,247,251	912,385	334,865	A-Stable
250 Equipment	94,485	339,845	(245,360)	B-Warning	1,948,088	1,589,408	358,680	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	760	(760)	B-Warning
361 Power	886,731	663,042	223,689	A-Stable	9,829,795	10,716,526	(886,731)	A-Stable
362 Water	137,484	255,878	(118,393)	B-Warning	2,949,507	3,086,991	(137,484)	A-Stable
363 Telephone	26,244	29,155	(2,911)	A-Stable	337,278	344,983	(7,705)	A-Stable
450 Cap. Outlay	0	478,042	(478,042)	B-Warning	0	0	0	A-Stable
888 Reserves	491,239	0	491,239	A-Stable	107,842	0	107,842	A-Stable
<b>Total Operations</b>	<b>2,416,837</b>	<b>2,876,986</b>	<b>(460,149)</b>	<b>B-Warning</b>	<b>33,867,769</b>	<b>31,776,870</b>	<b>2,090,899</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>20,605,237</b>	<b>24,904,784</b>	<b>(4,299,547)</b>	<b>B-Warning</b>	<b>190,390,331</b>	<b>208,006,892</b>	<b>(17,616,562)</b>	<b>B-Warning</b>

Notes:

Definitions:

- A-Stable:** indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

Department: Guam Department of Education  
Fund: General Fund  
Account No.: 110, 120, 125 & 180

Budget Act(s): P.L. 35-36  
YTD Exp.Date 9/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	128,285,613	0	128,285,613	129,424,150	0	0	(1,138,536)	A-Stable	0
112 OT	3,988	0	3,988	628,323	0	0	(624,335)	C-Watch	0
113 Benefits	44,468,403	0	44,468,403	44,545,977	0	0	(77,574)	A-Stable	0
<b>Total Personnel</b>	<b>172,758,005</b>	<b>0</b>	<b>172,758,005</b>	<b>174,598,449</b>	<b>0</b>	<b>0</b>	<b>(1,840,445)</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	8,474	0	8,474	2,876	0	0	5,598	A-Stable	0
230 Contract	13,390,503	0	13,390,503	11,366,151	0	0	2,024,351	A-Stable	1,647,706
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,202,503	0	1,202,503	778,263	0	0	424,240	A-Stable	353,441
250 Equipment	1,537,811	0	1,537,811	1,125,143	0	0	412,667	A-Stable	145,052
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	526,311	0	526,311	526,311	0	0	0	A-Stable	0
362 Water	3,086,991	0	3,086,991	3,086,991	0	0	0	A-Stable	0
363 Telephone	363,522	0	363,522	344,983	0	0	18,539	A-Stable	18,539
450 Cap. Outlay	0	0	0	7,417,885	(7,417,885)	0	0	A-Stable	0
888 Reserves	2,610	0	2,610	0	0	0	2,610	A-Stable	0
<b>Total Operations</b>	<b>20,118,724</b>	<b>0</b>	<b>20,118,724</b>	<b>24,648,604</b>	<b>(7,417,885)</b>	<b>0</b>	<b>2,888,005</b>	<b>A-Stable</b>	<b>2,164,738</b>
<b>GRAND TOTAL</b>	<b>192,876,729</b>	<b>0</b>	<b>192,876,729</b>	<b>199,247,053</b>	<b>(7,417,885)</b>	<b>0</b>	<b>1,047,560</b>	<b>A-Stable</b>	<b>2,164,738</b>

Monthly Variance					Year-to-Date Variance				
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE	
111 Salary	13,806,203	15,685,994	(1,879,790)	B-Warning	128,651,429	129,424,150	(772,720)	A-Stable	
112 OT	0	29,360	(29,360)	B-Warning	3,988	628,323	(624,335)	B-Warning	
113 Benefits	3,676,371	5,488,974	(1,812,603)	B-Warning	44,441,988	44,545,977	(103,989)	A-Stable	
<b>Total Personnel</b>	<b>17,482,574</b>	<b>21,204,327</b>	<b>(3,721,753)</b>	<b>B-Warning</b>	<b>173,097,406</b>	<b>174,598,449</b>	<b>(1,501,044)</b>	<b>A-Stable</b>	
220 Travel	806	260	546	A-Stable	12,569	2,876	9,693	A-Stable	
230 Contract	50,898	216,818	(165,920)	B-Warning	12,464,503	11,366,151	1,098,351	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	136,112	233,575	(97,462)	B-Warning	1,202,503	778,263	424,240	A-Stable	
250 Equipment	22,252	215,492	(193,241)	B-Warning	1,270,195	1,125,143	145,052	A-Stable	
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable	
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable	
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable	
361 Power	0	(223,689)	223,689	A-Stable	526,311	526,311	0	A-Stable	
362 Water	137,484	255,878	(118,393)	B-Warning	3,086,991	3,086,991	0	A-Stable	
363 Telephone	26,244	29,155	(2,911)	B-Warning	363,522	344,983	18,539	A-Stable	
450 Cap. Outlay	0	(7,417,885)	7,417,885	A-Stable	0	0	0	A-Stable	
888 Reserves	52,610	0	52,610	A-Stable	52,610	0	52,610	A-Stable	
<b>Total Operations</b>	<b>426,406</b>	<b>(6,690,396)</b>	<b>7,116,802</b>	<b>A-Stable</b>	<b>18,979,203</b>	<b>17,230,719</b>	<b>1,748,484</b>	<b>A-Stable</b>	
<b>GRAND TOTAL</b>	<b>17,908,980</b>	<b>14,513,931</b>	<b>3,395,049</b>	<b>A-Stable</b>	<b>192,076,609</b>	<b>191,829,168</b>	<b>247,441</b>	<b>A-Stable</b>	

Notes:

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- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

Department: Guam Department of Education  
Fund: Territorial Education Facilities Fund  
Account No.: 130 & 190

Budget Act(s): P.L. 35-36  
YTD Exp.Date 9/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	0	0	0	0	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	0	0	0	0	A-Stable	0
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	4,368,974	0	4,368,974	3,492,895	0	0	876,079	A-Stable	630,481
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	167,200	0	167,200	77,793	0	0	89,407	A-Stable	30,518
250 Equipment	48,714	0	48,714	39,837	0	0	8,878	A-Stable	72,027
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	760	0	0	(760)	C-Watch	0
361 Power	7,809,785	0	7,809,785	10,190,215	0	0	(2,380,430)	C-Watch	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	12,331,927	(2,218,000)	0	(10,113,927)	C-Watch	0
888 Reserves	50,000	0	50,000	0	0	0	50,000	A-Stable	0
<b>Total Operations</b>	<b>12,444,673</b>	<b>0</b>	<b>12,444,673</b>	<b>26,133,427</b>	<b>(2,218,000)</b>	<b>0</b>	<b>(11,470,754)</b>	<b>C-Watch</b>	<b>733,026</b>
<b>GRAND TOTAL</b>	<b>12,444,673</b>	<b>0</b>	<b>12,444,673</b>	<b>26,133,427</b>	<b>(2,218,000)</b>	<b>0</b>	<b>(11,470,754)</b>	<b>C-Watch</b>	<b>733,026</b>

Monthly Variance					Year-to-Date Variance				
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE	
111 Salary	0	0	0	A-Stable	0	0	0	A-Stable	
112 OT	0	0	0	A-Stable	0	0	0	A-Stable	
113 Benefits	0	0	0	A-Stable	0	0	0	A-Stable	
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable	
230 Contract	570,071	451,356	118,715	A-Stable	5,303,974	3,492,895	1,811,079	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	22,767	9,549	13,218	A-Stable	106,114	77,793	28,322	A-Stable	
250 Equipment	(2,064)	2,053	(4,117)	B-Warning	109,800	39,837	69,963	A-Stable	
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable	
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable	
290 Misc.	0	0	0	A-Stable	0	760	(760)	B-Warning	
361 Power	886,731	886,731	0	A-Stable	10,190,215	10,190,215	0	A-Stable	
362 Water	0	0	0	A-Stable	0	0	0	A-Stable	
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable	
450 Cap. Outlay	0	10,113,927	(10,113,927)	B-Warning	0	0	0	A-Stable	
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable	
<b>Total Operations</b>	<b>1,477,505</b>	<b>11,463,617</b>	<b>(9,986,112)</b>	<b>B-Warning</b>	<b>15,710,103</b>	<b>13,801,499</b>	<b>1,908,604</b>	<b>A-Stable</b>	
<b>GRAND TOTAL</b>	<b>1,477,505</b>	<b>11,463,617</b>	<b>(9,986,112)</b>	<b>B-Warning</b>	<b>15,710,103</b>	<b>13,801,499</b>	<b>1,908,604</b>	<b>A-Stable</b>	

Notes:

Definitions:

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- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

Department: Guam Department of Education  
Fund: Healthy Futures Fund  
Account No.: 140 & 150

Budget Act(s): P.L. 35-36  
YTD Exp.Date: 9/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	1,265,671	0	1,265,671	1,265,671	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	284,986	0	284,986	284,986	0	0	0	A-Stable	0
<b>Total Personnel</b>	<b>1,550,658</b>	<b>0</b>	<b>1,550,658</b>	<b>1,550,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	118,106	0	118,106	96,438	0	0	21,668	A-Stable	41,152
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	0
250 Equipment	0	0	0	0	0	0	0	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	0	0	0	A-Stable	0
888 Reserves	107,842	0	107,842	0	0	0	107,842	A-Stable	0
<b>Total Operations</b>	<b>225,948</b>	<b>0</b>	<b>225,948</b>	<b>96,438</b>	<b>0</b>	<b>0</b>	<b>129,510</b>	<b>A-Stable</b>	<b>41,152</b>
<b>GRAND TOTAL</b>	<b>1,776,606</b>	<b>0</b>	<b>1,776,606</b>	<b>1,647,096</b>	<b>0</b>	<b>0</b>	<b>129,510</b>	<b>A-Stable</b>	<b>41,152</b>

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	12-Month Operations BUDGET	Monthly ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	490,811	563,718	(72,908)	B-Warning	1,265,671	1,265,671	0	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	152,112	178,837	(26,725)	B-Warning	284,982	284,986	(5)	A-Stable
<b>Total Personnel</b>	<b>642,923</b>	<b>742,556</b>	<b>(99,633)</b>	<b>B-Warning</b>	<b>1,550,653</b>	<b>1,550,658</b>	<b>(5)</b>	<b>A-Stable</b>
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	42,078	(42,078)	B-Warning	118,106	96,438	21,668	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	0	0	A-Stable	0	0	0	A-Stable
250 Equipment	0	0	0	A-Stable	0	0	0	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	0	0	0	A-Stable	0	0	0	A-Stable
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	107,842	0	107,842	A-Stable
<b>Total Operations</b>	<b>0</b>	<b>42,078</b>	<b>(42,078)</b>	<b>B-Warning</b>	<b>225,948</b>	<b>96,438</b>	<b>129,510</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>642,923</b>	<b>784,634</b>	<b>(141,711)</b>	<b>B-Warning</b>	<b>1,776,601</b>	<b>1,647,096</b>	<b>129,505</b>	<b>A-Stable</b>

Notes:

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Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

Department: Guam Department of Education  
Fund: Public Library Resources Fund  
Account No.: 160

Budget Act(s): P.L. 35-36  
YTD Exp.Date: 9/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	62,902	0	62,902	62,902	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	18,013	0	18,013	18,013	0	0	0	A-Stable	0
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>80,915</b>	<b>80,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	50,568	0	50,568	44,711	0	0	5,857	A-Stable	5,857
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	97,513	0	97,513	54,652	0	0	42,861	A-Stable	42,861
250 Equipment	662,579	0	662,579	424,428	0	0	238,150	A-Stable	236,464
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	0	0	0	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
<b>Total Operations</b>	<b>810,660</b>	<b>0</b>	<b>810,660</b>	<b>523,791</b>	<b>0</b>	<b>0</b>	<b>286,869</b>	<b>A-Stable</b>	<b>285,182</b>
<b>GRAND TOTAL</b>	<b>810,660</b>	<b>0</b>	<b>891,575</b>	<b>604,706</b>	<b>0</b>	<b>0</b>	<b>286,869</b>	<b>A-Stable</b>	<b>285,182</b>

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	62,902	62,902	0	A-Stable	62,902	62,902	0	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	18,013	(18,013)	B-Warning	0	18,013	(18,013)	B-Warning
<b>Total Personnel</b>	<b>62,902</b>	<b>80,915</b>	<b>(18,013)</b>	<b>B-Warning</b>	<b>62,902</b>	<b>80,915</b>	<b>(18,013)</b>	<b>B-Warning</b>
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	23,713	(23,713)	B-Warning	50,568	44,711	5,857	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	9,587	(9,587)	B-Warning	97,513	54,652	42,861	A-Stable
250 Equipment	74,297	122,299	(48,002)	B-Warning	662,579	424,428	238,150	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	0	0	0	A-Stable	0	0	0	A-Stable
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable
<b>Total Operations</b>	<b>74,297</b>	<b>155,599</b>	<b>(81,302)</b>	<b>B-Warning</b>	<b>810,660</b>	<b>523,791</b>	<b>286,869</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>137,199</b>	<b>236,514</b>	<b>(99,315)</b>	<b>B-Warning</b>	<b>873,562</b>	<b>604,706</b>	<b>268,856</b>	<b>A-Stable</b>

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Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

Department: Guam Department of Education  
Fund: Limited Gaming Fund  
Account No.: 121

Budget Act(s): P.L. 35-36  
YTD Exp.Date: 9/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	0	0	0	0	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	0	0	0	0	A-Stable	0
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	120,063	0	120,063	120,063	0	0	(0)	A-Stable	5,857
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	42,861
250 Equipment	0	0	0	0	0	0	0	A-Stable	236,464
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	0	0	0	A-Stable	0
888 Reserves	438,629	0	438,629	0	0	0	438,629	A-Stable	0
<b>Total Operations</b>	<b>120,063</b>	<b>0</b>	<b>120,063</b>	<b>120,063</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>A-Stable</b>	<b>285,182</b>
<b>GRAND TOTAL</b>	<b>120,063</b>	<b>0</b>	<b>120,063</b>	<b>120,063</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>A-Stable</b>	<b>285,182</b>

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month	Monthly	Variance	CODE	12-Month	Year-to-Date	Variance	CODE
	Operations				Operations			
	BUDGET	ACTUALS			BUDGET	ACTUALS		
111 Salary	0	0	0	A-Stable	0	0	0	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	0	0	A-Stable	0	0	0	A-Stable
Total Personnel	0	0	0	A-Stable	0	0	0	A-Stable
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	120,063	(120,063)	B-Warning	120,063	120,063	0	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	0	0	A-Stable	0	0	0	A-Stable
250 Equipment	0	0	0	A-Stable	0	0	0	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	0	0	0	A-Stable	0	0	0	A-Stable
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable
888 Reserves	438,629	0	438,629	A-Stable	438,629	0	438,629	A-Stable
Total Operations	438,629	120,063	318,566	A-Stable	558,692	120,063	438,629	A-Stable
GRAND TOTAL	438,629	120,063	318,566	A-Stable	558,692	120,063	438,629	A-Stable

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Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

SEPTEMBER 2020									
Fund		Account Code	Average PP Per Month				Payroll Projections		
			26 PP		21 PP		Avg PPE Labor Cost		Projected Remaining Payroll
			Average	26 PP SEP	Average	21 PP SEP	26 PP	21 PP	
General Fund	111	Salary	4,662,576	4,470,303	300,549	86,452	4,662,576	300,549	0
	112	OT	212	0	0	0	212	0	0
	113	Benefits	1,588,574	1,530,294	100,400	29,968	1,588,574	100,400	0
	TOTAL		6,251,362	6,000,597	400,949	116,420	6,251,362	400,949	0
Healthy Futures Fund	111	Salary	16,054	1,750	1,002	0	16,054	1,002	0
	112	OT	0	0	0	0	0	0	0
	113	Benefits	233	25	16	0	233	16	0
	TOTAL		16,287	1,775	1,018	0	16,287	1,018	0