| Department: | Guam Department of Education |
| :--- | :--- |
| Fund: | Consolidated Local Funds |
| Account No.: | ALL |
| Budget Act(s): | P.L. 36-54 |
| YTD Exp.Date | $11 / 30 / 2021$ |


| A ${ }_{\text {Account Code }}$ |  | B <br> Budget Act(s) <br> Appropriations | C Reserve | D ${ }_{\text {Allotments }}$ | E <br> GDOE YTD <br> Expenditures | F <br> Manual Adjustment | G <br> Projected <br> Remaining <br> Expenditures | H <br> Projected Lapse/ (Shortfall) | I | Encumbrances |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 111 | Salary | 121,576,216 | - | 121,576,216 | 17,665,059 | - | 102,394,178 | 1,516,979 | A-Stable | - |
| 112 | OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 | Benefits | 41,926,575 | - | 41,926,575 | 6,802,866 | - | 38,931,520 | $(3,807,811)$ | C-Watch | - |
| Total Personnel |  | 163,502,791 | - | 163,502,791 | 24,467,925 | - | 141,325,698 | (2,290,832) | A-Stable | - |
| 220 | Travel | 11,871 | - | 11,871 | - | - | - | 11,871 | A-Stable | - |
| 230 | Contract | 16,020,930 | - | 16,020,930 | 882,328 | - | 4,411,639 | 10,726,964 | A-Stable | 17,500 |
| 233 | Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 | Supplies | 1,660,143 | - | 1,660,143 | 16,226 | - | 81,130 | 1,562,787 | A-Stable | - |
| 250 | Equipment | 2,304,329 | - | 2,304,329 | - | - | - | 2,304,329 | A-Stable | - |
| 270 | Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 | Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 | Misc. | - | - | - | (10) | - | (50) | 60 | A-Stable | - |
| 361 | Power | 8,727,432 | - | 8,727,432 | 2,030,834 | - | 10,154,168 | $(3,457,570)$ | C-Watch | - |
| 362 | Water | 1,535,030 | - | 1,535,030 | 635,419 | - | 3,177,097 | $(2,277,487)$ | C-Watch | - |
| 363 | Telephone | 199,328 | - | 199,328 | - | - | - | 199,328 | A-Stable | - |
| 450 | Cap. Outlay | - | - | - | 2,935,335 | $(2,935,335)$ | - | - | A-Stable | - |
| 888 | Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations |  | 30,459,063 | - | 30,459,063 | 6,500,132 | $(2,935,335)$ | 17,823,984 | 9,070,282 | A-Stable | 17,500 |
| GRAND TOTAL |  | 193,961,854 | - | 193,961,854 | 30,968,057 | $(2,935,335)$ | 159,149,682 | 6,779,450 | A-Stable | 17,500 |


| Account Code | Monthly Variance |  |  | CODE | 12-Month <br> Operations BUDGET | Year-to-Date Variance |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 12-Month Operations BUDGET | Monthly ACTUALS | Variance |  |  | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 9,336,307 | 9,749,411 | $(413,104)$ | A-Stable | 18,806,469 | 17,665,059 | 1,141,409 | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 3,221,627 | 3,821,934 | $(600,307)$ | B-Warning | 6,454,917 | 6,802,866 | $(347,949)$ | A-Stable |
| Total Personnel | 12,557,935 | 13,571,345 | (1,013,410) | A-Stable | 25,261,386 | 24,467,925 | 793,460 | A-Stable |
| 220 Travel | 906 | - | 906 | A-Stable | 1,812 | - | 1,812 | A-Stable |
| 230 Contract | 1,468,702 | 420 | 1,468,282 | A-Stable | 2,847,504 | 882,328 | 1,965,176 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 168,372 | - | 168,372 | A-Stable | 336,744 | 16,226 | 320,518 | A-Stable |
| 250 Equipment | 66,582 | - | 66,582 | A-Stable | 133,164 | - | 133,164 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - |  | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | (170) | 170 | A-Stable | - | (10) | 10 | A-Stable |
| 361 Power | 985,000 | 1,241,397 | $(256,397)$ | B-Warning | 1,970,000 | 2,030,834 | $(60,834)$ | A-Stable |
| 362 Water | 252,000 | 263,869 | $(11,869)$ | A-Stable | 504,000 | 635,419 | $(131,419)$ | B-Warning |
| 363 Telephone | 30,000 | - | 30,000 | A-Stable | 60,000 | - | 60,000 | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 2,935,335 | 2,935,335 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 2,971,562 | 1,505,516 | 1,466,046 | A-Stable | 8,788,559 | 6,500,132 | 2,288,427 | A-Stable |
| GRAND TOTAL | 15,529,497 | 15,076,861 | 452,636 | A-Stable | 34,049,945 | 30,968,057 | 3,081,887 | A-Stable |

## Notes:

Column F - Manual adjustment of $\$ 2,935,335$ related to the Okkodo lease payments not included in the appropriations to the GDOE in Column B.

## 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.

Department:
Fund:
Account No.:

Budget Act(s):
YTD Exp.Date

Guam Department of Education
General Fund
$110,120,125$ \& 180
P.L. 36-54

11/30/2021

| A ${ }_{\text {Account Code }}$ |  | B <br> Budget Act(s) <br> Appropriations | C Reserve | D ${ }_{\text {Allotments }}$ | E <br> GDOE YTD <br> Expenditures | F <br> Manual Adjustment | G <br> Projected Remaining Expenditures | H <br> Projected Lapse/ (Shortfall) | I | J ${ }_{\text {J }}$ Encumbrances |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 111 | Salary | 120,893,385 | - | 120,893,385 | 17,655,609 | - | 102,356,638 | 881,138 | A-Stable | - |
| 112 | OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 | Benefits | 41,817,588 | - | 41,817,588 | 6,802,729 | - | 38,930,983 | $(3,916,124)$ | C-Watch | - |
| Total Personnel |  | 162,710,973 | - | 162,710,973 | 24,458,338 | - | 141,287,621 | (3,034,986) | A-Stable | - |
| 220 | Travel | 11,871 | - | 11,871 | - | - | - | 11,871 | A-Stable | - |
| 230 | Contract | 12,413,901 | - | 12,413,901 | 682,276 | - | 3,411,379 | 8,320,247 | A-Stable | 17,500.00 |
| 233 | Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 | Supplies | 1,660,143 | - | 1,660,143 | 16,226 | - | 81,130 | 1,562,787 | A-Stable | - |
| 250 | Equipment | 1,541,135 | - | 1,541,135 | - | - | - | 1,541,135 | A-Stable | - |
| 270 | Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 | Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 | Misc. | - | - | - | (10) | - | (50) | 60 | A-Stable | - |
| 361 | Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 | Water | 1,535,030 | - | 1,535,030 | 635,419 | - | 3,177,097 | $(2,277,487)$ | C-Watch | - |
| 363 | Telephone | 199,328 | - | 199,328 | - | - | - | 199,328 | A-Stable | - |
| 450 | Cap. Outlay | - | - | - | 2,285,335 | $(2,285,335)$ | - | - | A-Stable | - |
| 888 | Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations |  | 17,361,408 | - | 17,361,408 | 3,619,246 | $(2,285,335)$ | 6,669,556 | 9,357,941 | A-Stable | 17,500.00 |
| GRAND TOTAL |  | 180,072,381 | - | 180,072,381 | 28,077,584 | $(2,285,335)$ | 147,957,177 | 6,322,955 | A-Stable | 17,500.00 |


| Account Code | Monthly Variance |  |  | CODE | Year-to-Date Variance |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 12-Month |  |  |  | 12-Month |  |  |  |
|  | Operations BUDGET | Monthly ACTUALS | Variance |  | Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 9,321,360 | 9,749,411 | $(428,051)$ | A-Stable | 18,654,444 | 17,655,609 | 998,834 | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 3,215,221 | 3,821,934 | $(606,713)$ | B-Warning | 6,435,678 | 6,802,729 | $(367,051)$ | A-Stable |
| Total Personnel | 12,536,582 | 13,571,345 | $(1,034,763)$ | A-Stable | 25,090,122 | 24,458,338 | 631,783 | A-Stable |
| 220 Travel | 906 | - | 906 | A-Stable | 1,812 | - | 1,812 | A-Stable |
| 230 Contract | 1,233,564 | 420 | 1,233,144 | A-Stable | 2,217,128 | 682,276 | 1,534,852 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 168,372 | - | 168,372 | A-Stable | 336,744 | 16,226 | 320,518 | A-Stable |
| 250 Equipment | 2,982 | - | 2,982 | A-Stable | 5,964 | - | 5,964 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | (170) | 170 | A-Stable | - | (10) | 10 | A-Stable |
| 361 Power | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 Water | 252,000 | 263,869 | $(11,869)$ | A-Stable | 504,000 | 635,419 | $(131,419)$ | B-Warning |
| 363 Telephone | 30,000 | - | 30,000 | A-Stable | 60,000 | - | 60,000 | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 2,285,335 | 2,285,335 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 1,687,824 | 264,119 | 1,423,705 | A-Stable | 5,410,983 | 3,619,246 | 1,791,737 | A-Stable |
| GRAND TOTAL | 14,224,406 | 13,835,465 | 388,941 | A-Stable | 30,501,105 | 28,077,584 | 2,423,520 | A-Stable |

## Notes:

Column F - Manual adjustments of $\$ 2,285,335$ related to the and Okkodo lease payments not included in the appropriations to the GDOE in Column B.

## 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.

| Department: | Guam Department of Education <br> Territorial Education Facilities Fund |
| :--- | :--- |
| Fund: |  |
| Account No.: | $130 \& 190$ |
| Budget Act(s): | P.L. 36-54 |
| YTD Exp.Date | $11 / 30 / 2021$ |



| Account Code | Monthly Variance |  |  | CODE | Year-to-Date Variance |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 12-Month |  | Variance |  | 12-Month Operations BUDGET | Year-to-Date ACTUALS |  | CODE |
|  | Operations BUDGET | Monthly ACTUALS |  |  |  |  | Variance |  |
| 111 Salary | - | - | - | A-Stable | - | - | - | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Personnel | - | - | - | A-Stable | - | - | - | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 235,138 | - | 235,138 | A-Stable | 519,723 | 200,052 | 319,671 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | - | - | - | A-Stable | - | - | - | A-Stable |
| 250 Equipment | - | - | - | A-Stable | - | - | - | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | - | - | A-Stable | - | - | - | A-Stable |
| 361 Power | 985,000 | 1,241,397 | $(256,397)$ | B-Warning | 1,970,000 | 2,030,834 | $(60,834)$ | A-Stable |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 650,000 | 650,000 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 1,220,138 | 1,241,397 | $(21,259)$ | A-Stable | 3,139,723 | 2,880,886 | 258,837 | A-Stable |
| GRAND TOTAL | 1,220,138 | 1,241,397 | $(21,259)$ | A-Stable | 3,139,723 | 2,880,886 | 258,837 | A-Stable |

## Notes:

Column F - $\$ 650,000$ related to the Okkodo lease payments not included in the appropriations to the GDOE in Column B.

## Definitions:

A-Stable:
B-Warning:
indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
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.



## Notes:

## Definitions:

## A-Stable:

B-Warning:
C-Watch:
indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
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.
indicating that the GDOE has a negative variance report exceeding two percent ( $2 \%$ ) of the approved budget amount when combining year-todate actual and annualized projections at the time of reporting for budgetary object categories.

| Department: | Guam Department of Education |
| :--- | :--- |
| Fund: | Public Library Resources Fund |
| Account No.: | 160 |
|  |  |
| Budget Act(s): | P.L. 36-54 |
| YTD Exp.Date | $11 / 30 / 2021$ |



| 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 | - | - | - | A-Stable | - | - | - | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Personnel | - | - | - | A-Stable | - | - | - | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | - | - | - | A-Stable | - | - | - | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | - | - | - | A-Stable | - | - | - | A-Stable |
| 250 Equipment | 63,600 | - | 63,600 | A-Stable | 127,200 | - | 127,200 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | - | - | A-Stable | - | - | - | A-Stable |
| 361 Power | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 63,600 | - | 63,600 | A-Stable | 127,200 | - | 127,200 | A-Stable |
| GRAND TOTAL | 63,600 | - | 63,600 | A-Stable | 127,200 | - | 127,200 | A-Stable |

## Notes:

## Definitions:

## A-Stable:

B-Warning:
C-Watch:
indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
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.
indicating that the GDOE has a negative variance report exceeding two percent ( $2 \%$ ) of the approved budget amount when combining year-todate actual and annualized projections at the time of reporting for budgetary object categories.

| Department: | Guam Department of Education |
| :--- | :--- |
| Fund: | Limited Gaming Fund |
| Account No.: | 121 |
|  |  |
| Budget Act(s): | P.L. 36-54 |
| YTD Exp.Date | $11 / 30 / 2021$ |




## Notes:

## Definitions:

## A-Stable:

B-Warning:
indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting. 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-todate actual and annualized projections at the time of reporting for budgetary object categories.

| NOVEMBER 2021 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 26 PP | Average PP Per Month |  |  | Payroll Projections |  |  |
| Fund |  |  |  |  |  |  | Avg PPE | Cost | Projected |
|  | Account Code |  |  | 26 PP | 21 PP | 21 PP |  |  | Remaining |
|  |  |  | Average | NOVEMBER | Average | NOVEMBER | 26 PP | 21 PP | Payroll |
| General Fund | 111 | Salary | 4,614,502 | 4,580,205 | 340,756 | 343,867 | 4,614,502 | 340,756 | 102,356,638 |
|  | 112 | OT | 0 | 0 | 0 | 0 | 0 | 0 | - |
|  | 113 | Benefits | 1,764,171 | 1,793,981 | 117,712 | 121,649 | 1,764,171 | 117,712 | 38,930,983 |
| Healthy Futures Fund |  | TOTAL | 6,378,673 | 6,374,186 | 458,468 | 465,516 | 6,378,673 | 458,468 | 141,287,621 |
|  | 111 | Salary | 1,460 | 0 | 430 | 0 | 1,460 | 430 | 37,540 |
|  | 112 | OT | 0 | 0 | 0 | 0 | 0 | 0 | - |
|  | 113 | Benefits | 21 | 0 | 6 | 0 | 21 | 6 | 537 |
|  |  | TOTAL | 1,481 | 0 | 436 | 0 | 1,481 | 436 | 38,077 |

