| Department: | Guam Department of Education |
| :--- | :--- |
| Fund: | Consolidated Local Funds |
| Account No.: | ALL |
| Budget Act(s): | P.L. 36-54 |
| YTD Exp.Date | $1 / 31 / 2022$ |


| A ${ }_{\text {Account Code }}$ | B | C | D | E | F | G | H | I | J |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Budget Act(s) <br> Appropriations | Reserve | Allotments | GDOE YTD <br> Expenditures | Manual Adjustment | Projected <br> Remaining <br> Expenditures | Projected Lapse/ (Shortfall) | CODE | Encumbrances |
| 111 Salary | 121,576,216 | - | 121,576,216 | 37,028,152 | - | 81,673,587 | 2,874,477 | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | 41,926,575 | - | 41,926,575 | 14,419,734 | - | 31,333,211 | $(3,826,370)$ | C-Watch | - |
| Total Personnel | 163,502,791 | - | 163,502,791 | 51,447,886 | - | 113,006,798 | $(951,893)$ | A-Stable | - |
| 220 Travel | 11,871 | - | 11,871 | - | - | - | 11,871 | A-Stable | - |
| 230 Contract | 15,813,180 | - | 15,813,180 | 3,439,200 | - | 6,878,400 | 5,495,580 | A-Stable | 9,018,894 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 1,889,492 | - | 1,889,492 | 66,056 | - | 132,113 | 1,691,323 | A-Stable | 9,278 |
| 250 Equipment | 2,314,579 | - | 2,314,579 | 2,574 | - | 5,149 | 2,306,856 | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 5,000 | - | 5,000 | 670 | - | 1,340 | 2,990 | A-Stable | - |
| 361 Power | 8,490,583 | - | 8,490,583 | 4,079,625 | - | 8,159,250 | $(3,748,293)$ | C-Watch | - |
| 362 Water | 1,535,030 | - | 1,535,030 | 1,339,872 | - | 2,679,744 | $(2,484,587)$ | C-Watch | - |
| 363 Telephone | 399,328 | - | 399,328 | 189,340 | - | 378,681 | $(168,693)$ | C-Watch | 105,836 |
| 450 Cap. Outlay | - | - | - | 18,283,058 | $(18,283,058)$ | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 30,459,063 | - | 30,459,063 | 27,400,397 | $(18,283,058)$ | 18,234,677 | 3,107,047 | A-Stable | 9,134,008 |
| GRAND TOTAL | 193,961,854 | - | 193,961,854 | 78,848,283 | $(18,283,058)$ | 131,241,475 | 2,155,154 | A-Stable | 9,134,008 |


| Account Code | Monthly Variance |  |  | CODE | Year-to-Date Variance |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 12-Month <br> Operations BUDGET | Monthly ACTUALS | Variance |  | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 9,341,186 | 9,583,666 | $(242,480)$ | A-Stable | 28,147,655 | 37,028,152 | $(8,880,497)$ | B-Warning |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 3,224,958 | 3,776,649 | $(551,690)$ | B-Warning | 9,679,875 | 14,419,734 | $(4,739,859)$ | B-Warning |
| Total Personnel | 12,566,145 | 13,360,315 | $(794,170)$ | A-Stable | 37,827,530 | 51,447,886 | (13,620,356) | B-Warning |
| 220 Travel | 1,068 | - | 1,068 | A-Stable | 2,880 | - | 2,880 | A-Stable |
| 230 Contract | 1,330,500 | 765,262 | 565,238 | A-Stable | 4,178,004 | 3,439,200 | 738,804 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 169,289 | 32,449 | 136,840 | A-Stable | 506,033 | 66,056 | 439,977 | A-Stable |
| 250 Equipment | 819,258 | 968 | 818,290 | A-Stable | 952,422 | 2,574 | 949,848 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | 190 | (190) | B-Warning | - | 670 | (670) | B-Warning |
| 361 Power | 985,000 | 1,049,078 | $(64,078)$ | A-Stable | 2,955,000 | 4,079,625 | $(1,124,625)$ | B-Warning |
| 362 Water | 252,000 | 311,261 | $(59,261)$ | B-Warning | 756,000 | 1,339,872 | $(583,872)$ | B-Warning |
| 363 Telephone | 30,000 | 88,232 | $(58,232)$ | B-Warning | 90,000 | 189,340 | $(99,340)$ | B-Warning |
| 450 Cap. Outlay | - | - | - | A-Stable | 18,283,058 | 18,283,058 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 3,587,115 | 2,247,440 | 1,339,675 | A-Stable | 27,723,397 | 27,400,397 | 323,000 | A-Stable |
| GRAND TOTAL | 16,153,260 | 15,607,755 | 545,505 | A-Stable | 65,550,928 | 78,848,283 | $(13,297,355)$ | B-Warning |

## Notes:

Column F - Manual adjustment of $\$ 18,283,058$ related to the JFK/Okkodo/Tiyan 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.

Cotch dicating 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> General Fund |
| :--- | :--- |
| Fund: |  |
| Account No.: | 110, 120, 125 \& 180 |
| Budget Act(s): | P.L. 36-54 |
| YTD Exp.Date | $1 / 31 / 2022$ |



| Account Code | Monthly Variance |  |  | CODE | 12-Month Operations BUDGET | Year-to-Date Variance |  | CODE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 12-Month Operations BUDGET | Monthly ACTUALS | Variance |  |  | Year-to-Date ACTUALS | Variance |  |
|  |  |  |  |  |  |  |  |  |
| 111 Salary | 9,326,239 | 9,574,621 | $(248,382)$ | A-Stable | 27,980,683 | 36,910,687 | (8,930,004) | B-Warning |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 3,218,552 | 3,776,043 | $(557,491)$ | B-Warning | 9,654,230 | 14,417,557 | $(4,763,327)$ | B-Warning |
| Total Personnel | 12,544,792 | 13,350,665 | $(805,873)$ | A-Stable | 37,634,913 | - | 37,634,913 | A-Stable |
| 220 Travel | 1,068 | - | 1,068 | A-Stable | 2,880 | - | 2,880 | A-Stable |
| 230 Contract | 1,037,702 | 632,984 | 404,718 | A-Stable | 3,254,830 | 2,553,372 | 701,458 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 169,289 | 32,449 | 136,840 | A-Stable | 506,033 | 64,900 | 441,133 | A-Stable |
| 250 Equipment | 755,658 | - | 755,658 | A-Stable | 761,622 | - | 761,622 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | 190 | (190) | B-Warning | - | 670 | (670) | B-Warning |
| 361 Power | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 Water | 252,000 | 311,261 | $(59,261)$ | B-Warning | 756,000 | 1,339,872 | $(583,872)$ | B-Warning |
| 363 Telephone | 30,000 | 88,232 | $(58,232)$ | B-Warning | 90,000 | 189,340 | $(99,340)$ | B-Warning |
| 450 Cap. Outlay | - | - | - | A-Stable | 5,368,841 | 5,368,841 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 2,245,717 | 1,065,116 | 1,180,601 | A-Stable | 10,740,206 | 9,516,996 | 1,223,210 | A-Stable |
| GRAND TOTAL | 14,790,509 | 14,415,781 | 374,728 | A-Stable | 48,375,119 | 9,516,996 | 38,858,123 | A-Stable |

## Notes:

Column F - Manual adjustments of $\$ 5368841$ related to the JFK 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> Guam Education Facilities Fund |
| :--- | :--- |
| Fund: | $130 \& 190$ |
| Account No.: |  |
|  |  |
| Budget Act(s): | P.L. $36-54$ |
| YTD Exp.Date | $1 / 31 / 2022$ |


| 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 <br> Lapse/ <br> (Shortfall) | $\begin{gathered} \text { I } \\ \text { CODE } \end{gathered}$ | Encumbrances |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 111 Salary | - | - | - | - | - | - | - | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | - | - | - | - | - | - | - | A-Stable | - |
| Total Personnel | - | - | - | - | - | - | - | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 3,081,732 | - | 3,081,732 | 885,828 | - | 1,771,655 | 424,249 | A-Stable | 2,092,842.11 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 219,349 | - | 219,349 | - | - | - | 219,349 | A-Stable | 9,278.35 |
| 250 Equipment | - | - | - | - | - | - | - | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | 8,490,583 | - | 8,490,583 | 4,079,625 | - | 8,159,250 | $(3,748,293)$ | C-Watch | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | - | - | - | - | - | - | - | A-Stable | - |
| 450 Cap. Outlay | - | - | - | 12,914,217 | $(12,914,217)$ | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 11,791,664 | - | 11,791,664 | 17,879,670 | $(12,914,217)$ | 9,930,906 | $(3,104,694)$ | C-Watch | 2,102,120.46 |
| GRAND TOTAL | 11,791,664 | - | 11,791,664 | 17,879,670 | $(12,914,217)$ | 9,930,906 | $(3,104,694)$ | C-Watch | 2,102,120.46 |


| 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 | - | - | - | 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 | 262,638 | 132,278 | 130,360 | A-Stable | 782,361 | 885,828 | $(103,467)$ | B-Warning |
| 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 | 1,049,078 | $(64,078)$ | A-Stable | 2,955,000 | 4,079,625 | $(1,124,625)$ | B-Warning |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 12,914,217 | 12,914,217 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 1,247,638 | 1,181,355 | 66,283 | A-Stable | 16,651,578 | 17,879,670 | $(1,228,092)$ | A-Stable |
| GRAND TOTAL | 1,247,638 | 1,181,355 | 66,283 | A-Stable | 16,651,578 | 17,879,670 | $(1,228,092)$ | B-Warning |

## Notes:

Column F - $\$ 12,914,217$ related to the JFK, Okkodo, and Tiyan lease payments not included in the appropriations to the GDOE in Column B.

## Definitions:

A-Stable:
B-Warning:解 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.

| Department: <br> Fund: <br> Account No.: | Guam Departm Healthy Futures $140 \& 150$ | of Educat nd |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Budget Act(s): <br> YTD Exp.Date | $\begin{aligned} & \text { P.L. 36-54 } \\ & 1 / 31 / 2022 \end{aligned}$ |  |  |  |  |  |  |  |  |
| A <br> Account Code | B <br> Budget Act(s) <br> Appropriations | C <br> Reserve | D <br> Allotments | E <br> GDOE YTD <br> Expenditures | F <br> Manual Adjustment | G <br> Projected Remaining Expenditures | H <br> Projected <br> Lapse/ <br> (Shortfall) | CODE | Encumbrances |
| 111 Salary | 682,831 | - | 682,831 | 117,465 | - | 218,032 | 347,334 | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | 108,987 | - | 108,987 | 2,177 | - | 4,059 | 102,751 | A-Stable | - |
| Total Personnel | 791,818 | - | 791,818 | 119,642 | - | 222,091 | 450,085 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 99,936 | - | 99,936 | - | - | - | 99,936 | A-Stable | 31,066.00 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | - | - | - | - | - | - | - | A-Stable | - |
| 250 Equipment | - | - | - | - | - | - | - | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | - | - | - | - | - | - | - | A-Stable | - |
| 450 Cap. Outlay | - | - | - | - | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 99,936 | - | 99,936 | - | - | - | 99,936 | A-Stable | 31,066.00 |
| GRAND TOTAL | 891,754 | - | 891,754 | 119,642 | - | 222,091 | 550,021 | A-Stable | 31,066.00 |



## 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.

| Department: <br> Fund: <br> Account No.: | Guam Departme <br> Public Library R <br> 160 | of Educa urces Fu |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Budget Act(s): <br> YTD Exp.Date | $\begin{aligned} & \text { P.L. 36-54 } \\ & \text { 1/31/2022 } \end{aligned}$ |  |  |  |  |  |  |  |  |
| A <br> Account Code | B <br> Budget Act(s) <br> Appropriations | C <br> Reserve | D <br> Allotments | E <br> GDOE YTD <br> Expenditures | F <br> Manual Adjustment | G <br> Projected Remaining Expenditures | H <br> Projected Lapse/ (Shortfall) | $\begin{gathered} \text { I } \\ \text { CODE } \end{gathered}$ | J Encumbrances |
| 111 Salary | - | - | - | - | - | - | - | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | - | - | - | - | - | - | - | A-Stable | - |
| Total Personnel | - | - | - | - | - | - | - | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | - | - | - | - | - | - | - | A-Stable |  |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | - | - | - | 1,156 | - | 2,313 | $(3,469)$ | C-Watch | - |
| 250 Equipment | 763,194 | - | 763,194 | 2,574 | - | 5,149 | 755,471 | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | - | - | - | - | - | - | - | A-Stable | - |
| 450 Cap. Outlay | - | - | - | - | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 763,194 | - | 763,194 | 3,731 | - | 7,462 | 752,002 | A-Stable | - |
| GRAND TOTAL | 763,194 | - | 763,194 | 3,731 | - | 7,462 | 752,002 | A-Stable | - |



## Notes:

## Definitions:

## A-Stable: <br> B-Warning:

ndicating 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.

| Department: <br> Fund: <br> Account No.: | Guam Departme Limited Gaming 121 | of Educa nd |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Budget Act(s): <br> YTD Exp.Date | $\begin{aligned} & \text { P.L. 36-54 } \\ & \text { 1/31/2022 } \end{aligned}$ |  |  |  |  |  |  |  |  |
| A ${ }_{\text {Account Code }}$ | B <br> Budget Act(s) <br> Appropriations | C <br> Reserve | D <br> Allotments | E <br> GDOE YTD <br> Expenditures | F <br> Manual Adjustment | G <br> Projected Remaining Expenditures | H <br> Projected Lapse/ (Shortfall) | $\begin{gathered} \text { I } \\ \text { CODE } \end{gathered}$ | Encumbrances |
| 111 Salary | - | - | - | - | - | - | - | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | - | - | - | - | - | - | - | A-Stable | - |
| Total Personnel | - | - | - | - | - | - | - | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 442,611 | - | 442,611 | - | - | - | 442,611 | A-Stable | - |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | - | - | - | - | - | - | - | A-Stable | - |
| 250 Equipment | - | - | - | - | - | - | - | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | - | - | - | - | - | - | - | A-Stable | - |
| 450 Cap. Outlay | - | - | - | - | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 442,611 | - | 442,611 | - | - | - | 442,611 | A-Stable | - |
| GRAND TOTAL | 442,611 | - | 442,611 | - | - | - | 442,611 | A-Stable | - |



## 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.


