

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99  
YTD Exp.Date: 5/31/21

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	115,709,055	0	115,709,055	83,698,226	0	42,641,463	(10,630,634)	C-Watch	0
112 OT	3,000	0	3,000	490	0	261	2,249	A-Stable	0
113 Benefits	37,534,858	0	37,534,858	31,814,083	0	16,091,804	(10,371,029)	C-Watch	0
<b>Total Personnel</b>	<b>153,246,913</b>	<b>0</b>	<b>153,246,913</b>	<b>115,512,799</b>	<b>0</b>	<b>58,733,528</b>	<b>(20,999,414)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	13,088	0	13,088	703	0	352	12,033	A-Stable	0
230 Contract	25,219,222	0	25,219,222	9,006,265	0	4,503,132	11,709,824	A-Stable	8,292,911
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,708,376	0	1,708,376	317,667	0	158,833	1,231,876	A-Stable	138,095
250 Equipment	2,608,412	0	2,608,412	1,225,011	0	612,505	770,896	A-Stable	296,810
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.	20,570	0	20,570	1,050	0	525	18,995	A-Stable	0
361 Power	9,409,991	0	9,409,991	5,901,513	0	2,950,756	557,722	A-Stable	0
362 Water	3,428,088	0	3,428,088	2,490,428	0	1,245,214	(307,554)	C-Watch	0
363 Telephone	516,449	0	516,449	233,556	0	116,778	166,115	A-Stable	78,816
450 Cap. Outlay	439,725	0	439,725	3,697,500	(3,697,500)	0	439,725	A-Stable	0
888 Reserve	2,093,667	0	2,093,667	0	0	0	2,093,667	A-Stable	0
<b>Total Operations</b>	<b>45,457,588</b>	<b>0</b>	<b>45,457,588</b>	<b>22,873,693</b>	<b>(3,697,500)</b>	<b>9,588,096</b>	<b>16,693,299</b>	<b>A-Stable</b>	<b>8,806,632</b>
<b>GRAND TOTAL</b>	<b>198,704,501</b>	<b>0</b>	<b>198,704,501</b>	<b>138,386,492</b>	<b>(3,697,500)</b>	<b>68,321,624</b>	<b>(4,306,115)</b>	<b>C-Watch</b>	<b>8,806,632</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	9,145,074	10,095,809	(950,735)	A-Stable	79,198,327	83,698,226	(4,499,899)	A-Stable
112 OT	0	0	0	A-Stable	3,000	490	2,510	A-Stable
113 Benefits	3,281,489	3,856,249	(574,760)	B-Warning	25,332,495	31,814,083	(6,481,587)	B-Warning
<b>Total Personnel</b>	<b>12,426,563</b>	<b>13,952,058</b>	<b>(1,525,495)</b>	<b>B-Warning</b>	<b>104,533,822</b>	<b>115,512,799</b>	<b>(10,978,976)</b>	<b>B-Warning</b>
220 Travel	1,091	0	1,091	A-Stable	8,728	703	8,025	A-Stable
230 Contract	2,088,879	1,038,899	1,049,980	A-Stable	18,893,555	9,006,265	9,887,290	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	182,055	58,772	123,283	A-Stable	1,189,609	317,667	871,942	A-Stable
250 Equipment	132,327	116,091	16,237	A-Stable	2,219,519	1,225,011	994,508	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.	434	180	254	A-Stable	1,054	1,050	4	A-Stable
361 Power	985,000	871,420	113,580	A-Stable	7,880,000	5,901,513	1,978,487	A-Stable
362 Water	306,301	466,135	(159,834)	B-Warning	2,202,884	2,490,428	(287,544)	B-Warning
363 Telephone	56,449	29,313	27,136	A-Stable	271,449	233,556	37,893	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	428,700	0	428,700	A-Stable
888 Reserve	668,989	0	668,989	A-Stable	1,424,678	0	1,424,678	A-Stable
<b>Total Operations</b>	<b>4,421,526</b>	<b>2,580,809</b>	<b>1,840,717</b>	<b>A-Stable</b>	<b>34,520,176</b>	<b>19,176,193</b>	<b>15,343,983</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>16,848,089</b>	<b>16,532,867</b>	<b>315,222</b>	<b>A-Stable</b>	<b>139,053,999</b>	<b>134,688,992</b>	<b>4,365,007</b>	<b>A-Stable</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 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99  
YTD Exp.Date 5/31/21

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	114,990,980	0	114,990,980	83,479,342	0	42,639,844	(11,128,206)	C-Watch	0
112 OT	3,000	0	3,000	490	0	261	2,249	A-Stable	0
113 Benefits	37,469,004	0	37,469,004	31,764,108	0	16,091,782	(10,386,886)	C-Watch	0
<b>Total Personnel</b>	<b>152,462,984</b>	<b>0</b>	<b>152,462,984</b>	<b>115,243,940</b>	<b>0</b>	<b>58,731,887</b>	<b>(21,512,843)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	13,088	0	13,088	703	0	352	12,033	A-Stable	0
230 Contract	18,626,863	0	18,626,863	6,927,388	0	3,463,694	8,235,781	A-Stable	7,054,246
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,375,828	0	1,375,828	278,713	0	139,357	957,759	A-Stable	119,798
250 Equipment	1,922,876	0	1,922,876	76,337	0	38,168	1,808,371	A-Stable	208,615
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.	20,570	0	20,570	1,050	0	525	18,995	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	3,428,088	0	3,428,088	2,490,428	0	1,245,214	(307,554)	C-Watch	0
363 Telephone	516,449	0	516,449	233,556	0	116,778	166,115	A-Stable	78,816
450 Cap. Outlay	439,725	0	439,725	2,129,500	(2,129,500)	0	439,725	A-Stable	0
888 Reserve	2,093,667	0	2,093,667	0	0	0	2,093,667	A-Stable	0
<b>Total Operations</b>	<b>28,437,154</b>	<b>0</b>	<b>28,437,154</b>	<b>12,137,676</b>	<b>(2,129,500)</b>	<b>5,004,088</b>	<b>13,424,891</b>	<b>A-Stable</b>	<b>7,461,475</b>
<b>GRAND TOTAL</b>	<b>180,900,138</b>	<b>0</b>	<b>180,900,138</b>	<b>127,381,616</b>	<b>(2,129,500)</b>	<b>63,735,975</b>	<b>(8,087,952)</b>	<b>C-Watch</b>	<b>7,461,475</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	9,076,459	10,023,113	(946,654)	B-Warning	78,685,144	83,479,342	(4,794,198)	A-Stable
112 OT	0	0	0	A-Stable	3,000	490	2,510	A-Stable
113 Benefits	3,281,416	3,855,195	(573,779)	B-Warning	25,282,748	31,764,108	(6,481,360)	B-Warning
<b>Total Personnel</b>	<b>12,357,875</b>	<b>13,878,307</b>	<b>(1,520,432)</b>	<b>B-Warning</b>	<b>103,970,892</b>	<b>115,243,940</b>	<b>(11,273,048)</b>	<b>B-Warning</b>
220 Travel	1,091	0	1,091	A-Stable	8,728	703	8,025	A-Stable
230 Contract	1,601,912	844,998	756,914	A-Stable	14,180,208	6,927,388	7,252,820	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	118,042	40,571	77,471	A-Stable	928,473	278,713	649,760	A-Stable
250 Equipment	47,880	9,282	38,599	A-Stable	1,839,009	76,337	1,762,672	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.	434	180	254	A-Stable	1,054	1,050	4	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	306,301	466,135	(159,834)	B-Warning	2,202,884	2,490,428	(287,544)	B-Warning
363 Telephone	56,449	29,313	27,136	A-Stable	271,449	233,556	37,893	A-Stable
450 Cap. Outlay	0	(2,129,500)	2,129,500	A-Stable	428,700	0	428,700	A-Stable
888 Reserve	668,989	0	668,989	A-Stable	1,424,678	0	1,424,678	A-Stable
<b>Total Operations</b>	<b>2,801,099</b>	<b>(739,022)</b>	<b>3,540,121</b>	<b>A-Stable</b>	<b>21,285,183</b>	<b>10,008,176</b>	<b>11,277,008</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>15,158,974</b>	<b>13,139,285</b>	<b>2,019,688</b>	<b>A-Stable</b>	<b>125,256,075</b>	<b>125,252,116</b>	<b>3,959</b>	<b>A-Stable</b>

Notes:

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Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99  
YTD Exp.Date: 5/31/21

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	4,000	0	0	(4,000)	C-Watch	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>4,000</b>	<b>0</b>	<b>0</b>	<b>(4,000)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	5,783,901	0	5,783,901	1,996,934	0	998,467	2,788,500	A-Stable	1,183,234
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	239,808	0	239,808	19,716	0	9,858	210,234	A-Stable	1,159
250 Equipment	28,026	0	28,026	22,475	0	11,237	(5,686)	C-Watch	499
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	9,409,991	0	9,409,991	5,901,513	0	2,950,756	557,722	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	1,568,000	(1,568,000)	0	0	A-Stable	0
888 Reserve	0	0	0	0	0	0	0	A-Stable	0
<b>Total Operations</b>	<b>15,461,726</b>	<b>0</b>	<b>15,461,726</b>	<b>9,508,638</b>	<b>(1,568,000)</b>	<b>3,970,319</b>	<b>3,550,769</b>	<b>A-Stable</b>	<b>1,184,892</b>
<b>GRAND TOTAL</b>	<b>15,461,726</b>	<b>0</b>	<b>15,461,726</b>	<b>9,512,638</b>	<b>(1,568,000)</b>	<b>3,970,319</b>	<b>3,546,769</b>	<b>A-Stable</b>	<b>1,184,892</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	4,000	(4,000)	B-Warning
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>4,000</b>	<b>(4,000)</b>	<b>B-Warning</b>
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	432,205	184,486	247,719	A-Stable	4,055,079	1,996,934	2,058,145	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	23,804	10,307	13,498	A-Stable	168,396	19,716	148,680	A-Stable
250 Equipment	0	1,937	(1,937)	B-Warning	28,026	22,475	5,551	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	985,000	871,420	113,580	A-Stable	7,880,000	5,901,513	1,978,487	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 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
<b>Total Operations</b>	<b>1,441,009</b>	<b>1,068,149</b>	<b>372,860</b>	<b>A-Stable</b>	<b>12,131,501</b>	<b>7,940,638</b>	<b>4,190,863</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>1,441,009</b>	<b>1,068,149</b>	<b>372,860</b>	<b>A-Stable</b>	<b>12,131,501</b>	<b>7,944,638</b>	<b>4,186,863</b>	<b>A-Stable</b>

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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 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99  
YTD Exp.Date: 5/31/21

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	718,075	0	718,075	214,884	0	1,619	501,572	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	65,854	0	65,854	25,285	0	22	40,547	A-Stable	0
<b>Total Personnel</b>	<b>783,929</b>	<b>0</b>	<b>783,929</b>	<b>240,168</b>	<b>0</b>	<b>1,641</b>	<b>542,120</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	107,825	0	107,825	42,800	0	21,400	43,625	A-Stable	43,765
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 Reserve	0	0	0	0	0	0	0	A-Stable	0
<b>Total Operations</b>	<b>107,825</b>	<b>0</b>	<b>107,825</b>	<b>42,800</b>	<b>0</b>	<b>21,400</b>	<b>43,625</b>	<b>A-Stable</b>	<b>43,765</b>
<b>GRAND TOTAL</b>	<b>891,754</b>	<b>0</b>	<b>891,754</b>	<b>282,968</b>	<b>0</b>	<b>23,041</b>	<b>585,745</b>	<b>A-Stable</b>	<b>43,765</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	68,615	72,696	(4,082)	A-Stable	513,183	214,884	298,299	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	73	0	73	A-Stable	49,747	25,285	24,463	A-Stable
<b>Total Personnel</b>	<b>68,688</b>	<b>72,696</b>	<b>(4,009)</b>	<b>A-Stable</b>	<b>562,930</b>	<b>240,168</b>	<b>322,762</b>	<b>A-Stable</b>
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	26,956	0	26,956	A-Stable	107,825	42,800	65,025	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 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
<b>Total Operations</b>	<b>26,956</b>	<b>0</b>	<b>26,956</b>	<b>A-Stable</b>	<b>107,825</b>	<b>42,800</b>	<b>65,025</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>95,644</b>	<b>72,696</b>	<b>22,948</b>	<b>A-Stable</b>	<b>670,755</b>	<b>282,968</b>	<b>387,787</b>	<b>A-Stable</b>

Notes:

Definitions:

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Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99  
YTD Exp.Date: 5/31/21

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	24,690	0	0	(24,690)	C-Watch	0
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,690</b>	<b>0</b>	<b>0</b>	<b>(24,690)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	164,832	0	164,832	39,143	0	19,571	106,118	A-Stable	11,666
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	92,740	0	92,740	19,238	0	9,619	63,883	A-Stable	17,139
250 Equipment	657,510	0	657,510	151,960	0	75,980	429,571	A-Stable	73,315
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 Reserve	0	0	0	0	0	0	0	A-Stable	0
<b>Total Operations</b>	<b>915,082</b>	<b>0</b>	<b>915,082</b>	<b>210,340</b>	<b>0</b>	<b>105,170</b>	<b>599,572</b>	<b>A-Stable</b>	<b>102,119</b>
<b>GRAND TOTAL</b>	<b>915,082</b>	<b>0</b>	<b>915,082</b>	<b>235,030</b>	<b>0</b>	<b>105,170</b>	<b>574,882</b>	<b>A-Stable</b>	<b>102,119</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	1,054	(1,054)	B-Warning	0	24,690	(24,690)	B-Warning
<b>Total Personnel</b>	<b>0</b>	<b>1,054</b>	<b>(1,054)</b>	<b>B-Warning</b>	<b>0</b>	<b>24,690</b>	<b>(24,690)</b>	<b>B-Warning</b>
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	27,806	9,415	18,391	A-Stable	148,593	39,143	109,450	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	40,209	7,895	32,314	A-Stable	92,740	19,238	73,502	A-Stable
250 Equipment	84,447	89,829	(5,382)	A-Stable	352,484	151,960	200,525	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 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
<b>Total Operations</b>	<b>152,462</b>	<b>107,139</b>	<b>45,323</b>	<b>A-Stable</b>	<b>593,817</b>	<b>210,340</b>	<b>383,477</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>152,462</b>	<b>108,193</b>	<b>44,269</b>	<b>A-Stable</b>	<b>593,817</b>	<b>235,030</b>	<b>358,787</b>	<b>A-Stable</b>

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Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99  
YTD Exp.Date: 5/31/21

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	535,801	0	535,801	0	0	0	535,801	A-Stable	11,666
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	17,139
250 Equipment	0	0	0	974,240	0	487,120	(1,461,359)	C-Watch	73,315
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 Reserve	0	0	0	0	0	0	0	A-Stable	0
<b>Total Operations</b>	<b>535,801</b>	<b>0</b>	<b>535,801</b>	<b>974,240</b>	<b>0</b>	<b>487,120</b>	<b>(925,558)</b>	<b>C-Watch</b>	<b>102,119</b>
<b>GRAND TOTAL</b>	<b>535,801</b>	<b>0</b>	<b>535,801</b>	<b>974,240</b>	<b>0</b>	<b>487,120</b>	<b>(925,558)</b>	<b>C-Watch</b>	<b>102,119</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	0	0	0	A-Stable	401,850	0	401,850	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	15,043	(15,043)	B-Warning	0	974,240	(974,240)	B-Warning
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 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
<b>Total Operations</b>	<b>0</b>	<b>15,043</b>	<b>(15,043)</b>	<b>B-Warning</b>	<b>401,850</b>	<b>974,240</b>	<b>(572,390)</b>	<b>B-Warning</b>
<b>GRAND TOTAL</b>	<b>0</b>	<b>15,043</b>	<b>(15,043)</b>	<b>B-Warning</b>	<b>401,850</b>	<b>974,240</b>	<b>(572,390)</b>	<b>B-Warning</b>

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Education Financial Supervisory Commission Fiscal Year 2021 Labor Cost Report

MAY 2021									
Fund	Account Code		Average PP Per Month				Payroll Projections		Projected Remaining Payroll
			26 PP Average	26 PP MAY	21 PP Average	21 PP MAY	Avg PPE Labor Cost 26 PP	21 PP	
General Fund	111	Salary	4,518,616	4,494,064	493,075	519,150	4,518,616	493,075	42,639,844
	112	OT	29	0	0	0	29	0	261
	113	Benefits	1,710,974	1,704,237	173,254	192,787	1,710,974	173,254	16,091,782
	TOTAL		6,229,619	6,198,301	666,329	711,937	6,229,619	666,329	58,731,887
Healthy Futures Fund	111	Salary	147	0	74	0	147	74	1,619
	112	OT	0	0	0	0	0	0	0
	113	Benefits	2	0	1	0	2	1	22
	TOTAL		149	0	75	0	149	75	1,641