

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: 5/31/2020

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	126,336,734	0	126,336,734	86,331,653	0	48,933,035	(8,927,954)	C-Watch	0
112 OT	10,000	0	10,000	201,419	0	0	(191,419)	C-Watch	0
113 Benefits	44,962,141	0	44,962,141	29,695,149	0	16,681,995	(1,415,003)	C-Watch	0
<b>Total Personnel</b>	<b>171,308,875</b>	<b>0</b>	<b>171,308,875</b>	<b>116,228,222</b>	<b>0</b>	<b>65,615,030</b>	<b>(10,534,377)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	14,500	0	14,500	2,616	0	1,308	10,576	A-Stable	0
230 Contract	23,351,569	0	23,351,569	10,904,251	0	5,452,125	6,995,193	A-Stable	7,681,710
233 Rent	250,440	0	250,440	0	0	0	250,440	A-Stable	0
240 Supplies	1,589,494	0	1,589,494	228,720	0	114,360	1,246,414	A-Stable	665,006
250 Equipment	2,380,072	0	2,380,072	865,474	0	432,737	1,081,862	A-Stable	556,514
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	627	0	314	(941)	C-Watch	0
361 Power	9,000,000	0	9,000,000	7,398,431	0	3,699,215	(2,097,646)	C-Watch	0
362 Water	2,184,507	0	2,184,507	2,062,085	0	1,031,043	(908,621)	C-Watch	0
363 Telephone	370,937	0	370,937	228,542	0	114,271	28,124	A-Stable	85,189
450 Cap. Outlay	200,000	0	200,000	9,635,885	(9,635,885)	0	200,000	A-Stable	0
<b>Total Operations</b>	<b>39,341,519</b>	<b>0</b>	<b>39,341,519</b>	<b>31,326,631</b>	<b>(9,635,885)</b>	<b>10,845,373</b>	<b>6,805,400</b>	<b>A-Stable</b>	<b>8,988,420</b>
<b>GRAND TOTAL</b>	<b>210,650,394</b>	<b>0</b>	<b>210,650,394</b>	<b>147,554,852</b>	<b>(9,635,885)</b>	<b>76,460,403</b>	<b>(3,728,976)</b>	<b>A-Stable</b>	<b>8,988,420</b>

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	12,551,947	10,227,050	2,324,897	A-Stable	85,002,836	86,331,653	(1,328,817)	A-Stable
112 OT	1,250	156,855	(155,605)	B-Warning	10,000	201,419	(191,419)	B-Warning
113 Benefits	4,465,459	3,558,883	906,576	A-Stable	29,501,006	29,695,149	(194,143)	A-Stable
<b>Total Personnel</b>	<b>17,018,656</b>	<b>13,942,788</b>	<b>3,075,868</b>	<b>A-Stable</b>	<b>114,513,842</b>	<b>116,228,222</b>	<b>(1,714,380)</b>	<b>A-Stable</b>
220 Travel	1,083	0	1,083	A-Stable	12,611	2,616	9,995	A-Stable
230 Contract	1,556,319	1,106,788	449,531	A-Stable	16,158,159	10,904,251	5,253,908	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	177,977	10,793	167,184	A-Stable	904,878	228,720	676,158	A-Stable
250 Equipment	112,829	73,575	39,255	A-Stable	2,003,621	865,474	1,138,147	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	627	(627)	B-Warning
361 Power	1,050,000	890,076	159,924	A-Stable	8,400,000	7,398,431	1,001,569	A-Stable
362 Water	440,500	318,082	122,418	A-Stable	2,184,507	2,062,085	122,422	A-Stable
363 Telephone	26,245	21,587	4,658	A-Stable	265,960	228,542	37,418	A-Stable
450 Cap. Outlay	0	(9,635,885)	9,635,885	A-Stable	200,000	0	200,000	A-Stable
<b>Total Operations</b>	<b>3,364,953</b>	<b>(7,214,984)</b>	<b>10,579,938</b>	<b>A-Stable</b>	<b>30,129,736</b>	<b>21,690,746</b>	<b>8,438,990</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>20,383,609</b>	<b>6,727,803</b>	<b>13,655,806</b>	<b>A-Stable</b>	<b>144,643,578</b>	<b>137,918,967</b>	<b>6,724,611</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 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: 5/31/2020

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	125,717,107	0	125,717,107	85,859,691	0	48,716,965	(8,859,549)	C-Watch	0
112 OT	10,000	0	10,000	201,419	0	0	(191,419)	C-Watch	0
113 Benefits	44,887,005	0	44,887,005	29,652,203	0	16,678,865	(1,444,063)	C-Watch	0
<b>Total Personnel</b>	<b>170,614,112</b>	<b>0</b>	<b>170,614,112</b>	<b>115,713,314</b>	<b>0</b>	<b>65,395,830</b>	<b>(10,495,032)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	14,500	0	14,500	2,616	0	1,308	10,576	A-Stable	0
230 Contract	16,055,796	0	16,055,796	9,173,057	0	4,586,529	2,296,210	A-Stable	5,684,922
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,563,747	0	1,563,747	189,012	0	94,506	1,280,229	A-Stable	590,268
250 Equipment	1,594,869	0	1,594,869	744,290	0	372,145	478,434	A-Stable	224,128
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	2,184,507	0	2,184,507	2,062,085	0	1,031,043	(908,621)	C-Watch	0
363 Telephone	370,937	0	370,937	228,542	0	114,271	28,124	A-Stable	85,189
450 Cap. Outlay	200,000	0	200,000	7,417,885	(7,417,885)	0	200,000	A-Stable	0
<b>Total Operations</b>	<b>21,984,356</b>	<b>0</b>	<b>21,984,356</b>	<b>19,817,489</b>	<b>(7,417,885)</b>	<b>6,199,802</b>	<b>3,384,950</b>	<b>A-Stable</b>	<b>6,584,507</b>
<b>GRAND TOTAL</b>	<b>192,598,468</b>	<b>0</b>	<b>192,598,468</b>	<b>135,530,803</b>	<b>(7,417,885)</b>	<b>71,595,632</b>	<b>(7,110,082)</b>	<b>C-Watch</b>	<b>6,584,507</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	12,516,978	10,226,550	2,290,428	A-Stable	84,600,712	85,859,691	(1,258,979)	A-Stable
112 OT	1,250	156,855	(155,605)	B-Warning	10,000	201,419	(191,419)	B-Warning
113 Benefits	4,464,823	3,558,876	905,947	A-Stable	29,457,554	29,652,203	(194,649)	A-Stable
<b>Total Personnel</b>	<b>16,983,051</b>	<b>13,942,280</b>	<b>3,040,771</b>	<b>A-Stable</b>	<b>114,068,266</b>	<b>115,713,314</b>	<b>(1,645,048)</b>	<b>A-Stable</b>
220 Travel	1,083	0	1,083	A-Stable	12,611	2,616	9,995	A-Stable
230 Contract	1,057,149	829,432	227,717	A-Stable	10,896,586	9,173,057	1,723,529	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	141,254	9,308	131,947	A-Stable	707,287	189,012	518,275	A-Stable
250 Equipment	18,896	23,611	(4,715)	B-Warning	1,513,610	744,290	769,320	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	440,500	318,082	122,418	A-Stable	2,184,507	2,062,085	122,422	A-Stable
363 Telephone	26,245	21,587	4,658	A-Stable	265,960	228,542	37,418	A-Stable
450 Cap. Outlay	0	(7,417,885)	7,417,885	A-Stable	200,000	0	200,000	A-Stable
<b>Total Operations</b>	<b>1,685,127</b>	<b>(6,215,865)</b>	<b>7,900,992</b>	<b>A-Stable</b>	<b>15,780,561</b>	<b>12,399,604</b>	<b>3,380,957</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>18,668,178</b>	<b>7,726,415</b>	<b>10,941,763</b>	<b>A-Stable</b>	<b>129,848,827</b>	<b>128,112,918</b>	<b>1,735,909</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: Territorial Education Facilities Fund  
Account No.: 130 & 190

Budget Act(s): P.L. 35-36  
YTD Exp.Date: 5/31/2020

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	5,592,163	0	5,592,163	1,665,094	0	832,547	3,094,522	A-Stable	1,933,571
233 Rent	250,440	0	250,440	0	0	0	250,440	A-Stable	0
240 Supplies	(103,377)	0	(103,377)	27,748	0	13,874	(144,999)	C-Watch	21,536
250 Equipment	85,877	0	85,877	11,565	0	5,782	68,530	A-Stable	22,821
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	627	0	314	(941)	C-Watch	0
361 Power	9,000,000	0	9,000,000	7,398,431	0	3,699,215	(2,097,646)	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	2,218,000	(2,218,000)	0	0	A-Stable	0
<b>Total Operations</b>	<b>14,825,103</b>	<b>0</b>	<b>14,825,103</b>	<b>11,321,464</b>	<b>(2,218,000)</b>	<b>4,551,732</b>	<b>1,169,906</b>	<b>A-Stable</b>	<b>1,977,928</b>
<b>GRAND TOTAL</b>	<b>14,825,103</b>	<b>0</b>	<b>14,825,103</b>	<b>11,321,464</b>	<b>(2,218,000)</b>	<b>4,551,732</b>	<b>1,169,906</b>	<b>A-Stable</b>	<b>1,977,928</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	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	357,245	258,013	99,232	A-Stable	4,019,343	1,665,094	2,354,249	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	12,034	0	12,034	A-Stable	78,763	27,748	51,015	A-Stable
250 Equipment	10,733	2,640	8,094	A-Stable	85,876	11,565	74,312	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	627	(627)	B-Warning
361 Power	1,050,000	890,076	159,924	A-Stable	8,400,000	7,398,431	1,001,569	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
<b>Total Operations</b>	<b>1,430,012</b>	<b>1,150,729</b>	<b>279,283</b>	<b>A-Stable</b>	<b>12,583,982</b>	<b>9,103,464</b>	<b>3,480,518</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>1,430,012</b>	<b>1,150,729</b>	<b>279,283</b>	<b>A-Stable</b>	<b>12,583,982</b>	<b>9,103,464</b>	<b>3,480,518</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: Healthy Futures Fund  
Account No.: 140 & 150

Budget Act(s): P.L. 35-36  
YTD Exp.Date: 5/31/2020

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	619,627	0	619,627	471,962	0	216,070	(68,405)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	75,136	0	75,136	42,946	0	3,130	29,060	A-Stable	0
<b>Total Personnel</b>	<b>427,263</b>	<b>0</b>	<b>694,763</b>	<b>514,908</b>	<b>0</b>	<b>219,200</b>	<b>(39,345)</b>	<b>C-Watch</b>	<b>0</b>
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	1,073,843	0	1,073,843	53,145	0	26,573	994,125	A-Stable	45,477
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	10,000	0	10,000	0	0	0	10,000	A-Stable	0
250 Equipment	(2,000)	0	(2,000)	0	0	0	(2,000)	C-Watch	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
<b>Total Operations</b>	<b>1,081,843</b>	<b>0</b>	<b>1,081,843</b>	<b>53,145</b>	<b>0</b>	<b>26,573</b>	<b>1,002,125</b>	<b>A-Stable</b>	<b>45,477</b>
<b>GRAND TOTAL</b>	<b>1,509,106</b>	<b>0</b>	<b>1,776,606</b>	<b>568,053</b>	<b>0</b>	<b>245,773</b>	<b>962,781</b>	<b>A-Stable</b>	<b>45,477</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	34,969	500	34,469	A-Stable	402,124	471,962	(69,838)	B-Warning
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	636	7	629	A-Stable	43,452	42,946	506	A-Stable
<b>Total Personnel</b>	<b>35,605</b>	<b>507</b>	<b>35,098</b>	<b>A-Stable</b>	<b>445,576</b>	<b>514,908</b>	<b>(69,332)</b>	<b>B-Warning</b>
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	127,019	18,565	108,454	A-Stable	757,642	53,145	704,497	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	2,000	0	2,000	A-Stable	2,000	0	2,000	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
<b>Total Operations</b>	<b>129,019</b>	<b>18,565</b>	<b>110,454</b>	<b>A-Stable</b>	<b>759,642</b>	<b>53,145</b>	<b>706,497</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>164,624</b>	<b>19,072</b>	<b>145,552</b>	<b>A-Stable</b>	<b>1,205,218</b>	<b>568,053</b>	<b>637,165</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: 5/31/2020

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	71,075	0	71,075	12,954	0	6,477	51,644	A-Stable	17,740
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	119,124	0	119,124	11,959	0	5,980	101,185	A-Stable	53,203
250 Equipment	701,326	0	701,326	109,619	0	54,810	536,898	A-Stable	309,565
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
<b>Total Operations</b>	<b>891,525</b>	<b>0</b>	<b>891,525</b>	<b>134,532</b>	<b>0</b>	<b>67,266</b>	<b>689,727</b>	<b>A-Stable</b>	<b>380,508</b>
<b>GRAND TOTAL</b>	<b>891,525</b>	<b>0</b>	<b>891,525</b>	<b>134,532</b>	<b>0</b>	<b>67,266</b>	<b>689,727</b>	<b>A-Stable</b>	<b>380,508</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	14,906	778	14,128	A-Stable	65,568	12,954	52,614	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	22,689	1,486	21,204	A-Stable	116,828	11,959	104,869	A-Stable
250 Equipment	83,200	47,324	35,877	A-Stable	404,135	109,619	294,516	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
<b>Total Operations</b>	<b>120,795</b>	<b>49,587</b>	<b>71,208</b>	<b>A-Stable</b>	<b>586,532</b>	<b>134,532</b>	<b>451,999</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>120,795</b>	<b>49,587</b>	<b>71,208</b>	<b>A-Stable</b>	<b>586,532</b>	<b>134,532</b>	<b>451,999</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 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: 5/31/2020

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	558,692	0	558,692	0	0	0	558,692	A-Stable	17,740
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	53,203
250 Equipment	0	0	0	0	0	0	0	A-Stable	309,565
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
<b>Total Operations</b>	<b>558,692</b>	<b>0</b>	<b>558,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>558,692</b>	<b>A-Stable</b>	<b>380,508</b>
<b>GRAND TOTAL</b>	<b>558,692</b>	<b>0</b>	<b>558,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>558,692</b>	<b>A-Stable</b>	<b>380,508</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	419,019	0	419,019	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	
<b>Total Operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>419,019</b>	<b>0</b>	<b>419,019</b>	<b>A-Stable</b>	
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>419,019</b>	<b>0</b>	<b>419,019</b>	<b>A-Stable</b>	

Notes:

Definitions:

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Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

MAY 2020									
Fund		Account Code	Average PP Per Month				Payroll Projections		
			26 PP		21 PP		Avg PPE Labor Cost		Projected Remaining Payroll
			Average	26 PP MAY	Average	21 PP MAY	26 PP	21 PP	
General Fund	111	Salary	4,680,230	4,735,388	382,933	374,441	4,680,230	382,933	48,716,965
	112	OT	0	0	0	0	0	0	0
	113	Benefits	1,603,795	1,626,608	128,183	132,128	1,603,795	128,183	16,678,865
	TOTAL		6,284,025	6,361,996	511,116	506,569	6,284,025	511,116	65,395,830
Healthy Futures Fund	111	Salary	21,044	0	1,126	0	21,044	1,126	216,070
	112	OT	0	0	0	0	0	0	0
	113	Benefits	305	0	16	0	305	16	3,130
	TOTAL		21,349	0	1,142	0	21,349	1,142	219,200