**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** 9/30/21

| 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 | 117,140,506 | - | 117,140,506 | 125,962,059 | - | - | (8,821,554) | C-Watch | - |
| 112 OT | 3,000 | - | 3,000 | 490 | - | - | 2,510 | A-Stable | - |
| 113 Benefits | 42,350,464 | - | 42,350,464 | 47,845,119 | - | - | (5,494,655) | C-Watch | - |
| **Total Personnel** | **159,493,969** | **-** | **159,493,969** | **173,807,668** | **-** | **-** | **(14,313,699)** | **C-Watch** | **-** |
| **220 Travel** | 11,145 | - | 11,145 | 3,564 | - | - | 7,581 | A-Stable | - |
| **230 Contract** | 22,570,877 | - | 22,570,877 | 12,427,896 | - | - | 10,142,981 | A-Stable | 5,014,358 |
| **233 Rent** | - | - | - | - | - | - | - | A-Stable | - |
| **240 Supplies** | 1,091,432 | - | 1,091,432 | 480,979 | - | - | 610,453 | A-Stable | 76,131 |
| **250 Equipment** | 2,280,896 | - | 2,280,896 | 1,529,749 | - | - | 751,147 | A-Stable | 131,877 |
| **270 Wkrs Comp** | - | - | - | - | - | - | - | A-Stable | - |
| **271 Drug Testing** | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 19,990 | - | 19,990 | 1,590 | - | - | 18,400 | A-Stable | - |
| 361 Power | 9,409,991 | - | 9,409,991 | 8,637,767 | - | - | 772,224 | A-Stable | - |
| 362 Water | 2,969,689 | - | 2,969,689 | 2,921,996 | - | - | 47,693 | A-Stable | - |
| 363 Telephone | 416,787 | - | 416,787 | 405,736 | - | - | 11,051 | A-Stable | 9,883 |
| 450 Cap. Outlay | 439,725 | - | 439,725 | 6,647,160 | (6,636,135) | - | 428,700 | A-Stable | 241,990 |
| 888 Reserve | 0 | - | 0 | - | - | - | 0 | A-Stable | - |
| **Total Operations** | **39,210,531** | **-** | **39,210,531** | **33,056,437** | **(6,636,135)** | **-** | **12,790,229** | **A-Stable** | **5,474,239** |
| **GRAND TOTAL** | **198,704,500** | **-** | **198,704,500** | **206,864,105** | **(6,636,135)** | **-** | **(1,523,470)** | **A-Stable** | **5,474,239** |

| | 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 | 9,294,266 | 14,009,766 | (4,715,500) | B-Warning | 117,140,506 | 125,962,059 | (8,821,554) | A-Stable |
| 112 OT | - | - | - | A-Stable | 3,000 | 490 | 2,510 | A-Stable |
| 113 Benefits | 3,865,930 | 5,348,364 | (1,482,434) | B-Warning | 42,350,464 | 47,845,119 | (5,494,655) | B-Warning |
| **Total Personnel** | **13,160,196** | **19,358,130** | **(6,197,935)** | **B-Warning** | **159,493,969** | **173,807,668** | **(14,313,699)** | **A-Stable** |
| 220 Travel | 928 | 1,316 | (388) | B-Warning | 11,145 | 3,564 | 7,581 | A-Stable |
| 230 Contract | 1,752,440 | (324,880) | 2,077,320 | A-Stable | 22,570,877 | 12,427,896 | 10,142,981 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 211,682 | 44,485 | 167,197 | A-Stable | 1,091,432 | 480,979 | 610,453 | A-Stable |
| 250 Equipment | 13,831 | 197,814 | (183,983) | B-Warning | 2,280,896 | 1,529,749 | 751,147 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | 4,299 | - | 4,299 | A-Stable | 19,990 | 1,590 | 18,400 | A-Stable |
| 361 Power | - | - | - | A-Stable | 9,409,991 | 8,637,767 | 772,224 | A-Stable |
| 362 Water | 306,301 | 359,993 | (53,692) | B-Warning | 2,969,689 | 2,921,996 | 47,693 | A-Stable |
| 450 Cap. Outlay | - | 11,025 | (11,025) | B-Warning | 13,711,995 | 6,647,160 | 7,064,835 | A-Stable |
| 888 Reserve | - | - | - | A-Stable | 0 | - | 0 | A-Stable |
| **Total Operations** | **2,333,677** | **337,183** | **1,996,495** | **A-Stable** | **52,482,801** | **33,056,437** | **19,426,364** | **A-Stable** |
| **GRAND TOTAL** | **15,493,873** | **19,695,313** | **(4,201,440)** | **B-Warning** | **211,976,770** | **206,864,105** | **5,112,665** | **A-Stable** |

**Notes:**

Column F - Manual adjustment of $6,636,135 related to the JFK CapFA expenditure 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.

**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** 9/30/21

| 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 | 116,301,287 | - | 116,301,287 | 125,133,090 | - | - | (8,831,803) | C-Watch | - |
| 112 OT | 3,000 | - | 3,000 | 490 | - | - | 2,510 | A-Stable | - |
| 113 Benefits | 42,128,173 | - | 42,128,173 | 47,622,770 | - | - | (5,494,597) | C-Watch | - |
| **Total Personnel** | **158,432,460** | **-** | **158,432,460** | **172,756,350** | **-** | **-** | **(14,323,891)** | C-Watch | **-** |
| 220 Travel | 11,145 | - | 11,145 | 3,564 | - | - | 7,581 | A-Stable | - |
| 230 Contract | 16,010,510 | - | 16,010,510 | 9,482,174 | - | - | 6,528,337 | A-Stable | 4,607,818.49 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 792,420 | - | 792,420 | 415,669 | - | - | 376,751 | A-Stable | 61,707.63 |
| 250 Equipment | 1,807,412 | - | 1,807,412 | 1,214,460 | - | - | 592,951 | A-Stable | 42,049.78 |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 19,990 | - | 19,990 | 1,590 | - | - | 18,400 | A-Stable | - |
| 361 Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 Water | 2,969,689 | - | 2,969,689 | 2,921,996 | - | - | 47,693 | A-Stable | - |
| 363 Telephone | 416,787 | - | 416,787 | 405,736 | - | - | 11,051 | A-Stable | 9,882.84 |
| 450 Cap. Outlay | 439,725 | - | 439,725 | 4,429,160 | (4,418,135) | - | 428,700 | A-Stable | 241,990.00 |
| 888 Reserve | 0 | - | 0 | - | - | - | 0 | A-Stable | - |
| **Total Operations** | **22,467,678** | **-** | **22,467,678** | **18,874,350** | **(4,418,135)** | **-** | **8,011,463** | A-Stable | **4,963,448.74** |
| **GRAND TOTAL** | **180,900,137** | **-** | **180,900,137** | **191,630,700** | **(4,418,135)** | **-** | **(6,312,427)** | C-Watch | **4,963,448.74** |

| | 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 | 9,243,043 | 14,009,766 | (4,766,723) | B-Warning | 116,301,287 | 125,133,090 | (8,831,803) | A-Stable |
| 112 OT | - | - | - | A-Stable | 3,000 | 490 | 2,510 | A-Stable |
| 113 Benefits | 3,865,857 | 5,348,364 | (1,482,507) | B-Warning | 42,128,173 | 47,622,770 | (5,494,597) | B-Warning |
| **Total Personnel** | **13,108,900** | **19,358,130** | **(6,249,231)** | B-Warning | **158,432,460** | **172,756,350** | **(14,323,891)** | A-Stable |
| 220 Travel | 928 | 1,316 | (388) | B-Warning | 11,145 | 3,564 | 7,581 | A-Stable |
| 230 Contract | 888,028 | (324,880) | 1,212,908 | A-Stable | 16,010,510 | 9,482,174 | 6,528,337 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 164,074 | 44,485 | 119,589 | A-Stable | 792,420 | 415,669 | 376,751 | A-Stable |
| 250 Equipment | 13,831 | 197,814 | (183,983) | B-Warning | 1,807,412 | 1,214,460 | 592,951 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | 4,299 | - | 4,299 | A-Stable | 19,990 | 1,590 | 18,400 | A-Stable |
| 361 Power | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 Water | 306,301 | 359,993 | (53,692) | B-Warning | 2,969,689 | 2,921,996 | 47,693 | A-Stable |
| 450 Cap. Outlay | - | 11,025 | (11,025) | B-Warning | 4,857,860 | 4,429,160 | 428,700 | A-Stable |
| 888 Reserve | - | - | - | A-Stable | 0 | - | 0 | A-Stable |
| **Total Operations** | **1,421,657** | **337,183** | **1,084,475** | A-Stable | **26,885,813** | **18,874,350** | **8,011,463** | A-Stable |
| **GRAND TOTAL** | **14,530,557** | **19,695,313** | **(5,164,756)** | B-Warning | **185,318,272** | **191,630,700** | **(6,312,427)** | A-Stable |

**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:** Territorial Education Facilities Fund
**Account No.:** 130 & 190

**Budget Act(s):** P.L. 35-99
**YTD Exp.Date** 9/30/21

| 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 | - | - | - | 4,000 | - | - | (4,000) | C-Watch | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | - | - | - | 58 | - | - | (58) | C-Watch | - |
| **Total Personnel** | **-** | **-** | **-** | **4,058** | **-** | **-** | **(4,058)** | **C-Watch** | **-** |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 5,773,862 | - | 5,773,862 | 2,801,898 | - | - | 2,971,964 | A-Stable | 313,931 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 235,340 | - | 235,340 | 19,818 | - | - | 215,522 | A-Stable | 1,057 |
| 250 Equipment | 42,533 | - | 42,533 | 22,974 | - | - | 19,559 | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | 9,409,991 | - | 9,409,991 | 8,637,767 | - | - | 772,224 | A-Stable | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | - | - | - | - | - | - | - | A-Stable | - |
| 450 Cap. Outlay | - | - | - | 2,218,000 | (2,218,000) | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| **Total Operations** | **15,461,726** | **-** | **15,461,726** | **13,700,457** | **(2,218,000)** | **-** | **3,979,269** | **A-Stable** | **314,988** |
| **GRAND TOTAL** | **15,461,726** | **-** | **15,461,726** | **13,704,515** | **(2,218,000)** | **-** | **3,975,211** | **A-Stable** | **314,988** |

| | 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 | - | 4,000 | (4,000) | B-Warning |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | - | - | - | A-Stable | - | 58 | (58) | B-Warning |
| **Total Personnel** | **-** | **-** | **-** | **A-Stable** | **-** | **4,058** | **(4,058)** | **B-Warning** |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 434,706 | - | 434,706 | A-Stable | 5,773,862 | 2,801,898 | 2,971,964 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 23,804 | - | 23,804 | A-Stable | 235,340 | 19,818 | 215,522 | A-Stable |
| 250 Equipment | - | - | - | A-Stable | 42,533 | 22,974 | 19,559 | 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 | 9,409,991 | 8,637,767 | 772,224 | A-Stable |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 2,218,000 | 2,218,000 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| **Total Operations** | **458,510** | **-** | **458,510** | **A-Stable** | **17,679,726** | **13,700,457** | **3,979,269** | **A-Stable** |
| **GRAND TOTAL** | **458,510** | **-** | **458,510** | **A-Stable** | **17,679,726** | **13,704,515** | **3,975,211** | **A-Stable** |

**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:** Healthy Futures Fund
**Account No.:** 140 & 150

**Budget Act(s):** P.L. 35-99
**YTD Exp.Date** 9/30/21

| 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 | 623,751 | - | 623,751 | 609,501 | - | - | 14,250 | A-Stable | - |
| 112 | OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 | Benefits | 152,377 | - | 152,377 | 152,377 | - | - | - | A-Stable | - |
| **Total Personnel** | | **776,128** | **-** | **776,128** | **761,878** | **-** | **-** | **14,250** | **A-Stable** | **-** |
| 220 | Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 | Contract | 115,626 | - | 115,626 | 51,756 | - | - | 63,870 | A-Stable | 60,650 |
| 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** | | **115,626** | **-** | **115,626** | **51,756** | **-** | **-** | **63,870** | **A-Stable** | **60,650** |
| **GRAND TOTAL** | | **891,754** | **-** | **891,754** | **813,634** | **-** | **-** | **78,120** | **A-Stable** | **60,650** |

| | | 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 | 623,751 | 609,501 | 14,250 | A-Stable |
| 112 | OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 | Benefits | - | - | - | A-Stable | 152,377 | 152,377 | - | A-Stable |
| **Total Personnel** | | **-** | **-** | **-** | **A-Stable** | **776,128** | **761,878** | **14,250** | **A-Stable** |
| 220 | Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 | Contract | 429,706 | - | 429,706 | A-Stable | 115,626 | 51,756 | 63,870 | A-Stable |
| 233 | Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 | Supplies | 23,804 | - | 23,804 | 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 | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 | Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 | Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 | Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| **Total Operations** | | **453,510** | **-** | **453,510** | **A-Stable** | **115,626** | **51,756** | **63,870** | **A-Stable** |
| **GRAND TOTAL** | | **453,510** | **-** | **453,510** | **A-Stable** | **891,754** | **813,634** | **78,120** | **A-Stable** |

**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:** Public Library Resources Fund
**Account No.:** 160

**Budget Act(s):** P.L. 35-99
**YTD Exp.Date** 9/30/21

| 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 | 215,468 | - | 215,468 | 215,468 | - | - | 0 | A-Stable | - |
| 112 | OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 | Benefits | 69,914 | - | 69,914 | 69,914 | - | - | - | A-Stable | - |
| **Total Personnel** | | **285,381** | **-** | **285,381** | **285,381** | **-** | **-** | **0** | **A-Stable** | **-** |
| 220 | Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 | Contract | 135,078 | - | 135,078 | 92,068 | - | - | 43,009 | A-Stable | 31,959 |
| 233 | Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 | Supplies | 63,671 | - | 63,671 | 45,492 | - | - | 18,179 | A-Stable | 13,366 |
| 250 | Equipment | 430,951 | - | 430,951 | 292,315 | - | - | 138,637 | A-Stable | 89,827 |
| 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** | | **629,701** | **-** | **629,701** | **429,875** | **-** | **-** | **199,825** | **A-Stable** | **135,152** |
| **GRAND TOTAL** | | **915,082** | **-** | **915,082** | **715,257** | **-** | **-** | **199,825** | **A-Stable** | **135,152** |

| | | 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 | 51,223 | - | 51,223 | A-Stable | 215,468 | 215,468 | - | A-Stable |
| 112 | OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 | Benefits | 73 | - | 73 | A-Stable | 69,914 | 69,914 | - | A-Stable |
| **Total Personnel** | | **51,296** | **-** | **51,296** | **A-Stable** | **285,381** | **285,381** | **-** | **A-Stable** |
| 220 | Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 | Contract | - | - | - | A-Stable | 135,078 | 92,068 | 43,009 | A-Stable |
| 233 | Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 | Supplies | - | - | - | A-Stable | 63,671 | 45,492 | 18,179 | A-Stable |
| 250 | Equipment | - | - | - | A-Stable | 430,951 | 292,315 | 138,637 | 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 |
| 450 | Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 | Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| **Total Operations** | | **-** | **-** | **-** | **A-Stable** | **629,701** | **429,875** | **199,825** | **A-Stable** |
| **GRAND TOTAL** | | **51,296** | **-** | **51,296** | **A-Stable** | **915,082** | **715,257** | **199,825** | **A-Stable** |

**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:** Limited Gaming Fund
**Account No.:** 121

**Budget Act(s):** P.L. 35-99
**YTD Exp.Date** 9/30/21

| 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 | - | - | - | - | - | - | - | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | - | - | - | - | - | - | - | A-Stable | - |
| **Total Personnel** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **A-Stable** | **-** |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 535,801 | - | 535,801 | - | | - | 535,801 | 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** | **535,801** | **-** | **535,801** | **-** | **-** | **-** | **535,801** | **A-Stable** | - |
| **GRAND TOTAL** | **535,801** | **-** | **535,801** | **-** | **-** | **-** | **535,801** | **A-Stable** | **-** |

| | 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 | - | - | - | A-Stable | 535,801.00 | - | 535,801.00 | 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 | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| **Total Operations** | **-** | **-** | **-** | **A-Stable** | **535,801.00** | **-** | **535,801.00** | **A-Stable** |
| **GRAND TOTAL** | **-** | **-** | **-** | **A-Stable** | **535,801.00** | **-** | **535,801.00** | **A-Stable** |

**Notes:**

**Definitions:**

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

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**Education Financial Supervisory Commission Fiscal Year 2021 Labor Cost Report**

| SEPTEMBER 2021 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Average PP Per Month | | | | Payroll Projections Avg PPE Labor Cost | | |
| Fund | Account Code | | 26 PP Average | 26 PP SEPTEMBER | 21 PP Average | 21 PP SEPTEMBER | 26 PP | 21 PP | Projected Remaining Payroll |
| General Fund | 111 | Salary | 4,583,911 | 4,587,673 | 399,156 | - | 4,583,911 | 399,156 | - |
| | 112 | OT | 21,102 | - | - | - | 21,102 | - | - |
| | 113 | Benefits | 1,717,296 | 1,727,481 | 140,253 | - | 1,717,296 | 140,253 | - |
| | | **TOTAL** | **6,322,309** | **6,315,154** | **539,409** | **0** | **6,322,309** | **539,409** | **0** |
| Healthy Futures Fund | 111 | Salary | 7,511 | - | 337 | - | 7,511 | 337 | - |
| | 112 | OT | - | - | - | - | - | - | - |
| | 113 | Benefits | 104 | - | 5 | - | 104 | 5 | - |
| | | **TOTAL** | **7,615** | **0** | **342** | **0** | **7,615** | **342** | **0** |