Education Financial Supervisory Commission Fiscal Year 2018 Financial Status Designation Report

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

Budget Act(s): P.L. 34-42
YTD Exp.Date 4/30/2018

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	133,142,925	0	133,142,925	73,136,265	0	54,952,698	5,053,963	A-Stable	0
112 OT	80,000	0	80,000	7,116	0	5,214	67,670	A-Stable	0
113 Benefits	51,351,889	0	51,351,889	25,693,997	0	19,289,166	6,368,726	A-Stable	0
Total Personnel	**184,574,814**	**0**	**184,574,814**	**98,837,377**	**0**	**74,247,078**	**11,490,359**	**A-Stable**	**0**
220 Travel	17,000	0	17,000	5,457	0	3,898	7,645	A-Stable	0
230 Contract	18,620,628	0	18,620,628	12,484,250	(2,151,366)	7,380,632	907,111	A-Stable	6,514,259
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	3,207,526	0	3,207,526	395,938	0	282,570	2,529,018	A-Stable	316,902
250 Equipment	2,276,827	0	2,276,827	756,458	0	540,327	980,041	A-Stable	6,132
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.	100,000	0	100,000	63,985	0	45,703	(9,688)	C-Watch	0
361 Power	12,235,748	0	12,235,748	7,247,911	0	5,177,079	(189,242)	A-Stable	0
362 Water	2,665,685	0	2,665,685	1,412,836	0	1,009,168	243,681	A-Stable	0
363 Telephone	261,844	0	261,844	121,073	0	86,481	54,291	A-Stable	44,162
450 Cap. Outlay	757,185	0	757,185	5,128,200	(5,128,200)	0	757,185	A-Stable	0
Total Operations	**40,142,443**	**0**	**40,142,443**	**27,616,108**	**(7,279,566)**	**14,525,859**	**5,280,041**	**A-Stable**	**6,881,455**
GRAND TOTAL	**224,717,257**	**0**	**224,717,257**	**126,453,485**	**(7,279,566)**	**88,772,937**	**16,770,400**	**A-Stable**	**6,881,455**

	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	10,183,006	10,465,529	(282,523)	A-Stable	76,749,440	73,136,265	3,613,176	A-Stable
112 OT	6,154	1,167	4,987	A-Stable	46,154	7,116	39,038	A-Stable
113 Benefits	3,934,868	3,699,938	234,929	A-Stable	29,580,338	25,693,997	3,886,341	A-Stable
Total Personnel	**14,124,027**	**14,166,634**	**(42,607)**	**A-Stable**	**106,375,932**	**98,837,377**	**7,538,555**	**A-Stable**
220 Travel	1,254	622	632	A-Stable	11,064	5,457	5,607	A-Stable
230 Contract	2,242,239	1,306,519	935,720	A-Stable	13,683,590	10,332,885	3,350,705	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	267,025	56,840	210,185	A-Stable	1,719,540	395,938	1,323,602	A-Stable
250 Equipment	85,579	22,225	63,354	A-Stable	1,825,735	756,458	1,069,277	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	63,224	(63,224)	B-Warning	0	63,985	(63,985)	B-Warning
361 Power	1,011,617	1,006,569	5,048	A-Stable	7,081,320	7,247,911	(166,591)	A-Stable
362 Water	372,586	160,165	212,420	A-Stable	2,608,099	1,412,836	1,195,263	A-Stable
363 Telephone	21,726	17,540	4,185	A-Stable	152,079	121,073	31,006	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	381,535	0	381,535	A-Stable
Total Operations	**4,002,026**	**2,633,705**	**1,368,321**	**A-Stable**	**27,462,962**	**20,336,542**	**7,126,420**	**A-Stable**
GRAND TOTAL	**18,126,053**	**16,800,339**	**1,325,714**	**A-Stable**	**133,838,894**	**119,173,920**	**14,664,974**	**A-Stable**

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

Column F - Manual Adjustments $7,279,566 related to the JFK CapFA expenditure not included in the appropriations to the GDOE in Column B.
The 12-Month Operations data excludes $20,564,000 in appropriations for Charter Schools ($8,060,000), projected Child Nutrition Reimbursement & Cash Collections ($12,504,000).

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 2018 Financial Status Designation Report

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

Budget Act(s): P.L. 34-42
YTD Exp.Date 4/30/2018

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	132,782,285	0	132,782,285	72,753,364	0	54,678,622	5,350,299	A-Stable	0
112 OT	80,000	0	80,000	7,116	0	5,214	67,670	A-Stable	0
113 Benefits	51,344,533	0	51,344,533	25,688,445	0	19,285,191	6,370,897	A-Stable	0
Total Personnel	**184,206,818**	**0**	**184,206,818**	**98,448,925**	**0**	**73,969,027**	**11,788,866**	**A-Stable**	**0**
220 Travel	17,000	0	17,000	5,457	0	3,898	7,645	A-Stable	0
230 Contract	15,884,823	0	15,884,823	10,203,090	0	7,287,922	(1,606,189)	C-Watch	6,117,098
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	2,870,280	0	2,870,280	380,055	0	271,468	2,218,757	A-Stable	310,429
250 Equipment	1,538,851	0	1,538,851	720,761	0	514,830	303,260	A-Stable	5,171
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	63,224	0	45,160	(108,384)	C-Watch	0
361 Power	12,235,748	0	12,235,748	7,247,911	0	5,177,079	(189,242)	A-Stable	0
362 Water	0	0	0	187,107	0	133,648	(320,754)	C-Watch	0
363 Telephone	261,844	0	261,844	121,073	0	86,481	54,291	A-Stable	44,162
450 Cap. Outlay	751,300	0	751,300	5,128,200	(5,128,200)	0	751,300	A-Stable	0
Total Operations	**33,559,846**	**0**	**33,559,846**	**24,056,878**	**(5,128,200)**	**13,520,485**	**1,110,683**	**A-Stable**	**6,476,860**
GRAND TOTAL	**217,766,664**	**0**	**217,766,664**	**122,505,804**	**(5,128,200)**	**87,489,512**	**12,899,549**	**A-Stable**	**6,476,860**
	217,766,664								

	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	10,150,220	10,385,368	(235,147)	A-Stable	76,519,942	72,753,364	3,766,578	A-Stable
112 OT	6,154	1,167	4,987	A-Stable	46,154	7,116	39,038	A-Stable
113 Benefits	3,934,199	3,698,776	235,423	A-Stable	29,575,657	25,688,445	3,887,211	A-Stable
Total Personnel	**14,090,573**	**14,085,310**	**5,263**	**A-Stable**	**106,141,753**	**98,448,925**	**7,692,828**	**A-Stable**
220 Travel	1,254	622	632	A-Stable	11,064	5,457	5,607	A-Stable
230 Contract	1,667,461	1,306,519	360,942	A-Stable	11,307,506	10,203,090	1,104,416	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	204,944	55,672	149,272	A-Stable	1,382,294	380,055	1,002,239	A-Stable
250 Equipment	2,500	15,845	(13,345)	B-Warning	1,603,153	720,761	882,392	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	63,224	(63,224)	B-Warning	0	63,224	(63,224)	B-Warning
361 Power	1,011,617	1,006,569	5,048	A-Stable	7,081,320	7,247,911	(166,591)	A-Stable
362 Water	0	0	0	A-Stable	0	187,107	(187,107)	B-Warning
363 Telephone	21,726	17,540	4,185	A-Stable	152,079	121,073	31,006	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	375,650	0	375,650	A-Stable
Total Operations	**2,909,502**	**2,465,992**	**443,511**	**A-Stable**	**21,913,066**	**18,928,678**	**2,984,388**	**A-Stable**
GRAND TOTAL	**17,000,075**	**16,551,302**	**448,773**	**A-Stable**	**128,054,819**	**117,377,604**	**10,677,215**	**A-Stable**

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

Column F - Manual Adjustments of $5,128,200 related to the JFK CapFA expenditure 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 2018 Financial Status Designation Report

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

Budget Act(s): P.L. 34-42
YTD Exp.Date 4/30/2018

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
Total Personnel	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**A-Stable**	**0**
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	1,501,446	0	1,501,446	2,228,862	(2,151,366)	55,355	1,368,595	A-Stable	280,307
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	180,244	0	180,244	13,105	0	9,361	157,778	A-Stable	6,437
250 Equipment	6,000	0	6,000	2,760	0	1,971	1,269	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.	100,000	0	100,000	760	0	543	98,696	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	2,665,685	0	2,665,685	1,225,729	0	875,521	564,435	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
Total Operations	**4,453,375**	**0**	**4,453,375**	**3,471,217**	**(2,151,366)**	**942,751**	**2,190,773**	**A-Stable**	**286,744**
GRAND TOTAL	**4,453,375**	**0**	**4,453,375**	**3,471,217**	**(2,151,366)**	**942,751**	**2,190,773**	**A-Stable**	**286,744**

	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
Total Personnel	**0**	**0**	**0**	**A-Stable**	**0**	**0**	**0**	**A-Stable**
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	395,482	0	395,482	A-Stable	1,501,446	77,497	1,423,949	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	62,081	500	61,582	A-Stable	180,244	13,105	167,139	A-Stable
250 Equipment	0	1,525	(1,525)	B-Warning	6,000	2,760	3,240	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	760	(760)	B-Warning
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	372,586	160,165	212,420	A-Stable	2,608,099	1,225,729	1,382,370	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
Total Operations	**830,149**	**162,190**	**667,959**	**A-Stable**	**4,295,789**	**1,319,851**	**2,975,938**	**A-Stable**
GRAND TOTAL	**830,149**	**162,190**	**667,959**	**A-Stable**	**4,295,789**	**1,319,851**	**2,975,938**	**A-Stable**

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

Column F - Manual Adjustments $2,151,366 related to the JFK CapFA expenditure 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 2018 Financial Status Designation Report

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

Budget Act(s): P.L. 34-42
YTD Exp.Date 4/30/2018

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	360,640	0	360,640	382,900	0	274,076	(296,336)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	7,356	0	7,356	5,552	0	3,975	(2,171)	C-Watch	0
Total Personnel	**367,996**	**0**	**367,996**	**388,452**	**0**	**278,051**	**(298,507)**	**C-Watch**	**0**
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	523,758	0	523,758	44,272	0	31,623	447,862	A-Stable	111,601
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
Total Operations	**523,758**	**0**	**523,758**	**44,272**	**0**	**31,623**	**447,862**	**A-Stable**	**111,601**
GRAND TOTAL	**891,754**	**0**	**891,754**	**432,725**	**0**	**309,674**	**149,355**	**A-Stable**	**111,601**

	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	32,785	80,161	(47,376)	B-Warning	229,498	382,900	(153,402)	B-Warning
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	669	1,162	(494)	B-Warning	4,681	5,552	(871)	B-Warning
Total Personnel	**33,454**	**81,323**	**(47,869)**	**B-Warning**	**234,179**	**388,452**	**(154,273)**	**B-Warning**
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	27,166	0	27,166	A-Stable	316,166	44,272	271,894	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
Total Operations	**27,166**	**0**	**27,166**	**A-Stable**	**316,166**	**44,272**	**271,894**	**A-Stable**
GRAND TOTAL	**60,620**	**81,323**	**(20,703)**	**B-Warning**	**550,346**	**432,725**	**117,621**	**A-Stable**

Notes:
Column C - There are no Reserve amounts pursuant to P.L. 33-185.

Definitions:

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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 2018 Financial Status Designation Report

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

Budget Act(s): P.L. 34-42
YTD Exp.Date 4/30/2018

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
Total Personnel	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**A-Stable**	**0**
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	102,083	0	102,083	8,026	0	5,733	88,325	A-Stable	5,253
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	157,002	0	157,002	2,438	0	1,741	152,823	A-Stable	35
250 Equipment	731,976	0	731,976	32,937	0	23,526	675,512	A-Stable	961
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	5,885	0	5,885	0	0	0	5,885	A-Stable	0
Total Operations	**996,946**	**0**	**996,946**	**43,400**	**0**	**31,000**	**922,545**	**A-Stable**	**6,249**
GRAND TOTAL	**996,946**	**0**	**996,946**	**43,400**	**0**	**31,000**	**922,545**	**A-Stable**	**6,249**

	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
Total Personnel	**0**	**0**	**0**	**A-Stable**	**0**	**0**	**0**	**A-Stable**
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	0	0	A-Stable	102,083	8,026	94,058	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	329	(329)	B-Warning	157,002	2,438	154,564	A-Stable
250 Equipment	83,079	4,855	78,224	A-Stable	216,582	32,937	183,645	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	5,885	0	5,885	A-Stable
Total Operations	**83,079**	**5,184**	**77,895**	**A-Stable**	**481,552**	**43,400**	**438,151**	**A-Stable**
GRAND TOTAL	**83,079**	**5,184**	**77,895**	**A-Stable**	**481,552**	**43,400**	**438,151**	**A-Stable**

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

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 2018 Financial Status Designation Report

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

Budget Act(s): P.L. 34-42
YTD Exp.Date 4/30/2018

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
Total Personnel	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**A-Stable**	**0**
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	608,518	0	608,518	0	0	0	608,518	A-Stable	5,253
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	35
250 Equipment	0	0	0	0	0	0	0	A-Stable	961
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
Total Operations	**608,518**	**0**	**608,518**	**0**	**0**	**0**	**608,518**	**A-Stable**	**6,249**
GRAND TOTAL	**608,518**	**0**	**608,518**	**0**	**0**	**0**	**608,518**	**A-Stable**	**6,249**

	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
Total Personnel	**0**	**0**	**0**	**A-Stable**	**0**	**0**	**0**	**A-Stable**
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	152,130	0	152,130	A-Stable	456,389	0	456,389	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
Total Operations	**152,130**	**0**	**152,130**	**A-Stable**	**456,389**	**0**	**456,389**	**A-Stable**
GRAND TOTAL	**152,130**	**0**	**152,130**	**A-Stable**	**456,389**	**0**	**456,389**	**A-Stable**

Notes:
Column C - There are no Reserve amounts pursuant to P.L. 33-185.

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Education Financial Supervisory CommissionFiscal Year 2018 Labor Cost Report

APRIL 2018									
			Average PP Per Month				Payroll Projections Avg PPE Labor Cost		
Fund	Account Code		26 PP Average	26 PP April	21 PP Average	21 PP April	26 PP	21 PP	Projected Remaining Payroll
General Fund	111	Salary	4,706,618	4,710,763	484,304	496,207	4,706,618	484,304	**54,678,622**
	112	OT	474	406	0	0	474	0	**5,214**
	113	Benefits	1,665,531	1,664,277	160,725	170,884	1,665,531	160,725	**19,285,191**
		TOTAL	6,372,623	6,375,446	645,029	667,091	6,372,623	645,029	73,969,027
Healthy Futures Fund	111	Salary	24,184	453	1,342	450	24,184	1,342	**274,076**
	112	OT	0	0	0	0	0	0	**0**
	113	Benefits	351	7	19	7	351	19	**3,975**
		TOTAL	24,535	460	1,361	457	24,535	1,361	278,051