

Education Financial Supervisory Commission Fiscal Year 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185  
 YTD Exp.Date: 4/30/2017

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	135,753,733	0	135,753,733	72,717,220	0	59,812,213	3,224,300	A-Stable	0
112 OT	173,269	0	173,269	0	0	0	173,269	A-Stable	0
113 Benefits	47,771,013	0	47,771,013	25,513,776	0	20,867,436	1,389,801	A-Stable	0
<b>Total Personnel</b>	<b>183,698,015</b>	<b>0</b>	<b>183,698,015</b>	<b>98,230,995</b>	<b>0</b>	<b>80,679,649</b>	<b>4,787,371</b>	<b>A-Stable</b>	<b>0</b>
220 Travel	17,760	0	17,760	8,257	0	5,898	3,606	A-Stable	0
230 Contract	17,256,105	0	17,256,105	12,863,784	(1,568,000)	8,068,417	(2,108,097)	C-Watch	5,104,069
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	2,016,516	0	2,016,516	669,052	0	477,894	869,570	A-Stable	639,953
250 Equipment	2,459,148	0	2,459,148	292,911	0	209,222	1,957,014	A-Stable	183,363
270 Wkrs Comp	5,000	0	5,000	0	0	0	5,000	A-Stable	0
271 Drug Testing	300	0	300	0	0	0	300	A-Stable	0
290 Misc.	100,000	0	100,000	0	0	0	100,000	A-Stable	0
361 Power	11,729,952	0	11,729,952	6,788,867	0	4,849,191	91,894	A-Stable	0
362 Water	3,416,374	0	3,416,374	2,109,646	0	1,506,890	(200,163)	C-Watch	0
363 Telephone	130,356	0	130,356	92,862	0	66,330	(28,835)	C-Watch	31,797
450 Cap. Outlay	813,936	0	813,936	5,130,600	(5,130,600)	0	813,936	A-Stable	0
<b>Total Operations</b>	<b>37,945,447</b>	<b>0</b>	<b>37,945,447</b>	<b>27,955,980</b>	<b>(6,698,600)</b>	<b>15,183,843</b>	<b>1,504,225</b>	<b>A-Stable</b>	<b>5,959,182</b>
<b>GRAND TOTAL</b>	<b>221,643,462</b>	<b>0</b>	<b>221,643,462</b>	<b>126,186,975</b>	<b>(6,698,600)</b>	<b>95,863,492</b>	<b>6,291,595</b>	<b>A-Stable</b>	<b>5,959,182</b>

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Variance	CODE	12-Month Operations		Variance	CODE
	BUDGET	ACTUALS			BUDGET	ACTUALS		
111 Salary	10,442,717	10,497,478	(54,761)	A-Stable	77,775,965	72,717,220	5,058,745	A-Stable
112 OT	1	0	1	A-Stable	61,154	0	61,154	A-Stable
113 Benefits	3,650,658	3,743,163	(92,505)	A-Stable	27,427,662	25,513,776	1,913,887	A-Stable
<b>Total Personnel</b>	<b>14,093,376</b>	<b>14,240,641</b>	<b>(147,265)</b>	<b>A-Stable</b>	<b>105,264,781</b>	<b>98,230,995</b>	<b>7,033,785</b>	<b>A-Stable</b>
220 Travel	2,332	1,999	333	A-Stable	12,540	8,257	4,283	A-Stable
230 Contract	3,853,602	1,187,097	2,666,505	A-Stable	13,171,346	11,295,784	1,875,562	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	78,629	172,528	(93,899)	B-Warning	1,754,137	669,052	1,085,085	A-Stable
250 Equipment	91,639	51,747	39,892	A-Stable	2,080,953	292,911	1,788,042	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	300	0	300	A-Stable
290 Misc.	0	0	0	A-Stable	105,000	0	105,000	A-Stable
361 Power	1,980,525	1,009,855	970,670	A-Stable	9,422,584	6,788,867	2,633,717	A-Stable
362 Water	297,476	342,318	(44,842)	B-Warning	2,523,946	2,109,646	414,300	A-Stable
363 Telephone	13,500	13,058	442	A-Stable	78,678	92,862	(14,184)	B-Warning
450 Cap. Outlay	158,484	0	158,484	A-Stable	655,452	0	655,452	A-Stable
<b>Total Operations</b>	<b>6,476,187</b>	<b>2,778,603</b>	<b>3,697,585</b>	<b>A-Stable</b>	<b>29,804,936</b>	<b>21,257,380</b>	<b>8,547,556</b>	<b>A-Stable</b>
<b>GRAND TOTAL</b>	<b>20,569,563</b>	<b>17,019,244</b>	<b>3,550,319</b>	<b>A-Stable</b>	<b>135,069,717</b>	<b>119,488,375</b>	<b>15,581,342</b>	<b>A-Stable</b>

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.  
 Column F - Manual Adjustments of \$6,698,600 includes \$1,568,000 related to the JFK Maintenance and Insurance CapFA expenditure and the \$5,130,600 relates to the CapFA Lease Payment not included in the appropriations to the GDOE in Column B.  
 The 12-Month Operations data excludes \$19,224,309 in appropriations for Charter Schools (\$8,060,000), projected Child Nutrition Reimbursement & Cash Collections (\$11,164,309).

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 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185  
 YTD Exp.Date: 4/30/2017

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	12,535,031	0	12,535,031	12,288,492	(1,568,000)	7,657,494	(5,842,956)	C-Watch	2,009,531
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	367,500	0	367,500	435,159	0	310,828	(378,488)	C-Watch	359,478
250 Equipment	48,000	0	48,000	12,189	0	8,706	27,105	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	300	0	300	0	0	0	300	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	2,504,484	0	2,504,484	1,918,466	0	1,370,333	(784,315)	C-Watch	0
362 Water	495,516	0	495,516	495,516	0	353,940	(353,940)	C-Watch	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>15,950,831</b>	<b>0</b>	<b>15,950,831</b>	<b>15,149,822</b>	<b>(1,568,000)</b>	<b>9,701,302</b>	<b>(7,332,293)</b>	<b>C-Watch</b>	<b>2,369,009</b>
<b>GRAND TOTAL</b>	<b>15,950,831</b>	<b>0</b>	<b>15,950,831</b>	<b>15,149,822</b>	<b>(1,568,000)</b>	<b>9,701,302</b>	<b>(7,332,293)</b>	<b>C-Watch</b>	<b>2,369,009</b>

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Monthly Variance	CODE	12-Month Operations		Year-to-Date Variance	CODE
	BUDGET	ACTUALS			BUDGET	ACTUALS		
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	3,271,309	1,119,636	2,151,673	A-Stable	8,743,149	10,720,492	(1,977,343)	B-Warning
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	125,057	(125,057)	B-Warning	183,750	435,159	(251,409)	B-Warning
250 Equipment	16,000	6,352	9,648	A-Stable	48,000	12,189	35,811	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	300	0	300	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	1,000,000	1,918,466	(918,466)	B-Warning	2,504,484	1,918,466	586,018	A-Stable
362 Water	0	495,516	(495,516)	B-Warning	495,516	495,516	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>4,287,309</b>	<b>3,665,027</b>	<b>622,282</b>	<b>A-Stable</b>	<b>11,975,199</b>	<b>13,581,822</b>	<b>(1,606,623)</b>	<b>B-Warning</b>
<b>GRAND TOTAL</b>	<b>4,287,309</b>	<b>3,665,027</b>	<b>622,282</b>	<b>A-Stable</b>	<b>11,975,199</b>	<b>13,581,822</b>	<b>(1,606,623)</b>	<b>B-Warning</b>

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.  
 Column F - Manual Adjustments \$1,568,000 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 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185  
 YTD Exp.Date: 4/30/2017

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	0	0	0	9,337	0	6,669	(16,007)	C-Watch	5,480
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	15,229	0	10,878	(26,107)	C-Watch	23,181
250 Equipment	907,668	0	907,668	96,539	0	68,956	742,173	A-Stable	92,244
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	907,668	0	907,668	121,105	0	86,504	700,059	A-Stable	120,904
GRAND TOTAL	907,668	0	907,668	121,105	0	86,504	700,059	A-Stable	120,904

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Variance	CODE	12-Month Operations		Variance	CODE
	BUDGET	ACTUALS			BUDGET	ACTUALS		
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	2,557	(2,557)	B-Warning	0	9,337	(9,337)	B-Warning
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	4,301	(4,301)	B-Warning	0	15,229	(15,229)	B-Warning
250 Equipment	75,639	37,684	37,955	A-Stable	529,473	96,539	432,934	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	75,639	44,542	31,097	A-Stable	529,473	121,105	408,368	A-Stable
GRAND TOTAL	75,639	44,542	31,097	A-Stable	529,473	121,105	408,368	A-Stable

Notes:

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

Definitions:

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Education Financial Supervisory Commission Fiscal Year 2017 Labor Cost Report

APRIL 2017									
Fund	Account Code	Average PP Per Month				Payroll Projections		Projected Remaining Payroll	
		26 PP Average	26 PP April	21 PP Average	21 PP April	Avg PPE Labor Cost 26 PP	21 PP		
General Fund	111	Salary	4,659,806	4,643,153	510,878	521,757	4,659,806	510,878	59,493,818
	112	OT	0	0	0	0	0	0	0
	113	Benefits	1,640,399	1,634,519	168,297	180,950	1,640,399	168,297	20,862,867
	TOTAL		6,300,205	6,277,672	679,175	702,707	6,300,205	679,175	80,356,685
Healthy Futures Fund	111	Salary	25,921	62,764	1,049	3,786	25,921	1,049	318,395
	112	OT	0	0	0	0	0	0	0
	113	Benefits	372	895	15	55	372	15	4,569
TOTAL		26,293	63,659	1,064	3,841	26,293	1,064	322,964	