

GDOE Education Financial Supervisory Commission

June 3, 2025

Mr. Angel R. Sablan
Chairman
Guam Education Board
P.O. Box DE
Hagåtña, Guam 96932

RE: Declaration of Financial Status Designation

Dear Chairman Sablan,

Please find herein the March and April 2025 Declaration of Financial Status Designation (FSD) by the GDOE Education Financial Supervisory Commission (EFSC).

Should you have any questions or concerns please do not hesitate to contact me at (671) 475-9412.

Sincerely,



Lester L. Carlson, Jr.
Chair
GDOE Education Financial Supervisory Commission

Cc: EFSC Members:

Stephen Guerrero, Vice-Chair, Director – Office of Finance and Budget
Benjamin J. Cruz, Member, Public Auditor
Edward Birn, Member, Director – Department of Administration
Carol Hinkle Sanchez, Member – Parent Representative

GDOE Education Financial Supervisory Commission

Authority: 17GCA, Article 1, Chapter 3, §3133 creates the Guam Department of Education Financial Supervisory Commission (EFSC) as an independent body to assist the GDOE and the Guam Education Board (GEB) with the task of monitoring and managing all public education financial resources. The EFSC's primary role is to monitor the financial health of the GDOE by developing and supervising a financial status designation of GDOE finances.

Declaration of Financial Status Designation

Fiscal Year-to-Date: 10/1/2024 to 3/31/2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE C – Watch** indicating that the Guam Department of Education (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:

N/A

Month of March 2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE 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:

240 Supplies
361 Power
362 Water

Required Action

CODE C - Watch. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit a Corrective Financial Recovery Plan to eliminate Watch conditions within twenty (20) working days of an EFSC-issued Watch to the GEB. The GEB shall review, modify, and approve by resolution the corrective Financial Recovery Plan and submit it to the EFSC within fifteen (15) working days of receipt from the Superintendent of Education.

CODE B - Warning. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit an explanation of variance within five (5) working days of an EFSC Warning to the GEB and EFSC that explains each expenditure category above the approved budget amount as outlined in the Fiscal Year 2019 twelve (12)-month Expenditure Operations Plan.

The designations declared as defined in Article 1, Chapter 3, §3133(d) of Title 17, Guam Code Annotated were unanimously assigned on August 23, 2018. Accordingly, on behalf of the EFSC, this report is hereby submitted and filed with the **Guam Education Board Members, GDOE Superintendent, GDOE Deputy Superintendent of Finance, I Maga'hagan Guåhan, the Speaker of I Liheslaturan Guåhan, and Members of the EFSC.**

GDOE Education Financial Supervisory Commission

Authority: 17GCA, Article 1, Chapter 3, §3133 creates the Guam Department of Education Financial Supervisory Commission (EFSC) as an independent body to assist the GDOE and the Guam Education Board (GEB) with the task of monitoring and managing all public education financial resources. The EFSC's primary role is to monitor the financial health of the GDOE by developing and supervising a financial status designation of GDOE finances.

Declaration of Financial Status Designation

Fiscal Year-to-Date: 10/1/2024 to 4/30/2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE C – Watch** indicating that the Guam Department of Education (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:

N/A

Month of April 2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE 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:

**361 Power
362 Water**

Required Action

CODE C - Watch. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit a Corrective Financial Recovery Plan to eliminate Watch conditions within twenty (20) working days of an EFSC-issued Watch to the GEB. The GEB shall review, modify, and approve by resolution the corrective Financial Recovery Plan and submit it to the EFSC within fifteen (15) working days of receipt from the Superintendent of Education.

CODE B - Warning. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit an explanation of variance within five (5) working days of an EFSC Warning to the GEB and EFSC that explains each expenditure category above the approved budget amount as outlined in the Fiscal Year 2019 twelve (12)-month Expenditure Operations Plan.

The designations declared as defined in Article 1, Chapter 3, §3133(d) of Title 17, Guam Code Annotated were unanimously assigned on August 23, 2018. Accordingly, on behalf of the EFSC, this report is hereby submitted and filed with the **Guam Education Board Members, GDOE Superintendent, GDOE Deputy Superintendent of Finance, I Maga'hagan Guåhan, the Speaker of I Liheslaturan Guåhan, and Members of the EFSC.**

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MARCH 2025 Consolidated Local Funds
Account No.: ALL

Budget Act(s): P.L. 37-42
YTD Exp.Date 3/31/2025

| 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 | 160,538,907 | - | 160,538,907 | 73,069,084 | - | 79,688,779 | 7,781,044 | A-Stable | - |
| 112 OT | 73,900 | - | 73,900 | 72,769 | - | - | 1,131 | A-Stable | - |
| 113 Benefits | 71,765,206 | - | 71,765,206 | 33,059,895 | - | 31,939,171 | 6,766,140 | A-Stable | - |
| Total Personnel | 232,378,013 | - | 232,378,013 | 106,201,748 | - | 111,627,950 | 14,548,315 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 2,009,953 | - | 2,009,953 | 261,745 | - | 1,748,208 | (0) | A-Stable | 3,713,699 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 202,500 | - | 202,500 | 53,751 | - | 148,749 | - | A-Stable | 92,179 |
| 250 Equipment | 778,942 | - | 778,942 | 3,989 | - | 774,953 | - | A-Stable | 1,360 |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 200 | - | 200 | 90 | - | 110 | - | A-Stable | - |
| 361 Power | 5,600,512 | - | 5,600,512 | 5,600,236 | - | 276 | - | A-Stable | - |
| 362 Water | 2,397,990 | - | 2,397,990 | 1,455,760 | - | 942,230 | - | A-Stable | - |
| 363 Telephone | 375,000 | - | 375,000 | 11,474 | - | 363,526 | - | A-Stable | 138,448 |
| 450 Cap. Outlay | 4,529,895 | - | 4,529,895 | 4,529,895 | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 15,894,992 | - | 15,894,992 | 11,916,939 | - | 3,978,053 | (0) | A-Stable | 3,945,686 |
| GRAND TOTAL | 248,273,005 | - | 248,273,005 | 118,118,687 | - | 115,606,003 | 14,548,315 | A-Stable | 3,945,686 |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|-----------------|--------------------------|-------------------------|--------------------|-----------------|
| | MAR 2025 Operations BUDGET | MAR 2025 ACTUALS | Variance | | YTD Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 13,413,178 | 11,534,938 | 1,878,240 | A-Stable | 160,538,907 | 73,069,084 | 87,469,823 | A-Stable |
| 112 OT | 4,900 | 4,917 | (17) | A-Stable | 73,900 | 72,769 | 1,131 | A-Stable |
| 113 Benefits | 5,979,980 | 5,270,408 | 709,572 | A-Stable | 71,765,206 | 33,059,895 | 38,705,311 | A-Stable |
| Total Personnel | 19,398,058 | 16,810,263 | 2,587,795 | A-Stable | 232,378,013 | 106,201,748 | 126,176,265 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 149,989 | 80,683 | 69,306 | A-Stable | 2,009,953 | 261,745 | 1,748,208 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 14,424 | 26,874 | (12,450) | B-Warning | 202,500 | 53,751 | 148,749 | A-Stable |
| 250 Equipment | 59,612 | 3,989 | 55,623 | A-Stable | 778,942 | 3,989 | 774,953 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | - | - | A-Stable | 200 | 90 | 110 | A-Stable |
| 361 Power | 466,709 | 637,339 | (170,630) | B-Warning | 5,600,512 | 5,600,236 | 276 | A-Stable |
| 362 Water | 186,291 | 360,912 | (174,621) | B-Warning | 2,397,990 | 1,455,760 | 942,230 | A-Stable |
| 363 Telephone | 29,167 | 11,474 | 17,693 | A-Stable | 375,000 | 11,474 | 363,526 | A-Stable |
| 450 Cap. Outlay | 4,393,895 | - | 4,393,895 | A-Stable | 4,529,895 | 4,529,895 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 5,300,087 | 1,121,271 | 4,178,817 | A-Stable | 15,894,992 | 11,916,939 | 3,978,053 | A-Stable |
| GRAND TOTAL | 24,698,145 | 17,931,534 | 6,766,611 | A-Stable | 248,273,005 | 118,118,687 | 130,154,318 | A-Stable |

Notes:

[240] MAR 2025 MTD actuals over budget. YTD actuals within budget.

[361] [362] From GEFF; multiple months utilities paid in March 2025. YTD actuals within budget.

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 2024
Financial Status Designation Reports

Department: Guam Department of Education
MARCH 2025 General Fund
Account No.: 110, 120, 125 & 180

Budget Act(s): P.L. 37-42
YTD Exp.Date 3/31/2025

| 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 | 158,288,868 | - | 158,288,868 | 72,658,494 | - | 77,851,279 | 7,779,095 | A-Stable | - |
| 112 OT | 73,900 | - | 73,900 | 72,769 | - | - | 1,131 | A-Stable | - |
| 113 Benefits | 71,400,392 | - | 71,400,392 | 33,053,941 | - | 31,580,407 | 6,766,044 | A-Stable | - |
| Total Personnel | 229,763,160 | - | 229,763,160 | 105,785,204 | - | 109,431,686 | 14,546,270 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 525,800 | - | 525,800 | 186,566 | - | 339,234 | - | A-Stable | 3,600,688 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 52,500 | - | 52,500 | 50,464 | - | 2,036 | - | A-Stable | 76,627 |
| 250 Equipment | 4,000 | - | 4,000 | 3,989 | - | 11 | - | A-Stable | 1,360 |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 200 | - | 200 | 90 | - | 110 | - | A-Stable | - |
| 361 Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | 25,000 | - | 25,000 | - | - | 25,000 | - | A-Stable | - |
| 450 Cap. Outlay | 136,000 | - | 136,000 | 136,000 | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 743,500 | - | 743,500 | 377,109 | - | 366,391 | - | A-Stable | 3,678,675 |
| GRAND TOTAL | 230,506,660 | - | 230,506,660 | 106,162,313 | - | 109,798,077 | 14,546,270 | A-Stable | 3,678,675 |

| Monthly Variance | | | | | Year-to-Date Variance | | | | |
|-------------------------|----------------------------|-------------------|------------------|------------------|----------------------------|----------------------|--------------------|-----------------|--|
| Account Code | MAR 2025 Operations BUDGET | MAR 2025 ACTUALS | Variance | CODE | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE | |
| 111 Salary | 13,210,206 | 11,533,938 | 1,676,267 | A-Stable | 158,288,868 | 72,658,494 | 85,630,374 | A-Stable | |
| 112 OT | 4,900 | 4,917 | (17) | A-Stable | 73,900 | 72,769 | 1,131 | A-Stable | |
| 113 Benefits | 5,950,033 | 5,270,393 | 679,639 | A-Stable | 71,400,392 | 33,053,941 | 38,346,451 | A-Stable | |
| Total Personnel | 19,165,138 | 16,809,249 | 2,355,890 | A-Stable | 229,763,160 | 105,785,204 | 123,977,956 | A-Stable | |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable | |
| 230 Contract | 38,464 | 64,317 | (25,853) | B-Warning | 525,800 | 186,566 | 339,234 | A-Stable | |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable | |
| 240 Supplies | 1,924 | 23,588 | (21,664) | B-Warning | 52,500 | 50,464 | 2,036 | A-Stable | |
| 250 Equipment | - | 3,989 | (3,989) | B-Warning | 4,000 | 3,989 | 11 | A-Stable | |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable | |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable | |
| 290 Misc | - | - | - | A-Stable | 200 | 90 | 110 | A-Stable | |
| 361 Power | - | - | - | A-Stable | - | - | - | A-Stable | |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable | |
| 363 Telephone | - | - | - | A-Stable | 25,000 | - | 25,000 | A-Stable | |
| 450 Cap. Outlay | - | - | - | A-Stable | 136,000 | 136,000 | - | A-Stable | |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable | |
| Total Operations | 40,388 | 91,894 | (51,506) | B-Warning | 743,500 | 377,109 | 366,391 | A-Stable | |
| GRAND TOTAL | 19,205,526 | 16,901,142 | 2,304,384 | A-Stable | 230,506,660 | 106,162,313 | 124,344,347 | A-Stable | |

Notes:

[230] [240] [250] MAR 2025 MTD actuals over budget. YTD actuals still within budget.

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 2024
Financial Status Designation Reports

Department: Guam Department of Education
MARCH 2025 Guam Education Facilities Fund
Account No.: 130 & 190

Budget Act(s): P.L. 37-42
YTD Exp.Date 3/31/2025

| 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 | 1,837,500 | - | 1,837,500 | - | - | 1,837,500 | - | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | 358,764 | - | 358,764 | - | - | 358,764 | - | A-Stable | - |
| Total Personnel | 2,196,264 | - | 2,196,264 | - | - | 2,196,264 | - | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 660,044 | - | 660,044 | - | - | 660,044 | - | A-Stable | - |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 150,000 | - | 150,000 | 3,287 | - | 146,714 | - | A-Stable | 15,552 |
| 250 Equipment | - | - | - | - | - | - | - | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | 5,600,512 | - | 5,600,512 | 5,600,236 | - | 276 | - | A-Stable | - |
| 362 Water | 2,397,990 | - | 2,397,990 | 1,455,760 | - | 942,230 | - | A-Stable | - |
| 363 Telephone | 350,000 | - | 350,000 | 11,474 | - | 338,526 | - | A-Stable | 138,448 |
| 450 Cap. Outlay | 4,393,895 | - | 4,393,895 | 4,393,895 | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 13,552,441 | - | 13,552,441 | 11,464,651 | - | 2,087,790 | - | A-Stable | 154,000 |
| GRAND TOTAL | 15,748,705 | - | 15,748,705 | 11,464,651 | - | 4,284,054 | - | A-Stable | 154,000 |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|-----------------|----------------------------------|-------------------------|------------------|-----------------|
| | MAR 2025 Operations BUDGET | MAR 2025 ACTUALS | Variance | | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 166,667 | - | 166,667 | A-Stable | 1,837,500 | - | 1,837,500 | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 29,897 | - | 29,897 | A-Stable | 358,764 | - | 358,764 | A-Stable |
| Total Personnel | 196,564 | - | 196,564 | A-Stable | 2,196,264 | - | 2,196,264 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 52,285 | - | 52,285 | A-Stable | 660,044 | - | 660,044 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 12,500 | 3,287 | 9,214 | A-Stable | 150,000 | 3,287 | 146,714 | 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 | 466,709 | 637,339 | (170,630) | B-Warning | 5,600,512 | 5,600,236 | 276 | A-Stable |
| 362 Water | 186,291 | 360,912 | (174,621) | B-Warning | 2,397,990 | 1,455,760 | 942,230 | A-Stable |
| 363 Telephone | 29,167 | 11,474 | 17,693 | A-Stable | 350,000 | 11,474 | 338,526 | A-Stable |
| 450 Cap. Outlay | 4,393,895 | - | 4,393,895 | A-Stable | 4,393,895 | 4,393,895 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 5,140,847 | 1,013,011 | 4,127,836 | A-Stable | 13,552,441 | 11,464,651 | 2,087,790 | A-Stable |
| GRAND TOTAL | 5,337,411 | 1,013,011 | 4,324,400 | A-Stable | 15,748,705 | 11,464,651 | 4,284,054 | A-Stable |

Notes:

[450] Capital Outlay actuals with no appropriation - pass through
[361] [362] Multiple months water & power paid in March 2025. YTD Actuals within budget.

Definitions:

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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 2024
Financial Status Designation Reports

Department: Guam Department of Education
MARCH 2025 Healthy Futures Fund
Account No.: 140 & 150

Budget Act(s): P.L. 37-42
YTD Exp.Date 3/31/2025

| 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 | 412,539 | - | 412,539 | 410,590 | - | - | 1,949 | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | 6,050 | - | 6,050 | 5,954 | - | - | 96 | A-Stable | - |
| Total Personnel | 418,589 | - | 418,589 | 416,544 | - | - | 2,045 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 473,165 | - | 473,165 | 75,179 | - | 397,986 | - | A-Stable | 113,011 |
| 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 | 473,165 | - | 473,165 | 75,179 | - | 397,986 | - | A-Stable | 113,011 |
| GRAND TOTAL | 891,754 | - | 891,754 | 491,723 | - | 397,986 | 2,045 | A-Stable | 113,011 |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|---------------|-----------------|----------------------------------|-------------------------|----------------|-----------------|
| | MAR 2025 Operations BUDGET | MAR 2025 ACTUALS | Variance | | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 36,306 | 1,000 | 35,306 | A-Stable | 412,539 | 410,590 | 1,949 | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 50 | 15 | 36 | A-Stable | 6,050 | 5,954 | 96 | A-Stable |
| Total Personnel | 36,356 | 1,015 | 35,342 | A-Stable | 418,589 | 416,544 | 2,045 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 32,244 | 16,366 | 15,878 | A-Stable | 473,165 | 75,179 | 397,986 | 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 |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 32,244 | 16,366 | 15,878 | A-Stable | 473,165 | 75,179 | 397,986 | A-Stable |
| GRAND TOTAL | 68,600 | 17,381 | 51,220 | A-Stable | 891,754 | 491,723 | 400,031 | 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 2024
Financial Status Designation Reports

Department: Guam Department of Education
MARCH 2025 Public Library Resources Fund
Account No.: 160

Budget Act(s): P.L. 37-42
YTD Exp.Date 3/31/2025

| 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 | - | - | - | - | - | - | - | A-Stable | - |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | - | - | - | - | - | - | - | A-Stable | - |
| 250 Equipment | 774,942 | - | 774,942 | - | - | 774,942 | - | 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 | 774,942 | - | 774,942 | - | - | 774,942 | - | A-Stable | - |
| GRAND TOTAL | 774,942 | - | 774,942 | - | - | 774,942 | - | A-Stable | - |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|---------------|----------|----------------------------------|-------------------------|----------------|----------|
| | MAR 2025 Operations BUDGET | MAR 2025 ACTUALS | Variance | | 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 | - | - | - | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | - | - | - | A-Stable | - | - | - | A-Stable |
| 250 Equipment | 59,612 | - | 59,612 | A-Stable | 774,942 | - | 774,942 | 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 |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 59,612 | - | 59,612 | A-Stable | 774,942 | - | 774,942 | A-Stable |
| GRAND TOTAL | 59,612 | - | 59,612 | A-Stable | 774,942 | - | 774,942 | A-Stable |

Notes:

a)

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 2024
Financial Status Designation Reports

Department: Guam Department of Education
MARCH 2025 Limited Gaming Fund
Account No.: 121

Budget Act(s): P.L. 37-42
YTD Exp.Date 3/31/2025

| 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 | 350,944 | - | 350,944 | - | - | 350,944 | - | 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 | 350,944 | - | 350,944 | - | - | 350,944 | - | A-Stable | - |
| GRAND TOTAL | 350,944 | - | 350,944 | - | - | 350,944 | - | A-Stable | - |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|-----------------|----------------------------------|-------------------------|----------------|-----------------|
| | MAR 2025 Operations BUDGET | MAR 2025 ACTUALS | Variance | | 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 | 26,996 | - | 26,996 | A-Stable | 350,944 | - | 350,944 | 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 |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 26,996.00 | - | 26,996.00 | A-Stable | 350,944 | - | 350,944 | A-Stable |
| GRAND TOTAL | 26,996.00 | - | 26,996.00 | A-Stable | 350,944 | - | 350,944 | 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 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Consolidated Local Funds
Account No.: ALL

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

| 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 | 160,492,566 | - | 160,492,566 | 73,069,084 | - | 68,075,626 | 19,347,856 | A-Stable | - |
| 112 OT | 78,817 | - | 78,817 | 72,769 | - | - | 6,048 | A-Stable | - |
| 113 Benefits | 71,765,221 | - | 71,765,221 | 33,059,895 | - | 27,228,628 | 11,476,697 | A-Stable | - |
| Total Personnel | 232,336,604 | - | 232,336,604 | 106,201,748 | - | 95,304,254 | 30,830,602 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 2,026,190 | - | 2,026,190 | 261,745 | - | 1,764,445 | (0) | A-Stable | 3,713,699 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 223,683 | - | 223,683 | 53,751 | - | 169,932 | - | A-Stable | 92,179 |
| 250 Equipment | 782,931 | - | 782,931 | 3,989 | - | 778,942 | - | A-Stable | 1,360 |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 200 | - | 200 | 90 | - | 110 | - | A-Stable | - |
| 361 Power | 5,600,512 | - | 5,600,512 | 5,600,236 | - | 276 | - | A-Stable | - |
| 362 Water | 2,397,990 | - | 2,397,990 | 1,455,760 | - | 942,230 | - | A-Stable | - |
| 363 Telephone | 375,000 | - | 375,000 | 11,474 | - | 363,526 | - | A-Stable | 138,448 |
| 450 Cap. Outlay | 4,529,895 | - | 4,529,895 | 4,529,895 | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 15,936,401 | - | 15,936,401 | 11,916,939 | - | 4,019,462 | (0) | A-Stable | 3,945,686 |
| GRAND TOTAL | 248,273,005 | - | 248,273,005 | 118,118,687 | - | 99,323,716 | 30,830,602 | A-Stable | 3,945,686 |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|-----------------|--------------------------|-------------------------|--------------------|-----------------|
| | APR 2025 Operations BUDGET | APR 2025 ACTUALS | Variance | | YTD Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 13,362,126 | 11,534,938 | 1,827,188 | A-Stable | 160,492,566 | 73,069,084 | 87,423,482 | A-Stable |
| 112 OT | 4,917 | 4,917 | (0) | A-Stable | 78,817 | 72,769 | 6,048 | A-Stable |
| 113 Benefits | 5,979,945 | 5,270,408 | 709,537 | A-Stable | 71,765,221 | 33,059,895 | 38,705,326 | A-Stable |
| Total Personnel | 19,346,988 | 16,810,263 | 2,536,725 | A-Stable | 232,336,604 | 106,201,748 | 126,134,856 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 217,577 | 80,683 | 136,894 | A-Stable | 2,026,190 | 261,745 | 1,764,445 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 36,088 | 26,874 | 9,214 | A-Stable | 223,683 | 53,751 | 169,932 | A-Stable |
| 250 Equipment | 78,504 | 3,989 | 74,515 | A-Stable | 782,931 | 3,989 | 778,942 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | - | - | A-Stable | 200 | 90 | 110 | A-Stable |
| 361 Power | 466,709 | 637,339 | (170,630) | B-Warning | 5,600,512 | 5,600,236 | 276 | A-Stable |
| 362 Water | 186,291 | 360,912 | (174,621) | B-Warning | 2,397,990 | 1,455,760 | 942,230 | A-Stable |
| 363 Telephone | 29,167 | 11,474 | 17,693 | A-Stable | 375,000 | 11,474 | 363,526 | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 4,529,895 | 4,529,895 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 1,014,336 | 1,121,271 | (106,935) | A-Stable | 15,936,401 | 11,916,939 | 4,019,462 | A-Stable |
| GRAND TOTAL | 20,361,324 | 17,931,534 | 2,429,790 | A-Stable | 248,273,005 | 118,118,687 | 130,154,318 | A-Stable |

Notes:

[361] [362] From GEFF; 02/2025 payments made. YTD actuals within budget.

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 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Guam Education Facilities Fund
Account No.: 130 & 190

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

| 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 | 1,837,500 | - | 1,837,500 | - | - | 1,837,500 | - | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | 358,764 | - | 358,764 | - | - | 358,764 | - | A-Stable | - |
| Total Personnel | 2,196,264 | - | 2,196,264 | - | - | 2,196,264 | - | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 660,044 | - | 660,044 | - | - | 660,044 | - | A-Stable | - |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 150,000 | - | 150,000 | 3,287 | - | 146,714 | - | A-Stable | 15,552 |
| 250 Equipment | - | - | - | - | - | - | - | A-Stable | - |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | - | - | - | - | - | - | - | A-Stable | - |
| 361 Power | 5,600,512 | - | 5,600,512 | 5,600,236 | - | 276 | - | A-Stable | - |
| 362 Water | 2,397,990 | - | 2,397,990 | 1,455,760 | - | 942,230 | - | A-Stable | - |
| 363 Telephone | 350,000 | - | 350,000 | 11,474 | - | 338,526 | - | A-Stable | 138,448 |
| 450 Cap. Outlay | 4,393,895 | - | 4,393,895 | 4,393,895 | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 13,552,441 | - | 13,552,441 | 11,464,651 | - | 2,087,790 | - | A-Stable | 154,000 |
| GRAND TOTAL | 15,748,705 | - | 15,748,705 | 11,464,651 | - | 4,284,054 | - | A-Stable | 154,000 |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|------------------|----------------------------------|-------------------------|------------------|-----------------|
| | APR 2025 Operations BUDGET | APR 2025 ACTUALS | Variance | | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 166,667 | - | 166,667 | A-Stable | 1,837,500 | - | 1,837,500 | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 29,897 | - | 29,897 | A-Stable | 358,764 | - | 358,764 | A-Stable |
| Total Personnel | 196,564 | - | 196,564 | A-Stable | 2,196,264 | - | 2,196,264 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 60,460 | - | 60,460 | A-Stable | 660,044 | - | 660,044 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 12,500 | 3,287 | 9,214 | A-Stable | 150,000 | 3,287 | 146,714 | 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 | 466,709 | 637,339 | (170,630) | B-Warning | 5,600,512 | 5,600,236 | 276 | A-Stable |
| 362 Water | 186,291 | 360,912 | (174,621) | B-Warning | 2,397,990 | 1,455,760 | 942,230 | A-Stable |
| 363 Telephone | 29,167 | 11,474 | 17,693 | A-Stable | 350,000 | 11,474 | 338,526 | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 4,393,895 | 4,393,895 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 755,127 | 1,013,011 | (257,884) | B-Warning | 13,552,441 | 11,464,651 | 2,087,790 | A-Stable |
| GRAND TOTAL | 951,691 | 1,013,011 | (61,320) | A-Stable | 15,748,705 | 11,464,651 | 4,284,054 | A-Stable |

Notes:

[361] [362] 02/2025 Utilities payments MTD over budget. YTD Actuals still in line however power to exceed in following months.
[450] Capital Outlay actuals with no appropriation - pass through

Definitions:

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- 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 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 General Fund
Account No.: 110, 120, 125 & 180

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

| 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 | 158,242,542 | - | 158,242,542 | 72,658,494 | - | 66,238,126 | 19,345,922 | A-Stable | - |
| 112 OT | 78,817 | - | 78,817 | 72,769 | - | - | 6,048 | A-Stable | - |
| 113 Benefits | 71,400,392 | - | 71,400,392 | 33,053,941 | - | 26,869,864 | 11,476,586 | A-Stable | - |
| Total Personnel | 229,721,751 | - | 229,721,751 | 105,785,204 | - | 93,107,990 | 30,828,557 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 542,037 | - | 542,037 | 186,566 | - | 355,471 | - | A-Stable | 3,600,688 |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | 73,683 | - | 73,683 | 50,464 | - | 23,219 | - | A-Stable | 76,627 |
| 250 Equipment | 7,989 | - | 7,989 | 3,989 | - | 4,000 | - | A-Stable | 1,360 |
| 270 Wkrs Comp | - | - | - | - | - | - | - | A-Stable | - |
| 271 Drug Testing | - | - | - | - | - | - | - | A-Stable | - |
| 290 Misc. | 200 | - | 200 | 90 | - | 110 | - | A-Stable | - |
| 361 Power | - | - | - | - | - | - | - | A-Stable | - |
| 362 Water | - | - | - | - | - | - | - | A-Stable | - |
| 363 Telephone | 25,000 | - | 25,000 | - | - | 25,000 | - | A-Stable | - |
| 450 Cap. Outlay | 136,000 | - | 136,000 | 136,000 | - | - | - | A-Stable | - |
| 888 Reserve | - | - | - | - | - | - | - | A-Stable | - |
| Total Operations | 784,909 | - | 784,909 | 377,109 | - | 407,800 | - | A-Stable | 3,678,675 |
| GRAND TOTAL | 230,506,660 | - | 230,506,660 | 106,162,313 | - | 93,515,790 | 30,828,557 | A-Stable | 3,678,675 |

| Account Code | Monthly Variance | | | | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|-----------------|----------------------------------|-------------------------|--------------------|-----------------|
| | APR 2025 Operations BUDGET | APR 2025 ACTUALS | Variance | CODE | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 13,168,780 | 11,533,938 | 1,634,841 | A-Stable | 158,242,542 | 72,658,494 | 85,584,048 | A-Stable |
| 112 OT | 4,917 | 4,917 | (0) | A-Stable | 78,817 | 72,769 | 6,048 | A-Stable |
| 113 Benefits | 5,950,033 | 5,270,393 | 679,639 | A-Stable | 71,400,392 | 33,053,941 | 38,346,451 | A-Stable |
| Total Personnel | 19,123,729 | 16,809,249 | 2,314,481 | A-Stable | 229,721,751 | 105,785,204 | 123,936,547 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 64,317 | 64,317 | - | A-Stable | 542,037 | 186,566 | 355,471 | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | 23,588 | 23,588 | 0 | A-Stable | 73,683 | 50,464 | 23,219 | A-Stable |
| 250 Equipment | 3,989 | 3,989 | - | A-Stable | 7,989 | 3,989 | 4,000 | A-Stable |
| 270 Wkrs Comp | - | - | - | A-Stable | - | - | - | A-Stable |
| 271 Drug Testing | - | - | - | A-Stable | - | - | - | A-Stable |
| 290 Misc. | - | - | - | A-Stable | 200 | 90 | 110 | A-Stable |
| 361 Power | - | - | - | A-Stable | - | - | - | A-Stable |
| 362 Water | - | - | - | A-Stable | - | - | - | A-Stable |
| 363 Telephone | - | - | - | A-Stable | 25,000 | - | 25,000 | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | 136,000 | 136,000 | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 91,894 | 91,894 | 0 | A-Stable | 784,909 | 377,109 | 407,800 | A-Stable |
| GRAND TOTAL | 19,215,623 | 16,901,142 | 2,314,481 | A-Stable | 230,506,660 | 106,162,313 | 124,344,347 | A-Stable |

Notes:

Definitions:

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- 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 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Healthy Futures Fund
Account No.: 140 & 150

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

| 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 | 412,524 | - | 412,524 | 410,590 | - | - | 1,934 | A-Stable | - |
| 112 OT | - | - | - | - | - | - | - | A-Stable | - |
| 113 Benefits | 6,065 | - | 6,065 | 5,954 | - | - | 111 | A-Stable | - |
| Total Personnel | 418,589 | - | 418,589 | 416,544 | - | - | 2,045 | A-Stable | - |
| 220 Travel | - | - | - | - | - | - | - | A-Stable | - |
| 230 Contract | 473,165 | - | 473,165 | 75,179 | - | 397,986 | - | A-Stable | 113,011 |
| 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 | 473,165 | - | 473,165 | 75,179 | - | 397,986 | - | A-Stable | 113,011 |
| GRAND TOTAL | 891,754 | - | 891,754 | 491,723 | - | 397,986 | 2,045 | A-Stable | 113,011 |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|---------------|-----------------|----------------------------------|-------------------------|----------------|-----------------|
| | APR 2025 Operations BUDGET | APR 2025 ACTUALS | Variance | | 12-Month Operations BUDGET | Year-to-Date ACTUALS | Variance | CODE |
| 111 Salary | 26,680 | 1,000 | 25,680 | A-Stable | 412,524 | 410,590 | 1,934 | A-Stable |
| 112 OT | - | - | - | A-Stable | - | - | - | A-Stable |
| 113 Benefits | 15 | 15 | 1 | A-Stable | 6,065 | 5,954 | 111 | A-Stable |
| Total Personnel | 26,695 | 1,015 | 25,681 | A-Stable | 418,589 | 416,544 | 2,045 | A-Stable |
| 220 Travel | - | - | - | A-Stable | - | - | - | A-Stable |
| 230 Contract | 59,055 | 16,366 | 42,689 | A-Stable | 473,165 | 75,179 | 397,986 | 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 |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 59,055 | 16,366 | 42,689 | A-Stable | 473,165 | 75,179 | 397,986 | A-Stable |
| GRAND TOTAL | 85,750 | 17,381 | 68,370 | A-Stable | 891,754 | 491,723 | 400,031 | A-Stable |

Notes:

Definitions:

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- 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 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Limited Gaming Fund
Account No.: 121

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

| 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 | 350,944 | - | 350,944 | - | - | 350,944 | - | 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 | 350,944 | - | 350,944 | - | - | 350,944 | - | A-Stable | - |
| GRAND TOTAL | 350,944 | - | 350,944 | - | - | 350,944 | - | A-Stable | - |

| Account Code | Monthly Variance | | | CODE | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|------------------|----------|----------------------------------|-------------------------|----------------|----------|
| | APR 2025 Operations BUDGET | APR 2025 ACTUALS | Variance | | 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 | 33,745 | - | 33,745 | A-Stable | 350,944 | - | 350,944 | 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 |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 33,745.00 | - | 33,745.00 | A-Stable | 350,944 | - | 350,944 | A-Stable |
| GRAND TOTAL | 33,745.00 | - | 33,745.00 | A-Stable | 350,944 | - | 350,944 | A-Stable |

Notes:

Definitions:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Public Library Resources Fund
Account No.: 160

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

| 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 | - | - | - | - | - | - | - | A-Stable | - |
| 233 Rent | - | - | - | - | - | - | - | A-Stable | - |
| 240 Supplies | - | - | - | - | - | - | - | A-Stable | - |
| 250 Equipment | 774,942 | - | 774,942 | - | - | 774,942 | - | 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 | 774,942 | - | 774,942 | - | - | 774,942 | - | A-Stable | - |
| GRAND TOTAL | 774,942 | - | 774,942 | - | - | 774,942 | - | A-Stable | - |

| Account Code | Monthly Variance | | | | Year-to-Date Variance | | | |
|-------------------------|----------------------------------|---------------------|---------------|-----------------|----------------------------------|-------------------------|----------------|-----------------|
| | APR 2025 Operations BUDGET | APR 2025 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 | - | - | - | A-Stable |
| 233 Rent | - | - | - | A-Stable | - | - | - | A-Stable |
| 240 Supplies | - | - | - | A-Stable | - | - | - | A-Stable |
| 250 Equipment | 74,515 | - | 74,515 | A-Stable | 774,942 | - | 774,942 | 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 |
| 363 Telephone | - | - | - | A-Stable | - | - | - | A-Stable |
| 450 Cap. Outlay | - | - | - | A-Stable | - | - | - | A-Stable |
| 888 Reserve | - | - | - | A-Stable | - | - | - | A-Stable |
| Total Operations | 74,515 | - | 74,515 | A-Stable | 774,942 | - | 774,942 | A-Stable |
| GRAND TOTAL | 74,515 | - | 74,515 | A-Stable | 774,942 | - | 774,942 | A-Stable |

Notes:

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Definitions:

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- 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.