

## **GDOE Education Financial Supervisory Commission**

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April 7, 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 January and February 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**

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**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.

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### **Declaration of Financial Status Designation**

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

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 January 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:

N/A

#### **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**

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**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.

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### **Declaration of Financial Status Designation**

#### **Fiscal Year-to-Date: 10/1/2024 to 2/28/2025**

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 February 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:

**230 Contract**

#### **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  
**JANUARY 2025** Consolidated Local Funds  
**Account No.:** ALL

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 1/31/2025

| 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              | 160,841,857                  | -       | 160,841,857        | 945,689               | -                 | 126,303,892                      | 33,592,276                   | A-Stable        | -              |
| 112 OT                  | 17,000                       | -       | 17,000             | 5,910                 | -                 | -                                | 11,090                       | A-Stable        | -              |
| 113 Benefits            | 71,759,156                   | -       | 71,759,156         | 398,912               | -                 | 50,781,341                       | 20,578,902                   | A-Stable        | -              |
| <b>Total Personnel</b>  | <b>232,618,013</b>           | -       | <b>232,618,013</b> | <b>1,350,512</b>      | -                 | <b>177,085,233</b>               | <b>54,182,268</b>            | <b>A-Stable</b> | -              |
| 220 Travel              | -                            | -       | -                  | -                     | -                 | -                                | -                            | A-Stable        | -              |
| 230 Contract            | 2,124,953                    | -       | 2,124,953          | -                     | -                 | 2,124,953                        | -                            | A-Stable        | 103,033        |
| 233 Rent                | -                            | -       | -                  | -                     | -                 | -                                | -                            | A-Stable        | -              |
| 240 Supplies            | 175,000                      | -       | 175,000            | -                     | -                 | 175,000                          | -                            | A-Stable        | 4,218          |
| 250 Equipment           | 774,942                      | -       | 774,942            | -                     | -                 | 774,942                          | -                            | A-Stable        | -              |
| 270 Wkrs Comp           | -                            | -       | -                  | -                     | -                 | -                                | -                            | A-Stable        | -              |
| 271 Drug Testing        | -                            | -       | -                  | -                     | -                 | -                                | -                            | A-Stable        | -              |
| 290 Misc.               | 200                          | -       | 200                | 30                    | -                 | 170                              | -                            | A-Stable        | -              |
| 361 Power               | 5,600,512                    | -       | 5,600,512          | -                     | -                 | 5,600,512                        | -                            | A-Stable        | -              |
| 362 Water               | 2,235,490                    | -       | 2,235,490          | -                     | -                 | 2,235,490                        | -                            | A-Stable        | -              |
| 363 Telephone           | 350,000                      | -       | 350,000            | -                     | -                 | 350,000                          | -                            | A-Stable        | -              |
| 450 Cap. Outlay         | -                            | -       | -                  | -                     | -                 | -                                | -                            | A-Stable        | -              |
| 888 Reserve             | -                            | -       | -                  | -                     | -                 | -                                | -                            | A-Stable        | -              |
| <b>Total Operations</b> | <b>11,261,097</b>            | -       | <b>11,261,097</b>  | <b>30</b>             | -                 | <b>11,261,067</b>                | -                            | <b>A-Stable</b> | <b>107,250</b> |
| <b>GRAND TOTAL</b>      | <b>243,879,110</b>           | -       | <b>243,879,110</b> | <b>1,350,542</b>      | -                 | <b>188,346,300</b>               | <b>54,182,268</b>            | <b>A-Stable</b> | <b>107,250</b> |

| Monthly Variance |                                  |                     |            |          |                          | Year-to-Date Variance   |             |          |  |
|------------------|----------------------------------|---------------------|------------|----------|--------------------------|-------------------------|-------------|----------|--|
| Account Code     | JAN 2025<br>Operations<br>BUDGET | JAN 2025<br>ACTUALS | Variance   | CODE     | YTD Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance    | CODE     |  |
| 111 Salary       | 13,404,967                       | 773,581             | 12,631,386 | A-Stable | 160,841,857              | 945,689                 | 159,896,168 | A-Stable |  |
| 112 OT           | 3,500                            | 3,348               | 152        | A-Stable | 17,000                   | 5,910                   | 11,090      | A-Stable |  |
| 113 Benefits     | 5,979,930                        | 315,527             | 5,664,403  | A-Stable | 71,759,156               | 398,912                 | 71,360,243  | A-Stable |  |
| Total Personnel  | 19,388,397                       | 1,092,456           | 18,295,941 | A-Stable | 232,618,013              | 1,350,512               | 231,267,501 | A-Stable |  |
| 220 Travel       | -                                | -                   | -          | A-Stable | -                        | -                       | -           | A-Stable |  |
| 230 Contract     | 201,240                          | -                   | 201,240    | A-Stable | 2,124,953                | -                       | 2,124,953   | A-Stable |  |
| 233 Rent         | -                                | -                   | -          | A-Stable | -                        | -                       | -           | A-Stable |  |
| 240 Supplies     | 14,905                           | -                   | 14,905     | A-Stable | 175,000                  | -                       | 175,000     | 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         | 100                              | 30                  | 70         | A-Stable | 200                      | 30                      | 170         | A-Stable |  |
| 361 Power        | 466,709                          | -                   | 466,709    | A-Stable | 5,600,512                | -                       | 5,600,512   | A-Stable |  |
| 362 Water        | 186,291                          | -                   | 186,291    | A-Stable | 2,235,490                | -                       | 2,235,490   | A-Stable |  |
| 363 Telephone    | 29,167                           | -                   | 29,167     | A-Stable | 350,000                  | -                       | 350,000     | A-Stable |  |
| 450 Cap. Outlay  | -                                | -                   | -          | A-Stable | -                        | -                       | -           | A-Stable |  |
| 888 Reserve      | -                                | -                   | -          | A-Stable | -                        | -                       | -           | A-Stable |  |
| Total Operations | 972,927                          | 30                  | 972,897    | A-Stable | 11,261,097               | 30                      | 11,261,067  | A-Stable |  |
| GRAND TOTAL      | 20,361,324                       | 1,092,486           | 19,268,838 | A-Stable | 243,879,110              | 1,350,542               | 242,528,568 | 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  
**JANUARY 2025** General Fund  
**Account No.:** 110, 120, 125 & 180

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 1/31/2025

| A                       | B                               | C        | D                  | E                        | F                    | G                                      | H                                  | I               | J            |
|-------------------------|---------------------------------|----------|--------------------|--------------------------|----------------------|--|------------------------------------|-----------------|--------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve  | Allotments         | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE            | Encumbrances |
| 111 Salary              | 158,564,268                     | -        | 158,564,268        | 945,689                  | -                    | 124,303,892                            | 33,314,687                         | A-Stable        | -            |
| 112 OT                  | 17,000                          | -        | 17,000             | 5,910                    | -                    | -                                      | 11,090                             | A-Stable        | -            |
| 113 Benefits            | 71,400,392                      | -        | 71,400,392         | 398,912                  | -                    | 50,422,577                             | 20,578,902                         | A-Stable        | -            |
| <b>Total Personnel</b>  | <b>229,981,660</b>              | <b>-</b> | <b>229,981,660</b> | <b>1,350,512</b>         | <b>-</b>             | <b>174,726,469</b>                     | <b>53,904,679</b>                  | <b>A-Stable</b> | <b>-</b>     |
| 220 Travel              | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 230 Contract            | 499,800                         | -        | 499,800            | -                        | -                    | 499,800                                | -                                  | A-Stable        | -            |
| 233 Rent                | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 240 Supplies            | 25,000                          | -        | 25,000             | -                        | -                    | 25,000                                 | -                                  | A-Stable        | 4,218        |
| 250 Equipment           | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 270 Wkrs Comp           | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 271 Drug Testing        | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 290 Misc.               | 200                             | -        | 200                | 30                       | -                    | 170                                    | -                                  | A-Stable        | -            |
| 361 Power               | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 362 Water               | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 363 Telephone           | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 450 Cap. Outlay         | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 888 Reserve             | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| <b>Total Operations</b> | <b>525,000</b>                  | <b>-</b> | <b>525,000</b>     | <b>30</b>                | <b>-</b>             | <b>524,970</b>                         | <b>-</b>                           | <b>A-Stable</b> | <b>4,218</b> |
| <b>GRAND TOTAL</b>      | <b>230,506,660</b>              | <b>-</b> | <b>230,506,660</b> | <b>1,350,542</b>         | <b>-</b>             | <b>175,251,439</b>                     | <b>53,904,679</b>                  | <b>A-Stable</b> | <b>4,218</b> |

| Account Code            | Monthly Variance                 |                     |                   |                 | Year-to-Date Variance            |                         |                    |                 |
|-------------------------|----------------------------------|---------------------|-------------------|-----------------|----------------------------------|-------------------------|--------------------|-----------------|
|                         | JAN 2025<br>Operations<br>BUDGET | JAN 2025<br>ACTUALS | Variance          | CODE            | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance           | CODE            |
| 111 Salary              | 13,211,606                       | 773,581             | 12,438,024        | A-Stable        | 158,564,268                      | 945,689                 | 157,618,579        | A-Stable        |
| 112 OT                  | 3,500                            | 3,348               | 152               | A-Stable        | 17,000                           | 5,910                   | 11,090             | A-Stable        |
| 113 Benefits            | 5,950,033                        | 315,527             | 5,634,506         | A-Stable        | 71,400,392                       | 398,912                 | 71,001,479         | A-Stable        |
| <b>Total Personnel</b>  | <b>19,165,138</b>                | <b>1,092,456</b>    | <b>18,072,682</b> | <b>A-Stable</b> | <b>229,981,660</b>               | <b>1,350,512</b>        | <b>228,631,148</b> | <b>A-Stable</b> |
| 220 Travel              | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 230 Contract            | 47,980                           | -                   | 47,980            | A-Stable        | 499,800                          | -                       | 499,800            | A-Stable        |
| 233 Rent                | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 240 Supplies            | 2,405                            | -                   | 2,405             | A-Stable        | 25,000                           | -                       | 25,000             | A-Stable        |
| 250 Equipment           | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 270 Wkrs Comp           | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 271 Drug Testing        | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 290 Misc.               | 100                              | 30                  | 70                | A-Stable        | 200                              | 30                      | 170                | 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        |
| <b>Total Operations</b> | <b>50,485</b>                    | <b>30</b>           | <b>50,455</b>     | <b>A-Stable</b> | <b>525,000</b>                   | <b>30</b>               | <b>524,970</b>     | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>19,215,623</b>                | <b>1,092,486</b>    | <b>18,123,137</b> | <b>A-Stable</b> | <b>230,506,660</b>               | <b>1,350,542</b>        | <b>229,156,118</b> | <b>A-Stable</b> |

**Notes:**

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- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

**Education Financial Supervisory Commission Fiscal Year 2024**  
**Financial Status Designation Reports**

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

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 1/31/2025

| A                       | B                               | C        | D                 | E                        | F                    | G                                      | H                                  | I               | J            |
|-------------------------|---------------------------------|----------|-------------------|--------------------------|----------------------|--|------------------------------------|-----------------|--------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve  | Allotments        | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE            | Encumbrances |
| 111 Salary              | 2,000,000                       | -        | 2,000,000         | -                        | -                    | 2,000,000                              | -                                  | A-Stable        | -            |
| 112 OT                  | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 113 Benefits            | 358,764                         | -        | 358,764           | -                        | -                    | 358,764                                | -                                  | A-Stable        | -            |
| <b>Total Personnel</b>  | <b>2,358,764</b>                | <b>-</b> | <b>2,358,764</b>  | <b>-</b>                 | <b>-</b>             | <b>2,358,764</b>                       | <b>-</b>                           | <b>A-Stable</b> | <b>-</b>     |
| 220 Travel              | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 230 Contract            | 660,044                         | -        | 660,044           | -                        | -                    | 660,044                                | -                                  | A-Stable        | -            |
| 233 Rent                | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 240 Supplies            | 150,000                         | -        | 150,000           | -                        | -                    | 150,000                                | -                                  | A-Stable        | -            |
| 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         | -                        | -                    | 5,600,512                              | -                                  | A-Stable        | -            |
| 362 Water               | 2,235,490                       | -        | 2,235,490         | -                        | -                    | 2,235,490                              | -                                  | A-Stable        | -            |
| 363 Telephone           | 350,000                         | -        | 350,000           | -                        | -                    | 350,000                                | -                                  | A-Stable        | -            |
| 450 Cap. Outlay         | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 888 Reserve             | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| <b>Total Operations</b> | <b>8,996,046</b>                | <b>-</b> | <b>8,996,046</b>  | <b>-</b>                 | <b>-</b>             | <b>8,996,046</b>                       | <b>-</b>                           | <b>A-Stable</b> | <b>-</b>     |
| <b>GRAND TOTAL</b>      | <b>11,354,810</b>               | <b>-</b> | <b>11,354,810</b> | <b>-</b>                 | <b>-</b>             | <b>11,354,810</b>                      | <b>-</b>                           | <b>A-Stable</b> | <b>-</b>     |

| Account Code            | Monthly Variance                 |                     |                | CODE            | Year-to-Date Variance            |                         |                   |                 |
|-------------------------|----------------------------------|---------------------|----------------|-----------------|----------------------------------|-------------------------|-------------------|-----------------|
|                         | JAN 2025<br>Operations<br>BUDGET | JAN 2025<br>ACTUALS | Variance       |                 | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance          | CODE            |
| 111 Salary              | 166,667                          | -                   | 166,667        | A-Stable        | 2,000,000                        | -                       | 2,000,000         | A-Stable        |
| 112 OT                  | -                                | -                   | -              | A-Stable        | -                                | -                       | -                 | A-Stable        |
| 113 Benefits            | 29,897                           | -                   | 29,897         | A-Stable        | 358,764                          | -                       | 358,764           | A-Stable        |
| <b>Total Personnel</b>  | <b>196,564</b>                   | <b>-</b>            | <b>196,564</b> | <b>A-Stable</b> | <b>2,358,764</b>                 | <b>-</b>                | <b>2,358,764</b>  | <b>A-Stable</b> |
| 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                           | -                   | 12,500         | A-Stable        | 150,000                          | -                       | 150,000           | 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                          | -                   | 466,709        | A-Stable        | 5,600,512                        | -                       | 5,600,512         | A-Stable        |
| 362 Water               | 186,291                          | -                   | 186,291        | A-Stable        | 2,235,490                        | -                       | 2,235,490         | A-Stable        |
| 363 Telephone           | 29,167                           | -                   | 29,167         | A-Stable        | 350,000                          | -                       | 350,000           | A-Stable        |
| 450 Cap. Outlay         | -                                | -                   | -              | A-Stable        | -                                | -                       | -                 | A-Stable        |
| 888 Reserve             | -                                | -                   | -              | A-Stable        | -                                | -                       | -                 | A-Stable        |
| <b>Total Operations</b> | <b>755,127</b>                   | <b>-</b>            | <b>755,127</b> | <b>A-Stable</b> | <b>8,996,046</b>                 | <b>-</b>                | <b>8,996,046</b>  | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>951,691</b>                   | <b>-</b>            | <b>951,691</b> | <b>A-Stable</b> | <b>11,354,810</b>                | <b>-</b>                | <b>11,354,810</b> | <b>A-Stable</b> |

**Notes:**

**Definitions:**

- A-Stable:** indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

**Education Financial Supervisory Commission Fiscal Year 2024**  
**Financial Status Designation Reports**

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

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 1/31/2025

| A                       | B                               | C        | D              | E                        | F                    | G                                      | H                                  | I               | J              |
|-------------------------|---------------------------------|----------|----------------|--------------------------|----------------------|--|------------------------------------|-----------------|----------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve  | Allotments     | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE            | Encumbrances   |
| 111 Salary              | 277,589                         | -        | 277,589        | -                        | -                    | -                                      | 277,589                            | A-Stable        | -              |
| 112 OT                  | -                               | -        | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| 113 Benefits            | -                               | -        | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| <b>Total Personnel</b>  | <b>277,589</b>                  | <b>-</b> | <b>277,589</b> | <b>-</b>                 | <b>-</b>             | <b>-</b>                               | <b>277,589</b>                     | <b>A-Stable</b> | <b>-</b>       |
| 220 Travel              | -                               | -        | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| 230 Contract            | 614,165                         | -        | 614,165        | -                        | -                    | 614,165                                | -                                  | A-Stable        | 103,033        |
| 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        | -              |
| <b>Total Operations</b> | <b>614,165</b>                  | <b>-</b> | <b>614,165</b> | <b>-</b>                 | <b>-</b>             | <b>614,165</b>                         | <b>-</b>                           | <b>A-Stable</b> | <b>103,033</b> |
| <b>GRAND TOTAL</b>      | <b>891,754</b>                  | <b>-</b> | <b>891,754</b> | <b>-</b>                 | <b>-</b>             | <b>614,165</b>                         | <b>277,589</b>                     | <b>A-Stable</b> | <b>103,033</b> |

| Account Code            | Monthly Variance                 |                     |               |                 | Year-to-Date Variance            |                         |                |                 |
|-------------------------|----------------------------------|---------------------|---------------|-----------------|----------------------------------|-------------------------|----------------|-----------------|
|                         | JAN 2025<br>Operations<br>BUDGET | JAN 2025<br>ACTUALS | Variance      | CODE            | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance       | CODE            |
| 111 Salary              | 26,695                           | -                   | 26,695        | A-Stable        | 277,589                          | -                       | 277,589        | A-Stable        |
| 112 OT                  | -                                | -                   | -             | A-Stable        | -                                | -                       | -              | A-Stable        |
| 113 Benefits            | -                                | -                   | -             | A-Stable        | -                                | -                       | -              | A-Stable        |
| <b>Total Personnel</b>  | <b>26,695</b>                    | <b>-</b>            | <b>26,695</b> | <b>A-Stable</b> | <b>277,589</b>                   | <b>-</b>                | <b>277,589</b> | <b>A-Stable</b> |
| 220 Travel              | -                                | -                   | -             | A-Stable        | -                                | -                       | -              | A-Stable        |
| 230 Contract            | 59,055                           | -                   | 59,055        | A-Stable        | 614,165                          | -                       | 614,165        | 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        |
| <b>Total Operations</b> | <b>59,055</b>                    | <b>-</b>            | <b>59,055</b> | <b>A-Stable</b> | <b>614,165</b>                   | <b>-</b>                | <b>614,165</b> | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>85,750</b>                    | <b>-</b>            | <b>85,750</b> | <b>A-Stable</b> | <b>891,754</b>                   | <b>-</b>                | <b>891,754</b> | <b>A-Stable</b> |

**Notes:**

This is only for Interscholastic contracts that are only seasonal

**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  
**JANUARY 2025** Public Library Resources Fund  
**Account No.:** 160

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 1/31/2025

| A                       | B                               | C       | D              | E                        | F                    | G                                      | H                                  | I        | J            |
|-------------------------|---------------------------------|---------|----------------|--------------------------|----------------------|--|------------------------------------|----------|--------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve | Allotments     | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE     | Encumbrances |
| 111 Salary              | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| 112 OT                  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| 113 Benefits            | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| <b>Total Personnel</b>  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | 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 | -            |
| <b>Total Operations</b> | <b>774,942</b>                  | -       | <b>774,942</b> | -                        | -                    | <b>774,942</b>                         | -                                  | A-Stable | -            |
| <b>GRAND TOTAL</b>      | <b>774,942</b>                  | -       | <b>774,942</b> | -                        | -                    | <b>774,942</b>                         | -                                  | A-Stable | -            |

| Account Code     | Monthly Variance                 |                     |          |          | Year-to-Date Variance            |                         |          |          |
|------------------|----------------------------------|---------------------|----------|----------|----------------------------------|-------------------------|----------|----------|
|                  | JAN 2025<br>Operations<br>BUDGET | JAN 2025<br>ACTUALS | Variance | CODE     | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>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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- 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  
**JANUARY 2025** Limited Gaming Fund  
**Account No.:** 121

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 1/31/2025

| A                       | B                               | C       | D              | E                        | F                    | G                                      | H                                  | I        | J            |
|-------------------------|---------------------------------|---------|----------------|--------------------------|----------------------|--|------------------------------------|----------|--------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve | Allotments     | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE     | Encumbrances |
| 111 Salary              | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| 112 OT                  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| 113 Benefits            | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| <b>Total Personnel</b>  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | 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 | -            |
| <b>Total Operations</b> | <b>350,944</b>                  | -       | <b>350,944</b> | -                        | -                    | <b>350,944</b>                         | -                                  | A-Stable | -            |
| <b>GRAND TOTAL</b>      | <b>350,944</b>                  | -       | <b>350,944</b> | -                        | -                    | <b>350,944</b>                         | -                                  | A-Stable | -            |

| Account Code            | Monthly Variance                 |                     |                  |          | Year-to-Date Variance            |                         |                |          |
|-------------------------|----------------------------------|---------------------|------------------|----------|----------------------------------|-------------------------|----------------|----------|
|                         | JAN 2025<br>Operations<br>BUDGET | JAN 2025<br>ACTUALS | Variance         | CODE     | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance       | CODE     |
| 111 Salary              | -                                | -                   | -                | A-Stable | -                                | -                       | -              | A-Stable |
| 112 OT                  | -                                | -                   | -                | A-Stable | -                                | -                       | -              | A-Stable |
| 113 Benefits            | -                                | -                   | -                | A-Stable | -                                | -                       | -              | A-Stable |
| <b>Total Personnel</b>  | -                                | -                   | -                | 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 |
| <b>Total Operations</b> | <b>33,745.00</b>                 | -                   | <b>33,745.00</b> | A-Stable | <b>350,944</b>                   | -                       | <b>350,944</b> | A-Stable |
| <b>GRAND TOTAL</b>      | <b>33,745.00</b>                 | -                   | <b>33,745.00</b> | A-Stable | <b>350,944</b>                   | -                       | <b>350,944</b> | 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  
**FEBRUARY 2025** Consolidated Local Funds  
**Account No.:** ALL

**Budget Act(s):** P.L. 37-42  
**YTD Exp. Date** 2/28/2025

| A                       | B                               | C        | D                  | E                        | F                    | G                                      | H                               | I               | J                |
|-------------------------|---------------------------------|----------|--------------------|--------------------------|----------------------|--|---------------------------------|-----------------|------------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve  | Allotments         | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected Lapse/<br>(Shortfall) | CODE            | Encumbrances     |
| 111 Salary              | 160,528,857                     | -        | 160,528,857        | 66,594,970               | -                    | 91,301,932                             | 2,631,955                       | A-Stable        | -                |
| 112 OT                  | 69,000                          | -        | 69,000             | 68,722                   | -                    | -                                      | 278                             | A-Stable        | -                |
| 113 Benefits            | 71,765,156                      | -        | 71,765,156         | 30,123,485               | -                    | 36,649,714                             | 4,991,957                       | A-Stable        | -                |
| <b>Total Personnel</b>  | <b>232,363,013</b>              | <b>-</b> | <b>232,363,013</b> | <b>96,787,177</b>        | <b>-</b>             | <b>127,951,646</b>                     | <b>7,624,190</b>                | <b>A-Stable</b> | <b>-</b>         |
| 220 Travel              | -                               | -        | -                  | -                        | -                    | -                                      | -                               | A-Stable        | -                |
| 230 Contract            | 2,024,953                       | -        | 2,024,953          | 284,743                  | -                    | 1,740,210                              | -                               | A-Stable        | 3,713,699        |
| 233 Rent                | -                               | -        | -                  | -                        | -                    | -                                      | -                               | A-Stable        | -                |
| 240 Supplies            | 202,500                         | -        | 202,500            | 55,777                   | -                    | 146,723                                | -                               | A-Stable        | 50,382           |
| 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                | 30                       | -                    | 170                                    | -                               | A-Stable        | -                |
| 361 Power               | 5,600,512                       | -        | 5,600,512          | 4,962,897                | -                    | 637,615                                | -                               | A-Stable        | -                |
| 362 Water               | 2,397,990                       | -        | 2,397,990          | 1,443,473                | -                    | 954,517                                | -                               | A-Stable        | -                |
| 363 Telephone           | 375,000                         | -        | 375,000            | 36,461                   | -                    | 338,539                                | -                               | A-Stable        | 138,448          |
| 450 Cap. Outlay         | 136,000                         | -        | 136,000            | 136,000                  | -                    | -                                      | -                               | A-Stable        | -                |
| 888 Reserve             | -                               | -        | -                  | -                        | -                    | -                                      | -                               | A-Stable        | -                |
| <b>Total Operations</b> | <b>11,516,097</b>               | <b>-</b> | <b>11,516,097</b>  | <b>6,923,370</b>         | <b>-</b>             | <b>4,592,727</b>                       | <b>-</b>                        | <b>A-Stable</b> | <b>3,903,889</b> |
| <b>GRAND TOTAL</b>      | <b>243,879,110</b>              | <b>-</b> | <b>243,879,110</b> | <b>103,710,547</b>       | <b>-</b>             | <b>132,544,373</b>                     | <b>7,624,190</b>                | <b>A-Stable</b> | <b>3,903,889</b> |

| Account Code            | Monthly Variance                 |                     |                   | CODE            | Year-to-Date Variance    |                         |                    |                 |
|-------------------------|----------------------------------|---------------------|-------------------|-----------------|--------------------------|-------------------------|--------------------|-----------------|
|                         | FEB 2025<br>Operations<br>BUDGET | FEB 2025<br>ACTUALS | Variance          |                 | YTD Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance           | CODE            |
| 111 Salary              | 13,090,128                       | 5,762,265           | 7,327,864         | A-Stable        | 160,528,857              | 66,594,970              | 93,933,887         | A-Stable        |
| 112 OT                  | 52,000                           | 3,188               | 48,812            | A-Stable        | 69,000                   | 68,722                  | 278                | A-Stable        |
| 113 Benefits            | 5,985,930                        | 2,625,706           | 3,360,224         | A-Stable        | 71,765,156               | 30,123,485              | 41,641,671         | A-Stable        |
| <b>Total Personnel</b>  | <b>19,128,058</b>                | <b>8,391,158</b>    | <b>10,736,900</b> | <b>A-Stable</b> | <b>232,363,013</b>       | <b>96,787,177</b>       | <b>135,575,836</b> | <b>A-Stable</b> |
| 220 Travel              | -                                | -                   | -                 | A-Stable        | -                        | -                       | -                  | A-Stable        |
| 230 Contract            | 64,989                           | 80,683              | (15,694)          | B-Warning       | 2,024,953                | 284,743                 | 1,740,210          | A-Stable        |
| 233 Rent                | -                                | -                   | -                 | A-Stable        | -                        | -                       | -                  | A-Stable        |
| 240 Supplies            | 41,924                           | 24,481              | 17,443            | A-Stable        | 202,500                  | 55,777                  | 146,723            | A-Stable        |
| 250 Equipment           | 63,612                           | 3,989               | 59,623            | 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                      | 30                      | 170                | A-Stable        |
| 361 Power               | 466,709                          | -                   | 466,709           | A-Stable        | 5,600,512                | 4,962,897               | 637,615            | A-Stable        |
| 362 Water               | 348,791                          | 348,625             | 166               | A-Stable        | 2,397,990                | 1,443,473               | 954,517            | A-Stable        |
| 363 Telephone           | 54,167                           | 11,474              | 42,693            | A-Stable        | 375,000                  | 36,461                  | 338,539            | A-Stable        |
| 450 Cap. Outlay         | 136,000                          | -                   | 136,000           | A-Stable        | 136,000                  | 136,000                 | -                  | A-Stable        |
| 888 Reserve             | -                                | -                   | -                 | A-Stable        | -                        | -                       | -                  | A-Stable        |
| <b>Total Operations</b> | <b>1,176,192</b>                 | <b>469,252</b>      | <b>706,940</b>    | <b>A-Stable</b> | <b>11,516,097</b>        | <b>6,923,370</b>        | <b>4,592,727</b>   | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>20,304,250</b>                | <b>8,860,410</b>    | <b>11,443,840</b> | <b>A-Stable</b> | <b>243,879,110</b>       | <b>103,710,547</b>      | <b>140,168,563</b> | <b>A-Stable</b> |

**Notes:**

From HFF; stipends transfer from contracts to salaries to cover payments.

**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  
**FEBRUARY 2025** General Fund  
**Account No.:** 110, 120, 125 & 180

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 2/28/2025

| A                       | B                               | C        | D                  | E                        | F                    | G                                      | H                                  | I               | J                |
|-------------------------|---------------------------------|----------|--------------------|--------------------------|----------------------|--|------------------------------------|-----------------|------------------|
| Account Code            | Budget Act(s)<br>Appropriations | Revenue  | Allotments         | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE            | Encumbrances     |
| 111 Salary              | 158,293,768                     | -        | 158,293,768        | 66,208,305               | -                    | 89,464,432                             | 2,621,031                          | A-Stable        | -                |
| 112 OT                  | 69,000                          | -        | 69,000             | 68,722                   | -                    | -                                      | 278                                | A-Stable        | -                |
| 113 Benefits            | 71,400,392                      | -        | 71,400,392         | 30,117,878               | -                    | 36,290,950                             | 4,991,564                          | A-Stable        | -                |
| <b>Total Personnel</b>  | <b>229,763,160</b>              | <b>-</b> | <b>229,763,160</b> | <b>96,394,906</b>        | <b>-</b>             | <b>125,755,382</b>                     | <b>7,612,873</b>                   | <b>A-Stable</b> | <b>-</b>         |
| 220 Travel              | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -                |
| 230 Contract            | 525,800                         | -        | 525,800            | 209,564                  | -                    | 316,236                                | -                                  | A-Stable        | 3,600,688        |
| 233 Rent                | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -                |
| 240 Supplies            | 52,500                          | -        | 52,500             | 52,491                   | -                    | 9                                      | -                                  | A-Stable        | 41,522           |
| 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                | 30                       | -                    | 170                                    | -                                  | A-Stable        | -                |
| 361 Power               | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -                |
| 362 Water               | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -                |
| 363 Telephone           | 25,000                          | -        | 25,000             | 24,987                   | -                    | 13                                     | -                                  | A-Stable        | -                |
| 450 Cap. Outlay         | 136,000                         | -        | 136,000            | 136,000                  | -                    | -                                      | -                                  | A-Stable        | -                |
| 888 Reserve             | -                               | -        | -                  | -                        | -                    | -                                      | -                                  | A-Stable        | -                |
| <b>Total Operations</b> | <b>743,500</b>                  | <b>-</b> | <b>743,500</b>     | <b>427,060</b>           | <b>-</b>             | <b>316,440</b>                         | <b>-</b>                           | <b>A-Stable</b> | <b>3,643,570</b> |
| <b>GRAND TOTAL</b>      | <b>230,506,660</b>              | <b>-</b> | <b>230,506,660</b> | <b>96,821,966</b>        | <b>-</b>             | <b>126,071,822</b>                     | <b>7,612,873</b>                   | <b>A-Stable</b> | <b>3,643,570</b> |

| Account Code            | Monthly Variance                 |                     |                   |                 | Year-to-Date Variance            |                         |                    |                 |
|-------------------------|----------------------------------|---------------------|-------------------|-----------------|----------------------------------|-------------------------|--------------------|-----------------|
|                         | FEB 2025<br>Operations<br>BUDGET | FEB 2025<br>ACTUALS | Variance          | CODE            | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance           | CODE            |
| 111 Salary              | 12,944,606                       | 5,761,265           | 7,183,341         | A-Stable        | 158,293,768                      | 66,208,305              | 92,085,463         | A-Stable        |
| 112 OT                  | 52,000                           | 3,188               | 48,812            | A-Stable        | 69,000                           | 68,722                  | 278                | A-Stable        |
| 113 Benefits            | 5,950,033                        | 2,625,692           | 3,324,341         | A-Stable        | 71,400,392                       | 30,117,878              | 41,282,514         | A-Stable        |
| <b>Total Personnel</b>  | <b>18,946,638</b>                | <b>8,390,144</b>    | <b>10,556,494</b> | <b>A-Stable</b> | <b>229,763,160</b>               | <b>96,394,906</b>       | <b>133,368,255</b> | <b>A-Stable</b> |
| 220 Travel              | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 230 Contract            | 64,464                           | 64,317              | 147               | A-Stable        | 525,800                          | 209,564                 | 316,236            | A-Stable        |
| 233 Rent                | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 240 Supplies            | 29,424                           | 21,195              | 8,229             | A-Stable        | 52,500                           | 52,491                  | 9                  | A-Stable        |
| 250 Equipment           | 4,000                            | 3,989               | 11                | A-Stable        | 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                              | 30                      | 170                | A-Stable        |
| 361 Power               | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 362 Water               | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| 363 Telephone           | 25,000                           | -                   | 25,000            | A-Stable        | 25,000                           | 24,987                  | 13                 | A-Stable        |
| 450 Cap. Outlay         | 136,000                          | -                   | 136,000           | A-Stable        | 136,000                          | 136,000                 | -                  | A-Stable        |
| 888 Reserve             | -                                | -                   | -                 | A-Stable        | -                                | -                       | -                  | A-Stable        |
| <b>Total Operations</b> | <b>258,888</b>                   | <b>89,501</b>       | <b>169,387</b>    | <b>A-Stable</b> | <b>743,500</b>                   | <b>427,060</b>          | <b>316,440</b>     | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>19,205,526</b>                | <b>8,479,645</b>    | <b>10,725,882</b> | <b>A-Stable</b> | <b>230,506,660</b>               | <b>96,821,966</b>       | <b>133,684,694</b> | <b>A-Stable</b> |

**Notes:**

**Definitions:**

- A-Stable:** indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

**Education Financial Supervisory Commission Fiscal Year 2024  
Financial Status Designation Reports**

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

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 2/28/2025

| A                       | B                               | C        | D                 | E                        | F                    | G                                      | H                                  | I               | J              |
|-------------------------|---------------------------------|----------|-------------------|--------------------------|----------------------|--|------------------------------------|-----------------|----------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve  | Allotments        | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(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        | -              |
| <b>Total Personnel</b>  | <b>2,196,264</b>                | <b>-</b> | <b>2,196,264</b>  | <b>-</b>                 | <b>-</b>             | <b>2,196,264</b>                       | <b>-</b>                           | <b>A-Stable</b> | <b>-</b>       |
| 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        | 8,060          |
| 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         | 4,962,897                | -                    | 637,615                                | -                                  | A-Stable        | -              |
| 362 Water               | 2,397,990                       | -        | 2,397,990         | 1,443,473                | -                    | 954,517                                | -                                  | A-Stable        | -              |
| 363 Telephone           | 350,000                         | -        | 350,000           | 11,474                   | -                    | 338,526                                | -                                  | A-Stable        | 138,448        |
| 450 Cap. Outlay         | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| 888 Reserve             | -                               | -        | -                 | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| <b>Total Operations</b> | <b>9,158,546</b>                | <b>-</b> | <b>9,158,546</b>  | <b>6,421,130</b>         | <b>-</b>             | <b>2,737,416</b>                       | <b>-</b>                           | <b>A-Stable</b> | <b>147,309</b> |
| <b>GRAND TOTAL</b>      | <b>11,354,810</b>               | <b>-</b> | <b>11,354,810</b> | <b>6,421,130</b>         | <b>-</b>             | <b>4,933,680</b>                       | <b>-</b>                           | <b>A-Stable</b> | <b>147,309</b> |

| Account Code            | Monthly Variance                 |                     |                | CODE            | Year-to-Date Variance            |                         |                  |                 |
|-------------------------|----------------------------------|---------------------|----------------|-----------------|----------------------------------|-------------------------|------------------|-----------------|
|                         | FEB 2025<br>Operations<br>BUDGET | FEB 2025<br>ACTUALS | Variance       |                 | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance         | CODE            |
| 111 Salary              | 4,167                            | -                   | 4,167          | 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        |
| <b>Total Personnel</b>  | <b>34,064</b>                    | <b>-</b>            | <b>34,064</b>  | <b>A-Stable</b> | <b>2,196,264</b>                 | <b>-</b>                | <b>2,196,264</b> | <b>A-Stable</b> |
| 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                          | -                   | 466,709        | A-Stable        | 5,600,512                        | 4,962,897               | 637,615          | A-Stable        |
| 362 Water               | 348,791                          | 348,625             | 166            | A-Stable        | 2,397,990                        | 1,443,473               | 954,517          | 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        | -                                | -                       | -                | A-Stable        |
| 888 Reserve             | -                                | -                   | -              | A-Stable        | -                                | -                       | -                | A-Stable        |
| <b>Total Operations</b> | <b>909,452</b>                   | <b>363,385</b>      | <b>546,067</b> | <b>A-Stable</b> | <b>9,158,546</b>                 | <b>6,421,130</b>        | <b>2,737,416</b> | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>943,516</b>                   | <b>363,385</b>      | <b>580,130</b> | <b>A-Stable</b> | <b>11,354,810</b>                | <b>6,421,130</b>        | <b>4,933,680</b> | <b>A-Stable</b> |

**Notes:**

**Definitions:**

- A-Stable:** indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

**Education Financial Supervisory Commission Fiscal Year 2024**  
**Financial Status Designation Reports**

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

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 2/28/2025

| A                       | B                               | C        | D              | E                        | F                    | G                                      | H                                  | I               | J              |
|-------------------------|---------------------------------|----------|----------------|--------------------------|----------------------|--|------------------------------------|-----------------|----------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve  | Allotments     | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE            | Encumbrances   |
| 111 Salary              | 397,589                         | -        | 397,589        | 386,665                  | -                    | -                                      | 10,924                             | A-Stable        | -              |
| 112 OT                  | -                               | -        | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| 113 Benefits            | 6,000                           | -        | 6,000          | 5,607                    | -                    | -                                      | 393                                | A-Stable        | -              |
| <b>Total Personnel</b>  | <b>403,589</b>                  | <b>-</b> | <b>403,589</b> | <b>392,272</b>           | <b>-</b>             | <b>-</b>                               | <b>11,317</b>                      | <b>A-Stable</b> | <b>-</b>       |
| 220 Travel              | -                               | -        | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -              |
| 230 Contract            | 488,165                         | -        | 488,165        | 75,179                   | -                    | 412,986                                | -                                  | 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        | -              |
| <b>Total Operations</b> | <b>488,165</b>                  | <b>-</b> | <b>488,165</b> | <b>75,179</b>            | <b>-</b>             | <b>412,986</b>                         | <b>-</b>                           | <b>A-Stable</b> | <b>113,011</b> |
| <b>GRAND TOTAL</b>      | <b>891,754</b>                  | <b>-</b> | <b>891,754</b> | <b>467,451</b>           | <b>-</b>             | <b>412,986</b>                         | <b>11,317</b>                      | <b>A-Stable</b> | <b>113,011</b> |

| Account Code            | Monthly Variance                 |                     |                 | CODE             | Year-to-Date Variance            |                         |                |                 |
|-------------------------|----------------------------------|---------------------|-----------------|------------------|----------------------------------|-------------------------|----------------|-----------------|
|                         | FEB 2025<br>Operations<br>BUDGET | FEB 2025<br>ACTUALS | Variance        |                  | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance       | CODE            |
| 111 Salary              | 141,356                          | 1,000               | 140,356         | A-Stable         | 397,589                          | 386,665                 | 10,924         | A-Stable        |
| 112 OT                  | -                                | -                   | -               | A-Stable         | -                                | -                       | -              | A-Stable        |
| 113 Benefits            | 6,000                            | 15                  | 5,986           | A-Stable         | 6,000                            | 5,607                   | 393            | A-Stable        |
| <b>Total Personnel</b>  | <b>147,356</b>                   | <b>1,015</b>        | <b>146,342</b>  | <b>A-Stable</b>  | <b>403,589</b>                   | <b>392,272</b>          | <b>11,317</b>  | <b>A-Stable</b> |
| 220 Travel              | -                                | -                   | -               | A-Stable         | -                                | -                       | -              | A-Stable        |
| 230 Contract            | (78,756)                         | 16,366              | (95,122)        | B-Warning        | 488,165                          | 75,179                  | 412,986        | 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        |
| <b>Total Operations</b> | <b>(78,756)</b>                  | <b>16,366</b>       | <b>(95,122)</b> | <b>B-Warning</b> | <b>488,165</b>                   | <b>75,179</b>           | <b>412,986</b> | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>68,600</b>                    | <b>17,381</b>       | <b>51,220</b>   | <b>A-Stable</b>  | <b>891,754</b>                   | <b>467,451</b>          | <b>424,303</b> | <b>A-Stable</b> |

**Notes:**

Contracts transferred to Salaries category for FEB 2025 for stipend payments made.

**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 2024**  
**Financial Status Designation Reports**

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

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 2/28/2025

| A                       | B                               | C       | D              | E                        | F                    | G                                      | H                                  | I               | J            |
|-------------------------|---------------------------------|---------|----------------|--------------------------|----------------------|--|------------------------------------|-----------------|--------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve | Allotments     | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE            | Encumbrances |
| 111 Salary              | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 112 OT                  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| 113 Benefits            | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable        | -            |
| <b>Total Personnel</b>  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | 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        | -            |
| <b>Total Operations</b> | <b>774,942</b>                  | -       | <b>774,942</b> | -                        | -                    | <b>774,942</b>                         | -                                  | <b>A-Stable</b> | -            |
| <b>GRAND TOTAL</b>      | <b>774,942</b>                  | -       | <b>774,942</b> | -                        | -                    | <b>774,942</b>                         | -                                  | <b>A-Stable</b> | -            |

| Account Code            | Monthly Variance                 |                     |               |                 | Year-to-Date Variance            |                         |                |                 |
|-------------------------|----------------------------------|---------------------|---------------|-----------------|----------------------------------|-------------------------|----------------|-----------------|
|                         | FEB 2025<br>Operations<br>BUDGET | FEB 2025<br>ACTUALS | Variance      | CODE            | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance       | CODE            |
| 111 Salary              | -                                | -                   | -             | A-Stable        | -                                | -                       | -              | A-Stable        |
| 112 OT                  | -                                | -                   | -             | A-Stable        | -                                | -                       | -              | A-Stable        |
| 113 Benefits            | -                                | -                   | -             | A-Stable        | -                                | -                       | -              | A-Stable        |
| <b>Total Personnel</b>  | -                                | -                   | -             | 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        |
| <b>Total Operations</b> | <b>59,612</b>                    | -                   | <b>59,612</b> | <b>A-Stable</b> | <b>774,942</b>                   | -                       | <b>774,942</b> | <b>A-Stable</b> |
| <b>GRAND TOTAL</b>      | <b>59,612</b>                    | -                   | <b>59,612</b> | <b>A-Stable</b> | <b>774,942</b>                   | -                       | <b>774,942</b> | <b>A-Stable</b> |

**Notes:**

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**Definitions:**

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**Education Financial Supervisory Commission Fiscal Year 2024  
Financial Status Designation Reports**

**Department:** Guam Department of Education  
**FEBRUARY 2025**  
**Account No.:** 121

**Budget Act(s):** P.L. 37-42  
**YTD Exp.Date** 2/28/2025

| A                       | B                               | C       | D              | E                        | F                    | G                                      | H                                  | I        | J            |
|-------------------------|---------------------------------|---------|----------------|--------------------------|----------------------|--|------------------------------------|----------|--------------|
| Account Code            | Budget Act(s)<br>Appropriations | Reserve | Allotments     | GDOE YTD<br>Expenditures | Manual<br>Adjustment | Projected<br>Remaining<br>Expenditures | Projected<br>Lapse/<br>(Shortfall) | CODE     | Encumbrances |
| 111 Salary              | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| 112 OT                  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| 113 Benefits            | -                               | -       | -              | -                        | -                    | -                                      | -                                  | A-Stable | -            |
| <b>Total Personnel</b>  | -                               | -       | -              | -                        | -                    | -                                      | -                                  | 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 | -            |
| <b>Total Operations</b> | <b>350,944</b>                  | -       | <b>350,944</b> | -                        | -                    | <b>350,944</b>                         | -                                  | A-Stable | -            |
| <b>GRAND TOTAL</b>      | <b>350,944</b>                  | -       | <b>350,944</b> | -                        | -                    | <b>350,944</b>                         | -                                  | A-Stable | -            |

| Account Code            | Monthly Variance                 |                     |                  | CODE     | Year-to-Date Variance            |                         |                |          |
|-------------------------|----------------------------------|---------------------|------------------|----------|----------------------------------|-------------------------|----------------|----------|
|                         | FEB 2025<br>Operations<br>BUDGET | FEB 2025<br>ACTUALS | Variance         |          | 12-Month<br>Operations<br>BUDGET | Year-to-Date<br>ACTUALS | Variance       | CODE     |
| 111 Salary              | -                                | -                   | -                | A-Stable | -                                | -                       | -              | A-Stable |
| 112 OT                  | -                                | -                   | -                | A-Stable | -                                | -                       | -              | A-Stable |
| 113 Benefits            | -                                | -                   | -                | A-Stable | -                                | -                       | -              | A-Stable |
| <b>Total Personnel</b>  | -                                | -                   | -                | 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 |
| <b>Total Operations</b> | <b>26,996.00</b>                 | -                   | <b>26,996.00</b> | A-Stable | <b>350,944</b>                   | -                       | <b>350,944</b> | A-Stable |
| <b>GRAND TOTAL</b>      | <b>26,996.00</b>                 | -                   | <b>26,996.00</b> | A-Stable | <b>350,944</b>                   | -                       | <b>350,944</b> | A-Stable |

**Notes:**

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