



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

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K. ERIK SWANSON, Ph.D.

Superintendent of Education

M. WADE PAUL

Deputy Superintendent of Finance

September 11, 2025

MEMORANDUM

TO: Chairman and Members, Guam Education Board

FROM: Superintendent of Education

RE: EFSC Declaration of Financial status Designations, Code B-Warnings, Explanation of Variance(s).
Year to Date: April, May & June FY 2025

For the months of April 2025 through June 2025, the declaration contained Code B-Warnings in budgetary object categories 230 Contract, 240 Supplies and 250 Equipment, 361 Power and 362 Water. Pursuant to PL 30-164, herein is the required Explanation of Variance:

For the month of April 2025 regarding the General Fund, the B-Warning designation under 361 Power is due to actuals having exceeded the total annual budget. In the GEFF, the B-Warning designation under 362 Water is due to monthly actuals having exceeded the monthly budget due to bulk invoicing within the month.

For the month of May 2025, the declaration contained Code B-Warning in the General Fund and the reason is the same as prior month as total annual budget for 361 Power is already exceeded.

Finally, for the month of June 2025, the B-Warning designations for 361 Power and 362 Water are due to the same reasons as prior months and their total annual budgets being exceeded in the General Fund. The remaining object categories 230 Contract, 240 Supplies, and 250 Equipment are all due to monthly actuals exceeded their monthly budgets most notably with Sodexo regarding 230 Contract and Benson/Johnstone Supply regarding 240 Supplies.

Reviewed By:

M. Wade Paul

Deputy Superintendent, FAS

Approved By:

K. Erik Swanson, Ph.D.
Superintendent