

# GDOE Education Financial Supervisory Commission

April 5, 2013

## MEMORANDUM

To: Speaker Judith T. Won Pat Ed.D  
32nd Guam Legislature

From: Mr. Chris Budasi, Vice Chairman  
GDOE Education Financial Supervisory Commission

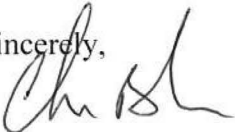
Subject: GDOE Education Financial Supervisory Commission – March 6, 2013 Reporting Requirement for Boards and Commissions.

*Hafa Adai* Speaker Won Pat!

Pursuant to the reporting requirements in GCA Title 5, Chapter 8, §8113.1, please find the attached electronic copy of the meeting agenda, approved minutes, and other attachments and addendums that were discussed in the GDOE Education Financial Supervisory Commission meeting held on March 6, 2013.

Should you have any questions or concerns please do not hesitate to contact me at (671) 473-4236.

Sincerely,



Chris Budasi  
Vice Chairman  
GDOE Education Financial Supervisory Commission

# Guam Department of Education Financial Supervisory Commission (EFSC)

March 6, 2013 – Continuation of February 27, 2013 Meeting  
OPA Procurement and Appeals Hearing Room  
Hagatna, Guam  
3:30pm to 4:55pm

## AGENDA

- I. Call to Order
- II. Review and approval of minutes (15 minutes)
  - a. December 31st, 2012 minutes
  - b. January 23rd, 2013 minutes
  - c. February 27th, 2013 minutes
- III. Old Business (15 minutes)
  - a. BBMR FY 2012 Allotment Confirmation.
  - b. BBMR FY 2013 Allotment update through January 2013
  - c. TEFF Cash Released
- IV. Public Law 30-164, Section 2(c) – EFSC Scope of Authority, Duties and Responsibilities Granted. (25 minutes)
  - a. Approval of 12 month Expenditure Operations Plan
    - i. FY 2012
    - ii. FY 2013
  - b. Approval of 12 month Human Resources Management Plan
    - i. FY 2013
  - c. Review and approve all contracts/expenditures in excess of \$1 Million prior to issuance of purchase orders and bid awards.
  - d. Other duties and responsibilities
- V. Revision to FY12 Financial Status Designation for the months ended (10 minutes)
  - i. August 2012
  - ii. September 2012
- VI. FY13 Financial Status Designation for the months ended (10 minutes)
  - i. October 2012
  - ii. November 2012
  - iii. December 2012
  - iv. January 2013
- VII. New Business (10 minutes)
  - a. Next meeting Date and Time
- VIII. Adjourn

Guam Department of Education Financial Supervisory Commission (EFSC)

March 6, 2013 Meeting

OPA Procurement Appeals Hearing Room

August - January Financial Designation Status Meeting

3:30pm to 4:55pm

Sign - In Sheet

	NAME	AGENCY	EMAIL
1	Analya Eustaquio	BBMR	analya.eustaquio@bbmr.guam.gov
2	Ric ANG	DOE	RMANG@GDOE.NET
3	Talung Tartano	DOE	ttartano@gdoe.net
4	Margaret Artero	DOE	martero@gdoe.net
5	Jeremy Rojas	DOE	jjrojas@gdoe.net
6	Jacqueline P. Mesa	DOE	jpmesa@gdoe.net
7	DEBROOKS	OPA	DEBROOKS@GUAMOPA.ORG
8	Ariana Villaverde	OFB	avillaverde@guamlegislature.org
9	Chris Budasi	OFB	chris.budasi@guamlegislature.org
10	Michael Cobrid	DOA	michael.cobrid@doa.guam.gov
11	John AB Pangelina	BBMR	John.Pangelina@BBMR.guam.gov
12			
13			
14			
15			

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

OPA Procurement Appeals Hearing Room

March 06, 2013

MEETING MINUTES

AGENDA	DISCUSSION/TOPIC	ACTION/STATUS
<p><b>In Attendance</b></p> <p><b>Call to Order</b></p> <p><b>Review and Approval Minutes</b>  <b>A, B, &amp; C.</b>                      December 31<sup>st</sup>, 2012,                      January 23<sup>rd</sup>, 2013, &amp;                      February 27<sup>th</sup>, 2013                      Meeting Minutes</p>	<p>Chris Budasi-OFB                      Doris Flores Brooks-OPA      Ricardo Ang-GDOE                      Ariana Villaverde-OFB              Michael Cabral-DOA              Jacqueline Mesa-GDOE                      John Pangelinan-BBMR              Taling Taitano-GDOE              Margaret Artero-GDOE                      Analyn Eustaquio-BBMR              Jeremy Rojas-GDOE</p> <p>Called to Order by Chris B. at 3:45 p.m.</p> <p>Chris B. asked if anyone has gone over the December minutes</p> <p>All replied by saying yes</p> <p>Chris B. asked if anyone had any questions, comments, or corrections to the minutes</p> <p>DF Brooks stated that she had a minor correction on page 6, the 1<sup>st</sup> paragraph; the word adequate should be changed to inadequate.</p> <p>Ricardo A. stated that he had a correction on page 10, 2<sup>nd</sup> paragraph; Ric asked should be taken out of the paragraph</p> <p>Chris B. asked if there is any other corrections to the December 31<sup>st</sup> minutes</p> <p>All replied by saying no</p>	

**GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)**

**OPA Procurement Appeals Hearing Room**

**March 06, 2013**

**MEETING MINUTES**

	<p>Chris B. asked if he can get a motion to approve the minutes subject to corrections</p> <p>DF Brooks replied by saying so moved subject to corrections</p> <p>Chris B. asked if anyone had any objections</p> <p>All replied by saying no</p> <p>Chris B. stated that he had corrections to the January minutes; the 1<sup>st</sup> correction is on page 3, 3<sup>rd</sup> line down, the word “seeking” should be changed to “sinking”, and “tune for” should be taken out, the 2<sup>nd</sup> correction is on the same page 8<sup>th</sup> line down, “in Fiscal Year 13” should be taken out and “when they had the Executive Budget they had down it down as a” should read “it is a misc. appropriation to DOE”, also “CAPA” should be spelled “CAPFA” &amp; “to us” should read “to the Government”, the line where it says “DF Brooks stated...” should be taken out, the 3<sup>rd</sup> correction is on page 5, 1<sup>st</sup> paragraph, the word “it” should be taken out &amp; also “so what happens is that” should be taken out</p> <p>Chris B. asked if anyone had any other corrections</p> <p>All replied by saying no</p> <p>Chris B. asked if he can get a motion to approve the minutes subject to the corrections</p> <p>DF Brooks replied by saying so moved subject to corrections</p> <p>Chris B. asked if anyone had any objections</p>	
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**GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)**

**OPA Procurement Appeals Hearing Room**

**March 06, 2013**

**MEETING MINUTES**

<p><b>Old Business</b> <b>A, B, &amp; C. BBMR</b> FY2012 Allotment Confirmation, BBMR FY2013 Allotment update through January 2013, &amp; TEFF Cash Released</p>	<p>All replied by saying no</p> <p>Chris B. stated that the February minutes have not been sent out yet and will be tabled until the next meeting</p> <p>Chris B. stated that there was some discussions at the last meeting that possibly there was more of the allotment release than the \$5.2M consolidated general and special fund, so we just wanted to confirm if those numbers are correct or if there is something different for fiscal 12</p> <p>John P. stated that he had a reserve balance of \$5.2M as of December</p> <p>Chris B. asked what the allotment update was for January 2013</p> <p>John P. stated he compared the allotments that have been released with the January cash flow, and further stated that the allotments released are a little more than what was issued in cash</p> <p>John P. further stated that BBMR release \$39M in October, \$13.1M in November and December, &amp; \$14.9M for January</p> <p>John P. stated that for the CAPFA payments, \$1.5M was released &amp; another \$269K was released on top of the \$1.5M</p> <p>John P. stated that the \$1.5M was released from the TEFF account Chris B. stated that there has been a cash release from the TEFF of almost \$13M, and</p>	
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GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

OPA Procurement Appeals Hearing Room

March 06, 2013

MEETING MINUTES

<p><b>Public Law 30-164, Section 2( c )-EFSC Scope of Authority, Duties and Responsibilities Granted</b></p> <p><b>A.</b> Approval of 12 months Expenditure Operations Plan (i. FY2012 &amp; ii. FY2013)</p>	<p>further questioned Michael C. has to how that was possible if only \$9½M was collected in that account to date</p> <p>Michael C. stated that he did raise the same question to Goody Rosario the other day, and he mentioned that there may have been a reclassification</p> <p>DF Brooks asked if DOE actually received the cash</p> <p>Michael C. replied by saying yes they did</p> <p>Ricardo A. stated that last pay period DOE only received the net pay and not the gross pay</p> <p>Chris B. stated that by September 25 after the budget has been passed, DOE is suppose to come forward with the 12 month operations plan, which then turns into the budget on these financial status designations reports, so fiscal 12 DOE had requested modifications to their budget plan for the months of August and September, and we didn't approved those at the last meeting before we approved the reports, so we kind of stepped forward.</p> <p>Chris B. further stated that the reason DOE did the modification on their 12 month plan is because of the reserves that were released and therefore they had more money then what they budgeted</p> <p>Chris B. asked if he can get a motion to approve the modified 12 month and</p>	
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**GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)**

**OPA Procurement Appeals Hearing Room**

**March 06, 2013**

**MEETING MINUTES**

	<p>reapprove the reports</p> <p>DF Brooks replied by saying so moved</p> <p>Chris B. asked if anyone had any objections</p> <p>All replied by saying no</p> <p>Chris B. stated that they have an official 12 month plan for FY2013</p> <p>Taling T. stated that she worked with BBMR on the modifications, but what DOE wants to do is go back and take a look at how the expenses are spread out in the next month or so</p> <p>DF Brooks stated that the spreadsheet that Chris B. handed out was not realistic, because to say that DOE is going to get half in August and nothing at all in September, and we know that that is not going to happen</p> <p>DF Brooks asked what percentage did the reserve for fiscal 12 have</p> <p>Ricardo A. replied by saying 4%</p> <p>DF Brooks stated that maybe we can start of at 3% or maybe even 5% reserve, because we know for a fact that 15% is not going to happen, unless we start sending out notices to people informing that the school is not going to be open in September, and further stated that that is a message that John P. has to take back to the Governor and also to the fiscal team, and we has a body have to send that message also</p> <p>John P. stated that DOE should put in their request</p>	
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**GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)**

**OPA Procurement Appeals Hearing Room**

**March 06, 2013**

**MEETING MINUTES**

	<p>DF Brooks stated that the request should come from the DOE board and not from the EFSC commission</p> <p>Chris B. asked if we want to approve a fiscal year budget plan that unrealistically shorts DOE \$30M</p> <p>DF Brooks replied by saying no</p> <p>John P. stated that the reserves cannot be released unless we receive a request, and further stated that there are other departments putting in their requests as of February because we are already going into the sixth month of the fiscal year and the deappropriations of the general fund have affected across the board the other departments, and so they are now asking for it</p> <p>John P. asked if it also includes charter schools</p> <p>Taling T. stated that the new plan was to set up in August</p> <p>Michael C. replied by saying correct</p> <p>Chris B. stated that if we don't approve this plan, then we won't be able to approve the financial status designation reports for October to January</p> <p>Chris B. asked if there has been any communication from the board to the superintendent regarding the reserves</p> <p>Taling T. replied by saying no</p>	
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<p><b>B. Approval of 12 month Human</b></p>	<p>Chris B. stated that in fiscal year 2012, a letter was sent to the board from the EFSC saying that the reserves were not realistic and that DOE was going to run out of money come August and September and the board submitted a resolution, so there was some action taken based on our communication on the issue</p> <p>Taling T. stated that DOE has met several times with Frank Arriola, and John Rios on the issue</p> <p>John P. stated that he will pass the issue to John Rios</p> <p>Chris B. stated that he would like to make a motion to propose that DOE go back and work on this 12 month plan, resubmit it with no more than a 5% reserve, and then come back at the end of the month and work on October thru February based on that plan</p> <p>Chris B. asked if anyone 2<sup>nd</sup> that motion</p> <p>DF Brooks 2<sup>nd</sup> that motion</p> <p>Chris B. asked for all those in favor</p> <p>All replied by saying I</p> <p>Chris B. stated that DOE will go back and do the 12 month plan</p> <p>Chris B. stated that the DOE has graciously done a 12 month Human Resources plan, and it's summarized by elementary, middle, &amp; high schools, central divisions, and special funds.</p>	
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GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

OPA Procurement Appeals Hearing Room

March 06, 2013

MEETING MINUTES

<p>Resources Management Plan (i. FY 2013)</p> <p><b>C &amp; D.</b> Review and approve all contracts/expenditures in excess of \$1M prior to issuance of purchase orders and bid awards &amp; Other duties and responsibilities</p>	<p>John P. asked what DOE's current FTEs are</p> <p>Chris B. asked if the 12 month plan included federal funds</p> <p>Taling T. replied by saying no</p> <p>Chris B. stated that it should be 3,700 including federal funds</p> <p>Chris B. asked if the board would like to move and approve the 12 month plan or think about it and table until next meeting</p> <p>All replied by saying no, we can move to approve the 12 month plan</p> <p>Chris B. asked if he can get a motion to approve the 12 month operations plan for human resources</p> <p>Chris B. asked if anyone opposed to the motion</p> <p>All replied by saying no</p> <p>Taling T. stated that with regard to the food services contract, DOE has an existing food services contract with the commission, so we are in the negotiation taking a look at how we might be able to do to reduce the cost if possible</p> <p>Taling T. further stated that the JFK lease, we are also hoping to push down the cost for maintenance, the custodial contracts, we are in the process of reviewing the bids, because some bids came in funky so we are confirming those bids with the vendors</p> <p>DF Brooks asked how are they bidding</p>	
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**GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)**

**OPA Procurement Appeals Hearing Room**

**March 06, 2013**

**MEETING MINUTES**

<p><b>New Business</b> A. Next Continuation Meeting Date and Time</p> <p><b>Adjournment</b></p>	<p>Taling T. replied by saying that we are bidding by school, and further stated that they can also bid on one school if they want, so now we have 4 vendors</p> <p>DF Brooks asked if the security alarm services are new</p> <p>Chris B. replied by saying yes and also the facilities master plan</p> <p>DF Brooks stated that the amount for the security alarm services is too high, and further asked how many schools does DOE have</p> <p>Taling T. replied by saying 40</p> <p>DF Brooks asked if \$1.9 is for the whole year</p> <p>Taling T. replied by saying yes</p> <p>DF Brooks asked that if this is for the first year, what will be the subsequent year.</p> <p>Taling T. stated that we haven't bid it out yet</p> <p>March 26, 2013 3:00p.m. OPA Procurement and Appeals Hearing Room</p> <p>Meeting adjourned by Chris B. at 5:15p.m.</p>	
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**P.L. 30-164**  
***I MINA'TRENTA NA LIHESLATURAN GUÅHAN***  
**2009 (FIRST) Regular Session**

**Bill No. 238-30 (COR)**

As amended on the Floor.

Introduced by:

v. c. pangelinan  
Judith T. Won Pat, Ed.D.  
T. C. Ada  
F. B. Aguon, Jr.  
V. Anthony Ada  
F. F. Blas, Jr.  
E. J.B. Calvo  
B. J.F. Cruz  
J. V. Espaldon  
Judith P. Guthertz, DPA  
T. R. Muña Barnes  
Adolpho B. Palacios, Sr.  
v. c. pangelinan  
R. J. Respicio  
Telo Taitague  
Ray Tenorio

**AN ACT TO *ADD* A NEW §3133 TO ARTICLE 1 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED, RELATIVE TO THE CREATION OF THE DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION; AND TO *AMEND* §3112 OF ARTICLE 1 OF CHAPTER 3 OF TITLE 17, GUAM CODE ANNOTATED.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 the Guam Department of Education (GDOE) is allocated approximately one-third

1 of the annual government of Guam budget. The GDOE has experienced adversity  
2 at the highest level of leadership due to high turnover rates of key positions, such  
3 as the Superintendent and Deputy Superintendent of Finance. Such adversity has  
4 contributed to recent fiscal mismanagement, resulting in the closure of public  
5 schools and in certain instances, caused adverse impact on the continuity,  
6 efficiency and effectiveness of delivering the highest quality of instructional  
7 services for Guam’s public school students.

8 *I Liheslaturan Guåhan* further finds that to ensure public school children of  
9 Guam are afforded their educational entitlement without adverse delays due to  
10 financial *or* administrative negligence, it is necessary to create the Guam  
11 Department of Education Financial Supervisory Commission (EFSC) as an  
12 independent body to assist the GDOE and the Guam Education Policy Board  
13 (GEPB) with the task of monitoring and managing all public education financial  
14 resources.

15 The EFSC’s primary role is to monitor the financial health of the GDOE by  
16 developing and supervising a financial status designation of GDOE finances. The  
17 main purpose of EFSC is to identify in advance any signs of financial distress that  
18 may put the operations of the public school system in danger of operational deficits  
19 and to advise the GDOE and GEPB to implement corrective measures.

20 It is also imperative that the interaction of the federal and local programs be  
21 compatible to deliver the mandates of the “Every Child Is Entitled to an Adequate  
22 Education Act”. Federal grants must be reviewed, accepted, and utilized by the  
23 GDOE as a means to accomplish this goal.

24 *I Liheslaturan Guåhan* further finds that the EFSC is in a position to  
25 effectively review the various federal programs of which GDOE is currently  
26 participating and make recommendations to both the Superintendent of Education

1 and the GEPB on financial integration and administration of both funding sources  
2 into a twelve (12)-month Expenditure Operations Plan.

3 In an effort to establish and maintain a culture of financial leadership and  
4 financial stability in the island’s only public educational system, it is the intent of *I*  
5 *Liheslaturan Guåhan* to remove the constant threat of school closures, restore  
6 public confidence in the system, provide technical assistance and any other  
7 financial supervisory assistance helpful to the GDOE through the passage of this  
8 Act.

9 It is further the intent of *I Liheslaturan Guåhan* to finally lift the “high risk  
10 grantee” designation, which had been placed on GDOE since September 2003. In  
11 order to achieve this, the Superintendent of Education and the GEPB must avail  
12 themselves of the management and financial experience offered by the members of  
13 EFSC.

14 **Section 2.** A new §3133 of Article 1, Chapter 3 of Title 17, Guam Code  
15 Annotated, is hereby *added* to read:

16 **“§3133. Establishment and Composition Guam Department of**  
17 **Education Financial Supervisory Commission.**

18 (a) The Guam Department of Education Financial Supervisory  
19 Commission (EFSC) *shall* consist of five (5) regular voting members and  
20 one (1) alternate member, who *shall* be allowed to cast a vote *only* in the  
21 event a regular voting member is absent. The EFSC *shall* be comprised of  
22 the following members:

- 23 (1) The Director of the Department of Administration, *or*  
24 designated representative, who *shall* be member of the Senior  
25 Management Staff;

1 (2) The Director of the Bureau of Budget and Management  
2 Research, *or* designated representative, who *shall* be member of the  
3 Senior Management Staff;

4 (3) The Director of the Office of Finance and Budget, *or*  
5 designated representative;

6 (4) The Public Auditor, *or* designated representative;

7 (5) A parent of a child currently enrolled in a public school,  
8 appointed by the Chairperson of the Committee on Education of *I*  
9 *LiheSlaturan Guâhan*, with *at least* five (5) years experience in the  
10 public or private sector in the management of business *or* financial  
11 expertise, public accounting, *or* similar professional activity;

12 (6) The General Accounting Supervisor of the Department of  
13 Administration (Alternate);

14 (7) The Superintendent of Education *shall* serve as the  
15 Executive Secretary of the EFSC in an ex-officio, nonvoting capacity;  
16 and

17 (8) The Deputy Superintendent of Finance of GDOE *shall*  
18 serve as an ex-officio member in a nonvoting capacity.

19 (b) **EFSC Structure:**

20 (1) The Director of the Bureau of Budget and Management  
21 Research *shall* serve as the Chairperson of the EFSC;

22 (2) The Director of the Office of Finance and Budget *shall*  
23 serve as the Vice Chairperson;

24 (3) The EFSC *shall* meet *at least* once per month using a  
25 generally accepted set of parliamentary procedures to govern  
26 meetings;



1 (4) Three (3) members *shall* constitute a quorum for the  
2 transaction of any EFSC business. In the absence of a quorum,  
3 all meetings *shall* be cancelled and rescheduled within three (3)  
4 working days of the cancelled meeting;

5 (5) Failure of the EFSC to meet in any month *shall* result in  
6 a Two Hundred Fifty Dollars (\$250) fine for each member,  
7 which *shall* be deposited into the GDOE Interscholastic Sports  
8 Program.

9 **(c) EFSC Scope of Authority, Duties and Responsibilities Granted.**

10 The scope of authority, duties, and responsibilities granted in this Subsection  
11 *shall* be for the purpose of organizing and assembling government of Guam  
12 resources to:

13 (1) make recommendations on policies and practices related to the  
14 presentation and preparation of the operating budget request;

15 (2) make recommendations on budget request priorities;

16 (3) review and approve a fiscal year twelve (12)-month  
17 Expenditure Operations Plan based on the appropriation of local funds and  
18 expected funds from other sources by September 25 for the next Fiscal Year;

19 (4) review and approve a fiscal year twelve (12)-month Human  
20 Resources Management Plan by September 25 for the next Fiscal Year,  
21 inclusive of merit increases, promotions and hiring that directly supports the  
22 plan outlined in (3) of this Subsection;

23 (5) review GDOE internal hiring policies, procedures and controls  
24 and make recommendations to the Superintendent of Education;

25 (6) develop financial performance indicators that produce a  
26 monthly financial status designation as outlined in Subsection (d) of this  
27 Section;

1 (7) review GDOE financial reports for conformity with annual  
2 budget objectives;

3 (8) monitor expenditures that materially exceed (or will exceed on  
4 an annualized basis) the approved budget amount for any given expense  
5 category;

6 (9) review and approve all contracts/expenditures in excess of One  
7 Million Dollars (\$1,000,000) prior to issuance of purchase orders and bid  
8 awards to verify fund expenditures conform to the plan outlined in (3) of this  
9 Subsection;

10 (10) monitor all contracts and renewal dates for food service, school  
11 maintenance, office reproduction equipment, solid waste disposal and  
12 telecommunication;

13 (11) develop a needs assessment of the GDOE Accounting  
14 Department and recommend a training plan to the Superintendent of  
15 Education;

16 (12) review GDOE internal accounting procedures and controls and  
17 make recommendations to the Superintendent of Education; and

18 (13) review all information technology purchases and upgrades  
19 related to the financial management of GDOE and provide recommendations  
20 to the Superintendent of Education.

21 **(d) Financial Status Designations.**

22 (1) **CODE A** means *Stable*, indicating that the GDOE has positive  
23 variance reports in all budgeted expense categories at the time of reporting;

24 (2) **CODE B** means *Warning*, indicating that the GDOE has a  
25 negative variance report exceeding ten percent (10%) of the year-to-date  
26 budgeted amount in an expense category *or* five percent (5%) in aggregate at  
27 the time of reporting;

1 (3) **CODE C** means *Watch*, indicating that the GDOE has a  
2 negative variance report exceeding two percent (2%) of the approved budget  
3 amount when combining year-to-date actual and annualized projections at  
4 the time of reporting; and

5 (4) **CODE RED** indicates *Emergency*, whereby there is a failure to  
6 implement a corrective financial recovery plan within fifteen (15) working  
7 days of submission to EFSC as outlined in Subsection (e)(3) of this Section.  
8 An emergency may also be declared by a unanimous vote of all EFSC  
9 members should the GDOE and GEPB fail to submit a Corrective Financial  
10 Recovery Plan that is acceptable to address conditions which caused the  
11 financial status *Watch* designation.

12 **(e) Financial Status Designations; Actions.**

13 (1) **CODE A-*Stable***. *No action required;*

14 (2) **CODE B-*Warning***. The Superintendent of Education, in  
15 conjunction with the Deputy Superintendent of Finance, *shall* submit an  
16 explanation of variance within five (5) working days of an EFSC *Warning* to  
17 the GEPB and EFSC that explains each expenditure category above the  
18 approved budget amount as outlined in Subsection (c)(3) of this Section;

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

26 (4) **CODE RED-*Emergency***. Under an emergency declaration,  
27 EFSC may assume all *or* part of the decision making powers of the

1 Superintendent of Education and the GEPB until a corrective financial  
2 recovery plan is developed, implemented and successful in alleviating the  
3 conditions which caused the financial status *Watch* designation.”

4 **Section 3.** §3112 of Article 1 of Chapter 3 of Title 17, Guam Code  
5 Annotated (“**Same: Duties and Responsibilities**”), is hereby *amended* to read:

6 “(a) The duties and responsibilities of the Guam Education Policy  
7 Board *shall* include, *unless* prohibited by Subsection (b) hereof, the  
8 following:

9 (1) establish curriculum goals and policy;

10 (2) establish student performance standards and a  
11 mechanism for standardized assessment of each student based upon  
12 the adopted standards;

13 (3) establish policy for interscholastic sports;

14 (4) establish and approve a textbook list;

15 (5) establish student discipline policy;

16 (6) establish a school calendar;

17 (7) establish graduation standards;

18 (8) periodically review established policies for refinement  
19 and improvement;

20 (9) serve as Guam’s State Education Policy/Governing  
21 Board for federal programs where such a Board is required by Federal  
22 Law to include, but *not be limited to*, the Head Start Program; the  
23 Guam Education Policy Board *shall* have *no* involvement with federal  
24 programs that *do not* require a governing Board *except* that all federal  
25 grant applications must be presented to the Board *at least* fifteen (15)  
26 days prior to final transmittal to the federal government. In the event

1 of an emergency, the Board may reduce *or* waive said fifteen (15) day  
2 presentation requirement;

3 (10) make recommendations to *I Maga'lahen Guåhan* and *I*  
4 *Liheslaturan Guåhan* for changes, additions *or* deletions to public  
5 law;

6 (11) approve *or* revoke a school's decentralization status for  
7 purposes of school-based management;

8 (12) act as the approving authority on behalf of the GDOE for  
9 collective bargaining agreements;

10 (13) establish rates and fees necessary for programs,  
11 including, but *not* limited to, the school lunch program;

12 (14) perform other duties and responsibilities as required by  
13 public law to provide an adequate public educational system;

14 (15) The University of Guam *shall* adopt and implement a  
15 professional training development program for the members of the  
16 Board. The Guam Department of Education (GDOE) *shall* pay the  
17 cost of the professional training and development program from the  
18 appropriations made to the DOE Operations Fund. This professional  
19 training and development program *shall* be mandatory for Board  
20 members to complete within thirty (30) days of taking office for the  
21 purpose of improving, expanding and refining their individual and  
22 collective policy making skills. Some specific areas that will be  
23 covered by such professional training and development program *shall*  
24 include, but *not* be limited to:

25 (A) Board Operations;

26 (B) Board Skills and Service;

1 (C) Review of the Guam Code Annotated, and other  
2 laws pertaining to GDOE;

3 (D) Roberts Rules of Order;

4 (E) Guam Department of Education/government of  
5 Guam budgeting procedures and guidelines;

6 (F) Difference(s) between policy making and  
7 micromanagement of the affairs of GDOE; and

8 (G) Review of specific areas of existing federal  
9 programs where the Board has purview.

10 (16) Privatization of GDOE services *or* operations must be  
11 authorized by the Board and executed by:

12 (A) directing the Superintendent of Education to issue  
13 a Request for Proposal (RFP) *or* an Invitation for Bid (IFB) for  
14 the privatization of services within the Guam Department of  
15 Education, and implementing the privatization of services  
16 within the budgeted allocation level approved by the Board;

17 (B) the issuance of an RFP *or* an IFS and the award  
18 thereof *shall* be in conformance with all applicable procurement  
19 laws and regulations of Guam;

20 (C) the disposition of any employee of the GDOE,  
21 affected or displaced by such action, *shall* follow all applicable  
22 laws and regulations of Guam; and

23 (D) For all Guam Department of Education privatized  
24 food services, cafeterias, *or* cafeteria services, contractors  
25 operating GDOE cafeterias and food services *shall* comply with  
26 §5001(e), Title 5, Guam Code Annotated and Chapter 68 of  
27 Title 5, Guam Code Annotated, relative to the procurement of

1 local products, in place and stead of the Guam Department of  
2 Education. The Guam Department of Education *shall* require  
3 compliance with these provisions as part of its contracts for  
4 privatization subsequent to the enactment of this Subsection;

5 (17) Review and approve by Board resolution the spending  
6 priorities as outlined in the fiscal year budget for the GDOE before  
7 submission to *I Liheslaturan Guåhan* as required in §3121 of Chapter  
8 3, Title 17, Guam Code Annotated.

9 (18) Review and approve a fiscal year twelve (12)-month  
10 Expenditure Operations Plan based on the appropriation of local funds  
11 and expected funds from other sources by September 15 for the next  
12 fiscal year consistent with appropriations made to GDOE by law for  
13 that fiscal year; and

14 (19) Review and approve a fiscal year twelve (12)-month  
15 Human Resources Management Plan by September 15 for the next  
16 fiscal year, inclusive of merit increases, promotions and hiring that  
17 directly supports the Plan outlined in (18) of this Subsection.

18 (b) The Board *shall not* collectively *or* individually:

19 (1) exert influence in the hiring, transfer, discipline *or* termination  
20 of any employee of the GDOE, *unless* expressly authorized by public law;

21 (2) interfere in *or* micro-manage the affairs of the GDOE *or*  
22 schools within the GDOE;

23 (3) involve itself with student discipline cases, *unless* expressly  
24 authorized by public law, and *only* to the extent authorized by public law;  
25 and

26 (4) involve itself in operational matters related to the  
27 administration of federal funds and federal grants.

1           Any Board member *shall* report to *I Liheslaturan Guåhan* any potential or  
2 alleged violation of this Subsection (b).”

3           **Section 4. Effective Date.** This Act *shall* become effective upon  
4 enactment.

5           **Section 5. Severability.** *If* any provisions of this Act or the application  
6 thereof to any person or circumstance is held invalid, such invalidity shall *not*  
7 affect any other provision or application of this Act which can be given effect  
8 without the invalid provision or application, and to this end the provisions of this  
9 Act are severable.



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																											
2	DEPARTMENT OF EDUCATION																											
3	FY 2012 All Funds Allotment																											
4																												
5	<b>Fund Source</b>	<b>Appropriation</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>	<b>SEP</b>	<b>TOTAL</b>	<b>Reserve</b>												
6	<b>General Fund</b>																											
7	DOEOF (5618)	179,639,344	23,197,205	13,967,996	13,967,996	14,298,221	13,967,996	13,967,996	14,298,221	13,967,996	13,967,996	14,298,221	13,022,517	12,172,477	175,094,838	4,544,506												
8	TxtBook (5100)	2,000,000	1,700,000	0	0	0	0	0	0	0	0	0	0	0	1,700,000	300,000												
9	Chamoru Studies (5100)	381,120	54,447	29,417	29,417	30,447	29,417	29,417	30,447	29,417	29,417	30,447	1,662	0	323,952	57,168												
10	F.Q.S P.L. 31-75 (5100)	100,000	85,000	0	0	0	0	0	0	0	0	0	0	0	85,000	15,000												
11	Power (5100)	408,214	346,982	0	0	0	0	0	0	0	0	0	0	0	346,982	61,232												
12	GF Total	182,528,678	25,383,634	13,997,413	13,997,413	14,328,668	13,997,413	13,997,413	14,328,668	13,997,413	13,997,413	14,328,668	13,024,179	12,172,477	177,550,772	4,977,906												
13	<b>Special Fund</b>																											
14	TEFF-DOEOF (5618)	16,810,890	11,889,765	245,088	589,768	245,088	245,088	245,088	245,088	245,088	245,088	83,101	1,347,398	1,185,242	16,810,890	(0)												
15	PLRF-DOEOF (5618)	652,440	138,644	0	0	138,644	0	0	138,644	0	0	138,642	0	97,866	652,440	0												
16	HFF-Sports Act (5602)	520,000	191,719	21,389	21,389	26,389	21,389	21,389	26,389	21,389	21,389	26,389	21,389	50,061	470,670	49,330												
17	HFF-Busing (5602)	92,000	78,200	0	0	0	0	0	0	0	0	0	0	0	78,200	13,800												
18	HFF-Hit/Educ Act (5602)	279,754	173,142	2,775	2,775	14,150	2,775	2,775	14,150	2,775	2,775	14,150	2,775	2,774	237,791	41,963												
19	IDC-High Risk (5632)	250,000	17,983	0	194,517	0	0	0	0	0	0	0	0	0	212,500	37,500												
20	ACF-Power (5618)	875,000	743,750	0	0	0	0	0	0	0	0	0	0	0	743,750	131,250												
21	SF Total	19,480,084	13,233,203	269,252	808,449	424,271	269,252	269,252	424,271	269,252	269,252	262,282	1,371,562	1,335,943	19,206,241	273,843												
22																												
23	<b>GRAND TOTAL</b>	<b>202,008,762</b>	<b>38,616,837</b>	<b>14,266,665</b>	<b>14,805,862</b>	<b>14,752,939</b>	<b>14,266,665</b>	<b>14,266,665</b>	<b>14,752,939</b>	<b>14,266,665</b>	<b>14,266,665</b>	<b>14,590,950</b>	<b>14,395,741</b>	<b>13,508,420</b>	<b>196,757,013</b>	<b>5,251,749</b>												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																											
2	DEPARTMENT OF EDUCATION																											
3	FY 2012 Allotment (DOEOF - GF Fund)																											
4																												
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	Reserve												
6																												
7	111	123,412,517	10,284,376	10,284,376	10,284,376	10,284,376	10,284,376	10,284,376	10,284,376	10,284,376	10,284,376	10,284,376	9,545,199	9,545,199	121,934,158	1,478,359												
8	112												0	0														
9	113	44,203,434	3,683,620	3,683,620	3,683,620	3,683,620	3,683,620	3,683,620	3,683,620	3,683,620	3,683,620	3,683,620	2,627,278	2,627,278	42,090,756	2,112,678												
10	230	7,332,437	6,232,571										750,040	0	6,982,611	349,826												
11	240	1,454,000	308,975			308,975			308,975				100,000	0	1,335,900	118,100												
12	250	0											0	0	0	0												
13	270	100,000	21,250			21,250			21,250				0	0	85,000	15,000												
14	290	1,250,395	1,062,836										0	0	1,062,836	187,559												
15	361	1,525,000	1,296,250										0	0	1,296,250	228,750												
16	362	0											0	0	0	0												
17	363	361,561	307,327										0	0	307,327	54,234												
18	450	0											0	0	0	0												
19	TOTAL	179,639,344	23,197,205	13,967,996	13,967,996	14,298,221	13,967,996	13,967,996	14,298,221	13,967,996	13,967,996	14,298,221	13,022,517	12,172,477	175,094,838	4,544,506												
20																												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (Textbooks - GF Fund)																												
4																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE													
6																													
7	111														0	0													
8	113														0	0													
9	230	50,000	50,000												50,000	0													
10	240														0	0													
11	250	1,950,000	1,650,000												1,650,000	300,000													
12	270														0	0													
13	290														0	0													
14	361														0	0													
15	362														0	0													
16	363														0	0													
17	450				0										0	0													
18	TOTAL	2,000,000	1,700,000	0	0	0	0	0	0	0	0	0	0	0	1,700,000	300,000													
19																													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (Chamoru Studies - GF Fund)																												
4																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE													
6																													
7	111	230,000	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	1,612	0	193,282	36,718													
8	113	123,000	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	50	0	102,550	20,450													
9	230	15,000	15,000												15,000	0													
10	240	4,120	1,030			1,030			1,030			1,030			4,120	0													
11	250	5,000	5,000												5,000	0													
12	270														0	0													
13	290	0													0	0													
14	361														0	0													
15	362														0	0													
16	363	4,000	4,000												4,000	0													
17	450			0											0	0													
18	TOTAL	381,120	54,447	29,417	29,417	30,447	29,417	29,417	30,447	29,417	29,417	30,447	1,662	0	323,952	57,168													
19			381,120	0																									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (F.Q.S. Elementary P.L. 31-75 - GF Fund)																												
4																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE													
6																													
7	111														0	0													
8	113														0	0													
9	230														0	0													
10	240														0	0													
11	250														0	0													
12	270														0	0													
13	290	100,000	85,000												85,000	15,000													
14	361														0	0													
15	362														0	0													
16	363														0	0													
17	450			0											0	0													
18	TOTAL	100,000	85,000	0	0	0	0	0	0	0	0	0	0	0	85,000	15,000													
19																													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment ( POWER - GF Fund)																												
4																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE													
6																													
7	111														0	0													
8	113														0	0													
9	230														0	0													
10	240														0	0													
11	250														0	0													
12	270														0	0													
13	290														0	0													
14	361	408,214	346,982												346,982	61,232													
15	362														0	0													
16	363														0	0													
17	450			0											0	0													
18	TOTAL	408,214	346,982	0	0	0	0	0	0	0	0	0	0	0	346,982	61,232													
19																													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (DOEOF - TEFF Fund)																												
4																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE													
6																													
7	111	2,006,270	190,072	190,072	190,072	190,072	190,072	190,072	190,072	190,072	190,072	28,085	0	267,537	2,006,270	(0)													
8	112	274,592			200,000								74,592		274,592														
9	113	660,195	55,016	55,016	55,016	55,016	55,016	55,016	55,016	55,016	55,016	55,016	11,006	99,029	660,195	0													
10	230	860,058	709,347											150,711	860,058	0													
11	240	140,870			140,870										140,870	0													
12	250	3,810			3,810										3,810	0													
13	270														0	0													
14	290														0	0													
15	361	10,833,682	9,208,630										1,261,800	363,252	10,833,682	0													
16	362	1,804,089	1,533,476											270,613	1,804,089	0													
17	363														0	0													
18	450	227,324	193,224											34,100	227,324	0													
19	TOTAL	16,810,890	11,889,765	245,088	589,768	245,088	245,088	245,088	245,088	245,088	245,088	83,101	1,347,398	1,185,242	16,810,890	(0)													
20																													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB		
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																													
2	DEPARTMENT OF EDUCATION																													
3	FY 2012 Allotment (DOEOF - PLRF Fund)																													
4																														
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE														
6																														
7	111																												0	0
8	113																												0	0
9	230	0																											0	0
10	240	0																											0	0
11	250	652,440	138,644			138,644			138,644			138,642		97,866	652,440														0	0
12	280																												0	0
13	290																												0	0
14	361																												0	0
15	362																												0	0
16	363																												0	0
17	450				0																								0	0
18	TOTAL	652,440	138,644	0	0	138,644	0	0	138,644	0	0	138,642	0	97,866	652,440														0	0



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																											
2	DEPARTMENT OF EDUCATION																											
3	FY 2012 Allotment (SPORTS - HFF Fund)																											
4																												
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE												
6																												
7	111	296,000	20,556	20,556	20,556	20,556	20,556	20,556	20,556	20,556	20,556	20,556	20,556	20,554	246,670	49,330												
8	113	10,000	833	833	833	833	833	833	833	833	833	833	833	837	10,000	0												
9	230	194,000	165,330											28,670	194,000	0												
10	240	10,000	2,500			2,500			2,500			2,500			10,000	0												
11	250	10,000	2,500			2,500			2,500			2,500			10,000	0												
12	270														0	0												
13	290														0	0												
14	361														0	0												
15	362														0	0												
16	363														0	0												
17	450														0	0												
18	TOTAL	520,000	191,719	21,389	21,389	26,389	21,389	21,389	26,389	21,389	21,389	26,389	21,389	50,061	470,670	49,330												
19																												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (BUSING - HFF Fund)																												
4																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE													
6																													
7	111														0	0													
8	113														0	0													
9	230	92,000	78,200												78,200	13,800													
10	240														0	0													
11	250														0	0													
12	270														0	0													
13	290														0	0													
14	361														0	0													
15	362														0	0													
16	363														0	0													
17	450														0	0													
18	TOTAL	92,000	78,200	0	0	0	0	0	0	0	0	0	0	0	78,200	13,800													
19																													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (HPA - HFF Fund)																												
4																													
5	<b>Object Class</b>	<b>Appropriation</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>	<b>SEP</b>	<b>TOTAL</b>	<b>RESERVE</b>													
6																													
7	111	26,520	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	26,520	0													
8	113	6,779	565	565	565	565	565	565	565	565	565	565	565	564	6,779	0													
9	230	200,955	158,992												158,992	41,963													
10	240	18,000	4,500			4,500			4,500			4,500			18,000	0													
11	250	27,500	6,875			6,875			6,875			6,875			27,500	0													
12	270														0	0													
13	290														0	0													
14	361														0	0													
15	362														0	0													
16	363														0	0													
17	450														0	0													
18	<b>TOTAL</b>	<b>279,754</b>	<b>173,142</b>	<b>2,775</b>	<b>2,775</b>	<b>14,150</b>	<b>2,775</b>	<b>2,775</b>	<b>14,150</b>	<b>2,775</b>	<b>2,775</b>	<b>14,150</b>	<b>2,775</b>	<b>2,774</b>	<b>237,791</b>	<b>41,963</b>													
19			0																										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																											
2	DEPARTMENT OF EDUCATION																											
3	FY 2012 Allotment (High Risk - IDC Fund)																											
4																												
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	RESERVE												
6																												
7	111	139,214			139,214										139,214	0												
8	113	55,303			55,303										55,303	0												
9	230		0		0	0	0	0	0	0	0	0	0	0	0	0												
10	240														0	0												
11	250														0	0												
12	270														0	0												
13	290	55,483	17,983	0	0	0	0	0	0	0	0	0	0	0	17,983	37,500												
14	361														0	0												
15	362														0	0												
16	363														0	0												
17	450			0											0	0												
18	TOTAL	250,000	17,983	0	194,517	0	0	0	0	0	0	0	0	0	212,500	37,500												
19																												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF EDUCATION																												
3	FY 2012 Allotment (DOE - ACF)																												
4																													
5	<b>Object Class</b>	<b>Appropriation</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>	<b>SEP</b>	<b>TOTAL</b>	<b>RESERVE</b>													
6																													
7	111	0													0	0												0	0
8	113	0													0	0												0	0
9	230			0	0	0	0	0	0	0	0	0	0	0	0	0												0	0
10	240														0	0												0	0
11	250														0	0												0	0
12	270														0	0												0	0
13	290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												0	0
14	361	875,000	743,750																									743,750	131,250
15	362																											0	0
16	363																											0	0
17	450			0																								0	0
18	<b>TOTAL</b>	<b>875,000</b>	<b>743,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>743,750</b>	<b>131,250</b>													
19																													

# FY2013 Human Resources FTE Plan Summary

	Division/School	Total FTE's	Total Part-time	Substitute	Base Salaries	Substitute	Teacher Prep	Total Salaries	Retirement 30.09%	DDI	Medicare	Life	Medical	Dental	Benefits	Substitute Benefits	Grand Total Benefits	Total Personnel
	Elementary Schools	1,268	0	41	55,191,570	383,842	-	55,575,412	16,607,143	410,850	738,615	187,873	2,616,390	193,455	20,754,326	141,368	20,895,694	76,471,106
	Middle Schools	681	0	15	29,270,238	140,430	-	29,410,668	8,807,415	232,155	395,648	89,956	1,327,104	97,127	10,949,405	51,720	11,001,125	40,411,793
	High Schools	686	0	20	29,486,745	187,240	26,835	29,700,820	8,872,562	237,600	403,923	95,618	1,380,630	107,301	11,097,634	68,943	11,166,577	40,867,397
	Divisions	335	0	2	13,121,807	18,724	-	13,140,531	3,830,891	93,555	168,328	50,779	797,335	58,253	4,999,140	6,896	5,006,036	10,520,661
	Special Funds	7	0	0	275,643	-	-	275,643	82,941	1,980	2,870	1,071	22,917	1,348	113,127	-	113,127	388,770
<b>GRAND TOTAL GENERAL &amp; SPECIAL FUNDS</b>		<b>2,977</b>	<b>0</b>	<b>78</b>	<b>127,346,003</b>	<b>730,236</b>	<b>26,835</b>	<b>128,103,074</b>	<b>38,200,951</b>	<b>976,140</b>	<b>1,709,384</b>	<b>425,297</b>	<b>6,144,376</b>	<b>457,484</b>	<b>47,913,633</b>	<b>268,927</b>	<b>48,182,560</b>	<b>168,659,728</b>

FY2013 Human Resources FTE Plan by Location

ELEMENTARY SCHOOLS																		
No.	Location	Division/School	Total FTE's	Total Part-time	Substitute	Base Salaries	Substitute	Total Salaries	Retirement 30.09%	DDI	Medicare	Life	Medical	Dental	Benefits	Substitute Benefits	Grand Total Benefits	Total Personnel
1	3001	Agana Heights Elementary	47	0	2	2,279,656	18,724	2,298,380	685,948	10,890	29,038	7,191	96,188	6,969	836,224	6,896	843,120	3,141,500
2	3002	Marcial Sablan Elementary	44	0	2	1,981,126	18,724	1,999,850	596,121	11,385	24,732	6,272	90,856	6,676	736,042	6,896	742,938	2,742,788
3	3003	B.P. Carbullido Elementary	41	0	2	1,779,501	18,724	1,798,225	535,452	14,850	24,532	5,966	74,247	5,875	660,922	6,896	667,818	2,466,043
4	3004	C.L. Taitano Elementary	50	0	2	2,317,189	18,724	2,335,913	697,242	13,860	30,064	7,648	124,213	8,617	881,644	6,896	888,540	3,224,453
5	3006	Finegayan Elementary	76	0	2	3,379,955	18,724	3,398,679	1,017,028	25,245	44,316	11,321	172,750	12,550	1,283,211	6,896	1,290,107	4,688,786
6	3007	H.S. Truman Elementary	43	0	1	1,939,760	9,362	1,949,122	583,674	11,385	22,949	6,426	80,211	6,235	710,880	3,448	714,328	2,663,450
7	3008	Juan M. Guerrero Elementary	57	0	2	2,374,466	18,724	2,393,190	714,477	22,770	32,279	8,568	104,140	7,409	889,643	6,896	896,539	3,289,729
8	3009	Inarajan Elementary	27	0	1	1,168,893	9,362	1,178,255	351,720	7,425	15,888	3,672	58,514	4,723	441,942	3,448	445,390	1,623,645
9	3011	J.Q. San Miguel Elementary	50	0	1	2,207,732	9,362	2,217,094	664,307	13,860	26,998	7,037	116,694	8,915	837,810	3,448	841,258	3,058,352
10	3012	L.B. Johnson Elementary	31	0	1	1,371,712	9,362	1,381,074	412,748	9,900	18,651	4,743	55,016	4,777	505,835	3,448	509,283	1,890,357
11	3013	M.A. Ulloa Elementary	54	0	1	2,366,016	9,362	2,375,378	711,934	20,295	32,760	7,956	105,452	7,486	885,883	3,448	889,331	3,264,709
12	3014	M.U. Lujan Elementary	53	0	2	2,329,702	18,724	2,348,426	701,007	17,820	31,795	7,955	108,250	8,587	875,414	6,896	882,310	3,230,736
13	3015	Merizo Elementary	25	0	1	1,143,546	9,362	1,152,908	344,093	6,930	16,219	3,672	48,516	3,578	423,008	3,448	426,456	1,579,364
14	3016	Ordot/Chalan Pago Elementary	67	0	1	2,470,441	9,362	2,479,803	743,356	23,265	32,430	9,945	110,348	8,111	927,455	3,448	930,903	3,410,706
15	3017	P.C. Lujan Elementary	42	0	2	2,011,110	18,724	2,029,834	605,143	9,405	25,768	6,273	92,277	5,212	744,078	6,896	750,974	2,780,808
16	3018	H.B. Price Elementary	60	0	2	2,715,322	18,724	2,734,046	817,040	18,810	37,399	9,180	142,283	9,548	1,034,260	6,896	1,041,156	3,775,202
17	3019	Talofoto Elementary	33	0	1	1,415,231	9,362	1,424,593	425,843	7,425	17,585	4,743	77,134	5,437	538,167	3,448	541,615	1,966,208
18	3020	Tamuning Elementary	50	0	2	2,167,315	18,724	2,186,039	652,145	18,810	29,665	7,496	103,596	7,866	819,579	6,896	826,475	3,012,514
19	3021	Upi Elementary	67	0	2	2,819,678	18,724	2,838,402	848,441	23,760	39,351	10,098	129,961	9,902	1,061,513	6,896	1,068,409	3,906,811
20	3022	Wettengel Elementary	74	0	2	3,172,145	18,724	3,190,869	954,498	21,780	41,545	11,322	155,094	11,991	1,196,231	6,896	1,203,127	4,393,996
21	3023	D.L. Perez Elementary	69	0	2	2,738,407	18,724	2,757,131	823,987	22,770	36,297	9,944	160,768	12,711	1,066,476	6,896	1,073,372	3,830,503
22	3024	Chief Brodie Elementary	29	0	2	1,281,518	18,724	1,300,242	385,609	10,395	16,100	4,437	48,542	3,529	468,611	6,896	475,507	1,775,749
23	3025	Astumbo Elementary	48	0	2	2,075,047	18,724	2,093,771	624,382	15,840	29,515	6,579	90,494	6,383	773,193	6,896	780,089	2,873,860
24	3027	Machananao Elementary	38	0	1	1,645,997	9,362	1,655,359	495,280	14,850	24,063	5,507	89,353	6,158	635,211	3,448	638,659	2,294,018
25	3028	Liguan Elementary	52	0	1	2,325,836	9,362	2,335,198	699,844	18,810	33,520	7,955	114,712	8,731	883,572	3,448	887,020	3,222,218
26	3029	Adacao Elementary	41	0	1	1,714,269	9,362	1,723,631	515,824	18,315	25,158	5,967	66,781	5,479	637,524	3,448	640,972	2,364,603
<b>Total Elementary Schools</b>			<b>1,268</b>	<b>0</b>	<b>41</b>	<b>55,191,570</b>	<b>383,842</b>	<b>55,575,412</b>	<b>16,607,143</b>	<b>410,850</b>	<b>738,615</b>	<b>187,873</b>	<b>2,616,390</b>	<b>193,455</b>	<b>20,754,326</b>	<b>141,368</b>	<b>20,895,694</b>	<b>76,471,106</b>

MIDDLE SCHOOLS																		
No.	Location	Division/School	Total FTE's	Total Part-time	Substitute	Base Salaries	Substitute	Total Salaries	Retirement 30.09%	DDI	Medicare	Life	Medical	Dental	Benefits	Substitute Benefits	Grand Total Benefits	Total Personnel
1	4030	Agueda Johnston Middle	87	0	2	3,831,839	18,724	3,850,563	1,153,000	28,710	51,417	11,780	160,566	12,516	1,417,989	6,896	1,424,885	5,275,448
2	4031	V.S.A. Benavente Middle	104	0	2	4,555,894	18,724	4,574,618	1,370,869	34,650	60,600	14,381	234,535	15,475	1,730,510	6,896	1,737,406	6,312,024
3	4032	F.B. Leon Guerrero Middle	103	0	2	4,584,173	18,724	4,602,897	1,379,378	36,135	62,018	14,381	185,278	12,697	1,689,887	6,896	1,696,783	6,299,680
4	4033	Inarajan Middle	65	0	1	2,601,628	9,362	2,610,990	782,830	23,760	34,507	7,648	127,083	10,281	986,109	3,448	989,557	3,600,547
5	4034	Jose L.G. Rios Middle	80	0	2	3,531,704	18,724	3,550,428	1,062,690	25,740	48,237	11,319	166,556	12,343	1,326,885	6,896	1,333,781	4,884,209
6	4035	L.P. Untalan Middle	99	0	2	4,347,443	18,724	4,366,167	1,308,146	33,660	58,321	13,311	199,989	13,720	1,627,147	6,896	1,634,043	6,000,210
7	4036	Oceanview Middle	57	0	2	2,564,788	18,724	2,583,512	771,745	18,315	34,536	7,803	126,488	8,927	967,814	6,896	974,710	3,558,222
8	4037	Astumbo Middle	66	0	1	2,499,962	9,362	2,509,324	752,239	25,245	35,526	6,732	103,547	8,986	932,275	3,448	935,723	3,445,047
9	4047	Alternative Education	20	0	1	752,807	9,362	762,169	226,520	5,940	10,485	2,601	23,062	2,182	270,790	3,448	274,238	1,036,407
<b>Total Middle Schools</b>			<b>681</b>	<b>0</b>	<b>15</b>	<b>29,270,238</b>	<b>140,430</b>	<b>29,410,668</b>	<b>8,807,415</b>	<b>232,155</b>	<b>395,648</b>	<b>89,956</b>	<b>1,327,104</b>	<b>97,127</b>	<b>10,949,405</b>	<b>51,720</b>	<b>11,001,125</b>	<b>40,411,793</b>

HIGH SCHOOLS																		
No.	Location	Division/School	Total FTE's	Total Part-time	Substitute	Base Salaries	Substitute	Total Salaries	Retirement 30.09%	DDI	Medicare	Life	Medical	Dental	Benefits	Substitute Benefits	Grand Total Benefits	Total Personnel
1	4040	George Washington High	175	0	5	7,633,931	46,810	7,707,576	2,297,050	53,460	103,778	22,794	344,993	27,605	2,849,680	17,233	2,866,913	10,574,489
2	4042	John F. Kennedy High	160	0	6	6,938,217	56,172	6,994,389	2,087,709	55,935	94,088	23,102	352,242	26,640	2,639,716	20,681	2,660,397	9,654,786
3	4044	Simon Sanchez High	132	0	3	5,745,290	28,086	5,773,376	1,728,758	48,510	79,033	18,817	281,011	22,395	2,178,523	10,343	2,188,866	7,962,242
4	4046	Southern High	112	0	3	4,896,362	28,086	4,924,448	1,473,315	41,085	65,113	16,370	217,073	16,589	1,829,545	10,343	1,839,888	6,764,336
5	4048	Okkodo High	107	0	3	4,272,945	28,086	4,301,031	1,285,729	38,610	61,912	14,535	185,311	14,072	1,600,169	10,343	1,610,512	5,911,543
<b>Total High Schools</b>			<b>686</b>	<b>0</b>	<b>20</b>	<b>29,486,745</b>	<b>187,240</b>	<b>29,700,820</b>	<b>8,872,562</b>	<b>237,600</b>	<b>403,923</b>	<b>95,618</b>	<b>1,380,630</b>	<b>107,301</b>	<b>11,097,634</b>	<b>68,943</b>	<b>11,166,577</b>	<b>40,867,397</b>

**DIVISIONS**

No.	Location	Division/School	Total FTE's	Total Part-time	Substitute	Base Salaries	Substitute	Total Salaries	Retirement 30.09%	DDI	Medicare	Life	Medical	Dental	Benefits	Substitute Benefits	Grand Total Benefits	Total Personnel
1	1000	GEB Office	-	-	-	54,000	-	54,000	-	-	783	-	-	-	783	-	783	54,783
2	1100	Superintendent's Office	22	-	-	1,279,604	-	1,279,604	385,033	7,920	18,554	3,359	87,332	6,068	508,266	-	508,266	1,787,870
3	1600	F.S.A.I.S.	9	0	-	354,898	-	354,898	106,789	2,970	5,146	1,377	16,347	1,878	134,507	-	134,507	489,405
4	2000	Curriculum & Instruction / LRC/R.P. & E.	15	0	-	649,085	-	649,085	195,310	4,950	7,105	2,293	39,708	2,993	252,359	-	252,359	901,444
5	2200	Financial Affairs Division	33	0	-	1,116,500	-	1,116,500	335,955	11,880	15,617	5,047	78,140	6,281	452,920	-	452,920	1,569,420
6	2300	Human Resources Division	17	0	-	703,972	-	703,972	211,825	5,940	7,462	2,600	48,682	3,023	279,533	-	279,533	983,505
7	2400	Facilities & Maintenance Division	74	0	-	2,511,917	-	2,511,917	755,836	9,405	32,209	11,319	216,860	14,501	1,040,130	-	1,040,130	3,552,047
8	2500	Student Support Services	20	0	-	722,602	-	722,602	217,431	7,425	10,478	3,059	46,895	3,680	288,968	-	288,968	1,011,570
9	2600	Food & Nutrition Division	5	0	-	183,042	-	183,042	55,077	1,485	2,654	765	12,672	952	73,605	-	73,605	256,647
10	2800	Supply Management Office	15	0	-	471,639	-	471,639	141,916	4,950	5,380	2,295	25,763	1,799	182,103	-	182,103	653,742
11	3100	Headstart Division	17	0	1	576,404	9,362	585,766	173,440	7,425	8,428	2,601	36,452	2,390	230,736	3,448	234,184	819,950
12	4000	Educational Support & Community Learning	4	0	0	259,943	-	259,943	78,217	495	3,774	612	1,683	226	85,007	-	85,007	344,950
13	5000	Special Education Division	73	0	1	3,033,446	9,362	3,042,808	912,764	21,285	38,750	10,862	140,633	11,487	1,135,781	3,448	1,139,229	4,182,037
14	5500	Special Education-GATE	20	0	-	824,551	-	824,551	248,107	6,930	11,986	2,907	46,168	2,975	319,073	-	319,073	1,143,624
15	9999	Long Term Medical Disability Leave	11	0	-	380,204	-	380,204	13,191	495	-	1,683	-	-	15,369	-	15,369	395,573
				0	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,625,906)
<b>Total Divisions</b>			<b>335</b>	<b>0</b>	<b>2</b>	<b>13,121,807</b>	<b>18,724</b>	<b>13,140,531</b>	<b>3,830,891</b>	<b>93,555</b>	<b>168,328</b>	<b>50,779</b>	<b>797,335</b>	<b>58,253</b>	<b>4,999,140</b>	<b>6,896</b>	<b>5,006,036</b>	<b>10,520,661</b>
<b>SUB TOTAL</b>			<b>2,970</b>	<b>0</b>	<b>78</b>	<b>127,070,360</b>	<b>730,236</b>	<b>127,827,431</b>	<b>38,118,010</b>	<b>974,160</b>	<b>1,706,514</b>	<b>424,226</b>	<b>6,121,459</b>	<b>456,136</b>	<b>47,800,505</b>	<b>268,927</b>	<b>48,069,432</b>	<b>168,270,957</b>

**SPECIAL FUNDS**

No.	Location	Division/School	Total FTE's	Total Part-time	Substitute	Base Salaries	Substitute	Total Salaries	Retirement 30.09%	DDI	Medicare	Life	Medical	Dental	Benefits	Substitute Benefits	Grand Total Benefits	Total Personnel
1	1100	Charter School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	2200	T.E.F.F. Contractual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	2100	Chamorro Studies Division	7	-	-	275,643	-	275,643	82,941	1,980	2,870	1,071	22,917	1,348	113,127	-	113,127	388,770
4	2000	Public Library Resource Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2600	CNP Meal Reimbursement-Fed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2600	CNP Cash Collection-Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2600	CNP Local Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2000	Interscholastic Sports - Healthy Future Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2000	Health & Physical Education Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2000	Textbook Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		GDOE Promissory Note (GPA); PL 30-181 DOA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - SPECIAL FUNDS</b>			<b>7</b>	<b>0</b>	<b>0</b>	<b>275,643</b>	<b>-</b>	<b>275,643</b>	<b>82,941</b>	<b>1,980</b>	<b>2,870</b>	<b>1,071</b>	<b>22,917</b>	<b>1,348</b>	<b>113,127</b>	<b>-</b>	<b>113,127</b>	<b>388,770</b>
<b>GRAND TOTAL - GENERAL FUND &amp; SPECIAL FUNDS</b>			<b>2,977</b>	<b>0</b>	<b>78</b>	<b>127,346,003</b>	<b>730,236</b>	<b>128,103,074</b>	<b>38,200,951</b>	<b>976,140</b>	<b>1,709,384</b>	<b>425,297</b>	<b>6,144,376</b>	<b>457,484</b>	<b>47,913,633</b>	<b>268,927</b>	<b>48,182,560</b>	<b>168,659,728</b>



**Prospective Contracts (> \$1million)**

<b>Contract Type/ Description</b>	<b>Amount</b>
Food Services	\$ 3,500,000.00
JFK Lease	\$ 1,563,000.00
Custodial Contract	\$ 1,300,000.00
Security Alarm Services	\$ 1,900,000.00
Facilities Master Plan	\$ 1,000,000.00
<b>Total</b>	<b>\$ 9,263,000.00</b>

**TERRITORIAL EDUCATION FACILITIES FUND (TEFF)  
FY 2013 Five (5) months actual collections)**

<b>FY 2013</b>	<b>ACTUALS</b>
Oct-12	182,620
Nov-12	161,963
Dec-12	215,555
Jan-13	803,431
Feb-13	8,193,692
Mar-13	
Apr-13	
May-13	
Jun-13	
Jul-13	
Aug-13	
Sep-13	
	<hr/>
	9,557,260

source: AS400 as of March 5, 2013





**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

2012 OCT 29 PM 3:15

**EDDIE BAZA CALVO**  
GOVERNOR

**JOHN A. RIOS**  
DIRECTOR

**RAY TENORJO**  
LIEUTENANT GOVERNOR

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

OCT 29 2012

The Honorable Judith Won Pat  
Speaker  
I Mina'Trenta Unu Na Liheslaturan Guåhan  
Thirty-First Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

31-12-1886  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date: 10/25/12  
Time: 1:05 PM  
Received by: [Signature]

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for Fiscal Year 2012 for the month ending September 30, 2012 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Sincerely,

[Signature]  
JOHN A. RIOS

<i>Certification of Information Contained in Attachment A</i>
[Signature]
John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

1000

Government of Guam  
 FY 2012 Special Revenue Fund Tracking  
 For the month ending September 30, 2012  
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code				
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	
<b>FY2012 (Oct 11-Sept 12)</b>						
(A)	October	Actual	1,544,529	1,371,086	158,988	1,813,320
(B)	November	Actual	1,432,749	1,734,880	212,430	1,531,697
(C)	December	Actual	1,550,326	1,472,908	1,351,697	1,644,152
(D)	January	Actual	1,830,905	1,468,034	1,672,658	2,703,700
(E)	February	Actual	1,493,326	1,382,369	8,856,204	2,697,705
(F)	March	Actual	1,487,294	1,720,453	947,705	2,292,835
(G)	April	Actual	1,617,753	1,386,345	5,121,667	2,424,746
(H)	May	Actual	1,021,589	1,438,053	964,260	1,710,488
(I)	June	Actual	1,802,203	1,468,115	631,912	1,737,014
(J)	July	Actual	2,004,478	1,414,663	590,975	1,785,387
(K)	August	Actual	2,170,094	1,516,423	171,774	2,214,859
(L)	September	Actual	2,102,401	1,459,541	165,234	3,155,620
(M)	<b>Tracking FY2012</b>		<b>20,057,647</b>	<b>17,832,870</b>	<b>20,845,503</b>	<b>25,711,523</b>
(N)	<b>Public Law 31-77</b>		<b>17,152,782</b>	<b>13,781,645</b>	<b>21,619,104</b>	<b>23,160,585</b>
(O)	<b>Overage/(Shortage)</b>	(M-N)	<b>2,904,865</b>	<b>4,051,225</b>	<b>(773,601)</b>	<b>2,550,938</b>

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the

**SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF AUGUST  
YTD PROJECTIONS**

OBJECT CLASS			CONSOLIDATED LOCAL FUNDS	GENERAL FUND-SUMMARY	GENERAL FUND-OPERATIONS	GENERAL FUND-MISCELLANEOUS	SPECIAL FUND-SUMMARY	SPECIAL FUND-TEFF	SPECIAL FUND-HFF	SPECIAL FUND-PLRF	SPECIAL FUND-IDC	SPECIAL FUND-ACC	SPECIAL FUND-SAR
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	C-Watch	C-Watch	C-Watch	C-Watch			C-Watch				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	C-Watch	C-Watch	C-Watch								
113	PERSONNEL SERVICES	BENEFITS	C-Watch	C-Watch	C-Watch								
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.											
230	OPERATIONS	CONTRACTUAL SERVICES						C-Watch		C-Watch			
233	OPERATIONS	OFFICE SPACE RENTAL											
240	OPERATIONS	SUPPLIES & MATERIALS					C-Watch	C-Watch		C-Watch			
250	OPERATIONS	EQUIPMENT			C-Watch			C-Watch					
270	OPERATIONS	WORKERS COMP BENEFIT											
271	OPERATIONS	DRUG TESTING CHARGES											
280	OPERATIONS	SUB-RECIPIENT/SUBGRANT											
290	OPERATIONS	MISCELLANEOUS											
361	UTILITIES	POWER	C-Watch	C-Watch	C-Watch		C-Watch	C-Watch					
362	UTILITIES	WATER/SEWER	C-Watch				C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL											
450	CAPITAL OUTLAY	CAPITAL OUTLAY											
		TOTAL	C-Watch	C-Watch	C-Watch			C-Watch					

**YTD VARIANCE**

OBJECT CLASS			CONSOLIDATED LOCAL FUNDS	GENERAL FUND-SUMMARY	GENERAL FUND-OPERATIONS	GENERAL FUND-MISCELLANEOUS	SPECIAL FUND-SUMMARY	SPECIAL FUND-TEFF	SPECIAL FUND-HFF	SPECIAL FUND-PLRF	SPECIAL FUND-IDC	SPECIAL FUND-ACC	SPECIAL FUND-SAR
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS											
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY											
113	PERSONNEL SERVICES	BENEFITS											
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.											
230	OPERATIONS	CONTRACTUAL SERVICES						B-Warning		B-Warning			
233	OPERATIONS	OFFICE SPACE RENTAL											
240	OPERATIONS	SUPPLIES & MATERIALS						B-Warning		B-Warning			
250	OPERATIONS	EQUIPMENT			B-Warning			B-Warning					
270	OPERATIONS	WORKERS COMP BENEFIT											
271	OPERATIONS	DRUG TESTING CHARGES											
280	OPERATIONS	SUB-RECIPIENT/SUBGRANT											
290	OPERATIONS	MISCELLANEOUS											
361	UTILITIES	POWER		B-Warning	B-Warning								
362	UTILITIES	WATER/SEWER	B-Warning				B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL											
450	CAPITAL OUTLAY	CAPITAL OUTLAY											
		TOTAL											

**MONTHLY VARIANCE**

OBJECT CLASS			CONSOLIDATED LOCAL FUNDS	GENERAL FUND-SUMMARY	GENERAL FUND-OPERATIONS	GENERAL FUND-MISCELLANEOUS	SPECIAL FUND-SUMMARY	SPECIAL FUND-TEFF	SPECIAL FUND-HFF	SPECIAL FUND-PLRF	SPECIAL FUND-IDC	SPECIAL FUND-ACC	SPECIAL FUND-SAR
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	B-Warning	B-Warning	B-Warning	B-Warning					B-Warning		
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY											
113	PERSONNEL SERVICES	BENEFITS	B-Warning	B-Warning	B-Warning	B-Warning					B-Warning		
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.											
230	OPERATIONS	CONTRACTUAL SERVICES		B-Warning	B-Warning		B-Warning	B-Warning	B-Warning				
233	OPERATIONS	OFFICE SPACE RENTAL											
240	OPERATIONS	SUPPLIES & MATERIALS					B-Warning	B-Warning		B-Warning			
250	OPERATIONS	EQUIPMENT	B-Warning	B-Warning	B-Warning		B-Warning	B-Warning		B-Warning			B-Warning
270	OPERATIONS	WORKERS COMP BENEFIT											
271	OPERATIONS	DRUG TESTING CHARGES											
280	OPERATIONS	SUB-RECIPIENT/SUBGRANT											
290	OPERATIONS	MISCELLANEOUS	B-Warning	B-Warning	B-Warning								
361	UTILITIES	POWER		B-Warning	B-Warning								
362	UTILITIES	WATER/SEWER	B-Warning				B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL	B-Warning	B-Warning	B-Warning								
450	CAPITAL OUTLAY	CAPITAL OUTLAY											
		TOTAL	B-Warning	B-Warning	B-Warning	B-Warning				B-Warning	B-Warning		B-Warning

Corrective Actions: P.L. 30-164

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;

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

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
CONSOLIDATED LOCAL FUNDS**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division:  
 Account No.:  
 Budget Act(s) (P.L. 30-55) **P.L. 31-75/77**  
 YTD Exp Date **8/31/2012**  
 LABOR COST **OCT-AUG**  
 LABOR COST **AUGUST**

Account Code	Budget Act(s) Appropriations P.L. 31-75/77	Reserve	P.L. 31-75/77 Allotments (B - C)	Year to Date Exp. / Encumb. As Of: 8/31/2012	AVG PP PER MONTH						PROJECTED PAYROLL REMAINING	MANUAL ADJUSTMENT	Monthly Expenditure	Projected Lapse / (Shortfall)	CODE
					26 PP EES		21 PP EES		AVG PPE LABOR COST						
					OCT-AUG	AUGUST	OCT-AUG	AUGUST	26 PP EES	21 PP EES					
111 Salary	126,185,113	18,865,463	107,319,650	113,376,076	4,207,738	4,084,138	518,995	222,239	4,207,738	518,995	9,453,466	18,750	(15,528,642)	C-Watch	
112 OT	200,000	0	200,000	118,277	5,808	7,566	0	0	5,808	0	11,617	0	70,107	A-Stable	
113 Benefits	45,058,711	6,749,994	38,308,717	40,356,750	1,488,267	1,449,331	176,886	75,878	1,488,267	176,886	3,330,306	51,613	(5,429,952)	C-Watch	
<b>TOTAL PerSvs</b>	<b>171,443,824</b>	<b>25,615,457</b>	<b>145,828,367</b>	<b>153,851,103</b>	<b>5,701,813</b>	<b>5,541,035</b>	<b>695,881</b>	<b>298,117</b>	<b>5,701,813</b>	<b>695,881</b>	<b>12,795,389</b>	<b>70,363</b>	<b>(20,888,487)</b>	<b>C-Watch</b>	
220 Travel	0	0	0	0								0	0	0	A-Stable
230 Contract	8,744,450	584,970	8,159,480	4,996,287								1,264,516	569,164	760,349	A-Stable
233 Rent	0	0	0	0								0	0	0	A-Stable
240 Supplies	1,626,990	118,100	1,508,890	608,725								6,820	55,959	781,427	A-Stable
250 Equip.	3,173,750	397,866	2,775,884	1,001,007								1,000,000	181,910	411,058	A-Stable
270 Wkrs Comp	100,000	15,000	85,000	0								0	0	85,000	A-Stable
271 Drug Testing	0	0	0	0								0	0	0	A-Stable
290 Misc.	1,405,878	240,059	1,165,819	33,546								849,208	80,250	122,564	A-Stable
361 Power	13,641,896	784,484	12,857,412	13,534,571								0	1,230,416	(3,137,990)	C-Watch
362 Water	1,804,089	270,613	1,533,476	1,897,427								0	172,493	(708,938)	C-Watch
363 Tele.	365,561	54,234	311,327	108,712								0	9,883	182,849	A-Stable
450 Cap. Out.	227,324	34,100	193,224	0								0	0	193,224	A-Stable
<b>TOTAL Opers</b>	<b>31,089,938</b>	<b>2,499,426</b>	<b>28,590,512</b>	<b>22,180,275</b>	<b>5,701,813</b>	<b>5,541,035</b>	<b>695,881</b>	<b>298,117</b>	<b>5,701,813</b>	<b>695,881</b>	<b>12,795,389</b>	<b>3,120,544</b>	<b>2,300,074</b>	<b>(1,310,456)</b>	<b>C-Watch</b>
<b>TOTALS</b>	<b>202,533,762</b>	<b>28,114,883</b>	<b>174,418,879</b>	<b>176,031,378</b>	<b>5,701,813</b>	<b>5,541,035</b>	<b>695,881</b>	<b>298,117</b>	<b>5,701,813</b>	<b>695,881</b>	<b>12,795,389</b>	<b>3,190,907</b>	<b>2,300,074</b>	<b>(22,198,944)</b>	<b>C-Watch</b>

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS AUGUST	AUGUST ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,569,577	12,938,916	B-Warning	114,710,614	113,376,076	A-Stable
112 OT	74,592	6,447	A-Stable	274,592	118,277	A-Stable
113 Benefits	2,639,732	4,588,266	B-Warning	40,197,875	40,356,750	A-Stable
<b>TOTAL PerSvs</b>	<b>12,283,901</b>	<b>17,533,629</b>	<b>B-Warning</b>	<b>155,183,081</b>	<b>153,851,103</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	750,040	707,359	A-Stable	8,159,480	4,996,287	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	100,000	108,561	A-Stable	1,508,890	608,725	A-Stable
250 Equip.	0	395,860	B-Warning	2,775,884	1,001,007	A-Stable
270 Wkrs Comp	0	0	A-Stable	85,000	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	1,961	B-Warning	1,165,819	33,546	A-Stable
361 Power	1,261,800	1,070,591	A-Stable	12,857,412	13,534,571	A-Stable
362 Water	0	172,819	B-Warning	1,533,476	1,897,427	B-Warning
363 Tele.	0	7,714	B-Warning	311,327	108,712	A-Stable
450 Cap. Out.	0	0	A-Stable	193,224	0	A-Stable
<b>TOTAL Opers</b>	<b>2,111,840</b>	<b>2,464,864</b>	<b>B-Warning</b>	<b>28,590,512</b>	<b>22,180,275</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>14,395,741</b>	<b>19,998,493</b>	<b>B-Warning</b>	<b>183,773,593</b>	<b>176,031,378</b>	<b>A-Stable</b>

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division: **General Fund**  
 Account No.:  
 Budget Act(s) (P.L. 30-55) **P.L. 31-75/77**  
 YTD Exp & Enc. Date **8/31/2012**  
 LABOR COST (Month) **OCT-AUG**  
 LABOR COST (Month) **AUGUST**

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					AVG PP PER MONTH				PAYROLL PROJECTIONS							
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
				26 PP EES	21 PP EES											
111 Salary	123,642,517	18,548,596	105,093,921	112,212,778	4,192,041	4,080,965	518,995	222,239	4,192,041	518,995	9,422,071	18,750		(16,559,678)	C-Watch	
112 OT	0	0	0	0	507	1,850	0	0	507	0	1,013	0		(1,013)	C-Watch	
113 Benefits	44,326,434	6,650,965	37,675,469	39,978,869	1,486,583	1,448,551	176,886	75,878	1,486,583	176,886	3,326,938	51,613		(5,681,951)	C-Watch	
<b>TOTAL PerSvs</b>	<b>167,968,951</b>	<b>25,199,561</b>	<b>142,769,390</b>	<b>152,191,647</b>	<b>5,679,130</b>	<b>5,531,366</b>	<b>695,881</b>	<b>298,117</b>	<b>5,679,130</b>	<b>695,881</b>	<b>12,750,022</b>	<b>70,363</b>		<b>(22,242,642)</b>	<b>C-Watch</b>	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	7,397,437	349,826	7,047,611	3,964,987								1,264,516	475,409	2,607,214	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	1,458,120	118,100	1,340,020	439,419								6,820	40,567	860,034	A-Stable	
250 Equip.	1,955,000	300,000	1,655,000	754,288								1,000,000	159,481	741,231	A-Stable	
270 Wkrs Comp	100,000	15,000	85,000	0								0	0	85,000	A-Stable	
271 Drug Testing	0	0	0	0								0	0	0	A-Stable	
290 Misc.	1,350,395	202,559	1,147,836	33,546								849,208	80,250	1,034,040	A-Stable	
361 Power	1,933,214	289,982	1,643,232	2,357,117								0	214,283	(928,168)	C-Watch	
362 Water	0	0	0	0								0	0	0	A-Stable	
363 Tele.	365,561	54,234	311,327	108,712								0	9,883	192,732	A-Stable	
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable	
<b>TOTAL Opers</b>	<b>14,559,727</b>	<b>1,329,701</b>	<b>13,230,026</b>	<b>7,658,070</b>								<b>3,120,544</b>	<b>979,874</b>	<b>4,592,082</b>	<b>A-Stable</b>	
<b>TOTALS</b>	<b>182,528,678</b>	<b>26,529,262</b>	<b>155,999,416</b>	<b>159,849,717</b>	<b>5,679,130</b>	<b>5,531,366</b>	<b>695,881</b>	<b>298,117</b>				<b>3,190,907</b>	<b>979,874</b>	<b>(17,650,560)</b>	<b>C-Watch</b>	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	AUGUST	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	AUGUST	ACTUALS		YTD	ACTUALS	
111 Salary	9,546,811	12,921,051	B-Warning	112,582,241	112,212,778	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,627,328	4,583,659	B-Warning	39,566,028	39,978,869	A-Stable
<b>TOTAL PerSvs</b>	<b>12,174,139</b>	<b>17,504,709</b>	<b>B-Warning</b>	<b>152,148,269</b>	<b>152,191,647</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	750,040	632,691	A-Stable	7,047,611	3,964,987	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	100,000	88,220	A-Stable	1,340,020	439,419	A-Stable
250 Equip.	0	385,034	B-Warning	1,655,000	754,288	A-Stable
270 Wkrs Comp	0	0	A-Stable	85,000	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	1,961	B-Warning	1,147,836	33,546	A-Stable
361 Power	0	1,062,781	B-Warning	1,643,232	2,357,117	B-Warning
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	7,714	B-Warning	311,327	108,712	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>850,040</b>	<b>2,178,400</b>	<b>B-Warning</b>	<b>13,230,026</b>	<b>7,658,070</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>13,024,179</b>	<b>19,683,109</b>	<b>B-Warning</b>	<b>165,378,295</b>	<b>159,849,717</b>	<b>A-Stable</b>



**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP  
26 PP      2  
21 PP      2

Elapsed Months      Remaining Months  
11                      1

A	B	C	D	E	F						G	H	I	J				
					AVG PP PER MONTH				PAYROLL PROJECTIONS						MANUAL ADJUSTMENT	Monthly Expenditure	Projected Lapse / (Shortfall)	CODE
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	AVG PPE LABOR COST									
Account Code	Budget Act(s) Appropriations P.L. 31-75/77	Reserve	P.L. 31-75/77 Allotments (B - C)	Year to Date Exp. / Encumb. As Of: 8/31/2012	26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	26 PP EES	21 PP EES								
111 Salary	123,412,517	18,511,878	104,900,639	112,027,455	4,179,548	4,067,810	518,995	222,239	4,179,548	518,995	9,397,085	18,750		(16,542,651)	C-Watch			
112 OT	0	0	0	0	507	1,850	0	0	507	0	1,013	0		(1,013)	C-Watch			
113 Benefits	44,203,434	6,630,515	37,572,919	39,911,583	1,481,682	1,443,560	176,886	75,878	1,481,682	176,886	3,317,136	51,613		(5,707,414)	C-Watch			
<b>TOTAL PerSvs</b>	<b>167,615,951</b>	<b>25,142,393</b>	<b>142,473,558</b>	<b>151,939,038</b>	<b>5,661,737</b>	<b>5,513,220</b>	<b>695,881</b>	<b>298,117</b>	<b>5,661,737</b>	<b>695,881</b>	<b>12,715,235</b>	<b>70,363</b>		<b>(22,251,078)</b>	<b>C-Watch</b>			
220 Travel	0	0	0	0								0	0	0	A-Stable			
230 Contract	7,332,437	349,826	6,982,611	3,964,987								1,264,516	475,409	2,542,214	A-Stable			
233 Rent	0	0	0	0								0	0	0	A-Stable			
240 Supplies	1,454,000	118,100	1,335,900	439,419								6,820	40,567	855,914	A-Stable			
250 Equip.	0	0	0	754,288								1,000,000	159,481	(913,769)	C-Watch			
270 Wkrs Comp	100,000	15,000	85,000	0								0	0	85,000	A-Stable			
271 Drug Testing	0	0	0	0								0	0	0	A-Stable			
290 Misc.	1,250,395	187,559	1,062,836	33,546								849,208	80,250	949,040	A-Stable			
361 Power	1,525,000	228,750	1,296,250	2,357,117								0	214,283	(1,275,150)	C-Watch			
362 Water	0	0	0	0								0	0	0	A-Stable			
363 Tele.	361,561	54,234	307,327	108,684								0	9,880	188,763	A-Stable			
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable			
<b>TOTAL Opers</b>	<b>12,023,393</b>	<b>953,469</b>	<b>11,069,924</b>	<b>7,658,041</b>								<b>3,120,544</b>	<b>979,871</b>	<b>2,432,012</b>	<b>A-Stable</b>			
<b>TOTALS</b>	<b>179,639,344</b>	<b>26,095,862</b>	<b>153,543,482</b>	<b>159,597,079</b>	<b>5,661,737</b>	<b>5,513,220</b>	<b>695,881</b>	<b>298,117</b>				<b>3,190,907</b>	<b>979,871</b>	<b>(19,819,066)</b>	<b>C-Watch</b>			

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	AUGUST	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	AUGUST	ACTUALS		YTD	ACTUALS	
111 Salary	9,545,199	12,892,768	B-Warning	112,388,959	112,027,455	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,627,278	4,573,094	B-Warning	39,463,478	39,911,583	A-Stable
<b>TOTAL PerSvs</b>	<b>12,172,477</b>	<b>17,465,862</b>	<b>B-Warning</b>	<b>151,852,437</b>	<b>151,939,038</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	750,040	632,691	A-Stable	6,982,611	3,964,987	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	100,000	88,220	A-Stable	1,335,900	439,419	A-Stable
250 Equip.	0	385,034	B-Warning	0	754,288	B-Warning
270 Wkrs Comp	0	0	A-Stable	85,000	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	1,961	B-Warning	1,062,836	33,546	A-Stable
361 Power	0	1,062,781	B-Warning	1,296,250	2,357,117	B-Warning
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	7,714	B-Warning	307,327	108,684	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>850,040</b>	<b>2,178,400</b>	<b>B-Warning</b>	<b>11,069,924</b>	<b>7,658,041</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>13,022,517</b>	<b>19,644,262</b>	<b>B-Warning</b>	<b>162,922,361</b>	<b>159,597,079</b>	<b>A-Stable</b>

\*\*\* Includes General Operations, Increments, Reclassification, Health & Life Insurance, & GWA Reimbursement

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division: **GF-Miscellaneous**  
 Account No.:

Remaining PP  
 26 PP            2  
 21 PP            2

Elapsed Months            Remaining Months  
 11                            1

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES		21 PP EES		AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
					OCT-AUG	AUGUST	OCT-AUG	AUGUST	26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	185,323	12,493	13,155	0	0	12,493	0	24,986	0	(17,027)	C-Watch	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
113 Benefits	123,000	20,450	102,550	67,286	4,901	4,991	0	0	4,901	0	9,801	0	25,463	A-Stable	
<b>TOTAL PerSvs</b>	<b>353,000</b>	<b>57,168</b>	<b>295,832</b>	<b>252,609</b>	<b>17,394</b>	<b>18,146</b>	<b>0</b>	<b>0</b>	<b>17,394</b>	<b>0</b>	<b>34,787</b>	<b>0</b>	<b>8,436</b>	A-Stable	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	65,000	0	65,000	0								0	65,000	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	4,120	0	4,120	0								0	4,120	A-Stable	
250 Equip.	1,955,000	300,000	1,655,000	0								0	1,655,000	A-Stable	
270 Wkrs Comp	0	0	0	0								0	0	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	100,000	15,000	85,000	0								0	85,000	A-Stable	
361 Power	408,214	61,232	346,982	0								0	346,982	A-Stable	
362 Water	0	0	0	0								0	0	A-Stable	
363 Tele.	4,000	0	4,000	29								0	3,969	A-Stable	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
<b>TOTAL Opers</b>	<b>2,536,334</b>	<b>376,232</b>	<b>2,160,102</b>	<b>29</b>								<b>0</b>	<b>3</b>	<b>2,160,071</b>	A-Stable
<b>TOTALS</b>	<b>2,889,334</b>	<b>433,400</b>	<b>2,455,934</b>	<b>252,638</b>	<b>17,394</b>	<b>18,146</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>3</b>	<b>2,168,506</b>	A-Stable

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	AUGUST	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	AUGUST	ACTUALS		YTD	ACTUALS	
111 Salary	1,612	28,283	B-Warning	193,282	185,323	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	50	10,565	B-Warning	102,550	67,286	A-Stable
<b>TOTAL PerSvs</b>	<b>1,662</b>	<b>38,848</b>	<b>B-Warning</b>	<b>295,832</b>	<b>252,609</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	65,000	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	4,120	0	A-Stable
250 Equip.	0	0	A-Stable	1,655,000	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	85,000	0	A-Stable
361 Power	0	0	A-Stable	346,982	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	4,000	29	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>2,160,102</b>	<b>29</b>	A-Stable
<b>TOTALS</b>	<b>1,662</b>	<b>38,848</b>	<b>B-Warning</b>	<b>2,455,934</b>	<b>252,638</b>	A-Stable

\*\*\* Includes Textbook, Chamoru Studies, FQ Sanchez, Power

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUNDS SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division: **Special Funds**  
 Account No.:

Budget Act(s) (P.L. 30-55) **P.L. 31-75/77**  
 YTD Exp & Enc. Date **8/31/2012**  
 LABOR COST (Month) **OCT-AUG**  
 LABOR COST (Month) **AUGUST**

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES		21 PP EES		AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
					OCT-AUG	AUGUST	OCT-AUG	AUGUST	26 PP EES	21 PP EES					
111 Salary	2,542,596	316,867	2,225,729	1,163,299	15,697	3,173	0	0	15,697	0	31,395	0	1,031,036	A-Stable	
112 OT	200,000	0	200,000	118,277	5,302	5,716	0	0	5,302	0	10,603	0	71,120	A-Stable	
113 Benefits	732,277	99,029	633,248	377,880	1,684	780	0	0	1,684	0	3,368	0	251,999	A-Stable	
<b>TOTAL PerSvs</b>	<b>3,474,873</b>	<b>415,896</b>	<b>3,058,977</b>	<b>1,659,456</b>	<b>22,683</b>	<b>9,669</b>	<b>0</b>	<b>0</b>	<b>22,683</b>	<b>0</b>	<b>45,366</b>	<b>0</b>	<b>1,354,155</b>	A-Stable	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	1,347,013	235,144	1,111,869	1,031,300								0	93,755	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	168,870	0	168,870	169,306								0	15,391	C-Watch	
250 Equip.	1,218,750	97,866	1,120,884	246,718								0	22,429	A-Stable	
270 Wkrs Comp	0	0	0	0								0	0	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	55,483	37,500	17,983	0								0	0	A-Stable	
361 Power	11,708,682	494,502	11,214,180	11,177,453								0	1,016,132	C-Watch	
362 Water	1,804,089	270,613	1,533,476	1,897,427								0	172,493	C-Watch	
363 Tele.	0	0	0	0								0	0	A-Stable	
450 Cap. Out.	227,324	34,100	193,224	0								0	0	A-Stable	
<b>TOTAL Opers</b>	<b>16,530,211</b>	<b>1,169,725</b>	<b>15,360,486</b>	<b>14,522,206</b>								<b>0</b>	<b>1,320,201</b>	<b>C-Watch</b>	
<b>TOTALS</b>	<b>20,005,084</b>	<b>1,585,621</b>	<b>18,419,463</b>	<b>16,181,662</b>	<b>22,683</b>	<b>9,669</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>1,320,201</b>	<b>A-Stable</b>	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	22,766	17,865	A-Stable	2,128,373	1,163,299	A-Stable
112 OT	74,592	6,447	A-Stable	274,592	118,277	A-Stable
113 Benefits	12,404	4,608	A-Stable	631,847	377,880	A-Stable
<b>TOTAL PerSvs</b>	<b>109,762</b>	<b>28,919</b>	<b>A-Stable</b>	<b>3,034,812</b>	<b>1,659,456</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	74,667	B-Warning	1,111,869	1,031,300	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	20,341	B-Warning	168,870	169,306	A-Stable
250 Equip.	0	10,826	B-Warning	1,120,884	246,718	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	17,983	0	A-Stable
361 Power	1,261,800	7,810	A-Stable	11,214,180	11,177,453	A-Stable
362 Water	0	172,819	B-Warning	1,533,476	1,897,427	B-Warning
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	193,224	0	A-Stable
<b>TOTAL Opers</b>	<b>1,261,800</b>	<b>286,464</b>	<b>A-Stable</b>	<b>15,360,486</b>	<b>14,522,206</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>1,371,562</b>	<b>315,383</b>	<b>A-Stable</b>	<b>18,395,298</b>	<b>16,181,662</b>	<b>A-Stable</b>

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

Department: GUAM DEPARTMENT OF EDUCATION  
Division: **TEFF**

Account No.:  
Authority: P.L. 31-75

Remaining PP  
26 PP 2  
21 PP 2

Elapsed Months 11  
Remaining Months 1

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE		
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING	
									26 PP EES	21 PP EES						
111 Salary	2,080,862	267,537	1,813,325	817,738	652	0	0	0	652	0	1,304	0		994,283	A-Stable	
112 OT	200,000	0	200,000	118,277	5,302	5,716	0	0	5,302	0	10,603	0		71,120	A-Stable	
113 Benefits	660,195	99,029	561,166	331,597	759	478	0	0	759	0	1,519	0		228,051	A-Stable	
<b>TOTAL PerSvs</b>	<b>2,941,057</b>	<b>366,566</b>	<b>2,574,491</b>	<b>1,267,611</b>	<b>6,713</b>	<b>6,194</b>	<b>0</b>	<b>0</b>	<b>6,713</b>	<b>0</b>	<b>13,426</b>	<b>0</b>		<b>1,293,454</b>	A-Stable	
220 Travel	0	0	0	0								0		0	A-Stable	
230 Contract	860,058	150,711	709,347	933,182								0		84,835	(308,670)	C-Watch
233 Rent	0	0	0	0								0		0	0	A-Stable
240 Supplies	140,870	0	140,870	167,795								0		15,254	(42,180)	C-Watch
250 Equip.	3,810	0	3,810	8,492								0		772	(5,454)	C-Watch
270 Wkrs Comp	0	0	0	0								0		0	0	A-Stable
271 Drug Testing	0	0	0	0								0		0	0	A-Stable
290 Misc.	0	0	0	0								0		0	0	A-Stable
361 Power	10,833,682	363,252	10,470,430	11,177,453								0		1,016,132	(1,723,156)	C-Watch
362 Water	1,804,089	270,613	1,533,476	1,897,427								0		172,493	(536,445)	C-Watch
363 Tele.	0	0	0	0								0		0	0	A-Stable
450 Cap. Out.	227,324	34,100	193,224	0								0		0	193,224	A-Stable
<b>TOTAL Opers</b>	<b>13,869,833</b>	<b>818,676</b>	<b>13,051,157</b>	<b>14,184,350</b>								<b>0</b>		<b>1,289,486</b>	<b>(2,422,680)</b>	C-Watch
<b>TOTALS</b>	<b>16,810,890</b>	<b>1,185,242</b>	<b>15,625,648</b>	<b>15,451,961</b>	<b>6,713</b>	<b>6,194</b>	<b>0</b>	<b>0</b>				<b>0</b>		<b>1,289,486</b>	<b>(1,129,226)</b>	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	1,738,733	817,738	A-Stable
112 OT	74,592	6,447	A-Stable	274,592	118,277	A-Stable
113 Benefits	11,006	509	A-Stable	561,166	331,597	A-Stable
<b>TOTAL PerSvs</b>	<b>85,598</b>	<b>6,956</b>	A-Stable	<b>2,574,491</b>	<b>1,267,611</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	70,067	B-Warning	709,347	933,182	B-Warning
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	20,325	B-Warning	140,870	167,795	B-Warning
250 Equip.	0	107	B-Warning	3,810	8,492	B-Warning
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	1,261,800	7,810	A-Stable	10,470,430	11,177,453	A-Stable
362 Water	0	172,819	B-Warning	1,533,476	1,897,427	B-Warning
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	193,224	0	A-Stable
<b>TOTAL Opers</b>	<b>1,261,800</b>	<b>271,129</b>	A-Stable	<b>13,051,157</b>	<b>14,184,350</b>	A-Stable
<b>TOTALS</b>	<b>1,347,398</b>	<b>278,084</b>	A-Stable	<b>15,625,648</b>	<b>15,451,961</b>	A-Stable

FY 2012  
**VARIANCE & PROJECTION ANALYSIS**  
**SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION  
 Division: HFF

Account No.:  
 Authority: P.L. 31-75

Remaining PP  
 26 PP  
 21 PP

2  
 2

Elapsed Months: 11  
 Remaining Months: 1

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	322,520	49,330	273,190	256,228	15,045	3,173	0	0	15,045	0	30,091	0		(13,128)	C-Watch	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0		0	A-Stable	
113 Benefits	16,779	0	16,779	8,186	925	302	0	0	925	0	1,850	0		6,744	A-Stable	
<b>TOTAL PerSvs</b>	<b>339,299</b>	<b>49,330</b>	<b>289,969</b>	<b>264,414</b>	<b>15,970</b>	<b>3,475</b>	<b>0</b>	<b>0</b>	<b>15,970</b>	<b>0</b>	<b>31,940</b>	<b>0</b>		<b>(6,385)</b>	A-Stable	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	486,955	84,433	402,522	96,155								0	8,741	297,626	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	28,000	0	28,000	0								0	0	28,000	A-Stable	
250 Equip.	37,500	0	37,500	0								0	0	37,500	A-Stable	
270 Wkrs Comp	0	0	0	0								0	0	0	A-Stable	
271 Drug Testing	0	0	0	0								0	0	0	A-Stable	
290 Misc.	0	0	0	0								0	0	0	A-Stable	
361 Power	0	0	0	0								0	0	0	A-Stable	
362 Water	0	0	0	0								0	0	0	A-Stable	
363 Tele.	0	0	0	0								0	0	0	A-Stable	
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable	
<b>TOTAL Opers</b>	<b>552,455</b>	<b>84,433</b>	<b>468,022</b>	<b>96,155</b>								<b>0</b>	<b>8,741</b>	<b>363,126</b>	A-Stable	
<b>TOTALS</b>	<b>891,754</b>	<b>133,763</b>	<b>757,991</b>	<b>360,568</b>	<b>15,970</b>	<b>3,475</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>8,741</b>	<b>356,741</b>	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	22,766	6,830	A-Stable	250,426	256,228	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	1,398	99	A-Stable	15,378	8,186	A-Stable
<b>TOTAL PerSvs</b>	<b>24,164</b>	<b>6,929</b>	A-Stable	<b>265,804</b>	<b>264,414</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	4,600	B-Warning	402,522	96,155	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	28,000	0	A-Stable
250 Equip.	0	0	A-Stable	37,500	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>4,600</b>	<b>B-Warning</b>	<b>468,022</b>	<b>96,155</b>	A-Stable
<b>TOTALS</b>	<b>24,164</b>	<b>11,529</b>	A-Stable	<b>733,826</b>	<b>360,568</b>	A-Stable

FY 2012  
**VARIANCE & PROJECTION ANALYSIS**  
**SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)**

Department: GUAM DEPARTMENT OF EDUCATION  
 Division: PLRF

Account No.:  
 Authority P.L. 31-75

Remaining PP  
 26 PP 2  
 21 PP 2

Elapsed Months 11  
 Remaining Months 1

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	A-Stable	
220 Travel	0	0	0	0											A-Stable	
230 Contract	0	0	0	1,963									178	(2,142)	C-Watch	
233 Rent	0	0	0	0									0	0	A-Stable	
240 Supplies	0	0	0	1,511									137	(1,648)	C-Watch	
250 Equip.	652,440	97,866	554,574	55,775									5,070	493,728	A-Stable	
270 Wkrs Comp	0	0	0	0									0	0	A-Stable	
271 Drug Testing	0	0	0	0									0	0	A-Stable	
290 Misc.	0	0	0	0									0	0	A-Stable	
361 Power	0	0	0	0									0	0	A-Stable	
362 Water	0	0	0	0									0	0	A-Stable	
363 Tele.	0	0	0	0									0	0	A-Stable	
450 Cap. Out.	0	0	0	0									0	0	A-Stable	
<b>TOTAL Opers</b>	<b>652,440</b>	<b>97,866</b>	<b>554,574</b>	<b>59,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,386</b>	<b>489,938</b>	A-Stable	
<b>TOTALS</b>	<b>652,440</b>	<b>97,866</b>	<b>554,574</b>	<b>59,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,386</b>	<b>489,938</b>	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	0	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	0	A-Stable	0	0	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	1,963	B-Warning
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	16	B-Warning	0	1,511	B-Warning
250 Equip.	0	6,184	B-Warning	554,574	55,775	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>6,200</b>	<b>B-Warning</b>	<b>554,574</b>	<b>59,249</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>0</b>	<b>6,200</b>	<b>B-Warning</b>	<b>554,574</b>	<b>59,249</b>	<b>A-Stable</b>

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND: INDIRECT COST FUND (IDC)**

Department: GUAM DEPARTMENT OF EDUCATION  
Division: IDC

Account No.:  
Authority: P.L. 31-75

Remaining PP  
26 PP 2  
21 PP 2

Elapsed Months 11  
Remaining Months 1

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					AVG PP PER MONTH				AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	26 PP EES	21 PP EES					
111 Salary	139,214	0	139,214	89,333	0	0	0	0	0	0	0	49,881	A-Stable		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	55,303	0	55,303	38,098	0	0	0	0	0	0	0	17,205	A-Stable		
<b>TOTAL PerSvs</b>	<b>194,517</b>	<b>0</b>	<b>194,517</b>	<b>127,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,086</b>	A-Stable		
220 Travel	0	0	0	0								0	A-Stable		
230 Contract	0	0	0	0								0	A-Stable		
233 Rent	0	0	0	0								0	A-Stable		
240 Supplies	0	0	0	0								0	A-Stable		
250 Equip.	0	0	0	0								0	A-Stable		
270 Wkrs Comp	0	0	0	0								0	A-Stable		
271 Drug Testing	0	0	0	0								0	A-Stable		
290 Misc.	55,483	37,500	17,983	0								17,983	A-Stable		
361 Power	0	0	0	0								0	A-Stable		
362 Water	0	0	0	0								0	A-Stable		
363 Tele.	0	0	0	0								0	A-Stable		
450 Cap. Out.	0	0	0	0								0	A-Stable		
<b>TOTAL Opers</b>	<b>55,483</b>	<b>37,500</b>	<b>17,983</b>	<b>0</b>								<b>17,983</b>	A-Stable		
<b>TOTALS</b>	<b>250,000</b>	<b>37,500</b>	<b>212,500</b>	<b>127,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>85,069</b>	A-Stable		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	11,035	B-Warning	139,214	89,333	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	4,000	B-Warning	55,303	38,098	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>15,035</b>	<b>B-Warning</b>	<b>194,517</b>	<b>127,431</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	0	0	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	17,983	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>17,983</b>	<b>0</b>	A-Stable
<b>TOTALS</b>	<b>0</b>	<b>15,035</b>	<b>B-Warning</b>	<b>212,500</b>	<b>127,431</b>	A-Stable

FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND:AUTONOMOUS AGENCY COLLECTION FUND

Department: GUAM DEPARTMENT OF EDUCATION  
Division: AACF

Account No.:  
Authority P.L. 31-77

Remaining PP  
26 PP 2  
21 PP 2

Elapsed Months 11  
Remaining Months 1

A Account Code	B Budget Act(s) Appropriations P.L. 31-77	C Reserve	D P.L. 31-77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES		21 PP EES		AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
					OCT-AUG	AUGUST	OCT-AUG	AUGUST	26 PP EES	21 PP EES					
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>		
220 Travel	0	0	0	0								0	A-Stable		
230 Contract	0	0	0	0								0	A-Stable		
233 Rent	0	0	0	0								0	A-Stable		
240 Supplies	0	0	0	0								0	A-Stable		
250 Equip.	0	0	0	0								0	A-Stable		
270 Wkrs Comp	0	0	0	0								0	A-Stable		
271 Drug Testing	0	0	0	0								0	A-Stable		
290 Misc.	0	0	0	0								0	A-Stable		
361 Power	875,000	131,250	743,750	0								743,750	A-Stable		
362 Water	0	0	0	0								0	A-Stable		
363 Tele.	0	0	0	0								0	A-Stable		
450 Cap. Out.	0	0	0	0								0	A-Stable		
<b>TOTAL Opers</b>	<b>875,000</b>	<b>131,250</b>	<b>743,750</b>	<b>0</b>								<b>743,750</b>	<b>A-Stable</b>		
<b>TOTALS</b>	<b>875,000</b>	<b>131,250</b>	<b>743,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>743,750</b>	<b>A-Stable</b>		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	0	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	0	A-Stable	0	0	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	0	0	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	743,750	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>743,750</b>	<b>0</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>743,750</b>	<b>0</b>	<b>A-Stable</b>



**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND: SUPPLEMENTAL APPROPRIATIONS REVENUE FUND (SAR)**

Department: GUAM DEPARTMENT OF EDUCATION  
Division: SAR

Account No.:  
Authority P.L. 31-75

Remaining PP  
26 PP 2  
21 PP 2

Elapsed Months 11  
Remaining Months 1

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 8/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-AUG	26 PP EES AUGUST	21 PP EES OCT-AUG	21 PP EES AUGUST	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	0	0	0	0							0	0	A-Stable		
233 Rent	0	0	0	0							0	0	A-Stable		
240 Supplies	0	0	0	0							0	0	A-Stable		
250 Equip.	525,000	0	525,000	182,451							16,586	325,962	A-Stable		
270 Wkrs Comp	0	0	0	0							0	0	A-Stable		
271 Drug Testing	0	0	0	0							0	0	A-Stable		
290 Misc.	0	0	0	0							0	0	A-Stable		
361 Power	0	0	0	0							0	0	A-Stable		
362 Water	0	0	0	0							0	0	A-Stable		
363 Tele.	0	0	0	0							0	0	A-Stable		
450 Cap. Out.	0	0	0	0							0	0	A-Stable		
<b>TOTAL Opers</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>	<b>182,451</b>							<b>16,586</b>	<b>325,962</b>	<b>A-Stable</b>		
<b>TOTALS</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>	<b>182,451</b>							<b>16,586</b>	<b>325,962</b>	<b>A-Stable</b>		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN AUGUST	AUGUST ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	0	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	0	A-Stable	0	0	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	0	0	A-Stable
250 Equip.	0	4,535	B-Warning	525,000	182,451	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>4,535</b>	<b>B-Warning</b>	<b>525,000</b>	<b>182,451</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>0</b>	<b>4,535</b>	<b>B-Warning</b>	<b>525,000</b>	<b>182,451</b>	<b>A-Stable</b>

**SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF SEPTEMBER  
YTD PROJECTIONS**

OBJECT CLASS			CONSOLIDATED LOCAL FUNDS	GENERAL FUND-SUMMARY	GENERAL FUND-OPERATIONS	GENERAL FUND-MISCELLANEOUS	SPECIAL FUND-SUMMARY	SPECIAL FUND-TEFF	SPECIAL FUND-HFF	SPECIAL FUND-PLRF	SPECIAL FUND-IDC	SPECIAL FUND-ACC	SPECIAL FUND-SAR
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS				C-Watch			C-Watch		C-Watch		
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY											
113	PERSONNEL SERVICES	BENEFITS	C-Watch	C-Watch	C-Watch				C-Watch		C-Watch		
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.											
230	OPERATIONS	CONTRACTUAL SERVICES						C-Watch		C-Watch			
233	OPERATIONS	OFFICE SPACE RENTAL											
240	OPERATIONS	SUPPLIES & MATERIALS					C-Watch	C-Watch		C-Watch			
250	OPERATIONS	EQUIPMENT			C-Watch			C-Watch					
270	OPERATIONS	WORKERS COMP BENEFIT											
271	OPERATIONS	DRUG TESTING CHARGES											
280	OPERATIONS	SUB-RECIPIENT/SUBGRANT											
290	OPERATIONS	MISCELLANEOUS											
361	UTILITIES	POWER	C-Watch	C-Watch	C-Watch		C-Watch	C-Watch					
362	UTILITIES	WATER/SEWER	C-Watch				C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL											
450	CAPITAL OUTLAY	CAPITAL OUTLAY											
		TOTAL									C-Watch		

**YTD VARIANCE**

OBJECT CLASS			CONSOLIDATED LOCAL FUNDS	GENERAL FUND-SUMMARY	GENERAL FUND-OPERATIONS	GENERAL FUND-MISCELLANEOUS	SPECIAL FUND-SUMMARY	SPECIAL FUND-TEFF	SPECIAL FUND-HFF	SPECIAL FUND-PLRF	SPECIAL FUND-IDC	SPECIAL FUND-ACC	SPECIAL FUND-SAR
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS							B-Warning		B-Warning		
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY											
113	PERSONNEL SERVICES	BENEFITS							B-Warning		B-Warning		
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.											
230	OPERATIONS	CONTRACTUAL SERVICES						B-Warning		B-Warning			
233	OPERATIONS	OFFICE SPACE RENTAL											
240	OPERATIONS	SUPPLIES & MATERIALS					B-Warning	B-Warning		B-Warning			
250	OPERATIONS	EQUIPMENT			B-Warning			B-Warning					
270	OPERATIONS	WORKERS COMP BENEFIT											
271	OPERATIONS	DRUG TESTING CHARGES											
280	OPERATIONS	SUB-RECIPIENT/SUBGRANT											
290	OPERATIONS	MISCELLANEOUS											
361	UTILITIES	POWER		B-Warning	B-Warning			B-Warning					
362	UTILITIES	WATER/SEWER											
363	UTILITIES	TELEPHONE/TOLL											
450	CAPITAL OUTLAY	CAPITAL OUTLAY											
		TOTAL									B-Warning		

**MONTHLY VARIANCE**

OBJECT CLASS			CONSOLIDATED LOCAL FUNDS	GENERAL FUND-SUMMARY	GENERAL FUND-OPERATIONS	GENERAL FUND-MISCELLANEOUS	SPECIAL FUND-SUMMARY	SPECIAL FUND-TEFF	SPECIAL FUND-HFF	SPECIAL FUND-PLRF	SPECIAL FUND-IDC	SPECIAL FUND-ACC	SPECIAL FUND-SAR
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	B-Warning	B-Warning	B-Warning	B-Warning			B-Warning		B-Warning		
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	B-Warning				B-Warning	B-Warning					
113	PERSONNEL SERVICES	BENEFITS	B-Warning	B-Warning	B-Warning	B-Warning			B-Warning		B-Warning		
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.											
230	OPERATIONS	CONTRACTUAL SERVICES	B-Warning	B-Warning	B-Warning				B-Warning	B-Warning			
233	OPERATIONS	OFFICE SPACE RENTAL											
240	OPERATIONS	SUPPLIES & MATERIALS	B-Warning	B-Warning	B-Warning		B-Warning	B-Warning		B-Warning			
250	OPERATIONS	EQUIPMENT	B-Warning	B-Warning	B-Warning	B-Warning							B-Warning
270	OPERATIONS	WORKERS COMP BENEFIT											
271	OPERATIONS	DRUG TESTING CHARGES											
280	OPERATIONS	SUB-RECIPIENT/SUBGRANT											
290	OPERATIONS	MISCELLANEOUS	B-Warning	B-Warning	B-Warning								
361	UTILITIES	POWER	B-Warning				B-Warning	B-Warning					
362	UTILITIES	WATER/SEWER											
363	UTILITIES	TELEPHONE/TOLL	B-Warning	B-Warning	B-Warning								
450	CAPITAL OUTLAY	CAPITAL OUTLAY											
		TOTAL	B-Warning	B-Warning	B-Warning	B-Warning			B-Warning		B-Warning		B-Warning

Corrective Actions: P.L. 30-164

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;

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

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
CONSOLIDATED LOCAL FUNDS**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division:

Account No.:

Budget Act(s) (P.L. 30-55) **P.L. 31-75/77**

YTD Exp Date **9/30/2012**

LABOR COST **OCT-SEP**

LABOR COST **SEPTEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						PROJECTED PAYROLL REMAINING	G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES		21 PP EES		AVG PPE LABOR COST						
					OCT-SEP	SEPTEMBER	OCT-SEP	SEPTEMBER	26 PP EES	21 PP EES					
111 Salary	126,185,113	1,564,408	124,620,705	125,410,861	4,210,285	4,228,324	527,781	633,818	4,210,285	527,781	0		(790,156)	A-Stable	
112 OT	200,000	0	200,000	147,905	5,769	5,716	0	0	5,769	0	0		52,095	A-Stable	
113 Benefits	45,058,711	2,133,128	42,925,583	44,613,888	1,488,636	1,492,161	179,608	212,272	1,488,636	179,608	0		(1,688,305)	C-Watch	
<b>TOTAL PerSvs</b>	<b>171,443,824</b>	<b>3,697,536</b>	<b>167,746,288</b>	<b>170,172,655</b>	<b>5,704,690</b>	<b>5,726,201</b>	<b>707,389</b>	<b>846,090</b>	<b>5,704,690</b>	<b>707,389</b>	<b>0</b>		<b>(2,426,367)</b>	A-Stable	
220 Travel	0	0	0	0									0	A-Stable	
230 Contract	8,744,450	405,589	8,338,861	7,238,234									1,100,627	A-Stable	
233 Rent	0	0	0	0									0	A-Stable	
240 Supplies	1,626,990	118,100	1,508,890	1,202,078									306,812	A-Stable	
250 Equip.	3,173,750	300,000	2,873,750	1,226,032									1,647,718	A-Stable	
270 Wkrs Comp	100,000	15,000	85,000	0									85,000	A-Stable	
271 Drug Testing	0	0	0	0									0	A-Stable	
290 Misc.	1,405,878	240,059	1,165,819	35,868									1,129,951	A-Stable	
361 Power	13,641,896	421,232	13,220,664	14,460,131									(1,239,467)	C-Watch	
362 Water	1,804,089	0	1,804,089	1,950,981									(146,892)	C-Watch	
363 Tele.	365,561	54,234	311,327	115,847									195,480	A-Stable	
450 Cap. Out.	227,324	0	227,324	0									227,324	A-Stable	
<b>TOTAL Opers</b>	<b>31,089,938</b>	<b>1,554,214</b>	<b>29,535,724</b>	<b>26,229,171</b>									<b>3,306,553</b>	A-Stable	
<b>TOTALS</b>	<b>202,533,762</b>	<b>5,251,750</b>	<b>197,282,012</b>	<b>196,401,825</b>	<b>5,704,690</b>	<b>5,726,201</b>	<b>707,389</b>	<b>846,090</b>	<b>5,704,690</b>	<b>707,389</b>	<b>0</b>		<b>880,187</b>	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS SEPTEMBER	SEPTEMBER ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,835,500	12,034,785	B-Warning	124,546,114	125,410,861	A-Stable
112 OT	0	29,629	B-Warning	274,592	147,905	A-Stable
113 Benefits	2,727,708	4,257,138	B-Warning	42,925,583	44,613,888	A-Stable
<b>TOTAL PerSvs</b>	<b>12,563,208</b>	<b>16,321,552</b>	<b>B-Warning</b>	<b>167,746,289</b>	<b>170,172,655</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	179,381	2,241,947	B-Warning	8,338,861	7,238,234	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	593,353	B-Warning	1,508,890	1,202,078	A-Stable
250 Equip.	97,866	225,025	B-Warning	2,873,750	1,226,032	A-Stable
270 Wkrs Comp	0	0	A-Stable	85,000	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	2,322	B-Warning	1,165,819	35,868	A-Stable
361 Power	363,252	925,560	B-Warning	13,220,664	14,460,131	A-Stable
362 Water	270,613	53,554	A-Stable	1,804,089	1,950,981	A-Stable
363 Tele.	0	7,135	B-Warning	311,327	115,847	A-Stable
450 Cap. Out.	34,100	0	A-Stable	227,324	0	A-Stable
<b>TOTAL Opers</b>	<b>945,212</b>	<b>4,048,896</b>	<b>B-Warning</b>	<b>29,535,724</b>	<b>26,229,171</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>13,508,420</b>	<b>20,370,447</b>	<b>B-Warning</b>	<b>197,282,013</b>	<b>196,401,825</b>	<b>A-Stable</b>

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division: **General Fund**  
 Account No.:  
 Budget Act(s) (P.L. 30-55) **P.L. 31-75/77**  
 YTD Exp & Enc. Date **9/30/2012**  
 LABOR COST (Month) **OCT-SEP**  
 LABOR COST (Month) **SEPTEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						PAYROLL PROJECTIONS		G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-SEP	26 PP EES SEPTEMBER	21 PP EES OCT-SEP	21 PP EES SEPTEMBER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	123,642,517	1,515,078	122,127,439	124,090,511	4,194,588	4,225,151	527,781	633,818	4,194,588	527,781	0	0	(1,963,072)	A-Stable		
112 OT	0	0	0	0	468	0	0	0	468	0	0	0	0	0	A-Stable	
113 Benefits	44,326,434	2,133,128	42,193,306	44,193,586	1,486,952	1,491,381	179,608	212,272	1,486,952	179,608	0	0	(2,000,280)	C-Watch		
<b>TOTAL PerSvs</b>	<b>167,968,951</b>	<b>3,648,206</b>	<b>164,320,745</b>	<b>168,284,097</b>	<b>5,682,007</b>	<b>5,716,532</b>	<b>707,389</b>	<b>846,090</b>	<b>5,682,007</b>	<b>707,389</b>	<b>0</b>	<b>0</b>	<b>(3,963,352)</b>	<b>C-Watch</b>		
220 Travel	0	0	0	0									0	0	A-Stable	
230 Contract	7,397,437	349,826	7,047,611	6,069,293									0	978,318	A-Stable	
233 Rent	0	0	0	0									0	0	A-Stable	
240 Supplies	1,458,120	118,100	1,340,020	985,093									0	354,927	A-Stable	
250 Equip.	1,955,000	300,000	1,655,000	929,279									0	725,721	A-Stable	
270 Wkrs Comp	100,000	15,000	85,000	0									0	85,000	A-Stable	
271 Drug Testing	0	0	0	0									0	0	A-Stable	
290 Misc.	1,350,395	202,559	1,147,836	35,868									0	1,111,968	A-Stable	
361 Power	1,933,214	289,982	1,643,232	2,357,117									0	(713,885)	C-Watch	
362 Water	0	0	0	0									0	0	A-Stable	
363 Tele.	365,561	54,234	311,327	115,847									0	195,480	A-Stable	
450 Cap. Out.	0	0	0	0									0	0	A-Stable	
<b>TOTAL Opers</b>	<b>14,559,727</b>	<b>1,329,701</b>	<b>13,230,026</b>	<b>10,492,496</b>									<b>0</b>	<b>2,737,530</b>	<b>A-Stable</b>	
<b>TOTALS</b>	<b>182,528,678</b>	<b>4,977,907</b>	<b>177,550,771</b>	<b>178,776,593</b>	<b>5,682,007</b>	<b>5,716,532</b>	<b>707,389</b>	<b>846,090</b>			<b>0</b>	<b>0</b>	<b>(1,225,822)</b>	<b>A-Stable</b>		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	SEPTEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	SEPTEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,545,199	11,877,733	B-Warning	122,127,440	124,090,511	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,627,278	4,214,717	B-Warning	42,193,306	44,193,586	A-Stable
<b>TOTAL PerSvs</b>	<b>12,172,477</b>	<b>16,092,450</b>	<b>B-Warning</b>	<b>164,320,746</b>	<b>168,284,097</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	2,104,306	B-Warning	7,047,611	6,069,293	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	545,674	B-Warning	1,340,020	985,093	A-Stable
250 Equip.	0	174,991	B-Warning	1,655,000	929,279	A-Stable
270 Wkrs Comp	0	0	A-Stable	85,000	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	2,322	B-Warning	1,147,836	35,868	A-Stable
361 Power	0	0	A-Stable	1,643,232	2,357,117	B-Warning
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	7,135	B-Warning	311,327	115,847	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>2,834,426</b>	<b>B-Warning</b>	<b>13,230,026</b>	<b>10,492,496</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>12,172,477</b>	<b>18,926,876</b>	<b>B-Warning</b>	<b>177,550,772</b>	<b>178,776,593</b>	<b>A-Stable</b>

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP  
26 PP 0  
21 PP 0

Elapsed Months 12  
Remaining Months 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						PAYROLL PROJECTIONS		G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-SEP	26 PP EES SEPTEMBER	21 PP EES OCT-SEP	21 PP EES SEPTEMBER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	123,412,517	1,478,360	121,934,157	123,886,332	4,182,084	4,212,523	527,781	633,818	4,182,084	527,781	0	0	(1,952,175)	A-Stable		
112 OT	0	0	0	0	468	0	0	0	468	0	0	0	0	0	A-Stable	
113 Benefits	44,203,434	2,112,678	42,090,756	44,119,258	1,482,057	1,486,553	179,608	212,272	1,482,057	179,608	0	0	(2,028,502)	C-Watch		
<b>TOTAL PerSvs</b>	<b>167,615,951</b>	<b>3,591,038</b>	<b>164,024,913</b>	<b>168,005,591</b>	<b>5,664,609</b>	<b>5,699,076</b>	<b>707,389</b>	<b>846,090</b>	<b>5,664,609</b>	<b>707,389</b>	<b>0</b>	<b>0</b>	<b>(3,980,678)</b>	<b>C-Watch</b>		
220 Travel	0	0	0	0							0	0	0	0	A-Stable	
230 Contract	7,332,437	349,826	6,982,611	6,069,293							0	0	913,318	A-Stable		
233 Rent	0	0	0	0							0	0	0	A-Stable		
240 Supplies	1,454,000	118,100	1,335,900	985,093							0	0	350,807	A-Stable		
250 Equip.	0	0	0	864,022							0	0	(864,022)	C-Watch		
270 Wkrs Comp	100,000	15,000	85,000	0							0	0	85,000	A-Stable		
271 Drug Testing	0	0	0	0							0	0	0	A-Stable		
290 Misc.	1,250,395	187,559	1,062,836	35,868							0	0	1,026,968	A-Stable		
361 Power	1,525,000	228,750	1,296,250	2,357,117							0	0	(1,060,867)	C-Watch		
362 Water	0	0	0	0							0	0	0	A-Stable		
363 Tele.	361,561	54,234	307,327	115,818							0	0	191,509	A-Stable		
450 Cap. Out.	0	0	0	0							0	0	0	A-Stable		
<b>TOTAL Opers</b>	<b>12,023,393</b>	<b>953,469</b>	<b>11,069,924</b>	<b>10,427,210</b>							<b>0</b>	<b>0</b>	<b>642,714</b>	<b>A-Stable</b>		
<b>TOTALS</b>	<b>179,639,344</b>	<b>4,544,507</b>	<b>175,094,837</b>	<b>178,432,801</b>	<b>5,664,609</b>	<b>5,699,076</b>	<b>707,389</b>	<b>846,090</b>			<b>0</b>	<b>0</b>	<b>(3,337,964)</b>	<b>A-Stable</b>		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	SEPTEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	SEPTEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,545,199	11,858,878	B-Warning	121,934,158	123,886,332	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,627,278	4,207,675	B-Warning	42,090,756	44,119,258	A-Stable
<b>TOTAL PerSvs</b>	<b>12,172,477</b>	<b>16,066,553</b>	<b>B-Warning</b>	<b>164,024,914</b>	<b>168,005,591</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	2,104,306	B-Warning	6,982,611	6,069,293	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	545,674	B-Warning	1,335,900	985,093	A-Stable
250 Equip.	0	109,734	B-Warning	0	864,022	B-Warning
270 Wkrs Comp	0	0	A-Stable	85,000	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	2,322	B-Warning	1,062,836	35,868	A-Stable
361 Power	0	0	A-Stable	1,296,250	2,357,117	B-Warning
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	7,135	B-Warning	307,327	115,818	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>2,769,169</b>	<b>B-Warning</b>	<b>11,069,924</b>	<b>10,427,210</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>12,172,477</b>	<b>18,835,723</b>	<b>B-Warning</b>	<b>175,094,838</b>	<b>178,432,801</b>	<b>A-Stable</b>

\*\*\* Includes General Operations, Increments, Reclassification, Health & Life Insurance, & GWA Reimbursement

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division: **GF-Miscellaneous**  
 Account No.:

Remaining PP  
 26 PP      0  
 21 PP      0

Elapsed Months  
 12  
 Remaining Months  
 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-SEP	26 PP EES SEPTEMBE R	21 PP EES OCT-SEP	21 PP EES SEPTEMBE R	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	204,178	12,503	12,628	0	0	12,503	0	0	(10,896)	C-Watch		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	123,000	20,450	102,550	74,328	4,895	4,829	0	0	4,895	0	0	28,222	A-Stable		
<b>TOTAL PerSvs</b>	<b>353,000</b>	<b>57,168</b>	<b>295,832</b>	<b>278,506</b>	<b>17,398</b>	<b>17,457</b>	<b>0</b>	<b>0</b>	<b>17,398</b>	<b>0</b>	<b>0</b>	<b>17,326</b>	A-Stable		
220 Travel	0	0	0	0								0	A-Stable		
230 Contract	65,000	0	65,000	0								65,000	A-Stable		
233 Rent	0	0	0	0								0	A-Stable		
240 Supplies	4,120	0	4,120	0								4,120	A-Stable		
250 Equip.	1,955,000	300,000	1,655,000	65,257								1,589,743	A-Stable		
270 Wkrs Comp	0	0	0	0								0	A-Stable		
271 Drug Testing	0	0	0	0								0	A-Stable		
290 Misc.	100,000	15,000	85,000	0								85,000	A-Stable		
361 Power	408,214	61,232	346,982	0								346,982	A-Stable		
362 Water	0	0	0	0								0	A-Stable		
363 Tele.	4,000	0	4,000	29								3,971	A-Stable		
450 Cap. Out.	0	0	0	0								0	A-Stable		
<b>TOTAL Opers</b>	<b>2,536,334</b>	<b>376,232</b>	<b>2,160,102</b>	<b>65,286</b>								<b>2,094,816</b>	A-Stable		
<b>TOTALS</b>	<b>2,889,334</b>	<b>433,400</b>	<b>2,455,934</b>	<b>343,792</b>	<b>17,398</b>	<b>17,457</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>2,112,142</b>	A-Stable		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	SEPTEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	SEPTEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	0	18,855	B-Warning	193,282	204,178	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	7,041	B-Warning	102,550	74,328	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>25,897</b>	<b>B-Warning</b>	<b>295,832</b>	<b>278,506</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	65,000	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	4,120	0	A-Stable
250 Equip.	0	65,257	B-Warning	1,655,000	65,257	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	85,000	0	A-Stable
361 Power	0	0	A-Stable	346,982	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	4,000	29	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>65,257</b>	<b>B-Warning</b>	<b>2,160,102</b>	<b>65,286</b>	A-Stable
<b>TOTALS</b>	<b>0</b>	<b>91,154</b>	<b>B-Warning</b>	<b>2,455,934</b>	<b>343,792</b>	A-Stable

\*\*\* Includes Textbook, Chamoru Studies, FQ Sanchez, Power

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUNDS SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**  
 Division: **Special Funds**  
 Account No.:

Budget Act(s) (P.L. 30-55) **P.L. 31-75/77**  
 YTD Exp & Enc. Date **9/30/2012**  
 LABOR COST (Month) **OCT-SEP**  
 LABOR COST (Month) **SEPTEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-75/77	C Reserve	D P.L. 31-75/77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES		21 PP EES		AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
					OCT-SEP	SEPTEMBER	OCT-SEP	SEPTEMBER	26 PP EES	21 PP EES					
111 Salary	2,542,596	49,330	2,493,266	1,320,350	15,697	3,173	0	0	15,697	0	0	1,172,916	A-Stable		
112 OT	200,000	0	200,000	147,905	5,302	5,716	0	0	5,302	0	0	52,095	A-Stable		
113 Benefits	732,277	0	732,277	420,302	1,684	780	0	0	1,684	0	0	311,975	A-Stable		
<b>TOTAL PerSvs</b>	<b>3,474,873</b>	<b>49,330</b>	<b>3,425,543</b>	<b>1,888,558</b>	<b>22,683</b>	<b>9,669</b>	<b>0</b>	<b>0</b>	<b>22,683</b>	<b>0</b>	<b>0</b>	<b>1,536,985</b>	A-Stable		
220 Travel	0	0	0	0								0	A-Stable		
230 Contract	1,347,013	55,763	1,291,250	1,168,941								122,309	A-Stable		
233 Rent	0	0	0	0								0	A-Stable		
240 Supplies	168,870	0	168,870	216,985								(48,115)	C-Watch		
250 Equip.	1,218,750	0	1,218,750	296,753								921,997	A-Stable		
270 Wkrs Comp	0	0	0	0								0	A-Stable		
271 Drug Testing	0	0	0	0								0	A-Stable		
290 Misc.	55,483	37,500	17,983	0								17,983	A-Stable		
361 Power	11,708,682	131,250	11,577,432	12,103,014								(525,582)	C-Watch		
362 Water	1,804,089	0	1,804,089	1,950,981								(146,892)	C-Watch		
363 Tele.	0	0	0	0								0	A-Stable		
450 Cap. Out.	227,324	0	227,324	0								227,324	A-Stable		
<b>TOTAL Opers</b>	<b>16,530,211</b>	<b>224,513</b>	<b>16,305,698</b>	<b>15,736,675</b>								<b>569,023</b>	A-Stable		
<b>TOTALS</b>	<b>20,005,084</b>	<b>273,843</b>	<b>19,731,241</b>	<b>17,625,233</b>	<b>22,683</b>	<b>9,669</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>2,106,008</b>	A-Stable		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	290,301	157,052	A-Stable	2,418,674	1,320,350	A-Stable
112 OT	0	29,629	B-Warning	274,592	147,905	A-Stable
113 Benefits	100,430	42,421	A-Stable	732,277	420,302	A-Stable
<b>TOTAL PerSvs</b>	<b>390,731</b>	<b>229,102</b>	A-Stable	<b>3,425,543</b>	<b>1,888,558</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	179,381	137,641	A-Stable	1,291,250	1,168,941	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	47,679	B-Warning	168,870	216,985	B-Warning
250 Equip.	97,866	50,035	A-Stable	1,218,750	296,753	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	17,983	0	A-Stable
361 Power	363,252	925,560	B-Warning	11,577,432	12,103,014	A-Stable
362 Water	270,613	53,554	A-Stable	1,804,089	1,950,981	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	34,100	0	A-Stable	227,324	0	A-Stable
<b>TOTAL Opers</b>	<b>945,212</b>	<b>1,214,469</b>	<b>B-Warning</b>	<b>16,305,698</b>	<b>15,736,675</b>	A-Stable
<b>TOTALS</b>	<b>1,335,943</b>	<b>1,443,571</b>	A-Stable	<b>19,731,241</b>	<b>17,625,233</b>	A-Stable

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

Department: GUAM DEPARTMENT OF EDUCATION  
Division: **TEFF**

Account No.:  
Authority: P.L. 31-75

Remaining PP  
26 PP 0  
21 PP 0

Elapsed Months 12  
Remaining Months 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-SEP	26 PP EES SEPTEMBER	21 PP EES OCT-SEP	21 PP EES SEPTEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	2,080,862	0	2,080,862	817,738	652	0	0	0	652	0	0	0	1,263,124	A-Stable	
112 OT	200,000	0	200,000	147,905	5,302	5,716	0	0	5,302	0	0	0	52,095	A-Stable	
113 Benefits	660,195	0	660,195	332,261	759	478	0	0	759	0	0	0	327,934	A-Stable	
<b>TOTAL PerSvs</b>	<b>2,941,057</b>	<b>0</b>	<b>2,941,057</b>	<b>1,297,904</b>	<b>6,713</b>	<b>6,194</b>	<b>0</b>	<b>0</b>	<b>6,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,643,153</b>	A-Stable	
220 Travel	0	0	0	0									0	A-Stable	
230 Contract	860,058	0	860,058	1,032,232									(172,174)	C-Watch	
233 Rent	0	0	0	0									0	A-Stable	
240 Supplies	140,870	0	140,870	211,339									(70,469)	C-Watch	
250 Equip.	3,810	0	3,810	8,492									(4,682)	C-Watch	
270 Wkrs Comp	0	0	0	0									0	A-Stable	
271 Drug Testing	0	0	0	0									0	A-Stable	
290 Misc.	0	0	0	0									0	A-Stable	
361 Power	10,833,682	0	10,833,682	12,103,014									(1,269,332)	C-Watch	
362 Water	1,804,089	0	1,804,089	1,950,981									(146,892)	C-Watch	
363 Tele.	0	0	0	0									0	A-Stable	
450 Cap. Out.	227,324	0	227,324	0									227,324	A-Stable	
<b>TOTAL Opers</b>	<b>13,869,833</b>	<b>0</b>	<b>13,869,833</b>	<b>15,306,059</b>									<b>(1,436,226)</b>	C-Watch	
<b>TOTALS</b>	<b>16,810,890</b>	<b>0</b>	<b>16,810,890</b>	<b>16,603,964</b>	<b>6,713</b>	<b>6,194</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>206,926</b>	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	267,537	0	A-Stable	2,006,270	817,738	A-Stable
112 OT	0	29,629	B-Warning	274,592	147,905	A-Stable
113 Benefits	99,029	665	A-Stable	660,195	332,261	A-Stable
<b>TOTAL PerSvs</b>	<b>366,566</b>	<b>30,293</b>	A-Stable	<b>2,941,057</b>	<b>1,297,904</b>	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	150,711	99,050	A-Stable	860,058	1,032,232	B-Warning
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	43,544	B-Warning	140,870	211,339	B-Warning
250 Equip.	0	0	A-Stable	3,810	8,492	B-Warning
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	363,252	925,560	B-Warning	10,833,682	12,103,014	B-Warning
362 Water	270,613	53,554	A-Stable	1,804,089	1,950,981	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	34,100	0	A-Stable	227,324	0	A-Stable
<b>TOTAL Opers</b>	<b>818,676</b>	<b>1,121,709</b>	B-Warning	<b>13,869,833</b>	<b>15,306,059</b>	B-Warning
<b>TOTALS</b>	<b>1,185,242</b>	<b>1,152,002</b>	A-Stable	<b>16,810,890</b>	<b>16,603,964</b>	A-Stable



**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION  
Division: HFF

Account No.:  
Authority P.L. 31-75

Remaining PP  
26 PP 0  
21 PP 0

Elapsed Months 12  
Remaining Months 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-SEP	26 PP EES SEPTEMB R	21 PP EES OCT-SEP	21 PP EES SEPTEMB ER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	322,520	49,330	273,190	316,230	15,045	3,173	0	0	15,045	0	0	0	(43,040)	C-Watch	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
113 Benefits	16,779	0	16,779	24,423	925	302	0	0	925	0	0	0	(7,644)	C-Watch	
<b>TOTAL PerSvs</b>	<b>339,299</b>	<b>49,330</b>	<b>289,969</b>	<b>340,653</b>	<b>15,970</b>	<b>3,475</b>	<b>0</b>	<b>0</b>	<b>15,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,684)</b>	<b>C-Watch</b>	
220 Travel	0	0	0	0									0	A-Stable	
230 Contract	486,955	55,763	431,192	134,335									296,857	A-Stable	
233 Rent	0	0	0	0									0	A-Stable	
240 Supplies	28,000	0	28,000	0									28,000	A-Stable	
250 Equip.	37,500	0	37,500	0									37,500	A-Stable	
270 Wkrs Comp	0	0	0	0									0	A-Stable	
271 Drug Testing	0	0	0	0									0	A-Stable	
290 Misc.	0	0	0	0									0	A-Stable	
361 Power	0	0	0	0									0	A-Stable	
362 Water	0	0	0	0									0	A-Stable	
363 Tele.	0	0	0	0									0	A-Stable	
450 Cap. Out.	0	0	0	0									0	A-Stable	
<b>TOTAL Opers</b>	<b>552,455</b>	<b>55,763</b>	<b>496,692</b>	<b>134,335</b>									<b>362,357</b>	<b>A-Stable</b>	
<b>TOTALS</b>	<b>891,754</b>	<b>105,093</b>	<b>786,661</b>	<b>474,988</b>	<b>15,970</b>	<b>3,475</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>311,673</b>	<b>A-Stable</b>	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	22,764	60,002	B-Warning	273,190	316,230	B-Warning
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	1,401	16,237	B-Warning	16,779	24,423	B-Warning
<b>TOTAL PerSvs</b>	<b>24,165</b>	<b>76,240</b>	<b>B-Warning</b>	<b>289,969</b>	<b>340,653</b>	<b>B-Warning</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	28,670	38,181	B-Warning	431,192	134,335	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	28,000	0	A-Stable
250 Equip.	0	0	A-Stable	37,500	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>28,670</b>	<b>38,181</b>	<b>B-Warning</b>	<b>496,692</b>	<b>134,335</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>52,835</b>	<b>114,420</b>	<b>B-Warning</b>	<b>786,661</b>	<b>474,988</b>	<b>A-Stable</b>

FY 2012  
**VARIANCE & PROJECTION ANALYSIS**  
**SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)**

Department: GUAM DEPARTMENT OF EDUCATION  
 Division: PLRF

Account No.:  
 Authority: P.L. 31-75

Remaining PP  
 26 PP 0  
 21 PP 0

Elapsed Months: 12  
 Remaining Months: 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-SEP	26 PP EES SEPTEMB R	21 PP EES OCT-SEP	21 PP EES SEPTEMB ER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	A-Stable	
220 Travel	0	0	0	0											A-Stable	
230 Contract	0	0	0	2,374										(2,374)	C-Watch	
233 Rent	0	0	0	0										0	A-Stable	
240 Supplies	0	0	0	5,646										(5,646)	C-Watch	
250 Equip.	652,440	0	652,440	75,910										576,530	A-Stable	
270 Wkrs Comp	0	0	0	0										0	A-Stable	
271 Drug Testing	0	0	0	0										0	A-Stable	
290 Misc.	0	0	0	0										0	A-Stable	
361 Power	0	0	0	0										0	A-Stable	
362 Water	0	0	0	0										0	A-Stable	
363 Tele.	0	0	0	0										0	A-Stable	
450 Cap. Out.	0	0	0	0										0	A-Stable	
<b>TOTAL Opers</b>	<b>652,440</b>	<b>0</b>	<b>652,440</b>	<b>83,930</b>										<b>568,510</b>	A-Stable	
<b>TOTALS</b>	<b>652,440</b>	<b>0</b>	<b>652,440</b>	<b>83,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>568,510</b>	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	0	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	0	A-Stable	0	0	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	410	B-Warning	0	2,374	B-Warning
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	4,135	B-Warning	0	5,646	B-Warning
250 Equip.	97,866	20,135	A-Stable	652,440	75,910	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>97,866</b>	<b>24,681</b>	<b>A-Stable</b>	<b>652,440</b>	<b>83,930</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>97,866</b>	<b>24,681</b>	<b>A-Stable</b>	<b>652,440</b>	<b>83,930</b>	<b>A-Stable</b>

**FY 2012  
VARIANCE & PROJECTION ANALYSIS  
SPECIAL FUND: INDIRECT COST FUND (IDC)**

Department: GUAM DEPARTMENT OF EDUCATION  
Division: IDC

Account No.:  
Authority: P.L. 31-75

Remaining PP  
26 PP 0  
21 PP 0

Elapsed Months: 12  
Remaining Months: 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-SEP	26 PP EES SEPTEMBER	21 PP EES OCT-SEP	21 PP EES SEPTEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	139,214	0	139,214	186,382	0	0	0	0	0	0	0	(47,168)	C-Watch		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	55,303	0	55,303	63,618	0	0	0	0	0	0	0	(8,315)	C-Watch		
<b>TOTAL PerSvs</b>	<b>194,517</b>	<b>0</b>	<b>194,517</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,483)</b>	<b>C-Watch</b>		
220 Travel	0	0	0	0								0	A-Stable		
230 Contract	0	0	0	0								0	A-Stable		
233 Rent	0	0	0	0								0	A-Stable		
240 Supplies	0	0	0	0								0	A-Stable		
250 Equip.	0	0	0	0								0	A-Stable		
270 Wkrs Comp	0	0	0	0								0	A-Stable		
271 Drug Testing	0	0	0	0								0	A-Stable		
290 Misc.	55,483	37,500	17,983	0								17,983	A-Stable		
361 Power	0	0	0	0								0	A-Stable		
362 Water	0	0	0	0								0	A-Stable		
363 Tele.	0	0	0	0								0	A-Stable		
450 Cap. Out.	0	0	0	0								0	A-Stable		
<b>TOTAL Opers</b>	<b>55,483</b>	<b>37,500</b>	<b>17,983</b>	<b>0</b>								<b>17,983</b>	<b>A-Stable</b>		
<b>TOTALS</b>	<b>250,000</b>	<b>37,500</b>	<b>212,500</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>(37,500)</b>	<b>C-Watch</b>		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	97,049	B-Warning	139,214	186,382	B-Warning
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	25,519	B-Warning	55,303	63,618	B-Warning
<b>TOTAL PerSvs</b>	<b>0</b>	<b>122,569</b>	<b>B-Warning</b>	<b>194,517</b>	<b>250,000</b>	<b>B-Warning</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	0	0	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	17,983	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>17,983</b>	<b>0</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>0</b>	<b>122,569</b>	<b>B-Warning</b>	<b>212,500</b>	<b>250,000</b>	<b>B-Warning</b>

FY 2012  
**VARIANCE & PROJECTION ANALYSIS**  
**SPECIAL FUND:AUTONOMOUS AGENCY COLLECTION FUND**

Department: GUAM DEPARTMENT OF EDUCATION  
 Division: AACF

Account No.:  
 Authority P.L. 31-77

Remaining PP  
 26 PP 0  
 21 PP 0

Elapsed Months 12  
 Remaining Months 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-77	C Reserve	D P.L. 31-77 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-SEP	26 PP EES SEPTEMBER	21 PP EES OCT-SEP	21 PP EES SEPTEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	0	0	0	0							0	0	A-Stable		
233 Rent	0	0	0	0							0	0	A-Stable		
240 Supplies	0	0	0	0							0	0	A-Stable		
250 Equip.	0	0	0	0							0	0	A-Stable		
270 Wkrs Comp	0	0	0	0							0	0	A-Stable		
271 Drug Testing	0	0	0	0							0	0	A-Stable		
290 Misc.	0	0	0	0							0	0	A-Stable		
361 Power	875,000	131,250	743,750	0							0	0	743,750	A-Stable	
362 Water	0	0	0	0							0	0	0	A-Stable	
363 Tele.	0	0	0	0							0	0	0	A-Stable	
450 Cap. Out.	0	0	0	0							0	0	0	A-Stable	
<b>TOTAL Opers</b>	<b>875,000</b>	<b>131,250</b>	<b>743,750</b>	<b>0</b>							<b>0</b>	<b>0</b>	<b>743,750</b>	<b>A-Stable</b>	
<b>TOTALS</b>	<b>875,000</b>	<b>131,250</b>	<b>743,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>743,750</b>	<b>A-Stable</b>	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	0	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	0	A-Stable	0	0	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	0	0	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	743,750	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>743,750</b>	<b>0</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>743,750</b>	<b>0</b>	<b>A-Stable</b>

FY 2012  
**VARIANCE & PROJECTION ANALYSIS**  
**SPECIAL FUND: SUPPLEMENTAL APPROPRIATIONS REVENUE FUND (SAR)**

Department: GUAM DEPARTMENT OF EDUCATION  
 Division: SAR

Account No.:  
 Authority: P.L. 31-75

Remaining PP  
 26 PP 0  
 21 PP 0

Elapsed Months: 12  
 Remaining Months: 0

A Account Code	B Budget Act(s) Appropriations P.L. 31-75	C Reserve	D P.L. 31-75 Allotments (B - C)	E Year to Date Exp. / Encumb. As Of: 9/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-SEP	26 PP EES SEPTEMBER	21 PP EES OCT-SEP	21 PP EES SEPTEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	0	0	0	0							0	0	A-Stable		
233 Rent	0	0	0	0							0	0	A-Stable		
240 Supplies	0	0	0	0							0	0	A-Stable		
250 Equip.	525,000	0	525,000	212,351							0	312,649	A-Stable		
270 Wkrs Comp	0	0	0	0							0	0	A-Stable		
271 Drug Testing	0	0	0	0							0	0	A-Stable		
290 Misc.	0	0	0	0							0	0	A-Stable		
361 Power	0	0	0	0							0	0	A-Stable		
362 Water	0	0	0	0							0	0	A-Stable		
363 Tele.	0	0	0	0							0	0	A-Stable		
450 Cap. Out.	0	0	0	0							0	0	A-Stable		
<b>TOTAL Opers</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>	<b>212,351</b>							<b>0</b>	<b>312,649</b>	<b>A-Stable</b>		
<b>TOTALS</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>	<b>212,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>312,649</b>	<b>A-Stable</b>		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN SEPTEMBER	SEPTEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	0	0	A-Stable	0	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	0	0	A-Stable	0	0	A-Stable
<b>TOTAL PerSvs</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>	<b>0</b>	<b>0</b>	<b>A-Stable</b>
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	0	0	A-Stable	0	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	0	0	A-Stable	0	0	A-Stable
250 Equip.	0	29,899	B-Warning	525,000	212,351	A-Stable
270 Wkrs Comp	0	0	A-Stable	0	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	0	0	A-Stable	0	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	0	0	A-Stable	0	0	A-Stable
363 Tele.	0	0	A-Stable	0	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
<b>TOTAL Opers</b>	<b>0</b>	<b>29,899</b>	<b>B-Warning</b>	<b>525,000</b>	<b>212,351</b>	<b>A-Stable</b>
<b>TOTALS</b>	<b>0</b>	<b>29,899</b>	<b>B-Warning</b>	<b>525,000</b>	<b>212,351</b>	<b>A-Stable</b>