

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 26, 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 26, 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 26, 2013 Meeting
OPA Procurement and Appeals Hearing Room
Hagatna, Guam
3:00pm to 4:55pm

AGENDA

- I. Call to Order
- II. Review and approval of minutes (10 minutes)
 - a. February 27th, 2013 minutes
 - b. March 6th, 2013 minutes
- III. Old Business (15 minutes)
 - a. DOE Cash Update
 - b. Reconciliation of Cash Funds
 - c. BBMR FY 2013 Allotment
- 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 2013
 - b. Review and approve all contracts/expenditures in excess of \$1 Million prior to issuance of purchase orders and bid awards.
 - c. Other duties and responsibilities
- V. FY13 Financial Status Designation for the months ended (20 minutes)
 - i. October 2012
 - ii. November 2012
 - iii. December 2012
 - iv. January 2013
 - v. February 2013
- VI. New Business (10 minutes)
 - a. Next meeting Date and Time
- VII. Adjourn

Guam Department of Education Financial Supervisory Commission (EFSC)

March 26, 2013 Meeting

OPA Procurement Appeals Hearing Room

August - February Financial Designation Status Meeting

3:00pm to 4:55pm

Sign - In Sheet

	NAME	AGENCY	EMAIL
1	Analya Eustaquio	DBMR	analya.eustaquio@ gdoe ^{bbmr.guam.gov}
2	Ariana Villaverde	OFB	avillaverde@guamlegislature.org
3	Chris Budasi	OFB	chris.budasi@guamlegislature.org
4	Talmy Tartano	GDOE	ttartano@gdoe.net
5	Jeremy Rojas	GDOE	jjrojas@gdoe.net
6	Lou Perez	GDOE	lperez@gdoe.net
7	Thomas Paulino	DFA	thomas.paulino@doa.guam.gov
8	DF BROOKS	OPA	
9	Julia B Pongde	BBMR	
10			
11			
12			
13			
14			
15			

	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																													
2	DEPARTMENT OF EDUCATION																												
3	FY 2013 Operations Plan																												
4	(DOEOF - GF Fund)																												
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% Reserve													
6																													
7	111	123,842,766	9,240,576	9,240,576	9,240,576	9,240,576	9,240,576	13,860,863	9,240,576	9,240,576	9,240,576	9,240,576	13,860,863	9,240,576	120,127,483	\$	3,715,283												
8	112	10,000				1,617	1,617					1,617	1,617		9,700	\$	300												
9	113	44,625,492	3,329,748	3,329,748	3,329,748	3,329,748	3,329,748	4,994,622	3,329,748	3,329,748	3,329,748	3,329,748	4,994,622	3,329,748	43,286,727	\$	1,338,765												
10	230	9,359,840	756,587	756,587	756,587	756,587	756,587	756,587	756,587	756,587	756,587	756,587	756,587	756,587	9,079,045	\$	280,795												
11	240	856,794	69,258	69,258	69,258	69,258	69,258	69,258	69,258	69,258	69,258	69,258	69,258	69,258	831,090	\$	25,704												
12	250	0													0	\$	-												
13	270	50,000	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	48,500	\$	1,500												
14	290	1,599,332	129,279	129,279	129,279	129,279	129,279	129,279	129,279	129,279	129,279	129,279	129,279	129,279	1,551,352	\$	47,980												
15	361	0													0	\$	-												
16	362	1,542,032	124,648	124,648	124,648	124,648	124,648	124,648	124,648	124,648	124,648	124,648	124,648	124,648	1,495,771	\$	46,261												
17	363	360,030	29,102	29,102	29,102	29,102	29,102	29,102	29,102	29,102	29,102	29,102	29,102	29,102	349,229	\$	10,801												
18	450	0													0	\$	-												
19	TOTAL	182,246,286	13,683,240	13,683,240	13,683,240	13,684,856	13,684,856	19,968,401	13,683,240	13,683,240	13,684,857	13,684,856	19,970,018	13,684,856	176,778,898		5,467,389												
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																														
2	DEPARTMENT OF EDUCATION																													
3	FY 2013 Operations Plan (Textbooks - GF Fund)																													
4																														
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% RESERVE														
6																														
7	111																												0	0
8	113																												0	0
9	230	50,000							48,500																				48,500	1,500
10	240																												0	0
11	250	1,450,000							1,406,500																				1,406,500	43,500
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	1,500,000	0	0	0	0	0	0	1,455,000	0	0	0	0	0	1,455,000	45,000														
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																												
2	DEPARTMENT OF EDUCATION																											
3	FY 2013 Operations Plan (DOEOF - TEFF Fund)																											
4																												
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% RESERVE												
6																												
7	111	0													0													0
8	112	0													0													0
9	113	0													0													0
10	230	3,500,000	282,917	282,917	282,917	282,917	282,917	282,917	282,917	282,917	282,917	282,917	282,917	282,917	3,395,000													105,000
11	240	0													0													0
12	250	0													0													0
13	270														0													0
14	290														0													0
15	361	12,308,564	994,942	994,942	994,942	994,942	994,942	994,942	994,942	994,942	994,942	994,942	994,942	994,942	11,939,307													369,257
16	362	0													0													0
17	363														0													0
18	450	0													0													0
19	TOTAL	15,808,564	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	1,277,859	15,334,307													474,257
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																												
2	DEPARTMENT OF EDUCATION																											
3	FY 2013 Operations Plan																											
4	(DOEOF-TEFF CaPFA Maint & Ins Agreement)																											
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% 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	389,500	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	377,815	11,685												
14	361														0	0												
15	362														0	0												
16	363														0	0												
17	450			0											0	0												
18	TOTAL	389,500	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	31,485	377,815	11,685												
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																														
2	DEPARTMENT OF EDUCATION																													
3	FY 2013 Operations Plan																													
4	(DOEOF - PLRF Fund)																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% RESERVE														
6																														
7	111																												0	0
8	113																												0	0
9	230	0																											0	0
10	240	0																											0	0
11	250	670,328	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	650,218	20,110	
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	670,328	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	54,185	650,218	20,110	

	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																														
2	DEPARTMENT OF EDUCATION																													
3	FY 2013 Operations Plan																													
4	(GDOEOF - HFF - IS BUSING)																													
5	Object Class	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% RESERVE														
6																														
7	111																												0	0
8	113																												0	0
9	230	92,000	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	89,240	2,760														
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	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	89,240	2,760														
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																													
2	DEPARTMENT OF EDUCATION																												
3	FY 2013 Operations Plan																												
4	(GDOEOF - HFF - Health & Physical Education Activities)																												
5	Object Class	Appropriation		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	3% RESERVE												
6																													
7	111			69,948	5,219	5,219	5,219	5,219	7,829	5,219	5,219	5,219	5,219	7,829	5,219	67,850	2,098												
8	113			22,215	1,658	1,658	1,658	1,658	2,486	1,658	1,658	1,658	1,658	2,486	1,658	21,549	666												
9	230			142,091	11,486	11,486	11,486	11,486	11,486	11,486	11,486	11,486	11,486	11,486	11,486	137,828	4,263												
10	240			18,000	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	17,460	540												
11	250			27,500	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	26,675	825												
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			279,754	22,040	22,040	22,040	22,040	25,479	22,040	22,040	22,040	22,040	25,479	22,040	271,361	8,393												
19																													

SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF OCTOBER

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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	C-Watch	C-Watch	C-Watch	C-Watch				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	C-Watch	C-Watch			C-Watch	C-Watch		
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								
250	OPERATIONS	EQUIPMENT								
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		
362	UTILITIES	WATER/SEWER	C-Watch	C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL	C-Watch	C-Watch	C-Watch					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL	C-Watch	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
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								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL					B-Warning	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
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								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL					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 2013
VARIANCE & PROJECTION ANALYSIS
CONSOLIDATED LOCAL FUNDS**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division:
 Account No.:
 Budget Act(s) **P.L. 233**
 YTD Exp Date **10/31/2012**
 LABOR COST **OCT**
 LABOR COST **OCTOBER**

A Account Code	B Budget Act(s) Appropriations P.L. 233	C Reserve	D P.L. 233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	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	OCTOBER	OCT	OCTOBER	26 PP EES	21 PP EES					
111 Salary	124,448,714.00	18,669,525.00	105,779,189.00	9,628,985.81	4,231,717	4,231,717	606,350	606,350	4,231,717	606,350	113,081,870	-	(16,931,667)	C-Watch	
112 OT	-	-	-	-	15,922	15,922	-	-	15,922	-	382,139	-	(382,139)	C-Watch	
113 Benefits	44,780,707.00	6,719,106.00	38,061,601.00	3,506,258.08	1,544,703	1,544,703	209,472	209,472	1,544,703	209,472	41,052,840	-	(6,497,497)	C-Watch	
TOTAL PerSvs	169,229,421.00	25,388,631.00	143,840,790.00	13,135,243.89	5,792,342	5,792,342	815,823	815,823	5,792,342	815,823	154,516,849	-	(23,811,303)	C-Watch	
220 Travel	-	-	-	-								-	-	A-Stable	
230 Contract	13,352,931.00	2,000,690.00	11,352,241.00	753,743.28								-	753,743	A-Stable	
233 Rent	-	-	-	-								-	-	A-Stable	
240 Supplies	888,914.00	132,720.00	756,194.00	1,367.13								-	1,367	A-Stable	
250 Equip.	2,162,828.00	323,674.00	1,839,154.00	-								-	1,839,154	A-Stable	
270 Wkrs Comp	50,000.00	7,500.00	42,500.00	-								-	42,500	A-Stable	
271 Drug Testing	-	-	-	-								-	-	A-Stable	
290 Misc.	1,988,832.00	298,325.00	1,690,507.00	-								-	1,690,507	A-Stable	
361 Power	13,487,064.00	2,023,060.00	11,464,004.00	1,253,404.95								-	1,253,405	C-Watch	
362 Water	1,542,032.00	231,305.00	1,310,727.00	135,038.97								-	135,039	C-Watch	
363 Tele.	364,030.00	54,005.00	310,025.00	104,561.53								-	104,562	C-Watch	
450 Cap. Out.	-	-	-	-								-	-	A-Stable	
TOTAL Opers	33,836,631.00	5,071,279.00	28,765,352.00	2,248,115.86								-	2,248,116	A-Stable	
TOTALS	203,066,052.00	30,459,910.00	172,606,142.00	15,383,359.75	5,792,342	5,792,342	815,823	815,823	5,792,342	815,823	154,516,849	-	2,248,116	(22,023,341)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS OCTOBER	OCTOBER ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,285,043.00	9,628,985.81	A-Stable	9,285,043.00	9,628,985.81	A-Stable
112 OT	-	-	A-Stable	-	-	A-Stable
113 Benefits	3,341,330.00	3,506,258.08	A-Stable	3,341,330.00	3,506,258.08	A-Stable
TOTAL PerSvs	12,626,373.00	13,135,243.89	A-Stable	12,626,373.00	13,135,243.89	A-Stable
220 Travel	-	-	A-Stable	-	-	A-Stable
230 Contract	1,075,322.00	753,743.28	A-Stable	1,075,322.00	753,743.28	A-Stable
233 Rent	-	-	A-Stable	-	-	A-Stable
240 Supplies	71,854.00	1,367.13	A-Stable	71,854.00	1,367.13	A-Stable
250 Equip.	57,620.00	-	A-Stable	57,620.00	-	A-Stable
270 Wkrs Comp	4,042.00	-	A-Stable	4,042.00	-	A-Stable
271 Drug Testing	-	-	A-Stable	-	-	A-Stable
290 Misc.	160,764.00	-	A-Stable	160,764.00	-	A-Stable
361 Power	994,942.00	1,253,404.95	B-Warning	994,942.00	1,253,404.95	B-Warning
362 Water	124,648.00	135,038.97	A-Stable	124,648.00	135,038.97	A-Stable
363 Tele.	29,425.00	104,561.53	B-Warning	29,425.00	104,561.53	B-Warning
450 Cap. Out.	-	-	A-Stable	-	-	A-Stable
TOTAL Opers	2,518,617.00	2,248,115.86	A-Stable	2,518,617.00	2,248,115.86	A-Stable
TOTALS	15,144,990.00	15,383,359.75	A-Stable	15,144,990.00	15,383,359.75	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division: **General Fund**
 Account No.:
 Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **10/31/2012**
 LABOR COST (Month) **OCT**
 LABOR COST (Month) **OCTOBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					AVG PP PER MONTH				PAYROLL PROJECTIONS							
					26 PP EES OCT	26 PP EES OCTOBER	21 PP EES OCT	21 PP EES OCTOBER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
				26 PP EES	21 PP EES											
111 Salary	124,082,766	18,614,633	105,468,133	9,628,986	4,231,717	4,231,717	606,350	606,350	4,231,717	606,350	113,081,870	0		(17,242,723)	C-Watch	
112 OT	0	0	0	0	5,483	5,483	0	0	5,483	0	131,600	0		(131,600)	C-Watch	
113 Benefits	44,748,492	6,714,274	38,034,218	3,506,258	1,543,770	1,543,770	209,472	209,472	1,543,770	209,472	41,030,455	0		(6,502,495)	C-Watch	
TOTAL PerSvs	168,831,258	25,328,907	143,502,351	13,135,244	5,780,971	5,780,971	815,823	815,823	5,780,971	815,823	154,243,924	0		(23,876,817)	C-Watch	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	9,424,840	1,411,476	8,013,364	403,316								0	403,316	3,173,578	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	860,914	128,520	732,394	1,367								0	1,367	715,988	A-Stable	
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	1,237,500	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable	
271 Drug Testing	0	0	0	0								0	0	0	A-Stable	
290 Misc.	1,599,332	239,900	1,359,432	0								0	0	1,359,432	A-Stable	
361 Power	0	0	0	0								0	0	0	A-Stable	
362 Water	1,542,032	231,305	1,310,727	135,039								0	135,039	(309,741)	C-Watch	
363 Tele.	364,030	54,005	310,025	104,562								0	104,562	(944,713)	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable	
TOTAL Opers	15,296,148	2,290,206	13,005,942	644,283								0	644,283	5,274,544	A-Stable	
TOTALS	184,127,406	27,619,113	156,508,293	13,779,527	5,780,971	5,780,971	815,823	815,823				0	644,283	(18,602,273)	C-Watch	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	OCTOBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	OCTOBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,257,738	9,628,986	A-Stable	9,257,738	9,628,986	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	3,338,926	3,506,258	A-Stable	3,338,926	3,506,258	A-Stable
TOTAL PerSvs	12,596,664	13,135,244	A-Stable	12,596,664	13,135,244	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	757,800	403,316	A-Stable	757,800	403,316	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,591	1,367	A-Stable	69,591	1,367	A-Stable
250 Equip.	404	0	A-Stable	404	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	4,042	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	0	A-Stable	129,279	0	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	135,039	A-Stable	124,648	135,039	A-Stable
363 Tele.	29,425	104,562	B-Warning	29,425	104,562	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,115,189	644,283	A-Stable	1,115,189	644,283	A-Stable
TOTALS	13,711,853	13,779,527	A-Stable	13,711,853	13,779,527	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP
26 PP **24**
21 PP **19**

Elapsed Months **1**
Remaining Months **11**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					PAYROLL PROJECTIONS				PROJECTED PAYROLL REMAINING					
					26 PP EES OCT	26 PP EES OCTOBER	21 PP EES OCT	21 PP EES OCTOBER	26 PP EES	21 PP EES				
111 Salary	123,852,766	18,577,915	105,274,851	9,610,728	4,219,383	4,219,383	606,350	606,350	4,219,383	606,350	112,785,856	0	(17,121,733)	C-Watch
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable
113 Benefits	44,625,492	6,693,824	37,931,668	3,499,449	1,539,005	1,539,005	209,472	209,472	1,539,005	209,472	40,916,092	0	(6,483,873)	C-Watch
TOTAL PerSvs	168,478,258	25,271,739	143,206,519	13,110,177	5,758,388	5,758,388	815,823	815,823	5,758,388	815,823	153,701,948	0	(23,605,606)	C-Watch
220 Travel	0	0	0	0							0	0	0	A-Stable
230 Contract	9,359,840	1,403,976	7,955,864	403,316							403,316	0	3,116,078	A-Stable
233 Rent	0	0	0	0							0	0	0	A-Stable
240 Supplies	856,794	128,520	728,274	1,367							1,367	0	711,868	A-Stable
250 Equip.	0	0	0	0							0	0	0	A-Stable
270 Wkrs Comp	50,000	7,500	42,500	0							0	0	42,500	A-Stable
271 Drug Testing	0	0	0	0							0	0	0	A-Stable
290 Misc.	1,599,332	239,900	1,359,432	0							0	0	1,359,432	A-Stable
361 Power	0	0	0	0							0	0	0	A-Stable
362 Water	1,542,032	231,305	1,310,727	135,039							135,039	0	(309,741)	C-Watch
363 Tele.	360,030	54,005	306,025	104,562							104,562	0	(948,713)	C-Watch
450 Cap. Out.	0	0	0	0							0	0	0	A-Stable
TOTAL Opers	13,768,028	2,065,206	11,702,822	644,283							644,283	0	3,971,424	A-Stable
TOTALS	182,246,286	27,336,945	154,909,341	13,754,461	5,758,388	5,758,388	815,823	815,823			644,283	0	(19,634,182)	C-Watch

Account Code	MONTHLY VARIANCE			CODE	YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	OCTOBER	CODE		12 MONTH OPERATIONS PLAN	YTD	CODE
	OCTOBER	ACTUALS			YTD	ACTUALS	
111 Salary	9,240,576	9,610,728	A-Stable	9,240,576	9,610,728	A-Stable	
112 OT	0	0	A-Stable	0	0	A-Stable	
113 Benefits	3,329,748	3,499,449	A-Stable	3,329,748	3,499,449	A-Stable	
TOTAL PerSvs	12,570,324	13,110,177	A-Stable	12,570,324	13,110,177	A-Stable	
220 Travel	0	0	A-Stable	0	0	A-Stable	
230 Contract	756,587	403,316	A-Stable	756,587	403,316	A-Stable	
233 Rent	0	0	A-Stable	0	0	A-Stable	
240 Supplies	69,258	1,367	A-Stable	69,258	1,367	A-Stable	
250 Equip.	0	0	A-Stable	0	0	A-Stable	
270 Wkrs Comp	4,042	0	A-Stable	4,042	0	A-Stable	
271 Drug Testing	0	0	A-Stable	0	0	A-Stable	
290 Misc.	129,279	0	A-Stable	129,279	0	A-Stable	
361 Power	0	0	A-Stable	0	0	A-Stable	
362 Water	124,648	135,039	A-Stable	124,648	135,039	A-Stable	
363 Tele.	29,102	104,562	B-Warning	29,102	104,562	B-Warning	
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable	
TOTAL Opers	1,112,916	644,283	A-Stable	1,112,916	644,283	A-Stable	
TOTALS	13,683,240	13,754,461	A-Stable	13,683,240	13,754,461	A-Stable	

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
General Fund \$182,627,406

Less:
Section 4:
Chamorro Studies Division \$381,120

Adjusted General Fund: \$182,246,286

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Miscellaneous**

Account No.:

Remaining PP
26 PP 24
21 PP 19

Elapsed Months 1
Remaining Months 11

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT	26 PP EES OCTOBER	21 PP EES OCT	21 PP EES OCTOBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	18,258	12,334	12,334	0	0	12,334	0	296,014	0	(120,989)	C-Watch	
112 OT	0	0	0	0	5,483	5,483	0	0	5,483	0	131,600	0	(131,600)	C-Watch	
113 Benefits	123,000	20,450	102,550	6,809	4,765	4,765	0	0	4,765	0	114,363	0	(18,622)	C-Watch	
TOTAL PerSvs	353,000	57,168	295,832	25,067	22,582	22,582	0	0	22,582	0	541,976	0	(271,211)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	65,000	7,500	57,500	0								0	57,500	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.	1,455,000	217,500	1,237,500	0								0	1,237,500	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.	4,000	0	4,000	0								0	4,000	A-Stable	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	1,528,120	225,000	1,303,120	0								0	1,303,120	A-Stable	
TOTALS	1,881,120	282,168	1,598,952	25,067	22,582	22,582	0	0				0	1,031,909	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	OCTOBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	OCTOBER	ACTUALS		YTD	ACTUALS	
111 Salary	17,162	18,258	A-Stable	17,162	18,258	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	9,178	6,809	A-Stable	9,178	6,809	A-Stable
TOTAL PerSvs	26,340	25,067	A-Stable	26,340	25,067	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,213	0	A-Stable	1,213	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	333	0	A-Stable	333	0	A-Stable
250 Equip.	404	0	A-Stable	404	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.	323	0	A-Stable	323	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,273	0	A-Stable	2,273	0	A-Stable
TOTALS	28,613	25,067	A-Stable	28,613	25,067	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 4:
Chamorro Studies Division \$381,120

Section 7:
Textbooks and Collateral Materials \$1,500,000

Adjusted General Fund Miscellaneous: \$1,881,120

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUNDS SUMMARY**

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

Budget Act(s) **P.L. 31-233**
YTD Exp & Enc. Date **10/31/2012**
LABOR COST (Month) **OCT**
LABOR COST (Month) **OCTOBER**

Account Code	Budget Act(s) Appropriations P.L. 31-233	Reserve	P.L. 31-233 Allotments (B - C)	Year to Date Expenditures As Of: 10/31/2012	AVG PP PER MONTH						AVG PPE LABOR COST 26 PP EES 21 PP EES	PROJECTED PAYROLL REMAINING	MANUAL ADJUSTMENT	Monthly Expenditure	Projected Lapse / (Shortfall)	CODE
					26 PP EES	26 PP EES	21 PP EES	21 PP EES								
					OCT	OCTOBER	OCT	OCTOBER	26 PP EES	21 PP EES						
111 Salary	365,948	54,892	311,056	0	0	0	0	0	0	0	0		311,056	A-Stable		
112 OT	0	0	0	0	10,439	10,439	0	0	10,439	0	250,540		(250,540)	C-Watch		
113 Benefits	32,215	4,832	27,383	0	933	933	0	0	933	0	22,385		4,998	A-Stable		
TOTAL PerSvs	398,163	59,724	338,439	0	11,372	11,372	0	0	11,372	0	272,925		65,514	A-Stable		
220 Travel	0	0	0	0									0	A-Stable		
230 Contract	3,928,091	589,214	3,338,877	350,428									350,428	(866,256)	C-Watch	
233 Rent	0	0	0	0									0	0	A-Stable	
240 Supplies	28,000	4,200	23,800	0									0	23,800	A-Stable	
250 Equip.	707,828	106,174	601,654	0									0	601,654	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.	389,500	58,425	331,075	0									0	331,075	A-Stable	
361 Power	13,487,064	2,023,060	11,464,004	1,253,405									1,253,405	(3,576,855)	C-Watch	
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	
TOTAL Opers	18,540,483	2,781,073	15,759,410	1,603,833									1,603,833	(3,486,583)	C-Watch	
TOTALS	18,938,646	2,840,797	16,097,849	1,603,833									1,603,833	(3,421,069)	C-Watch	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN OCTOBER	OCTOBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	0	A-Stable	27,305	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	0	A-Stable	2,404	0	A-Stable
TOTAL PerSvs	29,709	0	A-Stable	29,709	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	317,522	350,428	B-Warning	317,522	350,428	B-Warning
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	2,263	0	A-Stable
250 Equip.	57,216	0	A-Stable	57,216	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.	31,485	0	A-Stable	31,485	0	A-Stable
361 Power	994,942	1,253,405	B-Warning	994,942	1,253,405	B-Warning
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
TOTAL Opers	1,403,428	1,603,833	B-Warning	1,403,428	1,603,833	B-Warning
TOTALS	1,433,137	1,603,833	B-Warning	1,433,137	1,603,833	B-Warning

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

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

Account No.:
Authority: P.L. 31-233

Remaining PP
26 PP 24
21 PP 19

Elapsed Months 1
Remaining Months 11

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT	26 PP EES OCTOBER	21 PP EES OCT	21 PP EES OCTOBER	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	10,439	10,439	0	0	10,439	0	250,540	(250,540)	C-Watch		
113 Benefits	0	0	0	0	933	933	0	0	933	0	22,385	(22,385)	C-Watch		
TOTAL PerSvs	0	0	0	0	11,372	11,372	0	0	11,372	0	272,925	(272,925)	C-Watch		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	3,500,000	525,000	2,975,000	350,428							350,428	(1,230,133)	C-Watch		
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.	389,500	58,425	331,075	0							0	331,075	A-Stable		
361 Power	13,487,064	2,023,060	11,464,004	1,253,405							1,253,405	(3,576,855)	C-Watch		
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		
TOTAL Ops	17,376,564	2,606,485	14,770,079	1,603,833							1,603,833	(4,475,914)	C-Watch		
TOTALS	17,376,564	2,606,485	14,770,079	1,603,833	11,372	11,372	0	0			1,603,833	(4,748,839)	C-Watch		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN OCTOBER	OCTOBER 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
TOTAL PerSvs	0	0	A-Stable	0	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	282,917	350,428	B-Warning	282,917	350,428	B-Warning
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.	31,485	0	A-Stable	31,485	0	A-Stable
361 Power	994,942	1,253,405	B-Warning	994,942	1,253,405	B-Warning
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
TOTAL Ops	1,309,344	1,603,833	B-Warning	1,309,344	1,603,833	B-Warning
TOTALS	1,309,344	1,603,833	B-Warning	1,309,344	1,603,833	B-Warning

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Territorial Education Facilities Fund: \$17,375,564

Consists of:

Operational Funding \$15,808,564

Section 6:
JFK Maintenance and Insurance Agreement \$389,500
Maintenance and Capital Replacement Reserve for JFK \$1,178,500

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: HFF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 24
21 PP 19

Elapsed Months 1
Remaining Months 11

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES	26 PP EES	21 PP EES	21 PP EES	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
					OCT	OCTOBER	OCT	OCTOBER	26 PP EES	21 PP EES					
111 Salary	365,948	54,892	311,056	0	0	0	0	0	0	0	0	311,056	A-Stable		
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable		
113 Benefits	32,215	4,832	27,383	0	0	0	0	0	0	0	0	27,383	A-Stable		
TOTAL PerSvs	398,163	59,724	338,439	0	0	0	0	0	0	0	0	338,439	A-Stable		
220 Travel	0	0	0	0								0	A-Stable		
230 Contract	428,091	64,214	363,877	0								363,877	A-Stable		
233 Rent	0	0	0	0								0	A-Stable		
240 Supplies	28,000	4,200	23,800	0								23,800	A-Stable		
250 Equip.	37,500	5,625	31,875	0								31,875	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		
TOTAL Opers	493,591	74,039	419,552	0								419,552	A-Stable		
TOTALS	891,754	133,763	757,991	0	0	0	0	0	0	0	0	757,991	A-Stable		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN OCTOBER	OCTOBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	0	A-Stable	27,305	0	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	0	A-Stable	2,404	0	A-Stable
TOTAL PerSvs	29,709	0	A-Stable	29,709	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	34,605	0	A-Stable	34,605	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	2,263	0	A-Stable
250 Equip.	3,031	0	A-Stable	3,031	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
TOTAL Opers	39,899	0	A-Stable	39,899	0	A-Stable
TOTALS	69,608	0	A-Stable	69,608	0	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Healthy Futures Fund: \$891,754

Consists of
Section 5:
(a)(1) Interscholastic Sports Fund \$530,000
(a)(2) Busing Services \$92,000
(b) Health and Physical Education Activities \$279,754

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: PLRF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 24
21 PP 19

Elapsed Months 1
Remaining Months 11

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 10/31/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT	26 PP EES OCTOBER	21 PP EES OCT	21 PP EES OCTOBER	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	
TOTAL PerSvs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	0	0	0	0								0	0	0	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	0	0	0	0								0	0	0	A-Stable	
250 Equip.	670,328	100,549	569,779	0								0	0	569,779	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	
TOTAL Opers	670,328	100,549	569,779	0								0	0	569,779	A-Stable	
TOTALS	670,328	100,549	569,779	0	0	0	0	0	0	0	0	0	0	569,779	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN OCTOBER	OCTOBER 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
TOTAL PerSvs	0	0	A-Stable	0	0	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.	54,185	0	A-Stable	54,185	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
TOTAL Opers	54,185	0	A-Stable	54,185	0	A-Stable
TOTALS	54,185	0	A-Stable	54,185	0	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Public Library Resources Fund \$670,328

SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF NOVEMBER

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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	C-Watch	C-Watch	C-Watch	C-Watch				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	C-Watch	C-Watch			C-Watch	C-Watch		
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								
250	OPERATIONS	EQUIPMENT								
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		
362	UTILITIES	WATER/SEWER	C-Watch	C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL	C-Watch	C-Watch	C-Watch					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL	C-Watch	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
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								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL	B-Warning	B-Warning	B-Warning					
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
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								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL								
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL						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 2013
VARIANCE & PROJECTION ANALYSIS
CONSOLIDATED LOCAL FUNDS**

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

Budget Act(s) **P.L. 233**
 YTD Exp Date **11/30/2012**
 LABOR COST **OCT-NOV**
 LABOR COST **NOVEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 233	C Reserve	D P.L. 233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	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-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	26 PP EES	21 PP EES					
111 Salary	124,448,714.00	18,669,525.00	105,779,189.00	19,177,677.00	4,208,696	4,185,675	609,218	612,087	4,208,696	609,218	102,948,028	-	(16,346,516)	C-Watch	
112 OT	-	-	-	-	11,911	7,901	-	-	11,911	-	262,053	-	(262,053)	C-Watch	
113 Benefits	44,780,707.00	6,719,106.00	38,061,601.00	7,067,611.34	1,553,364	1,562,025	212,619	215,763	1,553,364	212,619	37,788,528	-	(6,794,539)	C-Watch	
TOTAL PerSvs	169,229,421.00	25,388,631.00	143,840,790.00	26,245,288.34	5,773,971	5,755,600	821,838	827,850	5,773,971	821,838	140,998,609	-	(23,403,107)	C-Watch	
220 Travel	-	-	-	-								-	-	A-Stable	
230 Contract	13,352,931.00	2,000,690.00	11,352,241.00	1,293,144.13								-	646,572	A-Stable	
233 Rent	-	-	-	-								-	-	A-Stable	
240 Supplies	888,914.00	132,720.00	756,194.00	5,295.41								-	2,648	A-Stable	
250 Equip.	2,162,828.00	323,674.00	1,839,154.00	-								-	1,839,154	A-Stable	
270 Wkrs Comp	50,000.00	7,500.00	42,500.00	-								-	42,500	A-Stable	
271 Drug Testing	-	-	-	-								-	-	A-Stable	
290 Misc.	1,988,832.00	298,325.00	1,690,507.00	1,893.12								-	947	A-Stable	
361 Power	13,487,064.00	2,023,060.00	11,464,004.00	2,531,183.48								-	1,265,592	C-Watch	
362 Water	1,542,032.00	231,305.00	1,310,727.00	282,450.57								-	141,225	C-Watch	
363 Tele.	364,030.00	54,005.00	310,025.00	131,431.03								-	65,716	C-Watch	
450 Cap. Out.	-	-	-	-								-	-	A-Stable	
TOTAL Opers	33,836,631.00	5,071,279.00	28,765,352.00	4,245,397.74								-	2,122,699	A-Stable	
TOTALS	203,066,052.00	30,459,910.00	172,606,142.00	30,490,686.08	5,773,971	5,755,600	821,838	827,850	5,773,971	821,838	140,998,609	-	2,122,699	(20,110,142)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS NOVEMBER	NOVEMBER ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,285,043.00	9,548,691.19	A-Stable	18,570,084.00	19,177,677.00	A-Stable
112 OT	-	-	A-Stable	-	-	A-Stable
113 Benefits	3,341,330.00	3,561,353.26	A-Stable	6,682,659.00	7,067,611.34	A-Stable
TOTAL PerSvs	12,626,373.00	13,110,044.45	A-Stable	25,252,743.00	26,245,288.34	A-Stable
220 Travel	-	-	A-Stable	-	-	A-Stable
230 Contract	1,075,322.00	539,400.85	A-Stable	2,150,639.00	1,293,144.13	A-Stable
233 Rent	-	-	A-Stable	-	-	A-Stable
240 Supplies	71,854.00	3,928.28	A-Stable	143,708.00	5,295.41	A-Stable
250 Equip.	57,620.00	-	A-Stable	115,241.00	-	A-Stable
270 Wkrs Comp	4,042.00	-	A-Stable	8,083.00	-	A-Stable
271 Drug Testing	-	-	A-Stable	-	-	A-Stable
290 Misc.	160,764.00	1,893.12	A-Stable	321,528.00	1,893.12	A-Stable
361 Power	994,942.00	1,277,778.53	B-Warning	1,989,885.00	2,531,183.48	B-Warning
362 Water	124,648.00	147,411.60	B-Warning	249,295.00	282,450.57	B-Warning
363 Tele.	29,425.00	26,869.50	A-Stable	58,852.00	131,431.03	B-Warning
450 Cap. Out.	-	-	A-Stable	-	-	A-Stable
TOTAL Opers	2,518,617.00	1,997,281.88	A-Stable	5,037,231.00	4,245,397.74	A-Stable
TOTALS	15,144,990.00	15,107,326.33	A-Stable	30,289,974.00	30,490,686.08	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division: **General Fund**
 Account No.:
 Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **11/30/2012**
 LABOR COST (Month) **OCT-NOV**
 LABOR COST (Month) **NOVEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					AVG PP PER MONTH				PAYROLL PROJECTIONS							
					26 PP EES OCT-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
				26 PP EES	21 PP EES											
111 Salary	124,082,766	18,614,633	105,468,133	19,170,942	4,198,007	4,164,298	608,473	610,597	4,198,007	608,473	102,700,212	0		(16,403,021)	C-Watch	
112 OT	0	0	0	0	5,912	6,341	0	0	5,912	0	130,070	0		(130,070)	C-Watch	
113 Benefits	44,748,492	6,714,274	38,034,218	7,067,514	1,552,416	1,561,062	212,571	215,670	1,552,416	212,571	37,768,860	0		(6,800,155)	C-Watch	
TOTAL PerSvs	168,831,258	25,328,907	143,502,351	26,238,455	5,756,336	5,731,701	821,044	826,266	5,756,336	821,044	140,597,141	0		(23,333,246)	C-Watch	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	9,424,840	1,411,476	8,013,364	703,427								0	351,713	3,792,804	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	860,914	128,520	732,394	5,295								0	2,648	700,622	A-Stable	
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	1,237,500	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable	
271 Drug Testing	0	0	0	0								0	0	0	A-Stable	
290 Misc.	1,599,332	239,900	1,359,432	1,893								0	947	1,348,073	A-Stable	
361 Power	0	0	0	0								0	0	0	A-Stable	
362 Water	1,542,032	231,305	1,310,727	282,451								0	141,225	(383,976)	C-Watch	
363 Tele.	364,030	54,005	310,025	131,431								0	65,716	(478,561)	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable	
TOTAL Opers	15,296,148	2,290,206	13,005,942	1,124,497								0	562,248	6,258,961	A-Stable	
TOTALS	184,127,406	27,619,113	156,508,293	27,362,952	5,756,336	5,731,701	821,044	826,266				0	562,248	(17,074,285)	C-Watch	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	NOVEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	NOVEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,257,738	9,541,956	A-Stable	18,515,474	19,170,942	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	3,338,926	3,561,256	A-Stable	6,677,852	7,067,514	A-Stable
TOTAL PerSvs	12,596,664	13,103,211	A-Stable	25,193,326	26,238,455	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	757,800	300,111	A-Stable	1,515,599	703,427	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,591	3,928	A-Stable	139,181	5,295	A-Stable
250 Equip.	404	0	A-Stable	808	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	8,083	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	1,893	A-Stable	258,559	1,893	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	147,412	B-Warning	249,295	282,451	B-Warning
363 Tele.	29,425	26,870	A-Stable	58,852	131,431	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,115,189	480,214	A-Stable	2,230,377	1,124,497	A-Stable
TOTALS	13,711,853	13,583,425	A-Stable	27,423,703	27,362,952	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP
26 PP

22

21 PP

17

Elapsed
Months
2

Remaining
Months
10

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					PAYROLL PROJECTIONS				PROJECTED PAYROLL REMAINING						
					26 PP EES OCT-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	AVG PPE LABOR COST						
				26 PP EES	21 PP EES										
111 Salary	123,852,766	18,577,915	105,274,851	19,133,829	4,185,526	4,151,669	608,473	610,597	4,185,526	608,473	102,425,629	0	(16,284,606)	C-Watch	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
113 Benefits	44,625,492	6,693,824	37,931,668	7,053,550	1,547,323	1,555,641	212,571	215,670	1,547,323	212,571	37,654,813	0	(6,776,694)	C-Watch	
TOTAL PerSvs	168,478,258	25,271,739	143,206,519	26,187,378	5,732,849	5,707,310	821,044	826,266	5,732,849	821,044	140,080,441	0	(23,061,301)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	9,359,840	1,403,976	7,955,864	703,427								0	351,713	3,735,304	A-Stable
233 Rent	0	0	0	0								0	0	0	A-Stable
240 Supplies	856,794	128,520	728,274	5,295								0	2,648	696,502	A-Stable
250 Equip.	0	0	0	0								0	0	0	A-Stable
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable
271 Drug Testing	0	0	0	0								0	0	0	A-Stable
290 Misc.	1,599,332	239,900	1,359,432	1,893								0	947	1,348,073	A-Stable
361 Power	0	0	0	0								0	0	0	A-Stable
362 Water	1,542,032	231,305	1,310,727	282,451								0	141,225	(383,976)	C-Watch
363 Tele.	360,030	54,005	306,025	131,431								0	65,716	(482,561)	C-Watch
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable
TOTAL Opers	13,768,028	2,065,206	11,702,822	1,124,497								0	562,248	4,955,841	A-Stable
TOTALS	182,246,286	27,336,945	154,909,341	27,311,875	5,732,849	5,707,310	821,044	826,266				0	562,248	(18,105,459)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	NOVEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	NOVEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,240,576	9,523,101	A-Stable	18,481,151	19,133,829	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	3,329,748	3,554,100	A-Stable	6,659,497	7,053,550	A-Stable
TOTAL PerSvs	12,570,324	13,077,201	A-Stable	25,140,648	26,187,378	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	756,587	300,111	A-Stable	1,513,174	703,427	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,258	3,928	A-Stable	138,515	5,295	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	8,083	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	1,893	A-Stable	258,559	1,893	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	147,412	B-Warning	249,295	282,451	B-Warning
363 Tele.	29,102	26,870	A-Stable	58,205	131,431	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,112,916	480,214	A-Stable	2,225,831	1,124,497	A-Stable
TOTALS	13,683,240	13,557,415	A-Stable	27,366,479	27,311,875	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
General Fund \$182,627,406

Less:
Section 4:
Chamorro Studies Division \$381,120

Adjusted General Fund: \$182,246,286

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Miscellaneous**

Account No.:

Remaining PP

26 PP 22

21 PP 17

Elapsed
Months
2

Remaining
Months
10

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	37,113	12,481	12,628	0	0	12,481	0	274,584	0	(118,415)	C-Watch	
112 OT	0	0	0	0	5,912	6,341	0	0	5,912	0	130,070	0	(130,070)	C-Watch	
113 Benefits	123,000	20,450	102,550	13,964	5,093	5,421	0	0	5,093	0	112,047	0	(23,461)	C-Watch	
TOTAL PerSvs	353,000	57,168	295,832	51,077	23,486	24,390	0	0	23,486	0	516,700	0	(271,945)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	65,000	7,500	57,500	0								0	57,500	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.	1,455,000	217,500	1,237,500	0								0	1,237,500	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.	4,000	0	4,000	0								0	4,000	A-Stable	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	1,528,120	225,000	1,303,120	0								0	1,303,120	A-Stable	
TOTALS	1,881,120	282,168	1,598,952	51,077	23,486	24,390	0	0				0	1,031,175	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	NOVEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	NOVEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	17,162	18,855	A-Stable	34,323	37,113	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	9,178	7,155	A-Stable	18,355	13,964	A-Stable
TOTAL PerSvs	26,340	26,010	A-Stable	52,678	51,077	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,213	0	A-Stable	2,425	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	333	0	A-Stable	666	0	A-Stable
250 Equip.	404	0	A-Stable	808	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.	323	0	A-Stable	647	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,273	0	A-Stable	4,546	0	A-Stable
TOTALS	28,613	26,010	A-Stable	57,224	51,077	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 4:
Chamorro Studies Division \$381,120

Section 7:
Textbooks and Collateral Materials \$1,500,000

Adjusted General Fund Miscellaneous: \$1,881,120

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUNDS SUMMARY**

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

Budget Act(s) **P.L. 31-233**
YTD Exp & Enc. Date **11/30/2012**
LABOR COST (Month) **OCT-NOV**
LABOR COST (Month) **NOVEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	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-NOV	NOVEMBER	OCT-NOV	NOVEMBER	26 PP EES	21 PP EES									
111 Salary	365,948	54,892	311,056	6,735	10,689	21,377	745	1,490	10,689	745	247,816	0		56,505	A-Stable				
112 OT	0	0	0	0	5,999	1,559	0	0	5,999	0	131,983	0		(131,983)	C-Watch				
113 Benefits	32,215	4,832	27,383	98	948	963	48	93	948	48	21,669	0		5,617	A-Stable				
TOTAL PerSvs	398,163	59,724	338,439	6,833	17,636	23,899	793	1,583	17,636	793	401,468	0		(69,862)	C-Watch				
220 Travel	0	0	0	0								0	0	0	A-Stable				
230 Contract	3,928,091	589,214	3,338,877	589,717								0	294,859	(199,428)	C-Watch				
233 Rent	0	0	0	0								0	0	0	A-Stable				
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable				
250 Equip.	707,828	106,174	601,654	0								0	0	601,654	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.	389,500	58,425	331,075	0								0	0	331,075	A-Stable				
361 Power	13,487,064	2,023,060	11,464,004	2,531,183								0	1,265,592	(3,723,097)	C-Watch				
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				
TOTAL Opers	18,540,483	2,781,073	15,759,410	3,120,901								0	1,560,450	(2,965,996)	C-Watch				
TOTALS	18,938,646	2,840,797	16,097,849	3,127,734	17,636	23,899	793	1,583				0	1,560,450	(3,035,857)	C-Watch				

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN NOVEMBER	NOVEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	6,735	A-Stable	54,610	6,735	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	98	A-Stable	4,807	98	A-Stable
TOTAL PerSvs	29,709	6,833	A-Stable	59,417	6,833	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	317,522	239,290	A-Stable	635,040	589,717	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	4,527	0	A-Stable
250 Equip.	57,216	0	A-Stable	114,433	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.	31,485	0	A-Stable	62,969	0	A-Stable
361 Power	994,942	1,277,779	B-Warning	1,989,885	2,531,183	B-Warning
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
TOTAL Opers	1,403,428	1,517,068	A-Stable	2,806,854	3,120,901	B-Warning
TOTALS	1,433,137	1,523,901	A-Stable	2,866,271	3,127,734	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

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

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 22
21 PP 17

Elapsed Months 2
Remaining Months 10

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	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	5,999	1,559	0	0	5,999	0	131,983	(131,983)	C-Watch		
113 Benefits	0	0	0	0	570	207	0	0	570	0	12,533	(12,533)	C-Watch		
TOTAL PerSvs	0	0	0	0	6,569	1,766	0	0	6,569	0	144,516	(144,516)	C-Watch		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	3,500,000	525,000	2,975,000	589,717							294,859	(563,305)	C-Watch		
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.	389,500	58,425	331,075	0							0	331,075	A-Stable		
361 Power	13,487,064	2,023,060	11,464,004	2,531,183							1,265,592	(3,723,097)	C-Watch		
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		
TOTAL Ops	17,376,564	2,606,485	14,770,079	3,120,901							1,560,450	(3,955,327)	C-Watch		
TOTALS	17,376,564	2,606,485	14,770,079	3,120,901	6,569	1,766	0	0		0	1,560,450	(4,099,843)	C-Watch		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN NOVEMBER	NOVEMBER 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
TOTAL PerSvs	0	0	A-Stable	0	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	282,917	239,290	A-Stable	565,833	589,717	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.	31,485	0	A-Stable	62,969	0	A-Stable
361 Power	994,942	1,277,779	B-Warning	1,989,885	2,531,183	B-Warning
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
TOTAL Ops	1,309,344	1,517,068	B-Warning	2,618,687	3,120,901	B-Warning
TOTALS	1,309,344	1,517,068	B-Warning	2,618,687	3,120,901	B-Warning

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Territorial Education Facilities Fund: \$17,375,564

Consists of:

Operational Funding \$15,808,564

Section 6:
JFK Maintenance and Insurance Agreement \$389,500
Maintenance and Capital Replacement Reserve for JFK \$1,178,500

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: HFF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 22
21 PP 17

Elapsed Months 2
Remaining Months 10

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	365,948	54,892	311,056	6,735	10,689	21,377	745	1,490	10,689	745	247,816	0		56,505	A-Stable	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0		0	A-Stable	
113 Benefits	32,215	4,832	27,383	98	378	756	48	93	378	48	9,135	0		18,150	A-Stable	
TOTAL PerSvs	398,163	59,724	338,439	6,833	11,067	22,133	793	1,583	11,067	793	256,951	0		74,655	A-Stable	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	428,091	64,214	363,877	0								0	0	363,877	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable	
250 Equip.	37,500	5,625	31,875	0								0	0	31,875	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	
TOTAL Opers	493,591	74,039	419,552	0								0	0	419,552	A-Stable	
TOTALS	891,754	133,763	757,991	6,833	11,067	22,133	793	1,583				0	0	494,207	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN NOVEMBER	NOVEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	6,735	A-Stable	54,610	6,735	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	98	A-Stable	4,807	98	A-Stable
TOTAL PerSvs	29,709	6,833	A-Stable	59,417	6,833	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	34,605	0	A-Stable	69,207	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	4,527	0	A-Stable
250 Equip.	3,031	0	A-Stable	6,063	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
TOTAL Opers	39,899	0	A-Stable	79,797	0	A-Stable
TOTALS	69,608	6,833	A-Stable	139,214	6,833	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Healthy Futures Fund: \$891,754

Consists of
Section 5:
(a)(1) Interscholastic Sports Fund \$530,000
(a)(2) Busing Services \$92,000
(b) Health and Physical Education Activities \$279,754

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: PLRF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 22
21 PP 17

Elapsed Months 2
Remaining Months 10

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 11/30/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-NOV	26 PP EES NOVEMBER	21 PP EES OCT-NOV	21 PP EES NOVEMBER	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	
TOTAL PerSvs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
220 Travel	0	0	0	0											A-Stable	
230 Contract	0	0	0	0											A-Stable	
233 Rent	0	0	0	0											A-Stable	
240 Supplies	0	0	0	0											A-Stable	
250 Equip.	670,328	100,549	569,779	0											A-Stable	
270 Wkrs Comp	0	0	0	0											A-Stable	
271 Drug Testing	0	0	0	0											A-Stable	
290 Misc.	0	0	0	0											A-Stable	
361 Power	0	0	0	0											A-Stable	
362 Water	0	0	0	0											A-Stable	
363 Tele.	0	0	0	0											A-Stable	
450 Cap. Out.	0	0	0	0											A-Stable	
TOTAL Opers	670,328	100,549	569,779	0										569,779	A-Stable	
TOTALS	670,328	100,549	569,779	0	0	0	0	0	0	0	0	0	0	569,779	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN NOVEMBER	NOVEMBER 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
TOTAL PerSvs	0	0	A-Stable	0	0	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.	54,185	0	A-Stable	108,370	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
TOTAL Opers	54,185	0	A-Stable	108,370	0	A-Stable
TOTALS	54,185	0	A-Stable	108,370	0	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Public Library Resources Fund \$670,328

**SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF DECEMBER
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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	C-Watch	C-Watch	C-Watch	C-Watch				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	C-Watch	C-Watch			C-Watch	C-Watch		
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		
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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		
362	UTILITIES	WATER/SEWER	C-Watch	C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL	C-Watch	C-Watch	C-Watch					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL	C-Watch	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
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								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL	B-Warning	B-Warning	B-Warning					
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
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								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL								
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL						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 2013
VARIANCE & PROJECTION ANALYSIS
CONSOLIDATED LOCAL FUNDS**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division:
 Account No.:
 Budget Act(s) **P.L. 233**
 YTD Exp Date **12/31/2012**
 LABOR COST **OCT-DEC**
 LABOR COST **DECEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 233	C Reserve	D P.L. 233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	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-DEC	DECEMBER	OCT-DEC	DECEMBER	26 PP EES	21 PP EES					
111 Salary	124,448,714	18,669,525	105,779,189	28,779,805	4,192,322	4,187,792	616,833	632,063	4,192,322	616,833	93,098,932	0	(16,099,548)	C-Watch	
112 OT	0	0	0	0	11,630	11,068	0	0	11,630	0	232,599	0	(232,599)	C-Watch	
113 Benefits	44,780,707	6,719,106	38,061,601	10,636,283	1,556,180	1,561,814	216,062	222,947	1,556,180	216,062	34,364,534	0	(6,939,217)	C-Watch	
TOTAL PerSvs	169,229,421	25,388,631	143,840,790	39,416,089	5,760,132	5,760,674	832,895	855,010	5,760,132	832,895	127,696,065	0	(23,271,364)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	13,352,931	2,000,690	11,352,241	1,877,061								0	625,687	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	888,914	132,720	756,194	32,140								0	10,713	A-Stable	
250 Equip.	2,162,828	323,674	1,839,154	0								0	1,839,154	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	42,500	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	1,988,832	298,325	1,690,507	3,595								0	1,198	A-Stable	
361 Power	13,487,064	2,023,060	11,464,004	3,832,983								0	1,277,661	C-Watch	
362 Water	1,542,032	231,305	1,310,727	421,716								0	140,572	C-Watch	
363 Tele.	364,030	54,005	310,025	158,564								0	52,855	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	33,836,631	5,071,279	28,765,352	6,326,059								0	2,108,686	A-Stable	
TOTALS	203,066,052	30,459,910	172,606,142	45,742,147	5,760,132	5,760,674	832,895	855,010	5,760,132	832,895	127,696,065	0	2,108,686	(19,810,246)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS DECEMBER	DECEMBER ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,285,043	9,602,128	A-Stable	27,855,128	28,779,805	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	3,341,330	3,568,672	A-Stable	10,023,989	10,636,283	A-Stable
TOTAL PerSvs	12,626,373	13,170,800	A-Stable	37,879,117	39,416,089	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,075,322	583,916	A-Stable	3,225,961	1,877,061	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	71,854	26,844	A-Stable	215,562	32,140	A-Stable
250 Equip.	57,620	0	A-Stable	172,862	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	12,125	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	160,764	1,702	A-Stable	482,292	3,595	A-Stable
361 Power	994,942	1,301,800	B-Warning	2,984,827	3,832,983	B-Warning
362 Water	124,648	139,266	B-Warning	373,943	421,716	B-Warning
363 Tele.	29,425	27,133	A-Stable	88,277	158,564	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,518,617	2,080,661	A-Stable	7,555,849	6,326,059	A-Stable
TOTALS	15,144,990	15,251,461	A-Stable	45,434,966	45,742,147	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division: **General Fund**
 Account No.:
 Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **12/31/2012**
 LABOR COST (Month) **OCT-DEC**
 LABOR COST (Month) **DECEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	F AVG PP PER MONTH				PAYROLL PROJECTIONS		G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-DEC	26 PP EES DECEMBER	21 PP EES OCT-DEC	21 PP EES DECEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	124,082,766	18,614,633	105,468,133	28,769,470	4,188,152	4,171,643	616,075	631,278	4,188,152	616,075	93,004,165	0	(16,305,502)	C-Watch	
112 OT	0	0	0	0	7,631	11,068	0	0	7,631	0	152,619	0	(152,619)	C-Watch	
113 Benefits	44,748,492	6,714,274	38,034,218	10,636,133	1,555,350	1,561,217	216,026	222,936	1,555,350	216,026	34,347,383	0	(6,949,298)	C-Watch	
TOTAL PerSvs	168,831,258	25,328,907	143,502,351	39,405,603	5,751,133	5,743,928	832,101	854,214	5,751,133	832,101	127,504,167	0	(23,407,419)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	9,424,840	1,411,476	8,013,364	1,082,976								0	360,992	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	860,914	128,520	732,394	32,140								0	10,713	A-Stable	
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	1,599,332	239,900	1,359,432	3,595								0	1,198	A-Stable	
361 Power	0	0	0	0								0	0	A-Stable	
362 Water	1,542,032	231,305	1,310,727	421,716								0	140,572	C-Watch	
363 Tele.	364,030	54,005	310,025	158,564								0	52,855	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	15,296,148	2,290,206	13,005,942	1,698,991								0	566,330	A-Stable	
TOTALS	184,127,406	27,619,113	156,508,293	41,104,594	5,751,133	5,743,928	832,101	854,214				0	566,330	(17,197,440)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	DECEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	DECEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,257,738	9,598,528	A-Stable	27,773,212	28,769,470	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	3,338,926	3,568,620	A-Stable	10,016,778	10,636,133	A-Stable
TOTAL PerSvs	12,596,664	13,167,148	A-Stable	37,789,990	39,405,603	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	757,800	379,549	A-Stable	2,273,399	1,082,976	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,591	26,844	A-Stable	208,772	32,140	A-Stable
250 Equip.	404	0	A-Stable	1,213	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	12,125	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	1,702	A-Stable	387,838	3,595	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	139,266	B-Warning	373,943	421,716	B-Warning
363 Tele.	29,425	27,133	A-Stable	88,277	158,564	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,115,189	574,494	A-Stable	3,345,567	1,698,991	A-Stable
TOTALS	13,711,853	13,741,642	A-Stable	41,135,557	41,104,594	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP
26 PP **20**
21 PP **15**

Elapsed Months **3**
Remaining Months **9**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					AVG PP PER MONTH				PAYROLL PROJECTIONS						PROJECTED PAYROLL REMAINING
					26 PP EES OCT-DEC	26 PP EES DECEMBER	21 PP EES OCT-DEC	21 PP EES DECEMBER	AVG PPE LABOR COST						
	26 PP EES	21 PP EES		26 PP EES	21 PP EES										
111 Salary	123,852,766	18,577,915	105,274,851	28,713,502	4,175,614	4,158,991	616,075	631,278	4,175,614	616,075	92,753,405	0	(16,192,056)	C-Watch	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
113 Benefits	44,625,492	6,693,824	37,931,668	10,615,014	1,549,992	1,555,330	216,026	222,936	1,549,992	216,026	34,240,231	0	(6,923,578)	C-Watch	
TOTAL PerSvs	168,478,258	25,271,739	143,206,519	39,328,516	5,725,606	5,714,321	832,101	854,214	5,725,606	832,101	126,993,637	0	(23,115,634)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	9,359,840	1,403,976	7,955,864	1,082,976								0	360,992	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	856,794	128,520	728,274	32,140								0	10,713	A-Stable	
250 Equip.	0	0	0	0								0	0	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	1,599,332	239,900	1,359,432	3,595								0	1,198	A-Stable	
361 Power	0	0	0	0								0	0	A-Stable	
362 Water	1,542,032	231,305	1,310,727	421,716								0	140,572	C-Watch	
363 Tele.	360,030	54,005	306,025	158,564								0	52,855	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	13,768,028	2,065,206	11,702,822	1,698,991								0	566,330	A-Stable	
TOTALS	182,246,286	27,336,945	154,909,341	41,027,507	5,725,606	5,714,321	832,101	854,214				0	566,330	(18,208,775)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	DECEMBER	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	DECEMBER	ACTUALS		YTD	ACTUALS	
111 Salary	9,240,576	9,579,673	A-Stable	27,721,727	28,713,502	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	3,329,748	3,561,465	A-Stable	9,989,245	10,615,014	A-Stable
TOTAL PerSvs	12,570,324	13,141,138	A-Stable	37,710,972	39,328,516	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	756,587	379,549	A-Stable	2,269,761	1,082,976	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,258	26,844	A-Stable	207,773	32,140	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	12,125	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	1,702	A-Stable	387,838	3,595	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	139,266	B-Warning	373,943	421,716	B-Warning
363 Tele.	29,102	27,133	A-Stable	87,307	158,564	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,112,916	574,494	A-Stable	3,338,747	1,698,991	A-Stable
TOTALS	13,683,240	13,715,632	A-Stable	41,049,719	41,027,507	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
General Fund \$182,627,406

Less:
Section 4:
Chamorro Studies Division \$381,120

Adjusted General Fund: \$182,246,286

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Miscellaneous**

Account No.:

Remaining PP
26 PP 20
21 PP 15

Elapsed Months 3
Remaining Months 9

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-DEC	26 PP EES DECEMBER	21 PP EES OCT-DEC	21 PP EES DECEMBER	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	55,968	12,538	12,652	0	0	12,538	0	250,760	0	(113,446)	C-Watch	
112 OT	0	0	0	0	7,631	11,068	0	0	7,631	0	152,619	0	(152,619)	C-Watch	
113 Benefits	123,000	20,450	102,550	21,119	5,358	5,887	0	0	5,358	0	107,151	0	(25,720)	C-Watch	
TOTAL PerSvs	353,000	57,168	295,832	77,087	25,526	29,607	0	0	25,526	0	510,530	0	(291,785)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	65,000	7,500	57,500	0								0	57,500	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.	1,455,000	217,500	1,237,500	0								0	1,237,500	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.	4,000	0	4,000	0								0	4,000	A-Stable	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	1,528,120	225,000	1,303,120	0								0	1,303,120	A-Stable	
TOTALS	1,881,120	282,168	1,598,952	77,087	25,526	29,607	0	0				0	1,011,335	A-Stable	

Account Code	MONTHLY VARIANCE				YTD VARIANCE			
	12 MONTH OPERATIONS PLAN		CODE	YTD	12 MONTH OPERATIONS PLAN		YTD	CODE
	DECEMBER	ACTUALS			DECEMBER	ACTUALS		
111 Salary	17,162	18,855	A-Stable	51,485	55,968	A-Stable		
112 OT	0	0	A-Stable	0	0	A-Stable		
113 Benefits	9,178	7,155	A-Stable	27,533	21,119	A-Stable		
TOTAL PerSvs	26,340	26,010	A-Stable	79,018	77,087	A-Stable		
220 Travel	0	0	A-Stable	0	0	A-Stable		
230 Contract	1,213	0	A-Stable	3,638	0	A-Stable		
233 Rent	0	0	A-Stable	0	0	A-Stable		
240 Supplies	333	0	A-Stable	999	0	A-Stable		
250 Equip.	404	0	A-Stable	1,213	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.	323	0	A-Stable	970	0	A-Stable		
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable		
TOTAL Opers	2,273	0	A-Stable	6,820	0	A-Stable		
TOTALS	28,613	26,010	A-Stable	85,838	77,087	A-Stable		

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 4:
Chamorro Studies Division \$381,120

Section 7:
Textbooks and Collateral Materials \$1,500,000

Adjusted General Fund Miscellaneous: \$1,881,120

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUNDS SUMMARY**

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

Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **12/31/2012**
 LABOR COST (Month) **OCT-DEC**
 LABOR COST (Month) **DECEMBER**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	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-DEC	DECEMBER	OCT-DEC	DECEMBER	26 PP EES	21 PP EES					
111 Salary	365,948	54,892	311,056	10,335	4,170	16,149	758	785	4,170	758	94,767	0		205,954	A-Stable
112 OT	0	0	0	0	3,999	0	0	0	3,999	0	79,980	0		(79,980)	C-Watch
113 Benefits	32,215	4,832	27,383	150	831	597	36	11	831	36	17,152	0		10,081	A-Stable
TOTAL PerSvs	398,163	59,724	338,439	10,485	8,999	16,746	794	796	8,999	794	191,899	0		136,055	A-Stable
220 Travel	0	0	0	0								0	0	0	A-Stable
230 Contract	3,928,091	589,214	3,338,877	794,085								0	264,695	162,538	A-Stable
233 Rent	0	0	0	0								0	0	0	A-Stable
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable
250 Equip.	707,828	106,174	601,654	0								0	0	601,654	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.	389,500	58,425	331,075	0								0	0	331,075	A-Stable
361 Power	13,487,064	2,023,060	11,464,004	3,832,983								0	1,277,661	(3,867,928)	C-Watch
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
TOTAL Opers	18,540,483	2,781,073	15,759,410	4,627,068								0	1,542,356	(2,748,861)	C-Watch
TOTALS	18,938,646	2,840,797	16,097,849	4,637,553								0	1,542,356	(2,612,806)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN DECEMBER	DECEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	3,600	A-Stable	81,916	10,335	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	52	A-Stable	7,211	150	A-Stable
TOTAL PerSvs	29,709	3,652	A-Stable	89,127	10,485	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	317,522	204,367	A-Stable	952,562	794,085	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	6,790	0	A-Stable
250 Equip.	57,216	0	A-Stable	171,649	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.	31,485	0	A-Stable	94,454	0	A-Stable
361 Power	994,942	1,301,800	B-Warning	2,984,827	3,832,983	B-Warning
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
TOTAL Opers	1,403,428	1,506,167	A-Stable	4,210,282	4,627,068	A-Stable
TOTALS	1,433,137	1,509,819	A-Stable	4,299,409	4,637,553	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

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

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 20
21 PP 15

Elapsed Months 3
Remaining Months 9

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-DEC	26 PP EES DECEMBER	21 PP EES OCT-DEC	21 PP EES DECEMBER	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	3,999	0	0	0	3,999	0	79,980	(79,980)	C-Watch		
113 Benefits	0	0	0	0	380	0	0	0	380	0	7,596	(7,596)	C-Watch		
TOTAL PerSvs	0	0	0	0	4,379	0	0	0	4,379	0	87,576	(87,576)	C-Watch		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	3,500,000	525,000	2,975,000	794,085							264,695	(201,339)	C-Watch		
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.	389,500	58,425	331,075	0							0	331,075	A-Stable		
361 Power	13,487,064	2,023,060	11,464,004	3,832,983							1,277,661	(3,867,928)	C-Watch		
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		
TOTAL Ops	17,376,564	2,606,485	14,770,079	4,627,068						0	1,542,356	(3,738,192)	C-Watch		
TOTALS	17,376,564	2,606,485	14,770,079	4,627,068	4,379	0	0	0		0	1,542,356	(3,825,768)	C-Watch		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN DECEMBER	DECEMBER 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
TOTAL PerSvs	0	0	A-Stable	0	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	282,917	204,367	A-Stable	848,750	794,085	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.	31,485	0	A-Stable	94,454	0	A-Stable
361 Power	994,942	1,301,800	B-Warning	2,984,827	3,832,983	B-Warning
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
TOTAL Ops	1,309,344	1,506,167	B-Warning	3,928,031	4,627,068	B-Warning
TOTALS	1,309,344	1,506,167	B-Warning	3,928,031	4,627,068	B-Warning

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Territorial Education Facilities Fund: \$17,375,564

Consists of:

Operational Funding \$15,808,564

Section 6:
JFK Maintenance and Insurance Agreement \$389,500
Maintenance and Capital Replacement Reserve for JFK \$1,178,500

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: HFF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 20
21 PP 15

Elapsed Months 3
Remaining Months 9

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-DEC	26 PP EES DECEMBER	21 PP EES OCT-DEC	21 PP EES DECEMBER	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	365,948	54,892	311,056	10,335	4,170	16,149	758	785	4,170	758	94,767	0		205,954	A-Stable	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0		0	A-Stable	
113 Benefits	32,215	4,832	27,383	150	451	597	36	11	451	36	9,556	0		17,677	A-Stable	
TOTAL PerSvs	398,163	59,724	338,439	10,485	4,620	16,746	794	796	4,620	794	104,323	0		223,631	A-Stable	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	428,091	64,214	363,877	0								0	0	363,877	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable	
250 Equip.	37,500	5,625	31,875	0								0	0	31,875	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	
TOTAL Opers	493,591	74,039	419,552	0								0	0	419,552	A-Stable	
TOTALS	891,754	133,763	757,991	10,485	4,620	16,746	794	796				0	0	643,183	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN DECEMBER	DECEMBER ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	3,600	A-Stable	81,916	10,335	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	52	A-Stable	7,211	150	A-Stable
TOTAL PerSvs	29,709	3,652	A-Stable	89,127	10,485	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	34,605	0	A-Stable	103,812	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	6,790	0	A-Stable
250 Equip.	3,031	0	A-Stable	9,094	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
TOTAL Opers	39,899	0	A-Stable	119,696	0	A-Stable
TOTALS	69,608	3,652	A-Stable	208,823	10,485	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Healthy Futures Fund: \$891,754

Consists of
Section 5:
(a)(1) Interscholastic Sports Fund \$530,000
(a)(2) Busing Services \$92,000
(b) Health and Physical Education Activities \$279,754

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: PLRF

Account No.:
Authority: P.L. 31-233

Remaining PP
26 PP 20
21 PP 15

Elapsed Months 3
Remaining Months 9

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 12/31/2012	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-DEC	26 PP EES DECEMBER	21 PP EES OCT-DEC	21 PP EES DECEMBER	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	
TOTAL PerSvs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
220 Travel	0	0	0	0											A-Stable	
230 Contract	0	0	0	0											A-Stable	
233 Rent	0	0	0	0											A-Stable	
240 Supplies	0	0	0	0											A-Stable	
250 Equip.	670,328	100,549	569,779	0										569,779	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	
TOTAL Opers	670,328	100,549	569,779	0										569,779	A-Stable	
TOTALS	670,328	100,549	569,779	0										569,779	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN DECEMBER	DECEMBER 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
TOTAL PerSvs	0	0	A-Stable	0	0	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.	54,185	0	A-Stable	162,555	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
TOTAL Opers	54,185	0	A-Stable	162,555	0	A-Stable
TOTALS	54,185	0	A-Stable	162,555	0	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Public Library Resources Fund \$670,328

SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF JANUARY

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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	C-Watch	C-Watch	C-Watch	C-Watch				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	C-Watch	C-Watch	C-Watch	C-Watch	C-Watch	C-Watch		
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		
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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		
362	UTILITIES	WATER/SEWER	C-Watch	C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL	C-Watch	C-Watch	C-Watch					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL	C-Watch	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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS				B-Warning				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY								
113	PERSONNEL SERVICES	BENEFITS								
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.								
230	OPERATIONS	CONTRACTUAL SERVICES								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL	B-Warning	B-Warning	B-Warning					
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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS				B-Warning				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY								
113	PERSONNEL SERVICES	BENEFITS								
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.								
230	OPERATIONS	CONTRACTUAL SERVICES								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL								
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL						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 2013
VARIANCE & PROJECTION ANALYSIS
CONSOLIDATED LOCAL FUNDS**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division:
 Account No.:
 Budget Act(s) **P.L. 233**
 YTD Exp Date **1/31/2013**
 LABOR COST **OCT-JAN**
 LABOR COST **JANUARY**

A Account Code	B Budget Act(s) Appropriations P.L. 233	C Reserve	D P.L. 233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	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-JAN	JANUARY	OCT-JAN	JANUARY	26 PP EES	21 PP EES					
111 Salary	124,448,714	18,669,525	105,779,189	38,372,792	4,189,180	4,151,535	621,736	636,444	4,189,180	621,736	83,487,804	0	(16,081,407)	C-Watch	
112 OT	0	0	0	1,485	10,266	6,173	0	0	10,266	0	184,788	0	(186,272)	C-Watch	
113 Benefits	44,780,707	6,719,106	38,061,601	14,200,027	1,556,038	1,555,610	218,401	225,420	1,556,038	218,401	30,847,896	0	(6,986,322)	C-Watch	
TOTAL PerSvs	169,229,421	25,388,631	143,840,790	52,574,304	5,755,483	5,713,318	840,137	861,864	5,755,483	840,137	114,520,488	0	(23,254,001)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	13,352,931	2,000,690	11,352,241	2,780,919								0	695,230	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	888,914	132,720	756,194	62,801								0	15,700	A-Stable	
250 Equip.	2,162,828	323,674	1,839,154	0								0	0	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	1,988,832	298,325	1,690,507	4,491								0	1,123	A-Stable	
361 Power	13,487,064	2,023,060	11,464,004	5,013,620								0	1,253,405	C-Watch	
362 Water	1,542,032	231,305	1,310,727	568,024								0	142,006	C-Watch	
363 Tele.	364,030	54,005	310,025	185,577								0	46,394	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	33,836,631	5,071,279	28,765,352	8,615,431								0	2,153,858	A-Stable	
TOTALS	203,066,052	30,459,910	172,606,142	61,189,734	5,755,483	5,713,318	840,137	861,864	5,755,483	840,137	114,520,488	0	2,153,858	(20,334,942)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS JANUARY	JANUARY ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,285,043	9,592,987	A-Stable	37,140,170	38,372,792	A-Stable
112 OT	1,617	1,485	A-Stable	1,617	1,485	A-Stable
113 Benefits	3,341,330	3,563,744	A-Stable	13,365,319	14,200,027	A-Stable
TOTAL PerSvs	12,627,990	13,158,215	A-Stable	50,507,106	52,574,304	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,075,322	903,858	A-Stable	4,301,282	2,780,919	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	71,854	30,661	A-Stable	287,415	62,801	A-Stable
250 Equip.	57,620	0	A-Stable	230,481	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	16,167	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	160,764	896	A-Stable	643,055	4,491	A-Stable
361 Power	994,942	1,180,637	B-Warning	3,979,769	5,013,620	B-Warning
362 Water	124,648	146,308	B-Warning	498,590	568,024	B-Warning
363 Tele.	29,425	27,012	A-Stable	117,703	185,577	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,518,617	2,289,372	A-Stable	10,074,462	8,615,431	A-Stable
TOTALS	15,146,607	15,447,587	A-Stable	60,581,568	61,189,734	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division: **General Fund**
 Account No.:
 Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **1/31/2013**
 LABOR COST (Month) **OCT-JAN**
 LABOR COST (Month) **JANUARY**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					AVG PP PER MONTH				PAYROLL PROJECTIONS							
					26 PP EES OCT-JAN	26 PP EES JANUARY	21 PP EES OCT-JAN	21 PP EES JANUARY	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
26 PP EES		21 PP EES		26 PP EES	21 PP EES											
111 Salary	124,082,766	18,614,633	105,468,133	38,344,427	4,177,341	4,141,705	621,167	636,444	4,177,341	621,167	83,267,306	0		(16,143,600)	C-Watch	
112 OT	0	0	0	1,485	7,266	6,173	0	0	7,266	0	130,794	0		(132,279)	C-Watch	
113 Benefits	44,748,492	6,714,274	38,034,218	14,199,616	1,555,370	1,555,431	218,374	225,420	1,555,370	218,374	30,835,529	0		(7,000,927)	C-Watch	
TOTAL PerSvs	168,831,258	25,328,907	143,502,351	52,545,527	5,739,977	5,703,309	839,542	861,864	5,739,977	839,542	114,233,630	0		(23,276,806)	C-Watch	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	9,424,840	1,411,476	8,013,364	1,689,252								0	422,313	2,945,607	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	860,914	128,520	732,394	62,801								0	15,700	543,992	A-Stable	
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	1,237,500	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable	
271 Drug Testing	0	0	0	0								0	0	0	A-Stable	
290 Misc.	1,599,332	239,900	1,359,432	4,491								0	1,123	1,345,960	A-Stable	
361 Power	0	0	0	0								0	0	0	A-Stable	
362 Water	1,542,032	231,305	1,310,727	568,024								0	142,006	(393,345)	C-Watch	
363 Tele.	364,030	54,005	310,025	185,577								0	46,394	(246,705)	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable	
TOTAL Opers	15,296,148	2,290,206	13,005,942	2,510,144								0	627,536	5,475,509	A-Stable	
TOTALS	184,127,406	27,619,113	156,508,293	55,055,671	5,739,977	5,703,309	839,542	861,864				0	627,536	(17,801,297)	C-Watch	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	JANUARY	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	JANUARY	ACTUALS		YTD	ACTUALS	
111 Salary	9,257,738	9,574,957	A-Stable	37,030,948	38,344,427	A-Stable
112 OT	1,617	1,485	A-Stable	1,617	1,485	A-Stable
113 Benefits	3,338,926	3,563,482	A-Stable	13,355,704	14,199,616	A-Stable
TOTAL PerSvs	12,598,281	13,139,924	A-Stable	50,388,269	52,545,527	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	757,800	606,277	A-Stable	3,031,198	1,689,252	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,591	30,661	A-Stable	278,362	62,801	A-Stable
250 Equip.	404	0	A-Stable	1,617	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	16,167	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	896	A-Stable	517,117	4,491	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	146,308	B-Warning	498,590	568,024	B-Warning
363 Tele.	29,425	27,012	A-Stable	117,703	185,577	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,115,189	811,153	A-Stable	4,460,754	2,510,144	A-Stable
TOTALS	13,713,470	13,951,077	A-Stable	54,849,023	55,055,671	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP
26 PP 18
21 PP 13

Elapsed Months 4
Remaining Months 8

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-JAN	26 PP EES JANUARY	21 PP EES OCT-JAN	21 PP EES JANUARY	AVG PPE LABOR COST									
Account Code	Budget Act(s) Appropriations P.L. 31-233	Reserve	P.L. 31-233 Allotments (B - C)	Year to Date Expenditures As Of: 1/31/2013					26 PP EES	21 PP EES								
111 Salary	123,852,766	18,577,915	105,274,851	38,267,489	4,164,514	4,128,011	621,167	636,444	4,164,514	621,167	83,036,421	0		(16,029,058)	C-Watch			
112 OT	0	0	0	1,485	186	742	0	0	186	0	3,340	0		(4,825)	C-Watch			
113 Benefits	44,625,492	6,693,824	37,931,668	14,170,650	1,549,919	1,549,701	218,374	225,420	1,549,919	218,374	30,737,417	0		(6,976,399)	C-Watch			
TOTAL PerSvs	168,478,258	25,271,739	143,206,519	52,439,623	5,714,619	5,678,455	839,542	861,864	5,714,619	839,542	113,777,178	0		(23,010,282)	C-Watch			
220 Travel	0	0	0	0								0	0	0	A-Stable			
230 Contract	9,359,840	1,403,976	7,955,864	1,689,147								0	422,287	2,888,424	A-Stable			
233 Rent	0	0	0	0								0	0	0	A-Stable			
240 Supplies	856,794	128,520	728,274	62,801								0	15,700	539,872	A-Stable			
250 Equip.	0	0	0	0								0	0	0	A-Stable			
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable			
271 Drug Testing	0	0	0	0								0	0	0	A-Stable			
290 Misc.	1,599,332	239,900	1,359,432	4,491								0	1,123	1,345,960	A-Stable			
361 Power	0	0	0	0								0	0	0	A-Stable			
362 Water	1,542,032	231,305	1,310,727	568,024								0	142,006	(393,345)	C-Watch			
363 Tele.	360,030	54,005	306,025	185,577								0	46,394	(250,705)	C-Watch			
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable			
TOTAL Opers	13,768,028	2,065,206	11,702,822	2,510,039								0	627,510	4,172,706	A-Stable			
TOTALS	182,246,286	27,336,945	154,909,341	54,949,661	5,714,619	5,678,455	839,542	861,864				0	627,510	(18,837,575)	C-Watch			

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	JANUARY	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	JANUARY	ACTUALS		YTD	ACTUALS	
111 Salary	9,240,576	9,553,987	A-Stable	36,962,302	38,267,489	A-Stable
112 OT	1,617	1,485	A-Stable	1,617	1,485	A-Stable
113 Benefits	3,329,748	3,555,635	A-Stable	13,318,993	14,170,650	A-Stable
TOTAL PerSvs	12,571,941	13,111,107	A-Stable	50,282,912	52,439,623	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	756,587	606,171	A-Stable	3,026,348	1,689,147	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,258	30,661	A-Stable	277,030	62,801	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	16,167	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	896	A-Stable	517,117	4,491	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	146,308	B-Warning	498,590	568,024	B-Warning
363 Tele.	29,102	27,012	A-Stable	116,410	185,577	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,112,916	811,048	A-Stable	4,451,662	2,510,039	A-Stable
TOTALS	13,684,857	13,922,155	A-Stable	54,734,574	54,949,661	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
General Fund \$182,627,406

Less:
Section 4:
Chamorro Studies Division \$381,120

Adjusted General Fund: \$182,246,286

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Miscellaneous**

Account No.:

Remaining PP
26 PP 18
21 PP 13

Elapsed Months 4
Remaining Months 8

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-JAN	26 PP EES JANUARY	21 PP EES OCT-JAN	21 PP EES JANUARY	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	76,938	12,827	13,694	0	0	12,827	0	230,886	0	(114,542)	C-Watch	
112 OT	0	0	0	0	7,081	5,430	0	0	7,081	0	127,454	0	(127,454)	C-Watch	
113 Benefits	123,000	20,450	102,550	28,966	5,451	5,730	0	0	5,451	0	98,112	0	(24,528)	C-Watch	
TOTAL PerSvs	353,000	57,168	295,832	105,904	25,358	24,854	0	0	25,358	0	456,452	0	(266,524)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	65,000	7,500	57,500	106								0	26	57,183	A-Stable
233 Rent	0	0	0	0								0	0	0	A-Stable
240 Supplies	4,120	0	4,120	0								0	0	4,120	A-Stable
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	1,237,500	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.	4,000	0	4,000	0								0	0	4,000	A-Stable
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable
TOTAL Opers	1,528,120	225,000	1,303,120	106								0	26	1,302,803	A-Stable
TOTALS	1,881,120	282,168	1,598,952	106,010	25,358	24,854	0	0					26	1,036,278	A-Stable

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	JANUARY	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	JANUARY	ACTUALS		YTD	ACTUALS	
111 Salary	17,162	20,970	B-Warning	68,646	76,938	B-Warning
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	9,178	7,847	A-Stable	36,711	28,966	A-Stable
TOTAL PerSvs	26,340	28,817	A-Stable	105,357	105,904	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,213	106	A-Stable	4,850	106	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	333	0	A-Stable	1,332	0	A-Stable
250 Equip.	404	0	A-Stable	1,617	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.	323	0	A-Stable	1,293	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,273	106	A-Stable	9,092	106	A-Stable
TOTALS	28,613	28,923	A-Stable	114,449	106,010	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 4:
Chamorro Studies Division \$381,120

Section 7:
Textbooks and Collateral Materials \$1,500,000

Adjusted General Fund Miscellaneous: \$1,881,120

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUNDS SUMMARY**

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

Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **1/31/2013**
 LABOR COST (Month) **OCT-JAN**
 LABOR COST (Month) **JANUARY**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	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-JAN	JANUARY	OCT-JAN	JANUARY	26 PP EES	21 PP EES									
111 Salary	365,948	54,892	311,056	28,365	11,839	9,830	569	0	11,839	569	220,498	0		62,193	A-Stable				
112 OT	0	0	0	0	3,000	0	0	0	3,000	0	53,993	0		(53,993)	C-Watch				
113 Benefits	32,215	4,832	27,383	411	668	178	27	0	668	27	12,367	0		14,605	A-Stable				
TOTAL PerSvs	398,163	59,724	338,439	28,777	15,506	10,008	596	0	15,506	596	286,858	0		22,805	A-Stable				
220 Travel	0	0	0	0								0	0	0	A-Stable				
230 Contract	3,928,091	589,214	3,338,877	1,091,667								0	272,917	63,877	A-Stable				
233 Rent	0	0	0	0								0	0	0	A-Stable				
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable				
250 Equip.	707,828	106,174	601,654	0								0	0	601,654	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.	389,500	58,425	331,075	0								0	0	331,075	A-Stable				
361 Power	13,487,064	2,023,060	11,464,004	5,013,620								0	1,253,405	(3,576,855)	C-Watch				
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				
TOTAL Opers	18,540,483	2,781,073	15,759,410	6,105,286								0	1,526,322	(2,556,449)	C-Watch				
TOTALS	18,938,646	2,840,797	16,097,849	6,134,063								0	1,526,322	(2,533,645)	C-Watch				

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN JANUARY	JANUARY ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	18,030	A-Stable	109,222	28,365	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	261	A-Stable	9,615	411	A-Stable
TOTAL PerSvs	29,709	18,291	A-Stable	118,837	28,777	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	317,522	297,582	A-Stable	1,270,084	1,091,667	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	9,053	0	A-Stable
250 Equip.	57,216	0	A-Stable	228,864	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.	31,485	0	A-Stable	125,938	0	A-Stable
361 Power	994,942	1,180,637	B-Warning	3,979,769	5,013,620	B-Warning
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
TOTAL Opers	1,403,428	1,478,219	A-Stable	5,613,708	6,105,286	A-Stable
TOTALS	1,433,137	1,496,510	A-Stable	5,732,545	6,134,063	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

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

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 18
21 PP 13

Elapsed Months 4
Remaining Months 8

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-JAN	26 PP EES JANUARY	21 PP EES OCT-JAN	21 PP EES JANUARY	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	3,000	0	0	0	3,000	0	53,993	(53,993)	C-Watch		
113 Benefits	0	0	0	0	285	0	0	0	285	0	5,127	(5,127)	C-Watch		
TOTAL PerSvs	0	0	0	0	3,284	0	0	0	3,284	0	59,120	(59,120)	C-Watch		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	3,500,000	525,000	2,975,000	1,091,667							272,917	(300,000)	C-Watch		
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.	389,500	58,425	331,075	0							0	331,075	A-Stable		
361 Power	13,487,064	2,023,060	11,464,004	5,013,620							1,253,405	(3,576,855)	C-Watch		
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		
TOTAL Ops	17,376,564	2,606,485	14,770,079	6,105,286							1,526,322	(3,545,780)	C-Watch		
TOTALS	17,376,564	2,606,485	14,770,079	6,105,286	3,284	0	0	0			1,526,322	(3,604,901)	C-Watch		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN JANUARY	JANUARY 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
TOTAL PerSvs	0	0	A-Stable	0	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	282,917	297,582	A-Stable	1,131,667	1,091,667	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.	31,485	0	A-Stable	125,938	0	A-Stable
361 Power	994,942	1,180,637	B-Warning	3,979,769	5,013,620	B-Warning
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
TOTAL Ops	1,309,344	1,478,219	B-Warning	5,237,374	6,105,286	B-Warning
TOTALS	1,309,344	1,478,219	B-Warning	5,237,374	6,105,286	B-Warning

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Territorial Education Facilities Fund: \$17,375,564

Consists of:

Operational Funding \$15,808,564

Section 6:
JFK Maintenance and Insurance Agreement \$389,500
Maintenance and Capital Replacement Reserve for JFK \$1,178,500

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: HFF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP 18
21 PP 13

Elapsed Months 4
Remaining Months 8

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-JAN	26 PP EES JANUARY	21 PP EES OCT-JAN	21 PP EES JANUARY	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	365,948	54,892	311,056	28,365	11,839	9,830	569	0	11,839	569	220,498	0		62,193	A-Stable	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0		0	A-Stable	
113 Benefits	32,215	4,832	27,383	411	383	178	27	0	383	27	7,240	0		19,732	A-Stable	
TOTAL PerSvs	398,163	59,724	338,439	28,777	12,222	10,008	596	0	12,222	596	227,737	0		81,925	A-Stable	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	428,091	64,214	363,877	0								0	0	363,877	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable	
250 Equip.	37,500	5,625	31,875	0								0	0	31,875	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	
TOTAL Opers	493,591	74,039	419,552	0								0	0	419,552	A-Stable	
TOTALS	891,754	133,763	757,991	28,777	12,222	10,008	596	0				0	0	501,477	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN JANUARY	JANUARY ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	18,030	A-Stable	109,222	28,365	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	261	A-Stable	9,615	411	A-Stable
TOTAL PerSvs	29,709	18,291	A-Stable	118,837	28,777	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	34,605	0	A-Stable	138,417	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	9,053	0	A-Stable
250 Equip.	3,031	0	A-Stable	12,125	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
TOTAL Opers	39,899	0	A-Stable	159,595	0	A-Stable
TOTALS	69,608	18,291	A-Stable	278,432	28,777	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Healthy Futures Fund: \$891,754

Consists of
Section 5:
(a)(1) Interscholastic Sports Fund \$530,000
(a)(2) Busing Services \$92,000
(b) Health and Physical Education Activities \$279,754

FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)

Department: GUAM DEPARTMENT OF EDUCATION
 Division: PLRF

Account No.:
 Authority P.L. 31-233

Remaining PP
 26 PP 18
 21 PP 13

Elapsed Months 4
 Remaining Months 8

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 1/31/2013	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-JAN	26 PP EES JANUARY	21 PP EES OCT-JAN	21 PP EES JANUARY	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	
TOTAL PerSvs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	0	0	0	0								0	0	0	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	0	0	0	0								0	0	0	A-Stable	
250 Equip.	670,328	100,549	569,779	0								0	0	569,779	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	
TOTAL Opers	670,328	100,549	569,779	0								0	0	569,779	A-Stable	
TOTALS	670,328	100,549	569,779	0	0	0	0	0	0	0	0	0	0	569,779	A-Stable	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN JANUARY	JANUARY 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
TOTAL PerSvs	0	0	A-Stable	0	0	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.	54,185	0	A-Stable	216,739	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
TOTAL Opers	54,185	0	A-Stable	216,739	0	A-Stable
TOTALS	54,185	0	A-Stable	216,739	0	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
 Public Library Resources Fund \$670,328

**SUMMARY OF FINANCIAL DESIGNATIONS OF EFSC REPORTS FOR THE MONTH OF FEBRUARY
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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS	C-Watch	C-Watch	C-Watch	C-Watch				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	C-Watch	C-Watch	C-Watch	C-Watch	C-Watch	C-Watch		
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		
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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		
362	UTILITIES	WATER/SEWER	C-Watch	C-Watch	C-Watch					
363	UTILITIES	TELEPHONE/TOLL	C-Watch	C-Watch	C-Watch					
450	CAPITAL OUTLAY	CAPITAL OUTLAY								
		TOTAL	C-Watch	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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS				B-Warning				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY								
113	PERSONNEL SERVICES	BENEFITS								
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.								
230	OPERATIONS	CONTRACTUAL SERVICES								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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	B-Warning	B-Warning	B-Warning					
363	UTILITIES	TELEPHONE/TOLL	B-Warning	B-Warning	B-Warning					
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
111	PERSONNEL SERVICES	REGULAR SALARY/INCREMENTS				B-Warning				
112	PERSONNEL SERVICES	OVERTIME/SPECIAL PAY	B-Warning	B-Warning	B-Warning					
113	PERSONNEL SERVICES	BENEFITS								
220	OPERATIONS	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.								
230	OPERATIONS	CONTRACTUAL SERVICES								
233	OPERATIONS	OFFICE SPACE RENTAL								
240	OPERATIONS	SUPPLIES & MATERIALS								
250	OPERATIONS	EQUIPMENT								
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				

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 2013
VARIANCE & PROJECTION ANALYSIS
CONSOLIDATED LOCAL FUNDS**

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

Budget Act(s) **P.L. 233**
YTD Exp Date **2/28/2013**
LABOR COST **OCT-FEB**
LABOR COST **FEBRUARY**

A Account Code	B Budget Act(s) Appropriations P.L. 233	C Reserve	D P.L. 233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH						I Projected Lapse / (Shortfall)	J CODE			
					AVG PP PER MONTH				AVG PPE LABOR COST				PROJECTED PAYROLL REMAINING	G MANUAL ADJUSTMENT	H Monthly Expenditure
					26 PP EES OCT-FEB	26 PP EES FEBRUARY	21 PP EES OCT-FEB	21 PP EES FEBRUARY	26 PP EES	21 PP EES					
111 Salary	124,448,714	18,669,525	105,779,189	48,048,751	4,166,425	4,187,266	673,688	679,496	4,166,425	673,688	74,073,368	0	(16,342,929)	C-Watch	
112 OT	0	0	0	3,315	12,740	22,641	0	0	12,740	0	203,846	0	(207,161)	C-Watch	
113 Benefits	44,780,707	6,719,106	38,061,601	17,792,898	1,549,686	1,563,615	236,787	240,648	1,549,686	236,787	27,399,636	0	(7,130,933)	C-Watch	
TOTAL PerSvs	169,229,421	25,388,631	143,840,790	65,844,964	5,728,851	5,773,523	910,475	920,143	5,728,851	910,475	101,676,849	0	(23,681,023)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	13,352,931	2,000,690	11,352,241	3,459,925								0	691,985	A-Stable	
233 Rent	0	0	0	0								0	0	A-Stable	
240 Supplies	888,914	132,720	756,194	90,531								0	18,106	A-Stable	
250 Equip.	2,162,828	323,674	1,839,154	0								0	1,839,154	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	42,500	A-Stable	
271 Drug Testing	0	0	0	0								0	0	A-Stable	
290 Misc.	1,988,832	298,325	1,690,507	5,763								0	1,153	A-Stable	
361 Power	13,487,064	2,023,060	11,464,004	6,131,371								0	1,226,274	C-Watch	
362 Water	1,542,032	231,305	1,310,727	693,176								0	138,635	C-Watch	
363 Tele.	364,030	54,005	310,025	212,353								0	42,471	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	A-Stable	
TOTAL Opers	33,836,631	5,071,279	28,765,352	10,593,120								0	2,118,624	A-Stable	
TOTALS	203,066,052	30,459,910	172,606,142	76,438,084	5,728,851	5,773,523	910,475	920,143	5,728,851	910,475	101,676,849	0	2,118,624	(20,339,159)	C-Watch

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS FEBRUARY	FEBRUARY ACTUALS	CODE	12 MONTH OPERATIONS YTD	YTD ACTUALS	CODE
111 Salary	9,285,043	9,675,958	A-Stable	46,425,213	48,048,751	A-Stable
112 OT	1,617	1,831	B-Warning	3,233	3,315	A-Stable
113 Benefits	3,341,330	3,592,871	A-Stable	16,706,648	17,792,898	A-Stable
TOTAL PerSvs	12,627,990	13,270,660	A-Stable	63,135,094	65,844,964	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,075,322	679,006	A-Stable	5,376,601	3,459,925	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	71,854	27,730	A-Stable	359,270	90,531	A-Stable
250 Equip.	57,620	0	A-Stable	288,102	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	20,208	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	160,764	1,273	A-Stable	803,820	5,763	A-Stable
361 Power	994,942	1,117,751	B-Warning	4,974,711	6,131,371	B-Warning
362 Water	124,648	125,153	A-Stable	623,238	693,176	B-Warning
363 Tele.	29,425	26,776	A-Stable	147,129	212,353	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,518,617	1,977,689	A-Stable	12,593,079	10,593,120	A-Stable
TOTALS	15,146,607	15,248,349	A-Stable	75,728,173	76,438,084	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND SUMMARY**

Department: **GUAM DEPARTMENT OF EDUCATION**
 Division: **General Fund**
 Account No.:
 Budget Act(s) **P.L. 31-233**
 YTD Exp & Enc. Date **2/28/2013**
 LABOR COST (Month) **OCT-FEB**
 LABOR COST (Month) **FEBRUARY**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					AVG PP PER MONTH				PAYROLL PROJECTIONS							
					26 PP EES OCT-FEB	26 PP EES FEBRUARY	21 PP EES OCT-FEB	21 PP EES FEBRUARY	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
				26 PP EES	21 PP EES											
111 Salary	124,082,766	18,614,633	105,468,133	48,010,925	4,155,823	4,181,613	673,140	679,496	4,155,823	673,140	73,897,705	0		(16,440,496)	C-Watch	
112 OT	0	0	0	3,315	10,341	22,641	0	0	10,341	0	165,462	0		(168,777)	C-Watch	
113 Benefits	44,748,492	6,714,274	38,034,218	17,790,719	1,548,972	1,562,752	236,761	240,648	1,548,972	236,761	27,387,924	0		(7,144,425)	C-Watch	
TOTAL PerSvs	168,831,258	25,328,907	143,502,351	65,804,959	5,715,137	5,767,007	909,900	920,143	5,715,137	909,900	101,451,090	0		(23,753,698)	C-Watch	
220 Travel	0	0	0	0								0	0	0	A-Stable	
230 Contract	9,424,840	1,411,476	8,013,364	2,070,677								0	414,135	3,043,740	A-Stable	
233 Rent	0	0	0	0								0	0	0	A-Stable	
240 Supplies	860,914	128,520	732,394	90,531								0	18,106	515,120	A-Stable	
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	1,237,500	A-Stable	
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable	
271 Drug Testing	0	0	0	0								0	0	0	A-Stable	
290 Misc.	1,599,332	239,900	1,359,432	5,763								0	1,153	1,345,600	A-Stable	
361 Power	0	0	0	0								0	0	0	A-Stable	
362 Water	1,542,032	231,305	1,310,727	693,176								0	138,635	(352,896)	C-Watch	
363 Tele.	364,030	54,005	310,025	212,353								0	42,471	(199,622)	C-Watch	
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable	
TOTAL Opers	15,296,148	2,290,206	13,005,942	3,072,500								0	614,500	5,631,941	A-Stable	
TOTALS	184,127,406	27,619,113	156,508,293	68,877,459	5,715,137	5,767,007	909,900	920,143				0	614,500	(18,121,757)	C-Watch	

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	FEBRUARY	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	FEBRUARY	ACTUALS		YTD	ACTUALS	
111 Salary	9,257,738	9,666,498	A-Stable	46,288,686	48,010,925	A-Stable
112 OT	1,617	1,831	B-Warning	3,233	3,315	A-Stable
113 Benefits	3,338,926	3,591,103	A-Stable	16,694,629	17,790,719	A-Stable
TOTAL PerSvs	12,598,281	13,259,432	A-Stable	62,986,548	65,804,959	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	757,800	381,424	A-Stable	3,788,999	2,070,677	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,591	27,730	A-Stable	347,953	90,531	A-Stable
250 Equip.	404	0	A-Stable	2,021	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	20,208	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	1,273	A-Stable	646,397	5,763	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	125,153	A-Stable	623,238	693,176	B-Warning
363 Tele.	29,425	26,776	A-Stable	147,129	212,353	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,115,189	562,356	A-Stable	5,575,945	3,072,500	A-Stable
TOTALS	13,713,470	13,821,788	A-Stable	68,562,493	68,877,459	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND OPERATION**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Operations**

Account No.:

Remaining PP
26 PP 16
21 PP 11

Elapsed Months 5
Remaining Months 7

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH						PAYROLL PROJECTIONS			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-FEB	FEBRUARY	OCT-FEB	FEBRUARY	26 PP EES	21 PP EES							
111 Salary	123,852,766	18,577,915	105,274,851	47,910,305	4,143,253	4,170,071	673,140	679,496	4,143,253	673,140	73,696,584	0		(16,332,038)	C-Watch		
112 OT	0	0	0	3,315	332	915	0	0	332	0	5,304	0		(8,620)	C-Watch		
113 Benefits	44,625,492	6,693,824	37,931,668	17,753,026	1,543,474	1,557,063	236,761	240,648	1,543,474	236,761	27,299,949	0		(7,121,306)	C-Watch		
TOTAL PerSvs	168,478,258	25,271,739	143,206,519	65,666,646	5,687,059	5,728,049	909,900	920,143	5,687,059	909,900	101,001,837	0		(23,461,964)	C-Watch		
220 Travel	0	0	0	0								0	0	0	A-Stable		
230 Contract	9,359,840	1,403,976	7,955,864	2,070,465								0	414,093	2,986,747	A-Stable		
233 Rent	0	0	0	0								0	0	0	A-Stable		
240 Supplies	856,794	128,520	728,274	90,531								0	18,106	511,000	A-Stable		
250 Equip.	0	0	0	0								0	0	0	A-Stable		
270 Wkrs Comp	50,000	7,500	42,500	0								0	0	42,500	A-Stable		
271 Drug Testing	0	0	0	0								0	0	0	A-Stable		
290 Misc.	1,599,332	239,900	1,359,432	5,763								0	1,153	1,345,600	A-Stable		
361 Power	0	0	0	0								0	0	0	A-Stable		
362 Water	1,542,032	231,305	1,310,727	693,176								0	138,635	(352,896)	C-Watch		
363 Tele.	360,030	54,005	306,025	212,353								0	42,471	(203,622)	C-Watch		
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable		
TOTAL Opers	13,768,028	2,065,206	11,702,822	3,072,289								0	614,458	4,329,328	A-Stable		
TOTALS	182,246,286	27,336,945	154,909,341	68,738,935	5,687,059	5,728,049	909,900	920,143				0	614,458	(19,132,636)	C-Watch		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	FEBRUARY	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	FEBRUARY	ACTUALS		YTD	ACTUALS	
111 Salary	9,240,576	9,642,816	A-Stable	46,202,878	47,910,305	A-Stable
112 OT	1,617	1,831	B-Warning	3,233	3,315	A-Stable
113 Benefits	3,329,748	3,582,376	A-Stable	16,648,741	17,753,026	A-Stable
TOTAL PerSvs	12,571,941	13,227,023	A-Stable	62,854,852	65,666,646	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	756,587	381,319	A-Stable	3,782,936	2,070,465	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	69,258	27,730	A-Stable	346,288	90,531	A-Stable
250 Equip.	0	0	A-Stable	0	0	A-Stable
270 Wkrs Comp	4,042	0	A-Stable	20,208	0	A-Stable
271 Drug Testing	0	0	A-Stable	0	0	A-Stable
290 Misc.	129,279	1,273	A-Stable	646,397	5,763	A-Stable
361 Power	0	0	A-Stable	0	0	A-Stable
362 Water	124,648	125,153	A-Stable	623,238	693,176	B-Warning
363 Tele.	29,102	26,776	A-Stable	145,512	212,353	B-Warning
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	1,112,916	562,250	A-Stable	5,564,579	3,072,289	A-Stable
TOTALS	13,684,857	13,789,273	A-Stable	68,419,431	68,738,935	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
General Fund \$182,627,406

Less:
Section 4:
Chamorro Studies Division \$381,120

Adjusted General Fund: \$182,246,286

**FY 2013
VARIANCE & PROJECTION ANALYSIS
GENERAL FUND MISCELLANEOUS**

Department: **GUAM DEPARTMENT OF EDUCATION**

Division: **GF-Miscellaneous**

Account No.:

Remaining PP
26 PP 16
21 PP 11

Elapsed Months 5
Remaining Months 7

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-FEB	26 PP EES FEBRUARY	21 PP EES OCT-FEB	21 PP EES FEBRUAR Y	AVG PPE LABOR COST						PROJECTED PAYROLL REMAINING
									26 PP EES	21 PP EES					
111 Salary	230,000	36,718	193,282	100,620	12,570	11,542	0	0	12,570	0	201,120	0	(108,458)	C-Watch	
112 OT	0	0	0	0	10,010	21,726	0	0	10,010	0	160,158	0	(160,158)	C-Watch	
113 Benefits	123,000	20,450	102,550	37,693	5,498	5,689	0	0	5,498	0	87,975	0	(23,118)	C-Watch	
TOTAL PerSvs	353,000	57,168	295,832	138,313	28,078	38,958	0	0	28,078	0	449,253	0	(291,734)	C-Watch	
220 Travel	0	0	0	0								0	0	A-Stable	
230 Contract	65,000	7,500	57,500	212								0	42	56,992	A-Stable
233 Rent	0	0	0	0								0	0	0	A-Stable
240 Supplies	4,120	0	4,120	0								0	0	4,120	A-Stable
250 Equip.	1,455,000	217,500	1,237,500	0								0	0	1,237,500	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.	4,000	0	4,000	0								0	0	4,000	A-Stable
450 Cap. Out.	0	0	0	0								0	0	0	A-Stable
TOTAL Opers	1,528,120	225,000	1,303,120	212								0	42	1,302,612	A-Stable
TOTALS	1,881,120	282,168	1,598,952	138,525	28,078	38,958	0	0					42	1,010,879	A-Stable

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN	FEBRUARY	CODE	12 MONTH OPERATIONS PLAN	YTD	CODE
	FEBRUARY	ACTUALS		YTD	ACTUALS	
111 Salary	17,162	23,682	B-Warning	85,808	100,620	B-Warning
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	9,178	8,727	A-Stable	45,888	37,693	A-Stable
TOTAL PerSvs	26,340	32,409	B-Warning	131,696	138,313	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	1,213	106	A-Stable	6,063	212	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	333	0	A-Stable	1,665	0	A-Stable
250 Equip.	404	0	A-Stable	2,021	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.	323	0	A-Stable	1,617	0	A-Stable
450 Cap. Out.	0	0	A-Stable	0	0	A-Stable
TOTAL Opers	2,273	106	A-Stable	11,366	212	A-Stable
TOTALS	28,613	32,515	B-Warning	143,062	138,525	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 4:
Chamorro Studies Division \$381,120

Section 7:
Textbooks and Collateral Materials \$1,500,000

Adjusted General Fund Miscellaneous: \$1,881,120

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUNDS SUMMARY**

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

Budget Act(s) **P.L. 31-233**
YTD Exp & Enc. Date **2/28/2013**
LABOR COST (Month) **OCT-FEB**
LABOR COST (Month) **FEBRUARY**

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	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-FEB	FEBRUARY	OCT-FEB	FEBRUARY	26 PP EES	21 PP EES									
111 Salary	365,948	54,892	311,056	37,826	10,602	5,653	549	0	10,602	549	175,663	0		97,567	A-Stable				
112 OT	0	0	0	0	2,399	0	0	0	2,399	0	38,384	0		(38,384)	C-Watch				
113 Benefits	32,215	4,832	27,383	2,179	714	863	27	0	714	27	11,712	0		13,492	A-Stable				
TOTAL PerSvs	398,163	59,724	338,439	40,005	13,714	6,516	575	0	13,714	575	225,759	0		72,675	A-Stable				
220 Travel	0	0	0	0								0	0	0	A-Stable				
230 Contract	3,928,091	589,214	3,338,877	1,389,248								0	277,850	4,681	A-Stable				
233 Rent	0	0	0	0								0	0	0	A-Stable				
240 Supplies	28,000	4,200	23,800	0								0	0	23,800	A-Stable				
250 Equip.	707,828	106,174	601,654	0								0	0	601,654	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.	389,500	58,425	331,075	0								0	0	331,075	A-Stable				
361 Power	13,487,064	2,023,060	11,464,004	6,131,371								0	1,226,274	(3,251,286)	C-Watch				
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				
TOTAL Opers	18,540,483	2,781,073	15,759,410	7,520,619								0	1,504,124	(2,290,076)	C-Watch				
TOTALS	18,938,646	2,840,797	16,097,849	7,560,625								0	1,504,124	(2,217,402)	C-Watch				

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN FEBRUARY	FEBRUARY ACTUAL	CODE	12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	CODE
111 Salary	27,305	9,461	A-Stable	136,527	37,826	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	1,768	A-Stable	12,019	2,179	A-Stable
TOTAL PerSvs	29,709	11,229	A-Stable	148,546	40,005	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	317,522	297,582	A-Stable	1,587,602	1,389,248	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	11,317	0	A-Stable
250 Equip.	57,216	0	A-Stable	286,081	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.	31,485	0	A-Stable	157,423	0	A-Stable
361 Power	994,942	1,117,751	B-Warning	4,974,711	6,131,371	B-Warning
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
TOTAL Opers	1,403,428	1,415,333	A-Stable	7,017,134	7,520,619	A-Stable
TOTALS	1,433,137	1,426,561	A-Stable	7,165,680	7,560,625	A-Stable

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND:TERRITORIAL EDUCATIONAL FACILITIES FUND (TEFF)**

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

Account No.:
Authority: P.L. 31-233

Remaining PP
26 PP 16
21 PP 11

Elapsed Months 5
Remaining Months 7

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH						G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE	
					26 PP EES OCT-FEB	26 PP EES FEBRUARY	21 PP EES OCT-FEB	21 PP EES FEBRUARY	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	2,399	0	0	0	2,399	0	38,384	(38,384)	C-Watch		
113 Benefits	0	0	0	0	228	0	0	0	228	0	3,646	(3,646)	C-Watch		
TOTAL PerSvs	0	0	0	0	2,627	0	0	0	2,627	0	42,030	(42,030)	C-Watch		
220 Travel	0	0	0	0							0	0	A-Stable		
230 Contract	3,500,000	525,000	2,975,000	1,389,248							277,850	(359,196)	C-Watch		
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.	389,500	58,425	331,075	0							0	331,075	A-Stable		
361 Power	13,487,064	2,023,060	11,464,004	6,131,371							1,226,274	(3,251,286)	C-Watch		
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		
TOTAL Ops	17,376,564	2,606,485	14,770,079	7,520,619							1,504,124	(3,279,407)	C-Watch		
TOTALS	17,376,564	2,606,485	14,770,079	7,520,619	2,627	0	0	0		0	1,504,124	(3,321,437)	C-Watch		

Account Code	MONTHLY VARIANCE			YTD VARIANCE		
	12 MONTH OPERATIONS PLAN FEBRUARY	FEBRUARY 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
TOTAL PerSvs	0	0	A-Stable	0	0	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	282,917	297,582	A-Stable	1,414,583	1,389,248	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.	31,485	0	A-Stable	157,423	0	A-Stable
361 Power	994,942	1,117,751	B-Warning	4,974,711	6,131,371	B-Warning
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
TOTAL Ops	1,309,344	1,415,333	A-Stable	6,546,717	7,520,619	B-Warning
TOTALS	1,309,344	1,415,333	A-Stable	6,546,717	7,520,619	B-Warning

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Territorial Education Facilities Fund: \$17,375,564

Consists of:

Operational Funding \$15,808,564

Section 6:
JFK Maintenance and Insurance Agreement \$389,500
Maintenance and Capital Replacement Reserve for JFK \$1,178,500

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: HEALTHY FUTURES FUND (HFF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: HFF

Account No.:
Authority P.L. 31-233

Remaining PP
26 PP
21 PP

16
11

Elapsed Months: 5
Remaining Months: 7

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-FEB	26 PP EES FEBRUARY	21 PP EES OCT-FEB	21 PP EES FEBRUAR Y	AVG PPE LABOR COST		PROJECTED PAYROLL REMAINING					
									26 PP EES	21 PP EES						
111 Salary	365,948	54,892	311,056	37,826	10,602	5,653	549	0	0	10,602	549	175,663	0		97,567	A-Stable
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	0		0	A-Stable
113 Benefits	32,215	4,832	27,383	2,179	486	863	27	0	0	486	27	8,066	0		17,138	A-Stable
TOTAL PerSvs	398,163	59,724	338,439	40,005	11,088	6,516	575	0	0	11,088	575	183,729	0		114,705	A-Stable
220 Travel	0	0	0	0									0	0	0	A-Stable
230 Contract	428,091	64,214	363,877	0									0	0	363,877	A-Stable
233 Rent	0	0	0	0									0	0	0	A-Stable
240 Supplies	28,000	4,200	23,800	0									0	0	23,800	A-Stable
250 Equip.	37,500	5,625	31,875	0									0	0	31,875	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
TOTAL Opers	493,591	74,039	419,552	0									0	0	419,552	A-Stable
TOTALS	891,754	133,763	757,991	40,005	11,088	6,516	575	0	0				0	0	534,257	A-Stable

Account Code	MONTHLY VARIANCE		CODE	YTD VARIANCE		CODE
	12 MONTH OPERATIONS PLAN FEBRUARY	FEBRUARY ACTUAL		12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	
111 Salary	27,305	9,461	A-Stable	136,527	37,826	A-Stable
112 OT	0	0	A-Stable	0	0	A-Stable
113 Benefits	2,404	1,768	A-Stable	12,019	2,179	A-Stable
TOTAL PerSvs	29,709	11,229	A-Stable	148,546	40,005	A-Stable
220 Travel	0	0	A-Stable	0	0	A-Stable
230 Contract	34,605	0	A-Stable	173,019	0	A-Stable
233 Rent	0	0	A-Stable	0	0	A-Stable
240 Supplies	2,263	0	A-Stable	11,317	0	A-Stable
250 Equip.	3,031	0	A-Stable	15,157	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
TOTAL Opers	39,899	0	A-Stable	199,493	0	A-Stable
TOTALS	69,608	11,229	A-Stable	348,039	40,005	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Healthy Futures Fund: \$891,754

Consists of
Section 5:
(a)(1) Interscholastic Sports Fund \$530,000
(a)(2) Busing Services \$92,000
(b) Health and Physical Education Activities \$279,754

**FY 2013
VARIANCE & PROJECTION ANALYSIS
SPECIAL FUND: PUBLIC LIBRARY SCHOOL RESOURCE FUND (PLRF)**

Department: GUAM DEPARTMENT OF EDUCATION
Division: PLRF

Account No.:
Authority: P.L. 31-233

Remaining PP
26 PP
21 PP

16
11

Elapsed Months: 5
Remaining Months: 7

A Account Code	B Budget Act(s) Appropriations P.L. 31-233	C Reserve	D P.L. 31-233 Allotments (B - C)	E Year to Date Expenditures As Of: 2/28/2013	F AVG PP PER MONTH								G MANUAL ADJUSTMENT	H Monthly Expenditure	I Projected Lapse / (Shortfall)	J CODE
					26 PP EES OCT-FEB	26 PP EES FEBRUARY	21 PP EES OCT-FEB	21 PP EES FEBRUAR Y	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	
TOTAL PerSvs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	A-Stable	
220 Travel	0	0	0	0											A-Stable	
230 Contract	0	0	0	0											A-Stable	
233 Rent	0	0	0	0											A-Stable	
240 Supplies	0	0	0	0											A-Stable	
250 Equip.	670,328	100,549	569,779	0										569,779	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	
TOTAL Opers	670,328	100,549	569,779	0										569,779	A-Stable	
TOTALS	670,328	100,549	569,779	0	0	0	0	0	0	0	0	0	0	569,779	A-Stable	

Account Code	MONTHLY VARIANCE			CODE	YTD VARIANCE		
	12 MONTH OPERATIONS PLAN FEBRUARY	FEBRUARY ACTUAL			12 MONTH OPERATIONS PLAN YTD	YTD ACTUAL	
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
TOTAL PerSvs	0	0		A-Stable	0	0	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.	54,185	0		A-Stable	270,924	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
TOTAL Opers	54,185	0		A-Stable	270,924	0	A-Stable
TOTALS	54,185	0		A-Stable	270,924	0	A-Stable

P.L. 233-31, Chapter II, Part I : Guam Department of Education

Section 2:
Public Library Resources Fund \$670,328