

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 11/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	117,159,880	0	117,159,880	18,575,030	0	108,306,854	(9,722,004)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	40,414,562	0	40,414,562	7,018,759	0	40,666,761	(7,270,958)	C-Watch	0
Total Personnel	157,574,442	0	157,574,442	25,593,789	0	148,973,615	(16,992,962)	C-Watch	0
220 Travel	13,088	0	13,088	0	0	0	13,088	A-Stable	0
230 Contract	22,206,552	0	22,206,552	1,874,933	0	9,374,666	10,956,953	A-Stable	9,608,887
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,868,997	0	1,868,997	0	0	0	1,868,997	A-Stable	34,914
250 Equipment	2,660,022	0	2,660,022	0	0	0	2,660,022	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	9,409,991	0	9,409,991	1,329,853	0	6,649,263	1,430,875	A-Stable	0
362 Water	1,573,753	0	1,573,753	417,935	0	2,089,677	(933,859)	C-Watch	0
363 Telephone	365,000	0	365,000	58,253	0	291,263	15,484	A-Stable	253,198
450 Cap. Outlay	356,700	0	356,700	0	(9,638,860)	0	9,995,560	A-Stable	0
888 Reserves	2,675,955	0	2,675,955	0	0	0	2,675,955	A-Stable	0
Total Operations	41,130,058	0	41,130,058	3,680,974	(9,638,860)	18,404,869	28,683,076	A-Stable	9,896,999
GRAND TOTAL	198,704,500	0	198,704,500	29,274,763	(9,638,860)	167,378,484	11,690,114	A-Stable	9,896,999

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	9,127,684	9,965,139	(837,455)	A-Stable	21,319,209	18,575,030	2,744,179	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	3,298,790	3,795,081	(496,291)	B-Warning	6,246,977	7,018,759	(771,782)	B-Warning
Total Personnel	12,426,474	13,760,220	(1,333,746)	A-Stable	27,566,186	25,593,789	1,972,397	A-Stable
220 Travel	1,091	0	1,091	A-Stable	2,182	0	2,182	A-Stable
230 Contract	1,665,770	779,468	886,302	A-Stable	3,556,528	1,874,933	1,681,595	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	87,880	0	87,880	A-Stable	175,760	0	175,760	A-Stable
250 Equipment	79,314	0	79,314	A-Stable	158,629	0	158,629	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	985,000	651,853	333,147	A-Stable	1,970,000	1,329,853	640,147	A-Stable
362 Water	242,825	160,685	82,140	A-Stable	485,650	417,935	67,715	A-Stable
363 Telephone	30,000	29,103	897	A-Stable	60,000	58,253	1,747	A-Stable
450 Cap. Outlay	0	(9,638,860)	9,638,860	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	3,091,880	(8,017,750)	11,109,630	A-Stable	6,408,749	3,680,974	2,727,775	A-Stable
GRAND TOTAL	15,518,354	5,742,469	9,775,885	A-Stable	33,974,935	29,274,763	4,700,172	A-Stable

Notes:

Definitions:

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

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99
YTD Exp.Date 11/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	116,493,980	0	116,493,980	18,534,151	0	108,306,854	(10,347,025)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	40,188,708	0	40,188,708	7,004,538	0	40,666,761	(7,482,591)	C-Watch	0
Total Personnel	156,682,688	0	156,682,688	25,538,689	0	148,973,615	(17,829,616)	C-Watch	0
220 Travel	13,088	0	13,088	0	0	0	13,088	A-Stable	0
230 Contract	15,880,865	0	15,880,865	1,641,333	0	8,206,666	6,032,866	A-Stable	7,308,583
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,607,148	0	1,607,148	0	0	0	1,607,148	A-Stable	34,914
250 Equipment	1,744,940	0	1,744,940	0	0	0	1,744,940	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	1,573,753	0	1,573,753	417,935	0	2,089,677	(933,859)	C-Watch	0
363 Telephone	365,000	0	365,000	58,253	0	291,263	15,484	A-Stable	253,198
450 Cap. Outlay	356,700	0	356,700	0	(7,420,860)	0	7,777,560	A-Stable	0
888 Reserves	2,675,955	0	2,675,955	0	0	0	2,675,955	A-Stable	0
Total Operations	24,217,449	0	24,217,449	2,117,521	(7,420,860)	10,587,606	18,933,182	A-Stable	7,596,695
GRAND TOTAL	180,900,137	0	180,900,137	27,656,210	(7,420,860)	159,561,221	1,103,566	A-Stable	7,596,695

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	9,076,461	9,965,139	(888,678)	A-Stable	21,191,151	18,534,151	2,657,000	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	3,281,417	3,795,081	(513,664)	B-Warning	6,203,542	7,004,538	(800,996)	B-Warning
Total Personnel	12,357,878	13,760,220	(1,402,342)	B-Warning	27,394,693	25,538,689	1,856,004	A-Stable
220 Travel	1,091	0	1,091	A-Stable	2,182	0	2,182	A-Stable
230 Contract	1,233,564	761,868	471,696	A-Stable	2,217,128	1,641,333	575,795	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	64,075	0	64,075	A-Stable	128,150	0	128,150	A-Stable
250 Equipment	3,057	0	3,057	A-Stable	6,115	0	6,115	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	242,825	160,685	82,140	A-Stable	485,650	417,935	67,715	A-Stable
363 Telephone	30,000	29,103	897	A-Stable	60,000	58,253	1,747	A-Stable
450 Cap. Outlay	0	(7,420,860)	7,420,860	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	1,574,612	(6,469,203)	8,043,815	A-Stable	2,899,225	2,117,521	781,704	A-Stable
GRAND TOTAL	13,932,490	7,291,017	6,641,473	A-Stable	30,293,918	27,656,210	2,637,708	A-Stable

Notes:

Definitions:

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

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 11/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	0	0	0	0	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	0	0	0	0	A-Stable	0
Total Personnel	0	0	0	0	0	0	0	A-Stable	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	5,789,886	0	5,789,886	233,600	0	1,168,000	4,388,286	A-Stable	2,300,304
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	261,849	0	261,849	0	0	0	261,849	A-Stable	0
250 Equipment	0	0	0	0	0	0	0	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	9,409,991	0	9,409,991	1,329,853	0	6,649,263	1,430,875	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	(2,218,000)	0	2,218,000	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	15,461,726	0	15,461,726	1,563,453	(2,218,000)	7,817,263	8,299,010	A-Stable	2,300,304
GRAND TOTAL	15,461,726	0	15,461,726	1,563,453	(2,218,000)	7,817,263	8,299,010	A-Stable	2,300,304

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	0	0	0	A-Stable	0	0	0	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	0	0	A-Stable	0	0	0	A-Stable
Total Personnel	0	0	0	A-Stable	0	0	0	A-Stable
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	432,206	17,600	414,606	A-Stable	1,205,450	233,600	971,850	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	23,805	0	23,805	A-Stable	47,610	0	47,610	A-Stable
250 Equipment	0	0	0	A-Stable	0	0	0	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	985,000	651,853	333,147	A-Stable	1,970,000	1,329,853	640,147	A-Stable
362 Water	0	0	0	A-Stable	0	0	0	A-Stable
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	1,441,011	669,453	771,558	A-Stable	3,223,060	1,563,453	1,659,607	A-Stable
GRAND TOTAL	1,441,011	669,453	771,558	A-Stable	3,223,060	1,563,453	1,659,607	A-Stable

Notes:

Definitions:

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

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 11/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	665,900	0	665,900	40,880	0	0	625,020	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	225,854	0	225,854	14,220	0	0	211,634	A-Stable	0
Total Personnel	891,754	0	891,754	55,100	0	0	836,654	A-Stable	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	0	0	0	0	0	0	0	A-Stable	0
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	0
250 Equipment	0	0	0	0	0	0	0	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	0	0	0	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	0	0	0	0	0	0	0	A-Stable	0
GRAND TOTAL	891,754	0	891,754	55,100	0	0	836,654	A-Stable	0

Monthly Variance					Year-to-Date Variance				
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE	
111 Salary	51,223	0	51,223	A-Stable	128,058	40,880	87,178	A-Stable	
112 OT	0	0	0	A-Stable	0	0	0	A-Stable	
113 Benefits	17,373	0	17,373	A-Stable	43,435	14,220	29,215	A-Stable	
Total Personnel	68,596	0	68,596	A-Stable	171,493	55,100	116,393	A-Stable	
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable	
230 Contract	0	0	0	A-Stable	0	0	0	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	0	0	0	A-Stable	0	0	0	A-Stable	
250 Equipment	0	0	0	A-Stable	0	0	0	A-Stable	
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable	
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable	
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable	
361 Power	0	0	0	A-Stable	0	0	0	A-Stable	
362 Water	0	0	0	A-Stable	0	0	0	A-Stable	
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable	
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable	
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable	
Total Operations	0	0	0	A-Stable	0	0	0	A-Stable	
GRAND TOTAL	68,596	0	68,596	A-Stable	171,493	55,100	116,393	A-Stable	

Notes:

Definitions:

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

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 11/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	0	0	0	0	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	0	0	0	0	A-Stable	0
Total Personnel	0	0	0	0	0	0	0	A-Stable	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	0	0	0	0	0	0	0	A-Stable	0
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	0
250 Equipment	915,082	0	915,082	0	0	0	915,082	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	0	0	0	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	915,082	0	915,082	0	0	0	915,082	A-Stable	0
GRAND TOTAL	915,082	0	915,082	0	0	0	915,082	A-Stable	0

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	0	0	0	A-Stable	0	0	0	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	0	0	A-Stable	0	0	0	A-Stable
Total Personnel	0	0	0	A-Stable	0	0	0	A-Stable
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	0	0	A-Stable	0	0	0	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	0	0	A-Stable	0	0	0	A-Stable
250 Equipment	76,257	0	76,257	A-Stable	152,514	0	152,514	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	0	0	0	A-Stable	0	0	0	A-Stable
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	76,257	0	76,257	A-Stable	152,514	0	152,514	A-Stable
GRAND TOTAL	76,257	0	76,257	A-Stable	152,514	0	152,514	A-Stable

Notes:

Definitions:

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

Education Financial Supervisory Commission Fiscal Year 2021 Financial Status Designation Report

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 11/30/2020

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	0	0	0	0	0	0	0	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	0	0	0	0	A-Stable	0
Total Personnel	0	0	0	0	0	0	0	A-Stable	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	535,801	0	535,801	0	0	0	535,801	A-Stable	0
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	0
250 Equipment	0	0	0	0	0	0	0	A-Stable	0
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	0	0	0	0	0	0	0	A-Stable	0
363 Telephone	0	0	0	0	0	0	0	A-Stable	0
450 Cap. Outlay	0	0	0	0	0	0	0	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	535,801	0	535,801	0	0	0	535,801	A-Stable	0
GRAND TOTAL	535,801	0	535,801	0	0	0	535,801	A-Stable	0

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	0	0	0	A-Stable	0	0	0	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	0	0	A-Stable	0	0	0	A-Stable
Total Personnel	0	0	0	A-Stable	0	0	0	A-Stable
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	0	0	A-Stable	133,950	0	133,950	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	0	0	A-Stable	0	0	0	A-Stable
250 Equipment	0	0	0	A-Stable	0	0	0	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	0	0	0	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	0	0	0	A-Stable	0	0	0	A-Stable
363 Telephone	0	0	0	A-Stable	0	0	0	A-Stable
450 Cap. Outlay	0	0	0	A-Stable	0	0	0	A-Stable
888 Reserves	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	0	0	0	A-Stable	133,950	0	133,950	A-Stable
GRAND TOTAL	0	0	0	A-Stable	133,950	0	133,950	A-Stable

Notes:

Definitions:

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

Education Financial Supervisory Commission Fiscal Year 2021 Labor Cost Report

NOVEMBER 2020									
Fund		Account Code	Average PP Per Month				Payroll Projections		
			26 PP Average	26 PP NOV	21 PP Average	21 PP NOV	Avg PPE Labor Cost		Projected Remaining Payroll
							26 PP	21 PP	
General Fund	111	Salary	4,561,404	4,515,502	467,998	468,353	4,561,404	467,998	108,306,854
	112	OT	0	0	0	0	0	0	0
	113	Benefits	1,724,172	1,719,307	160,881	162,273	1,724,172	160,881	40,666,761
	TOTAL		6,285,576	6,234,809	628,879	630,626	6,285,576	628,879	148,973,615
Healthy Futures Fund	111	Salary	0	0	0	0	0	0	0
	112	OT	0	0	0	0	0	0	0
	113	Benefits	0	0	0	0	0	0	0
	TOTAL		0	0	0	0	0	0	0