

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 10/31/2020

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	8,612,650	0	119,239,790	(10,692,560)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	40,414,562	0	40,414,562	3,224,646	0	44,450,283	(7,260,367)	C-Watch	0
Total Personnel	157,574,442	0	157,574,442	11,837,297	0	163,690,073	(17,952,928)	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	1,095,465	0	12,050,113	9,060,974	A-Stable	12,032,875
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	2,068,997	0	2,068,997	0	0	0	2,068,997	A-Stable	0
250 Equipment	2,460,022	0	2,460,022	0	0	0	2,460,022	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	678,000	0	7,458,000	1,273,991	A-Stable	0
362 Water	1,573,753	0	1,573,753	257,250	0	2,829,750	(1,513,247)	C-Watch	0
363 Telephone	365,000	0	365,000	29,149	0	320,641	15,210	A-Stable	282,301
450 Cap. Outlay	356,700	0	356,700	0	(9,638,860)	0	9,995,560	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	38,454,103	0	38,454,103	2,059,864	(9,638,860)	22,658,504	23,374,595	A-Stable	12,315,177
GRAND TOTAL	196,028,545	0	196,028,545	13,897,161	(9,638,860)	186,348,577	5,421,667	A-Stable	12,315,177

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	12,191,525	8,609,891	3,581,634	A-Stable	12,191,525	8,612,650	3,578,875	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	2,948,187	3,223,678	(275,491)	A-Stable	2,948,187	3,224,646	(276,459)	A-Stable
Total Personnel	15,139,712	11,833,569	3,306,143	A-Stable	15,139,712	11,837,297	3,302,415	A-Stable
220 Travel	1,091	0	1,091	A-Stable	1,091	0	1,091	A-Stable
230 Contract	1,890,758	1,095,465	795,293	A-Stable	1,890,758	1,095,465	795,293	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	187,880	0	187,880	A-Stable	187,880	0	187,880	A-Stable
250 Equipment	79,315	0	79,315	A-Stable	79,315	0	79,315	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	678,000	307,000	A-Stable	985,000	678,000	307,000	A-Stable
362 Water	242,825	257,250	(14,425)	A-Stable	242,825	257,250	(14,425)	A-Stable
363 Telephone	30,000	29,149	851	A-Stable	30,000	29,149	851	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	3,416,869	(7,578,996)	10,995,865	A-Stable	3,416,869	2,059,864	1,357,005	A-Stable
GRAND TOTAL	18,556,581	4,254,573	14,302,008	A-Stable	18,556,581	13,897,161	4,659,420	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 10/31/2020

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	8,571,771	0	119,239,790	(11,317,581)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	40,188,708	0	40,188,708	3,210,426	0	44,450,283	(7,472,001)	C-Watch	0
Total Personnel	156,682,688	0	156,682,688	11,782,196	0	163,690,073	(18,789,581)	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	879,465	0	9,674,113	5,327,287	A-Stable	9,732,571
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,807,148	0	1,807,148	0	0	0	1,807,148	A-Stable	0
250 Equipment	1,544,940	0	1,544,940	0	0	0	1,544,940	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	257,250	0	2,829,750	(1,513,247)	C-Watch	0
363 Telephone	365,000	0	365,000	29,149	0	320,641	15,210	A-Stable	282,301
450 Cap. Outlay	356,700	0	356,700	0	(7,420,860)	0	7,777,560	A-Stable	0
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	21,541,494	0	21,541,494	1,165,864	(7,420,860)	12,824,504	14,971,986	A-Stable	10,014,873
GRAND TOTAL	178,224,182	0	178,224,182	12,948,060	(7,420,860)	176,514,577	(3,817,596)	C-Watch	10,014,873

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	12,114,690	8,569,012	3,545,678	A-Stable	12,114,690	8,571,771	3,542,919	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	2,922,125	3,209,457	(287,332)	A-Stable	2,922,125	3,210,426	(288,301)	A-Stable
Total Personnel	15,036,815	11,778,469	3,258,346	A-Stable	15,036,815	11,782,196	3,254,619	A-Stable
220 Travel	1,091	0	1,091	A-Stable	1,091	0	1,091	A-Stable
230 Contract	983,564	879,465	104,099	A-Stable	983,564	879,465	104,099	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	164,075	0	164,075	A-Stable	164,075	0	164,075	A-Stable
250 Equipment	3,058	0	3,058	A-Stable	3,058	0	3,058	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	257,250	(14,425)	A-Stable	242,825	257,250	(14,425)	A-Stable
363 Telephone	30,000	29,149	851	A-Stable	30,000	29,149	851	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	1,424,613	(6,254,996)	7,679,609	A-Stable	1,424,613	1,165,864	258,749	A-Stable
GRAND TOTAL	16,461,428	5,523,473	10,937,955	A-Stable	16,461,428	12,948,060	3,513,368	A-Stable

Notes:

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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: 10/31/2020

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	216,000	0	2,376,000	3,197,886	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	678,000	0	7,458,000	1,273,991	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	894,000	(2,218,000)	9,834,000	6,951,726	A-Stable	2,300,304
GRAND TOTAL	15,461,726	0	15,461,726	894,000	(2,218,000)	9,834,000	6,951,726	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	773,244	216,000	557,244	A-Stable	773,244	216,000	557,244	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	23,805	0	23,805	A-Stable	23,805	0	23,805	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	678,000	307,000	A-Stable	985,000	678,000	307,000	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	1,782,049	894,000	888,049	A-Stable	1,782,049	894,000	888,049	A-Stable
GRAND TOTAL	1,782,049	894,000	888,049	A-Stable	1,782,049	894,000	888,049	A-Stable

Notes:

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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: 10/31/2020

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	76,835	40,880	35,955	A-Stable	76,835	40,880	35,955	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	26,062	14,220	11,842	A-Stable	26,062	14,220	11,842	A-Stable
Total Personnel	102,897	55,100	47,797	A-Stable	102,897	55,100	47,797	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	102,897	55,100	47,797	A-Stable	102,897	55,100	47,797	A-Stable

Notes:

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

Education Financial Supervisory Commission Fiscal Year 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: 10/31/2020

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	76,257	0	76,257	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	76,257	0	76,257	A-Stable
GRAND TOTAL	76,257	0	76,257	A-Stable	76,257	0	76,257	A-Stable

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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: 10/31/2020

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	133,950	0	133,950	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	133,950	0	133,950	A-Stable	133,950	0	133,950	A-Stable
GRAND TOTAL	133,950	0	133,950	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

OCTOBER 2020									
Fund	Account Code		Average PP Per Month				Payroll Projections		
			26 PP	21 PP		Avg PPE Labor Cost		Projected Remaining Payroll	
			Average	26 PP OCT	Average	21 PP OCT	26 PP		21 PP
General Fund	111	Salary	4,598,108	4,598,108	467,642	467,642	4,598,108	467,642	119,239,790
	112	OT	0	0	0	0	0	0	0
	113	Benefits	1,725,833	1,725,833	159,489	159,489	1,725,833	159,489	44,450,283
	TOTAL		6,323,941	6,323,941	627,131	627,131	6,323,941	627,131	163,690,073
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