

Education Financial Supervisory Commission Fiscal Year 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185
 YTD Exp.Date: 6/30/2017

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	135,753,733	0	135,753,733	98,515,815	0	35,365,543	1,872,375	A-Stable	0
112 OT	173,269	0	173,269	927	0	217	172,125	A-Stable	0
113 Benefits	47,771,013	0	47,771,013	34,341,207	0	12,263,043	1,166,763	A-Stable	0
Total Personnel	183,698,015	0	183,698,015	132,857,950	0	47,628,803	3,211,262	A-Stable	0
220 Travel	17,760	0	17,760	11,185	0	3,728	2,847	A-Stable	0
230 Contract	17,256,105	0	17,256,105	15,563,351	(1,568,000)	4,665,117	(1,404,363)	C-Watch	6,462,093
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	2,016,516	0	2,016,516	949,316	0	316,439	750,762	A-Stable	691,545
250 Equipment	2,459,148	0	2,459,148	385,207	0	128,402	1,945,539	A-Stable	297,420
270 Wkrs Comp	5,000	0	5,000	0	0	0	5,000	A-Stable	0
271 Drug Testing	300	0	300	0	0	0	300	A-Stable	0
290 Misc.	100,000	0	100,000	0	0	0	100,000	A-Stable	0
361 Power	11,729,952	0	11,729,952	8,830,856	0	2,943,619	(44,522)	A-Stable	0
362 Water	3,416,374	0	3,416,374	2,864,644	0	954,881	(403,152)	C-Watch	0
363 Telephone	130,356	0	130,356	119,498	0	39,833	(28,974)	C-Watch	88,433
450 Cap. Outlay	813,936	0	813,936	5,130,600	(5,130,600)	0	813,936	A-Stable	0
Total Operations	37,945,447	0	37,945,447	33,854,656	(6,698,600)	9,952,019	1,737,373	A-Stable	7,539,490
GRAND TOTAL	221,643,462	0	221,643,462	166,712,606	(6,698,600)	56,680,822	4,948,635	A-Stable	7,539,490

Account Code	Monthly Variance				Year-to-Date Variance					
	12-Month Operations		Monthly ACTUALS	Variance	CODE	12-Month Operations		Year-to-Date ACTUALS	Variance	CODE
	BUDGET					BUDGET				
111 Salary	15,664,074	15,349,349	314,724	A-Stable	103,882,755	98,515,815	5,366,940	A-Stable		
112 OT	30,577	927	29,650	A-Stable	112,115	927	111,188	A-Stable		
113 Benefits	5,475,987	5,157,933	318,055	A-Stable	36,554,307	34,341,207	2,213,100	A-Stable		
Total Personnel	21,170,638	20,508,209	662,429	A-Stable	140,549,177	132,857,950	7,691,227	A-Stable		
220 Travel	0	1,078	(1,078)	B-Warning	16,649	11,185	5,465	A-Stable		
230 Contract	0	1,891,656	(1,891,656)	B-Warning	13,171,346	13,995,351	(824,005)	A-Stable		
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable		
240 Supplies	0	122,318	(122,318)	B-Warning	1,754,137	949,316	804,822	A-Stable		
250 Equipment	75,639	64,508	11,131	A-Stable	2,232,231	385,207	1,847,024	A-Stable		
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable		
271 Drug Testing	0	0	0	A-Stable	300	0	300	A-Stable		
290 Misc.	0	0	0	A-Stable	105,000	0	105,000	A-Stable		
361 Power	980,525	1,146,957	(166,432)	B-Warning	11,383,634	8,830,856	2,552,778	A-Stable		
362 Water	297,476	647,005	(349,529)	B-Warning	3,118,898	2,864,644	254,254	A-Stable		
363 Telephone	13,500	13,334	166	A-Stable	105,678	119,498	(13,820)	B-Warning		
450 Cap. Outlay	0	0	0	A-Stable	655,452	0	655,452	A-Stable		
Total Operations	1,367,140	3,886,854	(2,519,714)	B-Warning	32,543,325	27,156,056	5,387,270	A-Stable		
GRAND TOTAL	22,537,778	24,395,063	(1,857,285)	B-Warning	173,092,502	160,014,006	13,078,497	A-Stable		

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185
 Column F - Manual Adjustments of \$6,698,600 includes \$1,568,000 related to the JFK Maintenance and Insurance CapFA expenditure and the \$5,130,600 relates to the CapFA Lease Payment not included in the appropriations to the GDOE in Column B.
 The 12-Month Operations data excludes \$19,224,309 in appropriations for Charter Schools (\$8,060,000), projected Child Nutrition Reimbursement & Cash Collections (\$11,164,309).

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 2017 Financial Status Designation Report

Department: Guam Department of Education
 Fund: General Fund
 Account No.: 110, 120, 170, & 180

Budget Act(s): P.L. 33-185
 YTD Exp.Date: 6/30/2017

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	135,753,733	0	135,753,733	97,906,511	0	35,181,846	2,665,376	A-Stable	0
112 OT	173,269	0	173,269	927	0	217	172,125	A-Stable	0
113 Benefits	47,771,013	0	47,771,013	34,292,774	0	12,260,408	1,217,831	A-Stable	0
Total Personnel	183,698,015	0	183,698,015	132,200,212	0	47,442,471	4,055,332	A-Stable	0
220 Travel	17,760	0	17,760	11,185	0	3,728	2,847	A-Stable	0
230 Contract	3,829,320	0	3,829,320	5,852,467	0	1,950,822	(3,973,969)	C-Watch	2,493,475
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,649,016	0	1,649,016	353,749	0	117,916	1,177,351	A-Stable	423,130
250 Equipment	1,503,480	0	1,503,480	204,361	0	68,120	1,230,999	A-Stable	144,654
270 Wkrs Comp	5,000	0	5,000	0	0	0	5,000	A-Stable	0
271 Drug Testing	0	0	0	0	0	0	0	A-Stable	0
290 Misc.	100,000	0	100,000	0	0	0	100,000	A-Stable	0
361 Power	9,225,468	0	9,225,468	6,347,763	0	2,115,921	761,784	A-Stable	0
362 Water	2,920,858	0	2,920,858	2,369,128	0	789,709	(237,980)	C-Watch	0
363 Telephone	130,356	0	130,356	119,498	0	39,833	(28,974)	C-Watch	88,433
450 Cap. Outlay	180,000	0	180,000	5,130,600	(5,130,600)	0	180,000	A-Stable	0
Total Operations	19,561,258	0	19,561,258	20,388,750	(5,130,600)	5,086,050	(782,942)	C-Watch	3,149,692
GRAND TOTAL	203,259,273	0	203,259,273	152,588,963	(5,130,600)	52,528,521	3,272,389	A-Stable	3,149,692

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Monthly Variance	CODE	12-Month Operations		Year-to-Date Variance	CODE
	BUDGET	ACTUALS			BUDGET	ACTUALS		
111 Salary	15,664,074	15,237,872	426,201	A-Stable	103,882,755	97,906,511	5,976,244	A-Stable
112 OT	30,577	927	29,650	A-Stable	112,115	927	111,188	A-Stable
113 Benefits	5,475,987	5,156,351	319,636	A-Stable	36,554,307	34,292,774	2,261,533	A-Stable
Total Personnel	21,170,638	20,395,151	775,487	A-Stable	140,549,177	132,200,212	8,348,965	A-Stable
220 Travel	1,777	1,078	699	A-Stable	16,649	11,185	5,465	A-Stable
230 Contract	0	2,717,297	(2,717,297)	B-Warning	3,829,320	5,852,467	(2,023,147)	B-Warning
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	48,911	(48,911)	B-Warning	1,570,387	353,749	1,216,638	A-Stable
250 Equipment	0	11,254	(11,254)	B-Warning	1,503,480	204,361	1,299,119	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	105,000	0	105,000	A-Stable
361 Power	980,525	582,330	398,195	A-Stable	8,879,150	6,347,763	2,531,387	A-Stable
362 Water	297,476	647,005	(349,529)	B-Warning	2,623,382	2,369,128	254,254	A-Stable
363 Telephone	13,500	13,334	166	A-Stable	105,678	119,498	(13,820)	B-Warning
450 Cap. Outlay	0	0	0	A-Stable	180,000	0	180,000	A-Stable
Total Operations	1,293,278	4,021,208	(2,727,930)	B-Warning	18,813,046	15,258,150	3,554,896	A-Stable
GRAND TOTAL	22,463,916	24,416,359	(1,952,443)	B-Warning	159,362,223	147,458,363	11,903,861	A-Stable

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

Column F - Manual Adjustments of \$5,130,600 relates to the JFK CapFA expenditure not included in the appropriations to the GDOE in Column B.

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 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185
 YTD Exp.Date: 6/30/2017

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	12,535,031	0	12,535,031	9,552,610	(1,568,000)	2,661,537	1,888,885	A-Stable	3,904,970
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	367,500	0	367,500	554,660	0	184,887	(372,047)	C-Watch	245,973
250 Equipment	48,000	0	48,000	12,189	0	4,063	31,748	A-Stable	747
270 Wkrs Comp	0	0	0	0	0	0	0	A-Stable	0
271 Drug Testing	300	0	300	0	0	0	300	A-Stable	0
290 Misc.	0	0	0	0	0	0	0	A-Stable	0
361 Power	2,504,484	0	2,504,484	2,483,093	0	827,698	(806,307)	C-Watch	0
362 Water	495,516	0	495,516	495,516	0	165,172	(165,172)	C-Watch	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
Total Operations	15,950,831	0	15,950,831	13,098,068	(1,568,000)	3,843,356	577,407	A-Stable	4,151,689
GRAND TOTAL	15,950,831	0	15,950,831	13,098,068	(1,568,000)	3,843,356	577,407	A-Stable	4,151,689

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Variance	CODE	12-Month Operations		Variance	CODE
	BUDGET	MONTHLY ACTUALS			BUDGET	YEAR-TO-DATE ACTUALS		
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	(835,169)	835,169	A-Stable	8,743,149	7,984,610	758,539	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	62,260	(62,260)	B-Warning	183,750	554,660	(370,910)	B-Warning
250 Equipment	0	0	0	A-Stable	48,000	12,189	35,811	A-Stable
270 Wkrs Comp	0	0	0	A-Stable	0	0	0	A-Stable
271 Drug Testing	0	0	0	A-Stable	300	0	300	A-Stable
290 Misc.	0	0	0	A-Stable	0	0	0	A-Stable
361 Power	0	564,627	(564,627)	B-Warning	2,504,484	2,483,093	21,391	A-Stable
362 Water	0	0	0	A-Stable	495,516	495,516	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
Total Operations	0	(208,282)	208,282	A-Stable	11,975,199	11,530,068	445,131	A-Stable
GRAND TOTAL	0	(208,282)	208,282	A-Stable	11,975,199	11,530,068	445,131	A-Stable

Notes:

- Column C - There are no Reserve amounts pursuant to P.L. 33-185.
- Column F - Manual Adjustments \$1,568,000 related to the JFK CapFA expenditure not included in the appropriations to the GDOE in Column B.

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 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185
 YTD Exp.Date: 6/30/2017

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	609,304	0	183,697	(793,001)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	48,433	0	2,635	(51,066)	C-Watch	0
Total Personnel	0	0	0	657,738	0	186,332	(844,070)	C-Watch	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	891,754	0	891,754	147,522	0	49,174	695,057	A-Stable	42,612
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
Total Operations	891,754	0	891,754	147,522	0	49,174	695,057	A-Stable	42,612
GRAND TOTAL	891,754	0	891,754	805,260	0	235,506	(149,012)	C-Watch	42,612

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Monthly Variance	CODE	12-Month Operations		Year-to-Date Variance	CODE
	BUDGET	ACTUALS			BUDGET	ACTUALS		
111 Salary	0	111,477	(111,477)	B-Warning	0	609,304	(609,304)	B-Warning
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	1,581	(1,581)	B-Warning	0	48,433	(48,433)	B-Warning
Total Personnel	0	113,058	(113,058)	B-Warning	0	657,738	(657,738)	B-Warning
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	0	8,233	(8,233)	B-Warning	598,877	147,522	451,355	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
Total Operations	0	8,233	(8,233)	B-Warning	598,877	147,522	451,355	A-Stable
GRAND TOTAL	0	121,291	(121,291)	B-Warning	598,877	805,260	(206,363)	B-Warning

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

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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 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185
 YTD Exp.Date: 6/30/2017

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	10,752	0	3,584	(14,336)	C-Watch	21,036
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	40,906	0	13,635	(54,542)	C-Watch	22,442
250 Equipment	907,668	0	907,668	168,657	0	56,219	682,792	A-Stable	152,019
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
Total Operations	907,668	0	907,668	220,315	0	73,438	613,914	A-Stable	195,497
GRAND TOTAL	907,668	0	907,668	220,315	0	73,438	613,914	A-Stable	195,497

Account Code	Monthly Variance				Year-to-Date Variance					
	12-Month Operations		Monthly ACTUALS	Variance	CODE	12-Month Operations		Year-to-Date ACTUALS	Variance	CODE
	BUDGET					BUDGET				
111 Salary	0	0	0	0	A-Stable	0	0	0	A-Stable	
112 OT	0	0	0	0	A-Stable	0	0	0	A-Stable	
113 Benefits	0	0	0	0	A-Stable	0	0	0	A-Stable	
Total Personnel	0	0	0	0	A-Stable	0	0	0	A-Stable	
220 Travel	0	0	0	0	A-Stable	0	0	0	A-Stable	
230 Contract	0	1,295	(1,295)	(1,295)	B-Warning	0	10,752	(10,752)	B-Warning	
233 Rent	0	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	0	11,147	(11,147)	(11,147)	B-Warning	0	40,906	(40,906)	B-Warning	
250 Equipment	75,639	53,253	22,386	22,386	A-Stable	680,751	168,657	512,094	A-Stable	
270 Wkrs Comp	0	0	0	0	A-Stable	0	0	0	A-Stable	
271 Drug Testing	0	0	0	0	A-Stable	0	0	0	A-Stable	
290 Misc.	0	0	0	0	A-Stable	0	0	0	A-Stable	
361 Power	0	0	0	0	A-Stable	0	0	0	A-Stable	
362 Water	0	0	0	0	A-Stable	0	0	0	A-Stable	
363 Telephone	0	0	0	0	A-Stable	0	0	0	A-Stable	
450 Cap. Outlay	0	0	0	0	A-Stable	0	0	0	A-Stable	
Total Operations	75,639	65,695	9,944	9,944	A-Stable	680,751	220,315	460,436	A-Stable	
GRAND TOTAL	75,639	65,695	9,944	9,944	A-Stable	680,751	220,315	460,436	A-Stable	

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

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 2017 Financial Status Designation Report

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

Budget Act(s): P.L. 33-185
 YTD Exp.Date: 6/30/2017

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	21,036
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	22,442
250 Equipment	0	0	0	0	0	0	0	A-Stable	152,019
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	633,936	0	633,936	0	0	0	633,936	A-Stable	0
Total Operations	633,936	0	633,936	0	0	0	633,936	A-Stable	195,497
GRAND TOTAL	633,936	0	633,936	0	0	0	633,936	A-Stable	195,497

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations		Variance	CODE	12-Month Operations		Variance	CODE
	BUDGET	ACTUALS			BUDGET	ACTUALS		
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	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	475,452	0	475,452	A-Stable
Total Operations	0	0	0	A-Stable	475,452	0	475,452	A-Stable
GRAND TOTAL	0	0	0	A-Stable	475,452	0	475,452	A-Stable

Notes:

Column C - There are no Reserve amounts pursuant to P.L. 33-185.

Definitions:

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Education Financial Supervisory Commission Fiscal Year 2017 Labor Cost Report

JUNE 2017									
Fund	Account Code	Average PP Per Month				Payroll Projections		Projected Remaining Payroll	
		26 PP		21 PP		Avg PPE Labor Cost			
		Average	26 PP June	Average	21 PP June	26 PP	21 PP		
General Fund	111	Salary	4,688,053	4,801,106	473,095	264,710	4,688,053	473,095	35,181,846
	112	OT	31	198	0	0	31	0	217
	113	Benefits	1,639,504	1,627,350	156,776	86,926	1,639,504	156,776	12,260,408
	TOTAL		6,327,588	6,428,654	629,871	351,636	6,327,588	629,871	47,442,471
Healthy Futures Fund	111	Salary	25,471	35,332	1,080	1,745	25,471	1,080	183,697
	112	OT	0	0	0	0	0	0	0
	113	Benefits	365	501	16	25	365	16	2,635
TOTAL		25,836	35,833	1,096	1,770	25,836	1,096	186,332	

