

Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date 2/29/2020

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	126,826,734	0	126,826,734	50,483,559	0	78,973,339	-2,630,164	C-Watch	0
112 OT	10,000	0	10,000	21,961	0	7,792	-19,753	C-Watch	0
113 Benefits	45,693,141	0	45,693,141	17,321,882	0	26,840,257	1,531,002	A-Stable	0
Total Personnel	172,529,875	0	172,529,875	67,827,403	0	105,821,388	-1,118,916	A-Stable	0
220 Travel	14,500	0	14,500	2,324	0	3,253	8,923	A-Stable	0
230 Contract	23,202,143	0	23,202,143	7,516,912	0	10,523,676	5,161,555	A-Stable	9,816,077
233 Rent	250,440	0	250,440	0	0	0	250,440	A-Stable	0
240 Supplies	1,348,116	0	1,348,116	99,802	0	139,723	1,108,591	A-Stable	542,109
250 Equipment	2,295,876	0	2,295,876	86,646	0	121,305	2,087,925	A-Stable	633,064
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	534	0	747	-1,280	C-Watch	0
361 Power	9,000,000	0	9,000,000	5,504,783	0	7,706,696	-4,211,479	C-Watch	0
362 Water	1,694,507	0	1,694,507	1,342,000	0	1,878,800	-1,526,294	C-Watch	0
363 Telephone	314,937	0	314,937	148,542	0	207,959	-41,565	C-Watch	165,189
450 Cap. Outlay	0	0	0	9,635,885	-9,635,885	0	0	A-Stable	0
Total Operations	38,120,519	0	38,120,519	24,337,427	-9,635,885	20,582,159	2,836,817	A-Stable	11,156,438
GRAND TOTAL	210,650,394	0	210,650,394	92,164,831	-9,635,885	126,403,547	1,717,901	A-Stable	11,156,438

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	12-Month Operations BUDGET	Monthly ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	9,312,858	10,182,642	-869,784	A-Stable	52,995,174	50,483,559	2,511,615	A-Stable
112 OT	1,250	0	1,250	A-Stable	6,250	21,961	-15,711	B-Warning
113 Benefits	3,364,567	3,502,078	-137,511	A-Stable	18,736,255	17,321,882	1,414,373	A-Stable
Total Personnel	12,678,675	13,684,720	-1,006,045	A-Stable	71,737,679	67,827,403	3,910,276	A-Stable
220 Travel	1,872	0	1,872	A-Stable	9,361	2,324	7,037	A-Stable
230 Contract	2,415,687	969,180	1,446,507	A-Stable	11,053,703	7,516,912	3,536,791	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	118,008	53,332	64,676	A-Stable	296,849	99,802	197,047	A-Stable
250 Equipment	170,257	77,403	92,854	A-Stable	846,524	86,646	759,877	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	534	-534	B-Warning
361 Power	1,050,000	994,946	55,054	A-Stable	5,250,000	5,504,783	-254,783	A-Stable
362 Water	282,418	242,488	39,930	A-Stable	1,412,090	1,342,000	70,090	A-Stable
363 Telephone	26,245	29,703	-3,458	B-Warning	131,225	148,542	-17,317	B-Warning
450 Cap. Outlay	0	-9,635,885	9,635,885	A-Stable	0	0	0	A-Stable
Total Operations	4,064,486	-7,268,834	11,333,321	A-Stable	18,999,751	14,701,542	4,298,209	A-Stable
GRAND TOTAL	16,743,161	6,415,886	10,327,276	A-Stable	90,737,430	82,528,946	8,208,485	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 2020 Labor Cost Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date 2/29/2020

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	126,207,107	0	126,207,107	50,126,129	0	78,583,831	-2,502,853	A-Stable	0
112 OT	10,000	0	10,000	21,961	0	7,792	-19,753	C-Watch	0
113 Benefits	45,618,005	0	45,618,005	17,280,597	0	26,834,615	1,502,793	A-Stable	0
Total Personnel	171,835,112	0	171,835,112	67,428,687	0	105,426,238	-1,019,813	A-Stable	0
220 Travel	14,500	0	14,500	2,324	0	3,253	8,923	A-Stable	0
230 Contract	15,901,282	0	15,901,282	6,303,973	0	8,825,562	771,747	A-Stable	7,131,152
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,288,817	0	1,288,817	74,576	0	104,406	1,109,835	A-Stable	517,964
250 Equipment	1,549,313	0	1,549,313	41,324	0	57,853	1,450,136	A-Stable	492,945
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	1,694,507	0	1,694,507	1,342,000	0	1,878,800	-1,526,294	C-Watch	0
363 Telephone	314,937	0	314,937	148,542	0	207,959	-41,565	C-Watch	165,189
450 Cap. Outlay	0	0	0	7,417,885	-7,417,885	0	0	A-Stable	0
Total Operations	20,763,356	0	20,763,356	15,330,624	-7,417,885	11,077,834	1,772,783	A-Stable	8,307,249
GRAND TOTAL	192,598,468	0	192,598,468	82,759,311	-7,417,885	116,504,072	752,970	A-Stable	8,307,249

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	9,277,889	10,178,304	-900,415	A-Stable	52,697,957	50,126,129	2,571,828	A-Stable
112 OT	1,250	0	1,250	A-Stable	6,250	21,961	-15,711	B-Warning
113 Benefits	3,363,931	3,502,015	-138,084	A-Stable	18,694,711	17,280,597	1,414,114	A-Stable
Total Personnel	12,643,070	13,680,319	-1,037,249	A-Stable	71,398,918	67,428,687	3,970,231	A-Stable
220 Travel	1,872	0	1,872	A-Stable	9,361	2,324	7,037	A-Stable
230 Contract	2,017,916	713,523	1,304,393	A-Stable	7,548,001	6,303,973	1,244,028	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	79,168	47,019	32,149	A-Stable	204,741	74,576	130,166	A-Stable
250 Equipment	88,845	40,374	48,471	A-Stable	634,651	41,324	593,327	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	282,418	242,488	39,930	A-Stable	1,412,090	1,342,000	70,090	A-Stable
363 Telephone	26,245	29,703	-3,458	B-Warning	131,225	148,542	-17,317	B-Warning
450 Cap. Outlay	0	-7,417,885	7,417,885	A-Stable	0	0	0	A-Stable
Total Operations	2,496,464	-6,344,779	8,841,243	A-Stable	9,940,069	7,912,739	2,027,330	A-Stable
GRAND TOTAL	15,139,534	7,335,540	7,803,994	A-Stable	81,338,987	75,341,426	5,997,561	A-Stable

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Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date: 2/29/2020

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	5,574,663	0	5,574,663	1,182,162	0	1,655,027	2,737,475	A-Stable	2,611,069
233 Rent	250,440	0	250,440	0	0	0	250,440	A-Stable	0
240 Supplies	-63,150	0	-63,150	18,679	0	26,151	-107,980	C-Watch	14,536
250 Equipment	63,150	0	63,150	8,173	0	11,442	43,535	A-Stable	6,380
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	534	0	747	-1,280	C-Watch	0
361 Power	9,000,000	0	9,000,000	5,504,783	0	7,706,696	-4,211,479	C-Watch	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	2,218,000	-2,218,000	0	0	A-Stable	0
Total Operations	14,825,103	0	14,825,103	8,932,330	-2,218,000	9,400,062	-1,289,289	C-Watch	2,631,985
GRAND TOTAL	14,825,103	0	14,825,103	8,932,330	-2,218,000	9,400,062	-1,289,289	C-Watch	2,631,985

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	12-Month Operations BUDGET	Monthly ACTUALS	Variance		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	345,697	224,945	120,752	A-Stable	2,696,439	1,182,162	1,514,277	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	22,767	1,241	21,526	A-Stable	50,688	18,679	32,009	A-Stable
250 Equipment	16,605	1,877	14,728	A-Stable	46,545	8,173	38,372	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	534	-534	B-Warning
361 Power	1,050,000	994,946	55,054	A-Stable	5,250,000	5,504,783	-254,783	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	1,435,069	1,223,009	212,060	A-Stable	8,043,672	6,714,330	1,329,342	A-Stable
GRAND TOTAL	1,435,069	1,223,009	212,060	A-Stable	8,043,672	6,714,330	1,329,342	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date 2/29/2020

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	619,627	0	619,627	357,431	0	389,508	-127,312	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	75,136	0	75,136	41,285	0	5,642	28,209	A-Stable	0
Total Personnel	427,263	0	694,763	398,716	0	395,150	-99,103	C-Watch	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	1,081,843	0	1,081,843	23,618	0	33,065	1,025,159	A-Stable	68,511
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	2,000	0	2,000	0	0	0	2,000	A-Stable	0
250 Equipment	-2,000	0	-2,000	0	0	0	-2,000	C-Watch	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	1,081,843	0	1,081,843	23,618	0	33,065	1,025,159	A-Stable	68,511
GRAND TOTAL	1,509,106	0	1,776,606	422,334	0	428,215	926,057	A-Stable	68,511

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	34,969	4,338	30,631	A-Stable	297,217	357,431	-60,214	B-Warning
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	636	63	573	A-Stable	41,544	41,285	259	A-Stable
Total Personnel	35,605	4,401	31,204	A-Stable	338,761	398,716	-59,955	B-Warning
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	44,510	23,553	20,957	A-Stable	504,667	23,618	481,049	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	44,510	23,553	20,957	A-Stable	504,667	23,618	481,049	A-Stable
GRAND TOTAL	80,115	27,954	52,161	A-Stable	843,428	422,334	421,094	A-Stable

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Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date 2/29/2020

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	85,663	0	85,663	7,159	0	10,022	68,482	A-Stable	5,345
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	120,449	0	120,449	6,547	0	9,166	104,736	A-Stable	9,610
250 Equipment	685,413	0	685,413	37,150	0	52,009	596,254	A-Stable	133,739
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	891,525	0	891,525	50,855	0	71,198	769,472	A-Stable	148,694
GRAND TOTAL	891,525	0	891,525	50,855	0	71,198	769,472	A-Stable	148,694

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	7,563	7,159	404	A-Stable	25,250	7,159	18,092	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	16,073	5,072	11,001	A-Stable	41,419	6,547	34,872	A-Stable
250 Equipment	64,807	35,152	29,655	A-Stable	165,328	37,150	128,179	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	88,443	47,383	41,060	A-Stable	231,998	50,855	181,142	A-Stable
GRAND TOTAL	88,443	47,383	41,060	A-Stable	231,998	50,855	181,142	A-Stable

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Education Financial Supervisory Commission Fiscal Year 2020 Labor Cost Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date 2/29/2020

A		B	C	D	E	F	G	H	I	J
		Budget Act(s)			GDOE YTD	Manual	Projected	Projected		
Account Code		Appropriations	Reserve	Allotments	Expenditures	Adjustment	Remaining	Lapse/	CODE	Encumbrances
							Expenditures	(Shortfall)		
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	558,692	0	558,692	0	0	0	558,692	A-Stable	5,345
233	Rent	0	0	0	0	0	0	0	A-Stable	0
240	Supplies	0	0	0	0	0	0	0	A-Stable	9,610
250	Equipment	0	0	0	0	0	0	0	A-Stable	133,739
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		558,692	0	558,692	0	0	0	558,692	A-Stable	148,694
GRAND TOTAL		558,692	0	558,692	0	0	0	558,692	A-Stable	148,694

Monthly Variance					Year-to-Date Variance				
		12-Month	Monthly				12-Month	Year-to-Date	
		Operations	ACTUALS	Variance			Operations	ACTUALS	Variance
Account Code		BUDGET			CODE		BUDGET		CODE
111	Salary	0	0	0	A-Stable		0	0	A-Stable
112	OT	0	0	0	A-Stable		0	0	A-Stable
113	Benefits	0	0	0	A-Stable		0	0	A-Stable
Total Personnel		0	0	0	A-Stable		0	0	A-Stable
220	Travel	0	0	0	A-Stable		0	0	A-Stable
230	Contract	0	0	0	A-Stable		279,346	0	279,346
233	Rent	0	0	0	A-Stable		0	0	A-Stable
240	Supplies	0	0	0	A-Stable		0	0	A-Stable
250	Equipment	0	0	0	A-Stable		0	0	A-Stable
270	Wkrs Comp	0	0	0	A-Stable		0	0	A-Stable
271	Drug Testing	0	0	0	A-Stable		0	0	A-Stable
290	Misc.	0	0	0	A-Stable		0	0	A-Stable
361	Power	0	0	0	A-Stable		0	0	A-Stable
362	Water	0	0	0	A-Stable		0	0	A-Stable
363	Telephone	0	0	0	A-Stable		0	0	A-Stable
450	Cap. Outlay	0	0	0	A-Stable		0	0	A-Stable
Total Operations		0	0	0	A-Stable		279,346	0	279,346
GRAND TOTAL		0	0	0	A-Stable		279,346	0	279,346

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 2020 Labor Cost Report

FEBRUARY 2019									
Fund	Account Code		Average PP Per Month				Payroll Projections		Projected Remaining Payroll
			26 PP Average	26 PP February	21 PP Average	21 PP February	Avg PPE Labor Cost 26 PP	21 PP	
General Fund	111	Salary	4,644,307	4,709,319	388,629	378,455	4,644,307	388,629	78,583,831
	112	OT	487	0	0	0	487	0	7,792
	113	Benefits	1,589,248	1,604,931	127,877	124,717	1,589,248	127,877	26,834,615
	TOTAL		6,234,042	6,314,250	516,506	503,172	6,234,042	516,506	105,426,238
Healthy Futures Fund	111	Salary	23,665	1,919	988	0	23,665	988	389,508
	112	OT	0	0	0	0	0	0	0
	113	Benefits	343	28	14	0	343	14	5,642
	TOTAL		24,008	1,947	1,002	0	24,008	1,002	395,150