

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 1/31/2020

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	126,826,734	0	126,826,734	40,300,917	0	88,930,068	-2,404,251	A-Stable	0
112 OT	10,000	0	10,000	21,961	0	10,962	-22,923	C-Watch	0
113 Benefits	45,693,141	0	45,693,141	13,819,804	0	30,216,392	1,656,945	A-Stable	0
Total Personnel	172,529,875	0	172,529,875	54,142,683	0	119,157,422	-770,230	A-Stable	0
220 Travel	14,500	0	14,500	2,324	0	4,647	7,529	A-Stable	0
230 Contract	23,245,017	0	23,245,017	6,547,732	0	13,095,464	3,601,821	A-Stable	11,081,060
233 Rent	250,440	0	250,440	0	0	0	250,440	A-Stable	0
240 Supplies	1,410,445	0	1,410,445	46,469	0	92,939	1,271,036	A-Stable	189,769
250 Equipment	2,190,673	0	2,190,673	9,244	0	18,487	2,162,942	A-Stable	45,303
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	1,067	-1,601	C-Watch	0
361 Power	9,000,000	0	9,000,000	4,509,837	0	9,019,674	-4,529,512	C-Watch	0
362 Water	1,694,507	0	1,694,507	1,099,513	0	2,199,026	-1,604,031	C-Watch	0
363 Telephone	314,937	0	314,937	118,840	0	237,680	-41,582	C-Watch	194,891
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	21,970,377	-9,635,885	24,668,984	1,117,044	A-Stable	11,511,023
GRAND TOTAL	210,650,394	0	210,650,394	76,113,060	-9,635,885	143,826,406	346,814	A-Stable	11,511,023

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	12,275,632	10,069,955	2,205,677	A-Stable	43,558,911	40,300,917	3,257,994	A-Stable
112 OT	1,250	7,301	-6,051	B-Warning	5,000	21,961	-16,961	B-Warning
113 Benefits	4,444,098	3,435,925	1,008,172	A-Stable	15,633,964	13,819,804	1,814,159	A-Stable
Total Personnel	16,720,980	13,513,182	3,207,798	A-Stable	59,197,875	54,142,683	5,055,192	A-Stable
220 Travel	1,872	1,199	673	A-Stable	7,489	2,324	5,165	A-Stable
230 Contract	1,660,137	967,548	692,589	A-Stable	8,368,870	6,547,732	1,821,138	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	149,419	40,002	109,417	A-Stable	236,026	46,469	189,557	A-Stable
250 Equipment	150,934	6,454	144,480	A-Stable	649,841	9,244	640,597	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	188	-188	B-Warning	0	534	-534	B-Warning
361 Power	1,050,000	1,159,968	-109,968	A-Stable	4,200,000	4,509,837	-309,837	A-Stable
362 Water	282,418	274,353	8,065	A-Stable	1,129,672	1,099,513	30,159	A-Stable
363 Telephone	26,245	29,706	-3,461	B-Warning	104,980	118,840	-13,860	B-Warning
450 Cap. Outlay	0	-9,635,885	9,635,885	A-Stable	0	0	0	A-Stable
Total Operations	3,321,025	-7,156,466	10,477,491	A-Stable	14,696,878	12,334,492	2,362,386	A-Stable
GRAND TOTAL	20,042,005	6,356,716	13,685,288	A-Stable	73,894,753	66,477,175	7,417,578	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 1/31/2020

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	126,207,107	0	126,207,107	39,947,825	0	88,390,208	-2,130,926	A-Stable	0
112 OT	10,000	0	10,000	21,961	0	10,962	-22,923	C-Watch	0
113 Benefits	45,618,005	0	45,618,005	13,778,582	0	30,208,562	1,630,861	A-Stable	0
Total Personnel	171,835,112	0	171,835,112	53,748,368	0	118,609,732	-522,988	A-Stable	0
220 Travel	14,500	0	14,500	2,324	0	4,647	7,529	A-Stable	0
230 Contract	15,931,582	0	15,931,582	5,590,450	0	11,180,900	-839,768	C-Watch	8,179,420
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,309,650	0	1,309,650	27,557	0	55,114	1,226,978	A-Stable	174,658
250 Equipment	1,498,181	0	1,498,181	950	0	1,900	1,495,331	A-Stable	25,638
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	1,099,513	0	2,199,026	-1,604,031	C-Watch	0
363 Telephone	314,937	0	314,937	118,840	0	237,680	-41,582	C-Watch	194,891
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	14,257,518	-7,417,885	13,679,266	244,457	A-Stable	8,574,607
GRAND TOTAL	192,598,468	0	192,598,468	68,005,886	-7,417,885	132,288,998	-278,531	A-Stable	8,574,607

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	12,240,663	9,827,576	2,413,088	A-Stable	43,408,473	39,947,825	3,460,649	A-Stable
112 OT	1,250	7,301	-6,051	B-Warning	5,000	21,961	-16,961	B-Warning
113 Benefits	4,443,462	3,396,309	1,047,153	A-Stable	15,630,780	13,778,582	1,852,198	A-Stable
Total Personnel	16,685,375	13,231,186	3,454,189	A-Stable	59,044,253	53,748,368	5,295,885	A-Stable
220 Travel	1,872	1,199	673	A-Stable	7,489	2,324	5,165	A-Stable
230 Contract	1,057,149	967,483	89,666	A-Stable	5,258,487	5,590,450	-331,963	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	100,000	26,105	73,895	A-Stable	125,574	27,557	98,017	A-Stable
250 Equipment	88,845	950	87,895	A-Stable	545,806	950	544,856	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	274,353	8,065	A-Stable	1,129,672	1,099,513	30,159	A-Stable
363 Telephone	26,245	29,706	-3,461	B-Warning	104,980	118,840	-13,860	B-Warning
450 Cap. Outlay	0	-7,417,885	7,417,885	A-Stable	0	0	0	A-Stable
Total Operations	1,556,529	-6,118,088	7,674,617	A-Stable	7,172,007	6,839,633	332,374	A-Stable
GRAND TOTAL	18,241,904	7,113,098	11,128,806	A-Stable	66,216,260	60,588,001	5,628,259	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 1/31/2020

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	5,574,663	0	5,574,663	957,217	0	1,914,434	2,703,012	A-Stable	2,859,280
233 Rent	250,440	0	250,440	0	0	0	250,440	A-Stable	0
240 Supplies	-29,940	0	-29,940	17,438	0	34,875	-82,253	C-Watch	7,374
250 Equipment	29,940	0	29,940	6,296	0	12,592	11,053	A-Stable	3,728
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	1,067	-1,601	C-Watch	0
361 Power	9,000,000	0	9,000,000	4,509,837	0	9,019,674	-4,529,512	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	7,709,321	-2,218,000	10,982,643	-1,648,861	C-Watch	2,870,382
GRAND TOTAL	14,825,103	0	14,825,103	7,709,321	-2,218,000	10,982,643	-1,648,861	C-Watch	2,870,382

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	348,822	0	348,822	A-Stable	2,350,742	957,217	1,393,525	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	22,767	12,423	10,344	A-Stable	83,800	17,438	66,362	A-Stable
250 Equipment	7,271	3,506	3,765	A-Stable	7,271	6,296	975	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	188	-188	B-Warning	0	534	-534	B-Warning
361 Power	1,050,000	1,159,968	-109,968	B-Warning	4,200,000	4,509,837	-309,837	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	1,428,860	1,176,085	252,775	A-Stable	6,641,813	5,491,321	1,150,492	A-Stable
GRAND TOTAL	1,428,860	1,176,085	252,775	A-Stable	6,641,813	5,491,321	1,150,492	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 1/31/2020

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	619,627	0	619,627	353,093	0	539,860	-273,326	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	75,136	0	75,136	41,222	0	7,830	26,084	A-Stable	0
Total Personnel	427,263	0	694,763	394,315	0	547,690	-247,242	C-Watch	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	1,081,843	0	1,081,843	65	0	130	1,081,648	A-Stable	35,201
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	1,081,843	0	1,081,843	65	0	130	1,081,648	A-Stable	35,201
GRAND TOTAL	1,509,106	0	1,776,606	394,380	0	547,820	834,406	A-Stable	35,201

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	242,380	-207,411	B-Warning	150,438	353,093	-202,655	B-Warning
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	636	39,617	-38,981	B-Warning	3,184	41,222	-38,038	B-Warning
Total Personnel	35,605	281,996	-246,391	B-Warning	153,622	394,315	-240,693	B-Warning
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	94,355	65	94,290	A-Stable	460,157	65	460,092	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	94,355	65	94,290	A-Stable	460,157	65	460,092	A-Stable
GRAND TOTAL	129,960	282,061	-152,101	B-Warning	613,779	394,380	219,399	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 1/31/2020

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	98,238	0	98,238	0	0	0	98,238	A-Stable	7,159
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	130,735	0	130,735	1,475	0	2,949	126,311	A-Stable	7,737
250 Equipment	662,552	0	662,552	1,998	0	3,995	656,559	A-Stable	15,937
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	3,472	0	6,945	881,108	A-Stable	30,833
GRAND TOTAL	891,525	0	891,525	3,472	0	6,945	881,108	A-Stable	30,833

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	20,138	0	20,138	A-Stable	20,138	0	20,138	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	26,652	1,475	25,178	A-Stable	26,652	1,475	25,178	A-Stable
250 Equipment	54,818	1,998	52,820	A-Stable	96,764	1,998	94,766	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	101,608	3,472	98,136	A-Stable	143,554	3,472	140,082	A-Stable
GRAND TOTAL	101,608	3,472	98,136	A-Stable	143,554	3,472	140,082	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 1/31/2020

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 Expenditures	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	558,692	0	558,692	0	0	0	558,692	A-Stable	7,159
233	Rent	0	0	0	0	0	0	0	A-Stable	0
240	Supplies	0	0	0	0	0	0	0	A-Stable	7,737
250	Equipment	0	0	0	0	0	0	0	A-Stable	15,937
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	30,833
GRAND TOTAL		558,692	0	558,692	0	0	0	558,692	A-Stable	30,833

Monthly Variance					Year-to-Date Variance				
		12-Month	Monthly				12-Month	Year-to-Date	
Account Code		Operations	ACTUALS	Variance	CODE	Operations	ACTUALS	Variance	CODE
		BUDGET				BUDGET			
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	139,673	0	139,673	A-Stable	279,346	0	279,346	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		139,673	0	139,673	A-Stable	279,346	0	279,346	A-Stable
GRAND TOTAL		139,673	0	139,673	A-Stable	279,346	0	279,346	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

JANUARY 2020									
Fund	Account Code		Average PP Per Month				Payroll Projections		Projected Remaining Payroll
			26 PP Average	26 PP January	21 PP Average	21 PP January	Avg PPE Labor Cost	21 PP	
General Fund	111	Salary	4,628,054	4,582,113	391,172	387,179	4,628,054	391,172	88,390,208
	112	OT	609	559	0	0	609	0	10,962
	113	Benefits	1,585,328	1,563,596	128,666	127,699	1,585,328	128,666	30,208,562
	TOTAL		6,213,991	6,146,268	519,838	514,878	6,213,991	519,838	118,609,732
Healthy Futures Fund	111	Salary	29,101	63,125	1,234	2,160	29,101	1,234	539,860
	112	OT	0	0	0	0	0	0	0
	113	Benefits	422	915	18	31	422	18	7,830
	TOTAL		29,523	64,040	1,252	2,191	29,523	1,252	547,690