

Education Financial Supervisory Commission Fiscal Year 2021

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 6/30/21

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	115,709,055	0	115,709,055	93,910,824	0	32,844,850	(11,046,619)	C-Watch	0
112 OT	3,000	0	3,000	490	0	182	2,328	A-Stable	0
113 Benefits	37,534,858	0	37,534,858	35,383,197	0	12,292,227	(10,140,566)	C-Watch	0
Total Personnel	153,246,913	0	153,246,913	129,294,512	0	45,137,259	(21,184,858)	C-Watch	0
220 Travel	13,088	0	13,088	1,362	0	454	11,271	A-Stable	0
230 Contract	25,166,786	0	25,166,786	10,376,647	0	3,458,882	11,331,256	A-Stable	7,080,333
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,666,855	0	1,666,855	371,542	0	123,847	1,171,466	A-Stable	118,563
250 Equipment	2,650,582	0	2,650,582	1,240,207	0	413,402	996,972	A-Stable	300,441
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.	20,570	0	20,570	1,050	0	350	19,170	A-Stable	0
361 Power	9,409,991	0	9,409,991	6,900,636	0	2,300,212	209,143	A-Stable	0
362 Water	3,428,088	0	3,428,088	2,839,750	0	946,583	(358,245)	C-Watch	0
363 Telephone	568,236	0	568,236	262,869	0	87,623	217,745	A-Stable	153,919
450 Cap. Outlay	439,725	0	439,725	6,636,135	(6,636,135)	0	439,725	A-Stable	11,025
888 Reserve	2,093,667	0	2,093,667	0	0	0	2,093,667	A-Stable	0
Total Operations	45,457,588	0	45,457,588	28,630,199	(6,636,135)	7,331,355	16,132,169	A-Stable	7,664,280
GRAND TOTAL	198,704,501	0	198,704,501	157,924,711	(6,636,135)	52,468,614	(5,052,689)	C-Watch	7,664,280

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	9,127,682	10,212,599	(1,084,917)	B-Warning	88,326,009	93,910,824	(5,584,815)	A-Stable	
112 OT	0	0	0	A-Stable	3,000	490	2,510	A-Stable	
113 Benefits	3,281,416	3,569,056	(287,640)	A-Stable	28,613,911	35,383,197	(6,769,285)	B-Warning	
Total Personnel	12,409,098	13,781,655	(1,372,557)	A-Stable	116,942,920	129,294,512	(12,351,591)	B-Warning	
220 Travel	1,091	659	432	A-Stable	9,819	1,362	8,457	A-Stable	
230 Contract	1,914,131	1,370,383	543,748	A-Stable	20,807,686	10,376,647	10,431,039	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	126,143	53,875	72,268	A-Stable	1,315,752	371,542	944,210	A-Stable	
250 Equipment	124,923	15,197	109,726	A-Stable	2,344,441	1,240,207	1,104,234	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.	4,879	0	4,879	A-Stable	5,933	1,050	4,883	A-Stable	
361 Power	985,000	999,123	(14,123)	A-Stable	8,865,000	6,900,636	1,964,364	A-Stable	
362 Water	306,301	349,322	(43,021)	B-Warning	2,509,185	2,839,750	(330,565)	B-Warning	
363 Telephone	75,447	29,313	46,134	A-Stable	346,896	262,869	84,027	A-Stable	
450 Cap. Outlay	11,025	0	11,025	A-Stable	439,725	0	439,725	A-Stable	
888 Reserve	0	0	0	A-Stable	1,424,678	0	1,424,678	A-Stable	
Total Operations	3,548,939	2,817,871	731,067	A-Stable	38,069,115	21,994,064	16,075,051	A-Stable	
GRAND TOTAL	15,958,037	16,599,526	(641,489)	A-Stable	155,012,035	151,288,576	3,723,459	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

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

Budget Act(s): P.L. 35-99
YTD Exp.Date 6/30/21

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	114,990,980	0	114,990,980	93,632,881	0	32,843,794	(11,485,695)	C-Watch	0
112 OT	3,000	0	3,000	490	0	182	2,328	A-Stable	0
113 Benefits	37,469,004	0	37,469,004	35,332,308	0	12,292,211	(10,155,515)	C-Watch	0
Total Personnel	152,462,984	0	152,462,984	128,965,679	0	45,136,187	(21,638,882)	C-Watch	0
220 Travel	13,088	0	13,088	1,362	0	454	11,271	A-Stable	0
230 Contract	18,574,786	0	18,574,786	8,068,250	0	2,689,417	7,817,119	A-Stable	5,772,380
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,343,795	0	1,343,795	328,057	0	109,352	906,386	A-Stable	93,625
250 Equipment	1,955,198	0	1,955,198	1,011,012	0	337,004	607,182	A-Stable	224,722
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.	20,570	0	20,570	1,050	0	350	19,170	A-Stable	0
361 Power	0	0	0	0	0	0	0	A-Stable	0
362 Water	3,428,088	0	3,428,088	2,839,750	0	946,583	(358,245)	C-Watch	0
363 Telephone	568,236	0	568,236	262,869	0	87,623	217,745	A-Stable	153,919
450 Cap. Outlay	439,725	0	439,725	4,418,135	(4,418,135)	0	439,725	A-Stable	11,025
888 Reserve	2,093,667	0	2,093,667	0	0	0	2,093,667	A-Stable	0
Total Operations	28,437,154	0	28,437,154	16,930,486	(4,418,135)	4,170,784	11,754,020	A-Stable	6,255,671
GRAND TOTAL	180,900,138	0	180,900,138	145,896,164	(4,418,135)	49,306,971	(9,884,862)	C-Watch	6,255,671

Account Code	Monthly Variance				Year-to-Date Variance			
	12-Month Operations BUDGET	Monthly ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	9,076,459	10,153,539	(1,077,080)	B-Warning	87,761,603	93,632,881	(5,871,278)	A-Stable
112 OT	0	0	0	A-Stable	3,000	490	2,510	A-Stable
113 Benefits	3,281,416	3,568,200	(286,784)	A-Stable	28,564,164	35,332,308	(6,768,144)	B-Warning
Total Personnel	12,357,875	13,721,739	(1,363,864)	B-Warning	116,328,767	128,965,679	(12,636,912)	B-Warning
220 Travel	1,091	659	432	A-Stable	9,819	1,362	8,457	A-Stable
230 Contract	1,466,829	1,140,862	325,966	A-Stable	15,647,037	8,068,250	7,578,786	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	102,339	49,344	52,995	A-Stable	1,030,812	328,057	702,755	A-Stable
250 Equipment	48,666	(10,190)	58,855	A-Stable	1,887,674	1,011,012	876,662	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.	4,879	0	4,879	A-Stable	5,933	1,050	4,883	A-Stable
361 Power	0	0	0	A-Stable	0	0	0	A-Stable
362 Water	306,301	349,322	(43,021)	B-Warning	2,509,185	2,839,750	(330,565)	B-Warning
363 Telephone	75,447	29,313	46,134	A-Stable	346,896	262,869	84,027	A-Stable
450 Cap. Outlay	11,025	15,846,852	(15,835,827)	B-Warning	439,725	0	439,725	A-Stable
888 Reserve	0	0	0	A-Stable	1,424,678	0	1,424,678	A-Stable
Total Operations	2,016,576	17,406,162	(15,389,586)	B-Warning	23,301,759	12,512,351	10,789,408	A-Stable
GRAND TOTAL	14,374,451	31,127,900	(16,753,450)	B-Warning	139,630,526	141,478,029	(1,847,504)	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2021

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 6/30/21

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	4,000	0	0	(4,000)	C-Watch	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	0	0	0	58	0	0	(58)	C-Watch	0
Total Personnel	0	0	0	4,058	0	0	(4,058)	C-Watch	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	5,783,901	0	5,783,901	2,226,266	0	742,089	2,815,546	A-Stable	1,272,532
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	229,769	0	229,769	19,818	0	6,606	203,346	A-Stable	1,057
250 Equipment	38,065	0	38,065	22,974	0	7,658	7,433	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	6,900,636	0	2,300,212	209,143	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	2,218,000	(1,568,000)	0	(650,000)	C-Watch	0
888 Reserve	0	0	0	0	0	0	0	A-Stable	0
Total Operations	15,461,726	0	15,461,726	11,387,694	(1,568,000)	3,056,565	2,585,467	A-Stable	1,273,589
GRAND TOTAL	15,461,726	0	15,461,726	11,391,752	(1,568,000)	3,056,565	2,581,409	A-Stable	1,273,589

Account Code	Monthly Variance				Year-to-Date Variance			
	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	4,000	(4,000)	B-Warning
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	0	0	A-Stable	0	58	(58)	B-Warning
Total Personnel	0	0	0	A-Stable	0	4,058	(4,058)	B-Warning
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	432,205	207,232	224,973	A-Stable	4,487,284	2,226,266	2,261,018	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	23,804	102	23,702	A-Stable	192,200	19,818	172,382	A-Stable
250 Equipment	0	499	(499)	B-Warning	28,026	22,974	5,052	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	999,123	(14,123)	A-Stable	8,865,000	6,900,636	1,964,364	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 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	1,441,009	1,206,956	234,053	A-Stable	13,572,510	9,169,694	4,402,816	A-Stable
GRAND TOTAL	1,441,009	1,206,956	234,053	A-Stable	13,572,510	9,173,752	4,398,758	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

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 6/30/21

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	718,075	0	718,075	273,944	0	1,056	443,075	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	65,854	0	65,854	50,831	0	16	15,007	A-Stable	0
Total Personnel	783,929	0	783,929	324,775	0	1,072	458,082	A-Stable	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	107,825	0	107,825	33,560	0	11,187	63,078	A-Stable	27,505
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 Reserve	0	0	0	0	0	0	0	A-Stable	0
Total Operations	107,825	0	107,825	33,560	0	11,187	63,078	A-Stable	27,505
GRAND TOTAL	891,754	0	891,754	358,335	0	12,259	521,160	A-Stable	27,505

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	59,060	(7,837)	B-Warning	564,406	273,944	290,462	A-Stable	
112 OT	0	0	0	A-Stable	0	0	0	A-Stable	
113 Benefits	0	856	(856)	B-Warning	49,747	50,831	(1,084)	A-Stable	
Total Personnel	51,223	59,916	(8,693)	B-Warning	614,153	324,775	289,378	A-Stable	
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable	
230 Contract	0	12,860	(12,860)	B-Warning	107,825	33,560	74,265	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	20,264,987	(20,264,987)	B-Warning	0	0	0	A-Stable	
888 Reserve	0	0	0	A-Stable	0	0	0	A-Stable	
Total Operations	0	20,277,847	(20,277,847)	B-Warning	107,825	33,560	74,265	A-Stable	
GRAND TOTAL	51,223	20,337,763	(20,286,540)	B-Warning	721,978	358,335	363,643	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

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 6/30/21

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	164,472	0	164,472	48,571	0	16,190	99,711	A-Stable	7,916
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	93,291	0	93,291	23,667	0	7,889	61,734	A-Stable	23,880
250 Equipment	657,319	0	657,319	206,221	0	68,740	382,357	A-Stable	75,720
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 Reserve	0	0	0	0	0	0	0	A-Stable	0
Total Operations	915,082	0	915,082	278,460	0	92,820	543,802	A-Stable	107,516
GRAND TOTAL	915,082	0	915,082	278,460	0	92,820	543,802	A-Stable	107,516

Account Code	Monthly Variance				Year-to-Date Variance			
	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	15,097	9,428	5,669	A-Stable	163,691	48,571	115,120	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	4,430	(4,430)	B-Warning	92,740	23,667	69,072	A-Stable
250 Equipment	76,257	24,887	51,370	A-Stable	428,741	206,221	222,520	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 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	91,354	38,746	52,609	A-Stable	685,171	278,460	406,712	A-Stable
GRAND TOTAL	91,354	38,746	52,609	A-Stable	685,171	278,460	406,712	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

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

Budget Act(s): P.L. 35-99
YTD Exp.Date: 6/30/21

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	7,916
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	23,880
250 Equipment	0	0	0	0	0	0	0	A-Stable	75,720
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 Reserve	0	0	0	0	0	0	0	A-Stable	0
Total Operations	535,801	0	535,801	0	0	0	535,801	A-Stable	107,516
GRAND TOTAL	535,801	0	535,801	0	0	0	535,801	A-Stable	107,516

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	401,850	0	401,850	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	20,264,987	(20,264,987)	B-Warning	0	0	0	A-Stable
888 Reserve	0	0	0	A-Stable	0	0	0	A-Stable
Total Operations	0	20,264,987	(20,264,987)	B-Warning	401,850	0	401,850	A-Stable
GRAND TOTAL	0	20,264,987	(20,264,987)	B-Warning	401,850	0	401,850	A-Stable

Notes:

Definitions:

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- 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

JUNE 2021									
Fund	Account Code		Average PP Per Month				Payroll Projections		Projected Remaining Payroll
			26 PP Average	26 PP JUNE	21 PP Average	21 PP JUNE	Avg PPE Labor Cost 26 PP	21 PP	
General Fund	111	Salary	4,561,106	4,912,673	458,026	158,867	4,561,106	458,026	32,843,794
	112	OT	26	0	0	0	26	0	182
	113	Benefits	1,710,229	1,702,917	160,304	50,215	1,710,229	160,304	12,292,211
	TOTAL		6,271,361	6,615,590	618,330	209,082	6,271,361	618,330	45,136,187
Healthy Futures Fund	111	Salary	132	0	66	0	132	66	1,056
	112	OT	0	0	0	0	0	0	0
	113	Benefits	2	0	1	0	2	1	16
	TOTAL		134	0	67	0	134	67	1,072