

Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date 7/31/2020

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	126,292,642	0	126,292,642	105,298,406	0	23,491,520	(2,497,284)	A-Stable	0
112 OT	10,000	0	10,000	534,721	0	1,160	(525,881)	C-Watch	0
113 Benefits	44,174,950	0	44,174,950	36,027,197	0	7,971,890	175,863	A-Stable	0
Total Personnel	170,477,592	0	170,477,592	141,860,324	0	31,464,570	(2,847,302)	A-Stable	0
220 Travel	14,500	0	14,500	2,616	0	523	11,361	A-Stable	0
230 Contract	23,066,575	0	23,066,575	13,302,697	0	2,660,539	7,103,338	A-Stable	4,319,948
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,824,029	0	1,824,029	450,286	0	90,057	1,283,686	A-Stable	713,953
250 Equipment	2,652,742	0	2,652,742	1,176,924	0	235,385	1,240,434	A-Stable	537,248
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	721	0	144	(865)	C-Watch	0
361 Power	9,495,000	0	9,495,000	9,303,484	0	1,860,697	(1,669,181)	C-Watch	0
362 Water	2,699,507	0	2,699,507	2,643,892	0	528,778	(473,163)	C-Watch	0
363 Telephone	370,937	0	370,937	286,689	0	57,338	26,910	A-Stable	77,998
450 Cap. Outlay	200,000	0	200,000	9,635,885	(9,635,885)	0	200,000	A-Stable	0
888 Reserves	127,822	0	127,822	0	0	0	127,822	A-Stable	0
Total Operations	40,451,113	0	40,451,113	36,803,195	(9,635,885)	5,433,462	7,850,341	A-Stable	5,649,147
GRAND TOTAL	210,928,705	0	210,928,705	178,663,519	(9,635,885)	36,898,032	5,003,039	A-Stable	5,649,147

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	9,529,247	8,994,556	534,691	A-Stable	104,452,914	105,298,406	(845,491)	A-Stable	
112 OT	0	195,671	(195,671)	B-Warning	10,000	534,721	(524,721)	B-Warning	
113 Benefits	3,576,858	3,093,745	483,113	A-Stable	36,539,325	36,027,197	512,128	A-Stable	
Total Personnel	13,106,105	12,283,972	822,133	A-Stable	141,002,239	141,860,324	(858,085)	A-Stable	
220 Travel	0	0	0	A-Stable	13,417	2,616	10,801	A-Stable	
230 Contract	1,567,181	2,256,791	(689,610)	B-Warning	19,837,093	13,302,697	6,534,395	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	225,988	130,601	95,387	A-Stable	1,336,908	450,286	886,622	A-Stable	
250 Equipment	167,094	198,248	(31,154)	B-Warning	2,136,402	1,176,924	959,478	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	94	(94)	B-Warning	0	721	(721)	B-Warning	
361 Power	495,000	725,553	(230,553)	B-Warning	9,495,000	9,303,484	191,516	A-Stable	
362 Water	244,194	311,001	(66,807)	B-Warning	2,699,507	2,643,892	55,615	A-Stable	
363 Telephone	26,244	29,138	(2,894)	A-Stable	318,449	286,689	31,760	A-Stable	
450 Cap. Outlay	0	(9,635,885)	9,635,885	A-Stable	200,000	0	200,000	A-Stable	
888 Reserves	83,771	0	83,771	A-Stable	127,822	0	127,822	A-Stable	
Total Operations	2,809,471	(5,984,460)	8,793,932	A-Stable	36,164,597	27,167,310	8,997,288	A-Stable	
GRAND TOTAL	15,915,576	6,299,512	9,616,064	A-Stable	177,166,836	169,027,634	8,139,203	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 Financial Status Designation 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 7/31/2020

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	125,717,107	0	125,717,107	104,814,562	0	23,404,440	(2,501,895)	A-Stable	0
112 OT	10,000	0	10,000	534,721	0	1,160	(525,881)	C-Watch	0
113 Benefits	44,102,005	0	44,102,005	35,984,079	0	7,970,625	147,301	A-Stable	0
Total Personnel	169,829,112	0	169,829,112	141,333,362	0	31,376,225	(2,880,475)	A-Stable	0
220 Travel	14,500	0	14,500	2,616	0	523	11,361	A-Stable	0
230 Contract	15,836,627	0	15,836,627	10,191,896	0	2,038,379	3,606,352	A-Stable	3,046,251
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	1,517,334	0	1,517,334	356,125	0	71,225	1,089,984	A-Stable	637,367
250 Equipment	1,894,067	0	1,894,067	885,672	0	177,134	831,261	A-Stable	161,302
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	495,000	0	495,000	303,484	0	60,697	130,819	A-Stable	0
362 Water	2,699,507	0	2,699,507	2,643,892	0	528,778	(473,163)	C-Watch	0
363 Telephone	370,937	0	370,937	286,689	0	57,338	26,910	A-Stable	77,998
450 Cap. Outlay	200,000	0	200,000	7,417,885	(7,417,885)	0	200,000	A-Stable	0
888 Reserves	19,645	0	19,645	0	0	0	19,645	A-Stable	0
Total Operations	23,047,617	0	23,047,617	22,088,258	(7,417,885)	2,934,075	5,443,169	A-Stable	3,922,917
GRAND TOTAL	192,876,729	0	192,876,729	163,421,620	(7,417,885)	34,310,300	2,562,694	A-Stable	3,922,917

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	9,529,247	8,982,674	546,573	A-Stable	103,927,631	104,814,562	(886,930)	A-Stable	
112 OT	0	195,671	(195,671)	B-Warning	10,000	534,721	(524,721)	B-Warning	
113 Benefits	3,576,858	3,093,573	483,285	A-Stable	36,466,497	35,984,079	482,418	A-Stable	
Total Personnel	13,106,105	12,271,918	834,187	A-Stable	140,404,128	141,333,362	(929,234)	A-Stable	
220 Travel	0	0	0	A-Stable	13,417	2,616	10,801	A-Stable	
230 Contract	1,079,941	1,554,392	(474,451)	B-Warning	12,837,057	10,191,896	2,645,162	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	223,988	99,746	124,241	A-Stable	1,140,896	356,125	784,771	A-Stable	
250 Equipment	92,122	86,617	5,505	A-Stable	1,463,173	885,672	577,501	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	495,000	303,484	191,516	A-Stable	495,000	303,484	191,516	A-Stable	
362 Water	244,194	311,001	(66,807)	B-Warning	2,699,507	2,643,892	55,615	A-Stable	
363 Telephone	26,244	29,138	(2,894)	B-Warning	318,449	286,689	31,760	A-Stable	
450 Cap. Outlay	0	(7,417,885)	7,417,885	A-Stable	200,000	0	200,000	A-Stable	
888 Reserves	0	0	0	A-Stable	19,645	0	19,645	A-Stable	
Total Operations	2,161,489	(5,033,506)	7,194,995	A-Stable	19,187,143	14,670,373	4,516,770	A-Stable	
GRAND TOTAL	15,267,594	7,238,411	8,029,183	A-Stable	159,591,271	156,003,735	3,587,536	A-Stable	

Notes:

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Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation 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 7/31/2020

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	5,598,273	0	5,598,273	3,040,539	0	608,108	1,949,627	A-Stable	1,196,704
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	178,639	0	178,639	57,782	0	11,556	109,301	A-Stable	29,748
250 Equipment	48,191	0	48,191	31,366	0	6,273	10,551	A-Stable	46,712
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	721	0	144	(865)	C-Watch	0
361 Power	9,000,000	0	9,000,000	9,000,000	0	1,800,000	(1,800,000)	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
888 Reserves	0	0	0	0	0	0	0	A-Stable	0
Total Operations	14,825,103	0	14,825,103	14,348,408	(2,218,000)	2,426,082	268,613	A-Stable	1,273,164
GRAND TOTAL	14,825,103	0	14,825,103	14,348,408	(2,218,000)	2,426,082	268,613	A-Stable	1,273,164

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	318,811	699,785	(380,974)	B-Warning	5,562,004	3,040,539	2,521,465	A-Stable	
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable	
240 Supplies	0	22,558	(22,558)	B-Warning	69,956	57,782	12,174	A-Stable	
250 Equipment	0	17,671	(17,671)	B-Warning	111,340	31,366	79,974	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	94	(94)	B-Warning	0	721	(721)	B-Warning	
361 Power	0	422,068	(422,068)	B-Warning	9,000,000	9,000,000	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	318,811	1,162,176	(843,365)	B-Warning	14,743,300	12,130,408	2,612,892	A-Stable	
GRAND TOTAL	318,811	1,162,176	(843,365)	B-Warning	14,743,300	12,130,408	2,612,892	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 2020 Financial Status Designation Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date: 7/31/2020

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	575,535	0	575,535	483,844	0	87,080	4,610	A-Stable	0
112 OT	0	0	0	0	0	0	0	A-Stable	0
113 Benefits	72,945	0	72,945	43,118	0	1,265	28,562	A-Stable	0
Total Personnel	648,480	0	648,480	526,962	0	88,345	33,172	A-Stable	0
220 Travel	0	0	0	0	0	0	0	A-Stable	0
230 Contract	1,009,949	0	1,009,949	54,360	0	10,872	944,717	A-Stable	44,262
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	10,000	0	10,000	0	0	0	10,000	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	108,177	0	108,177	0	0	0	108,177	A-Stable	0
Total Operations	1,128,126	0	1,128,126	54,360	0	10,872	1,062,894	A-Stable	44,262
GRAND TOTAL	1,776,606	0	1,776,606	581,323	0	99,217	1,096,066	A-Stable	44,262

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	11,882	(11,882)	B-Warning	525,283	483,844	41,439	A-Stable
112 OT	0	0	0	A-Stable	0	0	0	A-Stable
113 Benefits	0	172	(172)	B-Warning	72,828	43,118	29,710	A-Stable
Total Personnel	0	12,055	(12,055)	B-Warning	598,111	526,962	71,149	A-Stable
220 Travel	0	0	0	A-Stable	0	0	0	A-Stable
230 Contract	28,756	1,215	27,541	A-Stable	816,305	54,360	761,945	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	2,000	0	2,000	A-Stable	8,000	0	8,000	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	83,771	0	83,771	A-Stable	108,177	0	108,177	A-Stable
Total Operations	114,527	1,215	113,312	A-Stable	932,482	54,360	878,122	A-Stable
GRAND TOTAL	114,527	13,270	101,257	A-Stable	1,530,593	581,323	949,271	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2020 Financial Status Designation Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date: 7/31/2020

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	63,034	0	63,034	15,903	0	3,181	43,951	A-Stable	32,731
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	118,056	0	118,056	36,379	0	7,276	74,401	A-Stable	46,838
250 Equipment	710,484	0	710,484	259,886	0	51,977	398,621	A-Stable	329,234
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	891,575	0	891,575	312,168	0	62,434	516,973	A-Stable	408,803
GRAND TOTAL	891,575	0	891,575	312,168	0	62,434	516,973	A-Stable	408,803

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	0	1,399	(1,399)	B-Warning	63,034	15,903	47,131	A-Stable
233 Rent	0	0	0	A-Stable	0	0	0	A-Stable
240 Supplies	0	8,296	(8,296)	B-Warning	118,056	36,379	81,677	A-Stable
250 Equipment	74,971	93,960	(18,988)	B-Warning	561,889	259,886	302,003	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	74,971	103,655	(28,684)	B-Warning	742,980	312,168	430,812	A-Stable
GRAND TOTAL	74,971	103,655	(28,684)	B-Warning	742,980	312,168	430,812	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 Financial Status Designation Report

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

Budget Act(s): P.L. 35-36
YTD Exp.Date: 7/31/2020

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	558,692	0	558,692	0	0	0	558,692	A-Stable	32,731
233 Rent	0	0	0	0	0	0	0	A-Stable	0
240 Supplies	0	0	0	0	0	0	0	A-Stable	46,838
250 Equipment	0	0	0	0	0	0	0	A-Stable	329,234
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	558,692	0	558,692	0	0	0	558,692	A-Stable	408,803
GRAND TOTAL	558,692	0	558,692	0	0	0	558,692	A-Stable	408,803

Monthly Variance					Year-to-Date Variance			
Account Code	12-Month Operations	Monthly	Variance	CODE	12-Month Operations	Year-to-Date	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	139,673	0	139,673	A-Stable	558,692	0	558,692	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	139,673	0	139,673	A-Stable	558,692	0	558,692	A-Stable
GRAND TOTAL	139,673	0	139,673	A-Stable	558,692	0	558,692	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

JULY 2020									
		Average PP Per Month					Payroll Projections		
Fund	Account Code	26 PP	21 PP		21 PP	Avg PPE Labor Cost		Projected	
		Average	26 PP JULY	Average	JULY	26 PP	21 PP	Remaining Payroll	
General Fund	111	Salary	4,680,888	4,487,132	320,940	5,847	4,680,888	320,940	23,404,440
	112	OT	232	0	0	0	232	0	1,160
	113	Benefits	1,594,125	1,534,480	107,151	2,162	1,594,125	107,151	7,970,625
	TOTAL		6,275,245	6,021,612	428,091	8,009	6,275,245	428,091	31,376,225
Healthy Futures Fund	111	Salary	17,416	3,993	1,097	1,948	17,416	1,097	87,080
	112	OT	0	0	0	0	0	0	0
	113	Benefits	253	58	17	40	253	17	1,265
	TOTAL		17,669	4,051	1,114	1,988	17,669	1,114	88,345