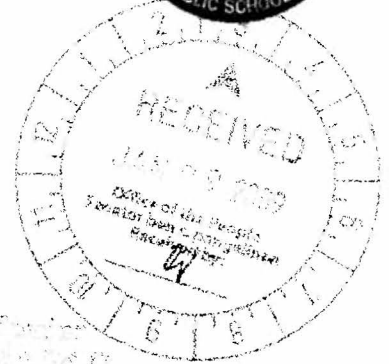




Nerissa Bretania-Shafer, Ph.D.
Superintendent of Education

**GUAM PUBLIC SCHOOL SYSTEM
OFFICE OF THE SUPERINTENDENT**

P.O. Box DE
Hagåtña, Guam 96932
Telephone: (671) 475-0457/0458
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www.gdoe.net



January 9, 2009

The Honorable Felix P. Camacho
Governor of Guam
P.O. Box 2950
Hagåtña, Guam 96932

Honorable Judith T. Won Pat, Ed. D.
Thirtieth Guam Legislature
253 West O'Brien Dr.
Hagåtña, Guahan 96910

Chairman, Guam Education Policy Board
P.O. Box DE
Hagåtña, Guam 96932

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 1/9/09

BY: JAC

RECEIVED
ACKNOWLEDGMENT
DATE: 1/9/09
BY: 305pr

Dear Governor Camacho, Speaker Won Pat and Chairman, Guam Education Policy Board

Subject: Adequate Public Education Report

Buenas Yan Hafa Adai! Pursuant to Public law 29-113, Chapter VII, section 2, the Adequate Public Education Report for month ending December 30, 2008 is herewith submitted. This monthly report is required to contain all funds available to the Guam Public School System, whether or not its resources require appropriations by I Liheslaturan Guahan, in addition to a detailed accounting of all its expenditures. All expenditures are required to be related to the fourteen (14) criteria established in 1 G.C.A. section 715. Furthermore, the report must meet the objectives of 17 G.C.A. Section 3125 by including the receipt, allocation and expenditure of all funds provided to the G.P.S.S., to include General Funds, Special Funds, Federal Funds, and Non-Appropriated Funds.

I hereby certify, to the best of my knowledge, that the enclosed financial statements are accurate in all material respects. I further certify that this report meets the mandates of Public Law 29-19, section 83.

Thank you for your immediate attention to this matter. Should you have any comments, questions or concerns, please do not hesitate to contact me at 475- 0457.

0097

RECEIVED
DATE: 1/9/09
BY: 3:33pm

Letter to the Governor of Guam, Speaker of the Guam Legislature and Chairman of the Guam Education Policy Board

1/7/2009

Page 2 of 2

Put Respetu,

N. James - Acting

NERISSA BRETANIA - SHAFER, PH.D.

Attachments

cc: Chairman, Committee on Finance, Taxation and Commerce
Members, GEPB
Office of the Public Auditor
GPSS Deputy Superintendent, Finance and Administrative Services
File



The Guam Public School System
P.O. Box DE
Hagatna, Guam 96932
475-0457/8
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ADEQUATE PUBLIC EDUCATION REPORT
PURSUANT TO SECTION 2 OF PUBLIC LAW 29-113

MONTH ENDING
DECEMBER 2008

Submitted By:

NERISSA BRETANIA – SHAFER, PH.D.
SUPERINTENDENT OF EDUCATION



Nerissa Bretania-Shafer, Ph. D.
Superintendent of Education

GUAM PUBLIC SCHOOL SYSTEM FINANCIAL AFFAIRS DIVISION

*P.O. Box DE
Hagåtña, Guam 96932
Telephone: (671) 475-0420/300-1575
Fax: (671) 472-5009*




*Doreen T. Crisostomo
Deputy Superintendent of
Finance and Administrative Services*

January 09, 2009

MEMORANDUM

TO: Superintendent of Education

FROM: Deputy Superintendent Finance and Administrative Services 

SUBJECT: Adequate Public Education Report

Hafa Adai! Pursuant to Section 2 of P.L. 29-113, the attached report is for the month ending DECEMBER 2008. The data contained in this report is true and correct.

If there are any questions, please call me at 475-0420.

ALLOCATION OF FUNDS REPORT

Guam Public School System
GovGuam Appropriations
Revenues Received and Expenditures Incurred
Fiscal Year 2009
As of December 31, 2008

Revenue	FY 2009 Budget	FY 2008 Requests	FY 2009 Received	FY 2008 Balance Due	Percent Received
GovGuam Appropriations					
¹ General Fund/TEFF PL 29-113	179,392,395	43,176,986	43,176,986	136,215,409	24.1%
Total General Appropriations	\$ 179,392,395	\$ 43,176,986	\$ 43,176,986	\$ 136,215,409	24.1%
Interscholastic Sports	426,581			426,581	0.0%
Health/Physical Education Activities	271,754			271,754	0.0%
Suruhanu Office	163,041				
² School Lunch / SAE Fund	7,500,000			7,500,000	0.0%
³ Textbook Appropriation	2,000,000			2,000,000	0.0%
Total Special Appropriations	\$ 10,361,376.00	\$ -	\$ -	\$ 10,198,335.00	0.0%
TOTAL Appropriations	\$ 189,753,771	\$ 43,176,986	\$ 43,176,986	\$ 146,413,744	22.8%

GovGuam Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2008 Expenditures	FY 2008 Encumbrances	FY 2008 Available Balance	Percent Committed
Personnel Services					
Salaries	123,702,814	28,516,117	-	95,186,697	23.1%
Benefits	37,006,645	8,837,362	-	28,171,284	23.9%
Total Personnel	\$ 160,711,460	\$ 37,353,479	\$ -	\$ 123,357,981	23.2%
Travel	4,187	-	-	4,187	0.0%
Contractual Services	3,596,412	894,839	2,135,442	585,130	84.3%
Supplies & Materials	246,589	10,511	6,585	229,492	6.9%
Equipment (under \$500)	5,488	-	5,468	0	0.0%
Miscellaneous	48,898	24,449	-	24,449	50.0%
Utilities	4,904,698	2,445,040	1,929,181	530,477	89.2%
TEFF Utilities/Operations	9,875,705	1,702,793	8,179,472	(6,560)	100.1%
TOTAL GovGuam Appropriations	\$ 179,392,395	\$ 42,431,111	\$ 12,256,148	\$ 124,705,136	30.5%

Special Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2008 Expenditures	FY 2008 Encumbrances	FY 2008 Available Balance	Percent Committed
Interscholastic Sports	426,581	87,478	-	339,103	20.5%
Health/Physical Education Activities	271,754	-	-	271,754	0.0%
Suruhanu Office	163,041	28,197	-	134,844	17.3%
² School Lunch / SAE Fund	7,500,000			7,500,000	0.0%
³ Textbook Appropriation	2,000,000	133,495	202,380	1,664,125	16.8%
TOTAL Special Appropriations	\$ 10,361,376	\$ 249,170	\$ 202,380	\$ 9,909,826	4.4%

GRAND TOTAL Expenditures & Encumbrances	\$ 189,753,771	\$ 42,680,281	\$ 12,458,528	\$ 134,614,962	28.1%
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¹ - General Fund Appropriations Separated Funding Source General Fund 159,516,690.00

Territorial Education Facilities Fund 9,875,705.00

² - Federal Reimbursement; there is no local funding source PL 29-113

³ - PL 29-113 Appropriation Textbook;
From FY 2010 Revenues.

M. Arter
 Prepared By: M. Arter
 Accountant III

Jacqueline Messa
 Reviewed By: Jacqueline Messa
 Comptroller, Acting

Doreen T. Chisostomo
 Approved By: Doreen T. Chisostomo, Ph.D.
 Deputy Superintendent,
 Finance and Administrative Services

NON-APPROPRIATED FUNDS

DEPARTMENT FUNDING ABSTRACT

OFS-F06-02

DEPARTMENT: GUAM PUBLIC SCHOOL SYSTEM

Special, Non-Appropriated and Other Funds
As of December 31, 2008

Certification as to completeness and accuracy

[Signature]
Nelson Britania-Sailler, Ph.D.
Superintendent, GPSS

Date 1-9-09

Financial Statements Attached? YES NO

Required Attachments:
FOR "SPECIAL FUNDS", "NON-APPROPRIATED FUNDS" AND "OTHER SOURCES OF FUNDING".
Note: List each fund source individually and if a column is not applicable, indicate "n/a".

Fund Name	No. of FTEs	Special Funds						Non-Appropriated Funds						Other Sources	
		FY2007 YTD Revenues	FY2007 YTD Expend/Enc.	FY2008 YTD Revenues	FY2008 YTD Expend/Enc.	FY2009 YTD Revenues	FY2009 YTD Expend/Enc.	FY2007 YTD Revenue	FY2007 YTD Exp./Enc.	FY2008 YTD Revenue	FY2008 YTD Exp./Enc.	FY2009 YTD Revenue	FY2009 YTD Exp./Enc.	FY2007 YTD Revenue	FY2007 YTD Exp./Enc.
General Fund				1,200,000	2,215,362		145,029								
General Fund							698,818								
Commodities for CNP					1,059,898	1,900,000	1,662,837								
TEFF General Fund							29,352								
TEFF Supplemental							9,251								
Interscholastic Sports Program	0	0					0								
Interscholastic Sports Program	0		450		450		450								
Interscholastic Sports Program	0		92,680				0								
Interscholastic Sports Program	0				146,897		10,745								
Interscholastic Sports Program						127,313	7,849								
Interscholastic Sports Program							0								
Health/Physical Activities	0					0	0								
Health/Physical Activities	0		63,000		35,703		0								
Health/Physical Activities	0		6,259				0								
Health/Physical Activities	0			227,291	61,421		38,468								
Health/Physical Activities						81,101	229,908								
Health/Physical Activities							0								
Library Media Funds	0		35,294		350		350								
Library Media Funds	0		400,421	5,508	406,174		156,278								
Library Resource Funds	0	527,035	6,125	106,468	330,405		219,917								
Library Resource Funds	0			110,875	0	718,668	2,554								
Library Resource Funds							0								
GF Restricted Air Con					1,220,880		211,361								
GF Air Con Repair					382,430		7,348								
GF Air Con Repair							0								
ADA Repair					3,192		0								
ADA Repair							0								
ADA Repair							0								
Suruhany Office							20,807								
Suruhany Office							0								
Suruhany Office							0								
Saleppos' Principal	0		1,967		9,176		2,040								
Saleppos' Principal	0	277,500	555,000		214,186		5,128								
Saleppos' Principal							0								
Saleppos' Principal							0								
Textbooks	0		24,691		22,178		0								
Textbooks	0		399,423		147,229		2,706								
Textbooks							0								
Textbooks						2,800,000.00	11,753								
Textbooks							5,784,665								
Textbooks							0								

Handwritten notes: 1-9-09, 1/9/09

Fund Name	No. of FTEs	Special Funds						Non-Appropriated Funds						Other Sources of Funding					
		FY2007 YTD Revenues	FY2007 YTD Expend/Enc.	FY2008 YTD Revenues	FY2008 YTD Expend/Enc.	FY2009 YTD Revenues	FY2009 YTD Expend/Enc.	FY2007 YTD Revenues	FY2007 YTD Exp./Enc.	FY2008 YTD Revenues	FY2008 YTD Exp./Enc.	FY2009 YTD Revenues	FY2009 YTD Exp./Enc.	FY2007 YTD Revenues	FY2007 YTD Expend/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp./Enc.	FY2009 YTD Revenues	FY2009 YTD Exp./Enc.
Teacher Certification Fees													23,943						
Teacher Certification Fees							26,017	1,816	5,006	4,106			20,100						
Teacher Certification Fees								13,961	8,346				12,345						
Miscellaneous Collections							20,406	3,596											
Miscellaneous Collections									3,750	4,184		130							
Miscellaneous Collections												2,096							
School Lunch Collection							822,456	672,142	388,462	228,309			10,886	72,750					
School Lunch Collection													220,076	610,470					
Lost & Damaged Textbooks																			
Lost & Damaged Textbooks									9,853				187						
Lost & Damaged Textbooks													1,128						
Other Sources of Funding														34,133		8,376			2,044
Management/HRIS Accts																			296,675
Other Funds																			0
Other Funds																			517,858
Other Funds																			194,690
Other Funds																			882
Other Funds																			88,565
Other Funds																			40,812
Other Funds																			20,682
Other Funds																			0
Other Funds																			247
Other Funds																			2,394,120
Other Funds																			411,929
Other Funds																			3,712,419
Other Funds																			4,890
TOTAL		0	0	1,650,232	6,347,131	5,727,082	9,256,428	668,880	677,554	621,041	245,542	234,495	739,607	0	34,133	0	8,376	971,532	6,815,106

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 PM 10/9/2013

STATEMENT OF EXPENDITURES

Funding Source	Amount	Certified Teacher (A)	Certified Professional Administrators (B)	Certified Guidance Counselors (C)	Certified School Health Counselors (D)	Certified Allied Health Prof (E)	FTE SALARIES AND BENEFITS	Air Conditioned Or Properly Ventilated Classrooms (F)	Potable Water for Drinking and Washing (G)	Reliable Supply of Electricity (H)	Proper Sanitation (clean restrooms, dining areas & classrooms) (I)	Adopted and Required Textbooks (J)	Libraries Operated by Certified Librarians (K)	Healthful Safe Sanitary Learning Environment (L)	180 Instructional Days (M)	Regular, Timely School Bus (N)	Maintenance (O)	GRAND TOTAL
Local																		
Salaries	12,695,066.88	9,302,258.61	960,335.27	158,401.74	-	926,764.05	-	-	-	-	-	-	-	-	824,722.82	20,798.62	501,785.57	12,695,066.88
Operations	2,742,436.92	-	-	-	-	-	266.00	72,016.88	1,384,947.94	-	423,832.21	5,519.62	-	-	854,775.90	-	1,079.36	2,742,436.92
	<u>15,437,503.80</u>	<u>9,302,258.61</u>	<u>960,335.27</u>	<u>158,401.74</u>	<u>-</u>	<u>926,764.05</u>	<u>266.00</u>	<u>72,016.88</u>	<u>1,384,947.94</u>	<u>-</u>	<u>423,832.21</u>	<u>5,519.62</u>	<u>-</u>	<u>1,679,498.72</u>	<u>20,798.62</u>	<u>502,864.93</u>	<u>15,437,503.80</u>	
Federal																		
Salaries	2,211,194.95	814,867.40	81,876.04	-	286,866.59	599,866.99	-	-	-	-	-	-	-	380,329.62	44,497.53	2,888.78	2,211,194.95	
Operations	1,023,789.01	-	-	-	-	-	1,175.00	-	-	-	111,825.65	-	-	992,273.72	18,514.84	-	-	1,023,789.01
	<u>3,234,983.96</u>	<u>814,867.40</u>	<u>81,876.04</u>	<u>-</u>	<u>286,866.59</u>	<u>599,866.99</u>	<u>1,175.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,825.65</u>	<u>-</u>	<u>-</u>	<u>1,272,603.34</u>	<u>63,012.17</u>	<u>2,888.78</u>	<u>3,234,983.96</u>	
Grand Total	18,672,487.76	10,117,126.21	1,042,211.31	158,401.74	286,866.59	1,526,633.04	1,440.00	72,016.88	1,384,947.94	-	535,657.86	5,519.62	-	2,952,102.06	63,810.79	505,753.71	18,672,487.76	

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