



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

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

February 10, 2009

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

*Doris Flores Brooks, Public Auditor*  
*Suite 401 Pacific News Building*  
*238 Archbishop Flores Street*  
*Hagatna, Guam 96910*

30-09-~~07~~0250  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 2/10/09  
Time 3:49 PM  
Received by [Signature]  
2009 FEB 11 AM 8:49  
[Signature]

Dear Speaker Won Pat and Ms. Brooks:

**Subject: Autonomous Agency Revenues and Expenditures Report**

*Buenas yan Hafa Adai!* Pursuant to Public Law 29-113, Chapter VII, Section 25, forwarded for your information are the required reports from the Guam Public School System for **January 2009** reflecting revenues and expenditures for all funds.

Should you have any comments, questions or concerns, please do not hesitate to contact me at the above numbers.

*Put Respetu,*

*[Signature]*  
**NERISSA BRETANIA - SHAFER, PH.D.**

Attachments

cc: Chairman Committee on Finance, Taxation and Commerce  
Chairman GEPB  
Deputy Superintendent, F&AS

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**Guam Public School System**  
**GovGuam Appropriations**  
**Revenues Received and Expenditures**  
**Fiscal Year 2009**  
**As of January 31, 2009**

Revenue	FY 2009 Budget	FY 2009 Requests	FY 2009 Received	FY 2009 Balance Due	Percent Received
GovGuam Appropriations					
<sup>1</sup> General Fund/TEFF PL 29-113	179,392,395	59,993,900	57,658,357	121,734,038	32.1%
<b>Total General Appropriations</b>	<b>\$ 179,392,395</b>	<b>\$ 59,993,900</b>	<b>\$ 57,658,357</b>	<b>\$ 121,734,038</b>	<b>32.1%</b>
Interscholastic Sports	426,581	142,192	-	426,581	0.0%
Health/Physical Education Activities	271,754	90,584	-	271,754	0.0%
Suruhanu Office	163,041	54,348	-	163,041	0.0%
<sup>2</sup> School Lunch / SAE Fund	7,500,000	-	-	7,500,000	0.0%
<sup>3</sup> Textbook Appropriation	2,000,000	2,000,000	-	2,000,000	0.0%
<b>Total Special Appropriations</b>	<b>\$ 10,361,376.00</b>	<b>\$ 2,287,124.00</b>	<b>\$ -</b>	<b>\$ 10,361,376.00</b>	<b>0.0%</b>
<b>TOTAL Appropriations</b>	<b>\$ 189,753,771</b>	<b>\$ 62,281,024</b>	<b>\$ 57,658,357</b>	<b>\$ 132,095,414</b>	<b>30.4%</b>

GovGuam Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
Personnel Services					
Salaries	123,476,991	37,970,766	-	85,506,226	30.8%
Benefits	37,212,418	11,902,560	-	25,309,858	32.0%
Total Personnel	<b>\$ 160,689,409</b>	<b>49,873,325</b>	<b>\$ -</b>	<b>110,816,084</b>	<b>31.0%</b>
Travel	4,167	-	-	4,167	0.0%
Contractual Services	3,612,764	1,475,893	1,777,019	359,852	90.0%
Supplies & Materials	249,287	15,975	47,066	186,246	25.3%
Equipment (under \$500)	8,468	-	5,468	3,000	0.0%
Miscellaneous	46,798	24,449	-	22,349	52.2%
Utilities	4,905,798	2,605,769	2,171,824	128,205	97.4%
TEFF Utilities/Operations	9,875,705	2,925,362	6,950,343	-	100.0%
<b>TOTAL GovGuam Appropriations</b>	<b>\$ 179,392,395</b>	<b>\$ 56,920,773</b>	<b>\$ 10,951,719</b>	<b>\$ 111,519,903</b>	<b>37.8%</b>

Special Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
Interscholastic Sports	426,581	90,593	-	335,988	21.2%
Health/Physical Education Activities	271,754	-	-	271,754	0.0%
Suruhanu Office	163,041	32,426	267	130,347	20.1%
<sup>2</sup> School Lunch / SAE Fund	7,500,000	-	-	7,500,000	0.0%
<sup>3</sup> Textbook Appropriation	2,000,000	133,495	202,380	1,664,125	16.8%
<b>TOTAL Special Appropriations</b>	<b>\$ 10,361,376</b>	<b>\$ 256,514</b>	<b>\$ 202,647</b>	<b>\$ 9,902,214</b>	<b>4.4%</b>

<b>GRAND TOTAL Expenditures &amp; Encumbrances</b>	<b>\$ 189,753,771</b>	<b>\$ 57,177,287</b>	<b>\$ 11,154,367</b>	<b>\$ 121,422,118</b>	<b>36.0%</b>
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<sup>1</sup> - General Fund Appropriations Separated Funding Source General Fund 169,516,690.00  
Territorial Educatin Facilities Fund 9,875,705.00

<sup>2</sup> - Federal Reimbursement; there is no local funding source PL 29-113

<sup>3</sup> - PL 29-113 Appropriation Textbook:  
From FY 2010 Revenues.

*M. Artero* 2/10/09  
Prepared By: M. Artero  
Accountant III

*Jacqueline P. Mesa*  
Reviewed By: Jacqueline Mesa  
Comptroller, Acting 2/10/09

**Guam Public School System**  
**GovGuam Appropriations**  
**Expenditures Incurred**  
**Fiscal Year 2009**  
**As of January 31, 2009**

GENERAL OBLIGATION BOND Expenditures & Encumbrances	FY 2009 Carry Over Budget	FY 2008 Expenditures	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
General Obligation Bond						
Reclassification & Increments	1,200,000	1,200,000			-	100.0%
Prior Years Vendor Payments	3,000,000	3,000,000			-	100.0%
Meal Reimbursement Assessment Audit	250,000				250,000	0.0%
Management Audit	375,000	594	150,000	145,675	78,731	79.0%
Water Tank and Fountains	255,947	88,301	-	2,945	164,701	35.7%
<b>Total Non-CIP BOND</b>	<b>\$ 5,080,947</b>	<b>\$ 4,288,895</b>	<b>\$ 150,000.00</b>	<b>\$ 148,620.00</b>	<b>\$ 493,431.67</b>	<b>90.3%</b>
Physical Infrastructure	156,368	196,499	23,209	78,429	(141,769)	190.7%
A/C Replacement	286,153	12,350	-	194,680	79,123	72.3%
A/C Maintenance & Repair	333,093	245,371	-	45,674	42,048	87.4%
Intercom, Security, Fire Alarm Systems	2,600,438	95,508	17,042	3,640	2,484,248	4.5%
ADA Compliance	3,970,877	260,345	-	-	3,710,532	6.6%
Asbestos Compliance	2,444,263	247	891,109	1,503,011	49,896	98.0%
General CIP	8,895,918	1,691,994	707,694	2,696,806	3,799,424	57.3%
General CIP/ DPW Projects		5,997,156			(5,997,156)	0.0%
Recreational Facilities & Replacement	2,058,600	-	4,890	-	2,053,710	0.2%
<b>Total CIP BOND</b>	<b>\$ 20,745,710</b>	<b>\$ 8,499,469</b>	<b>\$ 1,643,943.79</b>	<b>\$ 4,522,240.24</b>	<b>\$ 6,080,056.98</b>	<b>70.7%</b>
<b>TOTAL GOB Appropriations</b>	<b>\$ 25,826,657</b>	<b>\$ 12,788,364</b>	<b>\$ 1,793,944</b>	<b>\$ 4,670,860</b>	<b>\$ 6,573,489</b>	<b>25.0%</b>