



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

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

April 17, 2009

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

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

30-09-6482
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 4/21/09
Time: 3:15
Received by: [Signature]

Dear Speaker Won Pat and Ms. Brooks:

Subject: Detailed Quarterly

Buenas! Pursuant to Public Law 29-19, Chapter VI, Section 17, forwarded for your information is the **2nd Quarter 2009** for GPSS Detailed Quarterly Report.

Should you have any comments, questions or concerns, please call Dr. Doreen T. Crisostomo, Deputy Superintendent, Finance & Administrative Services at 300-1575.

Put Respetu,

[Signature]
NERISSA BRETANIA - SHAFER, Ph.D.

Attachments

cc: Chairman, Committee on Finance, Taxation and Commerce
Chairman, GEPP

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GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Summary of all Funds
For the Current Month and Year-to-Date Ended March 31, 2009
Unaudited

PROGRAM TITLE	Budget / Carryover	Current Period March 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 03/31/09	Percent Expenditures
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,396	(19,194,194)	(92,061,318)	(7,875,271)	79,455,807	55.2%
Special Fund Appropriation						
Interscholastic Sports	426,581	(10,417)	(222,269)	(44,556)	159,756	62.2%
Health/Physical Education Activities	271,754	-	-	(3,443)	268,311	98.7%
Suruhano Office	163,041	(12,366)	(52,836)	(1,368)	108,837	66.8%
¹ SAE Fund / School Lunch (Cash Collection)	-	-	-	-	-	-
Textbook Appropriation	2,000,000	-	(133,495)	(1,862,452)	4,054	0.2%
GEDCA Bonds	26,135,977	(149,248)	(15,164,552)	(3,982,005)	6,989,420	26.7%
Net General & Special Fund Appropriations	\$ 208,389,749	\$ (19,366,225)	\$ (107,634,470)	\$ (13,769,094)	\$ 86,986,185	55.2%
Federal Programs						
Non-Discretionary Grants	31,217,378	(2,117,002)	(8,188,633)	(2,537,396)	20,491,350	65.6%
¹ Discretionary Grants	22,852,011	(1,980,405)	(8,310,622)	(626,004)	13,915,385	60.9%
Net Federal Programs	\$ 54,069,389	\$ (4,097,407)	\$ (16,499,255)	\$ (3,163,400)	\$ 34,406,734	63.3%
²Non-Appropriated Funds (NAF) *						
Elementary Schools	176,914	22,709	(18,497)	-	181,126	102.4%
Secondary Schools	536,513	101,058	(46,592)	-	590,978	110.0%
Net Non-Appropriated Funds (NAF)	\$ 713,427	\$ 123,767	\$ (65,089)	\$ -	\$ 772,105	108.2%
Food and Nutrition						
Local Funds (Cash collection)	930,467	-	(725,087)	(153,780)	51,601	5.5%
Local Funds (Cash collection) - FY 2008	-	-	(234,363)	(26,205)	-	-
Local Funds (Cash collection) - FY 2009	-	-	(490,724)	(127,575)	-	-
Net Local Funds (Cash collection)	930,467	-	(725,087)	(153,780)	51,601	5.5%
¹ Federal Funds - FY 2007	33,496	-	-	(33,496)	-	-
¹ Federal Funds - FY 2008	80,957	-	(10,386)	(11,290)	59,281	73.2%
¹ Federal Funds - FY 2009	7,500,000	(1,125,313)	(3,376,302)	(1,779,920)	2,343,777	31.2%
Entitlement *	591,408	(208,060)	(491,282)	(43,083)	57,043	9.6%
Net Food and Nutrition	\$ 9,136,328	\$ (1,333,373)	\$ (4,603,057)	\$ (2,021,568)	\$ 2,511,702	27.5%
Contract Agreement						
JROTC Program	406,000	(407)	(122,930)	(3,164)	279,906	68.9%
Total YTD Funds and Expenditures	\$ 272,714,894	\$ (24,673,645)	\$ (128,924,801)	\$ (18,957,227)	\$ 124,956,632	45.8%

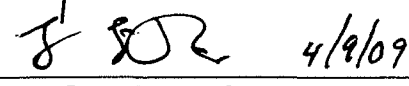
¹-SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

²-Non-Appropriated Funds (NAF) - Reporting at month end January 31, 2009.

Prepared By:

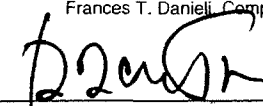

Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct
to the best of my knowledge:


Frances T. Danieli, Comptroller

(* - Reviewed Only)

Approved By:


Dr. Doreen T. Crisostomo, Deputy Superintendent FAS

GUAM PUBLIC SCHOOL SYSTEM
GovGuam Appropriations
Revenues Received
For the Current Month and Fiscal Year Ended March 31, 2009

GPSS Revenue	Appropriation	FY 2009 YTD Requests	Current Period March 2009 Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 03/31/2009	Percentage Received
GovGuam Appropriations						
² General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 87,518,875	\$ 14,292,975	\$ 85,922,415	\$ 93,469,980	-47.9%
Total General Appropriations	179,392,395	87,518,875	14,292,975	85,922,415	93,469,980	-47.9%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 213,288	-	\$ 142,192	\$ 284,389	-33.3%
Health/Physical Education Activities	271,754	135,876	-	22,646	\$ 249,108	-8.3%
Suruhano Office	163,041	81,522	-	-	\$ 163,041	0.0%
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	\$ 7,500,000	0.0%
³ Textbook Appropriation	2,000,000	2,000,000	-	-	\$ 2,000,000	0.0%
Total Appropriations	\$ 189,753,771	\$ 89,949,561	\$ 14,292,975	\$ 86,087,253	\$ 103,666,518	-45.4%

General Obligations Bond Allotment	Appropriation	FY 2008-2009 YTD Requests	Current Period March 2009 Received	FY 2008 YTD Revenues Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 03/31/2009	Percentage Received
Prior Year Vendor Payments	\$ 3,000,000	3,000,000	-	3,000,000	-	-	-100.0%
Reclassification & Increment	1,200,000	1,200,000	-	1,200,000	-	-	-100.0%
Management Audits	375,000	375,000	-	375,000	-	-	-100.0%
Meal Assessment	250,000	250,000	-	250,000	-	-	-100.0%
Water Tanks & Fountains	255,947	255,947	-	255,947	-	(0)	-100.0%
Net Non-CIP Bonds	\$ 5,080,947	\$ 5,080,947	\$ -	\$ 5,080,947	\$ -	\$ (0)	-100.0%
Physical Infrastructure	853,156	2,600	2,600	142,193	520,458	190,505	-77.7%
A/C Replacement	298,605	-	-	298,503	-	102	-100.0%
A/C Maintenance & Repairs	426,578	-	-	306,433	92,741	27,404	-93.6%
Intercom, Security, Fire Alarm Systems	2,601,319	-	-	433,553	40,812	2,126,954	-18.2%
ADA Compliance	4,472,392	-	-	-	-	4,472,392	0.0%
Asbestos Compliance	2,193,532	265,137	265,137	343	265,384	1,927,805	-12.1%
General CIP	7,649,983	279,154	279,154	1,842,458	869,914	4,937,611	-35.5%
Recreational Facilities	2,559,467	-	-	426,578	-	2,132,889	-16.7%
Net CIP Bonds	\$ 21,055,031	\$ 546,891	\$ 546,891	\$ 3,450,061	\$ 1,789,309	\$ 15,815,661	-24.9%
Total GOB Appropriations, March 31, 2009	\$ 26,135,977	\$ 5,627,838	\$ 546,891	\$ 8,531,008	\$ 1,789,309	\$ 15,815,660	-39.5%

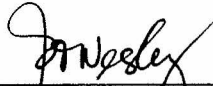
¹-SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

¹-SAE Fund / School Lunch - Federal Reimbursement - there is no local funding source PL 29-113

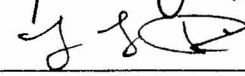
²-General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.

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

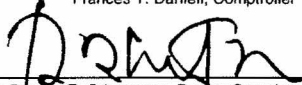
Prepared By:


 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct to the best of my knowledge:

 4/9/09
 Frances T. Danielli, Comptroller

Approved By:

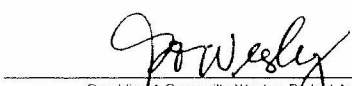

 Dr. Doreen T. Crisostomo, Deputy Superintendent FAS

GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Operation and Bond Funds
March 31, 2009
Unaudited

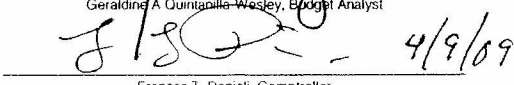
OPERATIONS FUND (by Object Categories)	Appropriation	Transfer In/(Out)	Current Period March 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance as of 03/31/2009	Percent Expended/Enc.
Personnel Services							
Salaries	123,476,991	(1,518,279)	(13,133,185)	(61,915,249)	-	60,043,463	50.1%
Benefits	37,212,418	246,872	(4,442,339)	(19,396,273)	-	18,063,017	52.1%
Net Local Salaries and Benefits	160,689,409	(1,271,407)	(17,575,524)	(81,311,522)	-	78,106,480	50.6%
Travel	4,167	(4,167)	-	-	-	-	0.0%
Contractual Services	3,612,764	1,206,654	(465,452)	(2,579,685)	(1,346,011)	893,722	108.7%
Supplies & Materials	249,287	168,424	(35,788)	(78,229)	(91,416)	248,066	68.1%
Equipment (under \$500)	8,468	1,000	-	(5,305)	(2,526)	1,637	92.5%
Micellaneous	46,798	22,000	(7,172)	(31,681)	(14,829)	22,288	99.4%
Utilities	14,781,503	(135,004)	(1,097,758)	(8,042,396)	(6,420,489)	183,614	97.8%
Capital Outlays	-	12,500	(12,500)	(12,500)	-	-	0.0%
Total Expenditures, March 31, 2009	\$ 179,392,396	\$ -	\$ (19,194,194)	\$ (92,061,318)	\$ (7,875,271)	\$ 79,455,807	55.7%

BOND FUND	GEDCA Bond Appropriation / Allotment	Transfer In/(Out)	Current Period March 2009 Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance as of 03/31/2009	Percent Expended/Enc.
Prior Year Vendor Payments	3,000,000	-	-	(3,000,000)	-	-	100.0%
Reclassification & Increment	1,200,000	-	-	(1,200,000)	-	-	100.0%
Management Audits	375,000	-	(75,000)	(225,594)	(70,675)	78,731	79.0%
Meal Assessment	250,000	(250,000.00)	-	-	-	-	0.0%
Water Tanks & Fountains	255,947	-	-	(91,246)	-	164,701	35.7%
Physical Infrastructure	853,156	(500,000.00)	(2,765)	(222,473)	(75,664)	55,018	84.4%
A/C Replacement	298,605	-	-	(12,350)	-	286,255	4.1%
A/C Maintenance & Repairs	426,578	750,000.00	-	(245,371)	(180,674)	750,533	36.2%
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	-	(112,550)	(3,640)	1,985,129	5.5%
ADA Compliance	4,472,392	(1,500,000.00)	-	(260,345)	(36,863)	2,675,184	10.0%
Asbestos Compliance	2,193,532	251,130.00	-	(1,156,493)	(1,237,874)	50,294	97.9%
General CIP	7,649,983	2,248,870.00	(71,483)	(2,774,534)	(2,376,344)	4,747,974	52.0%
Recreational Facilities	2,559,467	(500,000)	-	(4,890)	(270)	2,054,307	0.2%
	26,135,977	-	(149,248)	(9,305,846)	(3,982,005)	12,848,126	
General CIP - DPW	-	-	-	(5,858,706)	-	(5,858,706)	
Total Expenditures, March 31, 2009	\$ 26,135,977	\$ -	\$ (149,248)	\$ (15,164,552)	\$ (3,982,005)	\$ 6,989,420	73.3%

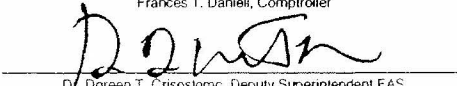
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