



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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

July 28, 2009

MP JUL 30 AM 10:57

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

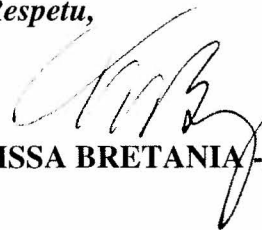
Dear Speaker Won Pat and Ms. Brooks:

Subject: Detailed Quarterly

Buenas! Pursuant to Public Law 29-19, Chapter VI, Section 17, forwarded for your information is the **3rd Quarter 2009** for DOE Detailed Quarterly Report.

Should you have any comments or concerns, please call Salvatore G.T. Sgambelluri, Deputy Superintendent of Finance & Administrative Services at 300-1575.

Put Respetu,


NERISSA BRETANIA-SHAFER, Ph.D.

Attachments

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

30-09-0919

Office of the Speaker
Judith T. Won Pat, Ed. D.

Date 7/28/09
Time 2:15 PM
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ALLOCATION OF FUNDS REPORT

GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Summary of all Funds
For the Current Month and Year-to-Date Ended June 30, 2009
Unaudited

PROGRAM TITLE	Budget / Carryover	Current Period June 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 06/30/2009	Percent Expended/ Enc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,395	(12,628,215)	(135,485,731)	(4,067,913)	39,838,751	77.8%
Special Fund Appropriation						
Interscholastic Sports	426,581	(46,251)	(364,747)	(26,660)	35,174	91.8%
Health/Physical Education Activities	271,754	(5,225)	(6,395)	(6,316)	259,043	4.7%
Suruhano Office	163,041	(8,272)	(77,636)	(403)	85,002	47.9%
¹ School Lunch Fund	7,500,000	-	-	-	7,500,000	0.0%
Textbook Appropriation	2,000,000	-	(175,495)	(1,824,505)	-	100.0%
Net General & Special Fund Appropriations	\$ 189,753,771	\$ (12,687,963)	\$ (136,110,004)	\$ (5,925,797)	\$ 47,717,970	74.9%
Guam Obligation Bonds						
GEDCA Bonds	26,135,977	(510,696)	(15,593,279)	(3,420,999)	7,121,699	72.8%
Net Guam Obligation Bond Funds	\$ 26,135,977	\$ (510,696)	\$ (15,593,279)	\$ (3,420,999)	\$ 7,121,699	72.8%
Federal Programs						
Non-Discretionary Grants	30,915,497	(1,310,213)	(12,729,362)	(1,914,983)	16,271,153	47.4%
¹ Discretionary Grants	33,544,637	(1,318,375)	(17,913,590)	(1,046,635)	14,584,413	56.5%
Net Federal Programs	\$ 64,460,135	\$ (2,628,588)	\$ (30,642,951)	\$ (2,961,617)	\$ 30,855,566	52.1%
Food and Nutrition						
Local Funds (Cash collection)						
Local Funds (Cash collection) - FY 2007	668,902	-	(630,210)	(35,990)	2,702	99.6%
Local Funds (Cash collection) - FY 2008	737,266	-	(234,363)	(26,205)	476,699	35.3%
Local Funds (Cash collection) - FY 2009	700,000	-	(534,979)	(76,784)	88,237	87.4%
Net Local Funds (Cash collection)	2,106,168	-	(1,399,552)	(138,979)	567,637	87.4%
Entitlement *	591,408	(9,684)	(591,312)	-	96	100.0%
Net Food and Nutrition	\$ 2,697,576	\$ (9,684)	\$ (1,990,864)	\$ (138,979)	\$ 567,733	79.0%
²Non-Appropriated Funds (NAF) *						
Elementary Schools	229,355	98,938	188,380	-	139,912	
Secondary Schools	636,664	280,121	195,319	-	453,450	
Net Non-Appropriated Funds (NAF)	\$ 866,019	\$ 379,059	\$ 383,699	\$ -	\$ 593,362	69.2%
Total YTD Funds and Expenditures	\$ 283,913,478	\$ (15,457,871)	\$ (183,953,399)	\$ (12,447,392)	\$ 86,856,330	69.2%

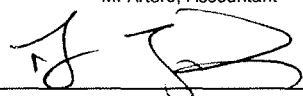
¹- School Lunch - Same source as the Food and Nutrition (Federal Funds).

²- Non-Appropriated Funds (NAF) - Report at month end May 31, 2009 (June 09 Report not submitted)


Prepared By:

 7/24/09
M. Artero, Accountant

Certified True & Correct
to the best of my knowledge:
(* - Reviewed Only)

 7/24/09
Frances T. Danielle, Comptroller

Approved By:


Salvatore G.T. Sgambelluri, Deputy Superintendent FAS

GUAM PUBLIC SCHOOL SYSTEM
GENERAL OPERATIONS FUND
Revenues and Expenditures
For the Current Month and Year-to-Date June 30, 2009
Unaudited

GPSS REVENUE	Appropriation	FY 2009 YTD Requests	Current Period June 2009 Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 06/30/2009	Percentage Received
GovGuam Appropriations						
*General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 133,774,450	\$ 14,259,891	\$ 133,774,450	\$ 45,617,945	74.8%
Total General Appropriations	179,392,395	133,774,450	14,259,891	133,774,450	45,617,945	74.8%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 213,288	\$ -	\$ 213,288	\$ 213,293	50.0%
Health/Physical Education Activities	271,754	135,876	-	135,876	135,878	50.0%
Suruhano Office	163,041	81,522	-	81,522	81,519	50.0%
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
*Textbook Appropriation	2,000,000	2,000,000	-	-	2,000,000	0.0%
Total Appropriations	\$ 189,753,771	\$ 136,205,136	\$ 14,259,891	\$ 134,205,136	\$ 55,548,635	70.3%

GPSS OPERATIONS Appropriations, and Expenditures and Encumbrances	Appropriation / Budget	Current Period June 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance as of 06/30/2009	Percent Expended/Enc
General Fund Appropriation						
Personnel Services						
Salaries	\$ 119,875,060	\$ (8,440,007)	\$ (90,182,841)	\$ -	\$ 29,692,219	75.2%
Benefits	37,613,991	(2,617,710)	(28,017,921)	-	9,596,070	74.5%
Net Local Salaries and Benefits	157,489,051	(11,057,718)	(118,200,762)	-	39,288,289	75.1%
Travel	-	-	-	-	-	0.0%
Contractual Services	6,194,804	(791,697)	(4,295,023)	(1,864,213)	35,568	69.4%
Supplies & Materials	663,679	(15,337)	(178,736)	(29,134)	455,809	31.3%
Equipment (under \$500)	14,537	(2,526)	(7,831)	-	6,706	53.9%
Miscellaneous	227,064	(35,399)	(166,556)	(8,629)	51,879	77.2%
Utilities	14,790,760	(725,538)	(12,624,323)	(2,165,937)	500	100.0%
Capital Outlays	12,500	-	(12,500)	-	-	0.0%
Net General Fund Expenditures	179,392,395	(12,628,215)	(135,485,731)	(4,067,913)	39,838,751	73.3%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ (46,251)	\$ (364,747)	\$ (26,660)	\$ 35,174	8.2%
Health/Physical Education Activities	271,754	(5,225)	(6,395)	(6,316)	259,043	2.3%
Suruhano Office	163,041	(8,272)	(77,636)	(403)	85,002	0.2%
¹ School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
*Textbook Appropriation	2,000,000	-	(175,495)	(1,824,505)	-	91.2%
Net Special Fund Expenditures	10,361,376	(59,748)	(624,273)	(1,857,884)	7,879,219	24.0%
Total General & Special Expenditures, June 30, 2009	\$ 189,753,771	\$ (12,687,963)	\$ (136,110,004)	\$ (5,925,797)	\$ 47,717,970	74.9%

¹School Lunch - Same source as the Food and Nutrition (Federal Funds).
¹School Lunch - Federal Reimbursement - there is no local funding source PL 29-113
²General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.
³PL 29-113 Appropriation Textbook: From FY 2010 Revenues.

Prepared By: M. Artero 7.9.09
M. Artero, Accountant

Certified True & Correct to the best of my knowledge: F. Daniell 7/9/09
Frances T. Daniell, Comptroller

Approved By: L. Sgambelluri 7/10/09
Salvatore G.T. Sgambelluri, Deputy Superintendent FAS

GUAM PUBLIC SCHOOL SYSTEM
GovGuam Appropriations
GENERAL OBLIGATIONS BOND
Revenues and Expenditures
For the Current Month and Year-to-Date June 30, 2009
Unaudited

CASH POSITION

General Obligations Bond Allotment	Appropriation	Authorized Transfer In/(Out)	Adjusted Appropriation (w/transfer)	FY 2008-2009 YTD Requests	Current Period JUNE 2009 Received	FY 2008-2009 YTD Revenues Received	Cash Balance Due from DOA as of 06/30/09
Prior Year Vendor Payments	\$ 3,000,000	-	3,000,000	3,000,000	-	3,000,000	-
Reclassification & Increment	1,200,000	-	1,200,000	1,200,000	-	1,200,000	-
Management Audits	375,000	-	375,000	375,000	-	375,000	-
Meal Assessment	250,000	(238,731.00)	11,269	250,000	-	11,269	-
Water Tanks & Fountains	255,947	-	255,947	255,947	-	255,947	-
Net Non-CIP Bonds	\$ 5,080,947	\$ (238,731)	\$ 4,842,216	\$ 5,080,947	\$ -	\$ 4,842,216	\$ -
Physical Infrastructure	853,156	(500,000.00)	353,156	2,600	-	162,651	190,505
A/C Replacement	298,605	-	298,605	-	-	298,503	102
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	-	-	637,905	1,027,404
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	2,101,319	-	-	474,365	1,626,954
ADA Compliance	4,472,392	(2,000,000.00)	2,472,392	260,345	260,345	260,345	1,951,702
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,212,867	947,729	1,213,456	283,820
General CIP	7,649,983	2,248,526.00	9,898,509	279,154	45,400	3,257,772	6,595,337
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	(500,000)	-	426,578	1,632,889
Net CIP Bonds	\$ 21,055,031	238,731	21,293,762	\$ 1,254,966	\$ 1,253,475	6,731,575	13,308,712
<i>General CIP - DPW (unreconciled)</i>	-	-	-	-	-	5,054,725	(5,054,725)
Total GOB Appropriations	\$ 26,135,977	\$ -	\$ 26,135,977	\$ 6,335,913	\$ 1,253,475	\$ 16,628,516	\$ 8,253,986

Statement of Appropriations, Expenditures and Encumbrances

General Obligations Bond Expenditures	GOB Appropriation (Original)	Authorized Transfer In/(Out)	Adjusted GOB Allotment	Current Period June 2009 Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance as of 06/30/09
Prior Year Vendor Payments	\$ 3,000,000	-	\$ 3,000,000	-	(3,000,000)	-	-
Reclassification & Increment	1,200,000	-	1,200,000	-	(1,200,000)	-	-
Management Audits	375,000	-	375,000	(45,000)	(341,269)	(45,000)	(11,269)
Meal Assessment	250,000	(238,731.00)	11,269	-	-	-	11,269
Water Tanks & Fountains	255,947	-	255,947	-	(91,246)	-	164,701
Net Non-CIP Bonds	\$ 5,080,947	\$ (238,731)	\$ 4,842,216	\$ (45,000)	\$ (4,632,515)	\$ (45,000)	\$ 164,701
Physical Infrastructure	853,156	(500,000.00)	353,156	-	(222,473)	(66,830)	63,853
A/C Replacement	298,605	-	298,605	-	(41,340)	(253,035)	4,230
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	(19,662)	(500,273)	(264,180)	900,856
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	2,101,319	-	(112,550)	(4,454)	1,984,315
ADA Compliance	4,472,392	(2,000,000.00)	2,472,392	(36,151)	(296,496)	-	2,175,896
Asbestos Compliance	2,193,532	251,474.00	2,445,006	(362,762)	(1,645,562)	(553,750)	245,694
General CIP	7,649,983	2,248,526.00	9,898,509	(47,121)	(3,012,189)	(2,054,790)	4,831,530
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	-	(5,160)	(270)	2,054,037
Net CIP Bonds	\$ 21,055,031	238,731	\$ 21,293,762	(465,696)	(5,836,043)	(3,197,309)	12,260,410
<i>General CIP - DPW</i>	-	-	-	-	(5,124,721)	(178,690)	(5,303,411)
Total GOB Expenditures	\$ 26,135,977	\$ -	\$ 26,135,977	\$ (510,696)	\$ (15,593,279)	\$ (3,420,999)	\$ 7,121,699

Prepared By:

M. Antero 7.24.09
M. Antero, Accountant

Certified True & Correct to the best of my knowledge:

F. T. Danielli 7/24/09
Frances T. Danielli, Comptroller

Approved By:

Salvatore G.T. Sgambelluri
Salvatore G.T. Sgambelluri, Deputy Superintendent FAS