



DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT

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**Nerissa Bretania Underwood, Ph.D.**  
Superintendent of Education

October 26, 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*

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 **4th Quarter 2009** for DOE Detailed Quarterly Report.

Should you have any comments or concerns, please call Ricardo M. Ang, Acting Comptroller at 300-1565.

*Put Respetu,*

**NERISSA BRETANIA UNDERWOOD, Ph.D.**

Attachments

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

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## **ALLOCATION OF FUNDS REPORT**

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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 September 30, 2009  
Preliminary

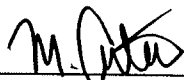
PROGRAM TITLE	Budget / Carryover Beg. Balance	Current Period (Expenditures) Cash Receipts	FY 2009 YTD (Expenditures)	FY 2009 Encumbrances	Fund Balance	Percent Expended/ Enc.
<b>General Fund Appropriation</b>						
General Fund / TEFF PI 29-113	179,392,395	(16,228,284)	(179,238,900)	(918,800)	(765,305)	100.4%
Special Fund Appropriation						
Interscholastic Sports	426,581	106,568	(309,083)	-	117,498	72.5%
Health/Physical Education Activities	271,754	(7,450)	(19,821)	(150,317)	101,616	62.6%
Suruano Office	163,041	(11,942)	(105,755)	(4,594)	52,692	67.7%
<sup>1</sup> School Lunch Fund	7,500,000	-	-	-	7,500,000	0.0%
Textbook Appropriation	2,000,000	-	(1,568,230)	(224,758)	207,012	89.6%
<b>Net General &amp; Special Fund Appropriations</b>	<b>\$ 189,753,771</b>	<b>\$ (16,141,108)</b>	<b>\$ (181,241,789)</b>	<b>\$ (1,298,469)</b>	<b>\$ 7,213,513</b>	<b>96.2%</b>
<b>Guam Obligation Bonds</b>						
GEDCA Bonds	26,135,977	(1,999,046)	(18,147,021)	(3,556,162)	4,432,794	83.0%
<b>Net Guam Obligation Bond Funds</b>	<b>\$ 26,135,977</b>	<b>\$ (1,999,046)</b>	<b>\$ (18,147,021)</b>	<b>\$ (3,556,162)</b>	<b>\$ 4,432,794</b>	
<b>Federal Programs</b>						
Non-Discretionary Grants	30,907,425	(2,177,984)	(17,536,989)	(2,974,473)	10,395,962	66.4%
<sup>1</sup> Discretionary Grants	35,198,701	(3,872,774)	(24,704,127)	(786,734)	9,707,840	72.4%
<b>Net Federal Programs</b>	<b>\$ 66,106,125</b>	<b>\$ (6,050,758)</b>	<b>\$ (42,241,116)</b>	<b>\$ (3,761,207)</b>	<b>\$ 20,103,803</b>	<b>69.6%</b>
<b>Food and Nutrition</b>						
Local Funds (Cash collection)						
Local Funds (Cash collection) - FY 2007	4,440	-	(1,738)		2,702	39.1%
Local Funds (Cash collection) - FY 2008	560,281	(54,259)	(502,937)	(13,554)	43,791	92.2%
Local Funds (Cash collection) - FY 2009	755,731	(6,236)	(553,687)	(58,075)	143,969	80.9%
<b>Net Local Funds (Cash collection)</b>	<b>1,320,453</b>	<b>(60,495)</b>	<b>(1,058,362)</b>	<b>(71,629)</b>	<b>190,461</b>	
Entitlement *	591,408	(9,684)	(591,312)	-	96	100.0%
<b>Net Food and Nutrition</b>	<b>\$ 1,911,861</b>	<b>\$ (70,179)</b>	<b>\$ (1,649,674)</b>	<b>\$ (71,629)</b>	<b>\$ 190,557</b>	<b>90.0%</b>
<b>*Non-Appropriated Funds (NAF) *</b>						
Elementary Schools	113,806	7,880.15	(14,218)	-	107,468	
Secondary Schools	316,205	30,543.64	(31,807)	-	314,941	
<b>Net Non-Appropriated Funds (NAF)</b>	<b>\$ 430,011</b>	<b>\$ 38,424</b>	<b>\$ (46,026)</b>	<b>\$ -</b>	<b>\$ 422,409</b>	
<b>Total YTD Funds and Expenditures</b>	<b>\$ 284,337,745</b>	<b>\$ (24,261,091)</b>	<b>\$ (243,325,625)</b>	<b>\$ (8,687,468)</b>	<b>\$ 32,363,076</b>	<b>88.6%</b>

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

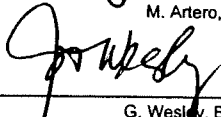
<sup>2</sup>-Non-Appropriated Funds (NAF) - Report at month end August 31, 2009\*\*

\*\*September 30, 2009 reports not submitted as of October 09, 2009

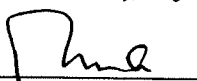
Prepared By:

 10.9.09  
M. Artero, Accountant

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

 10/9/09  
G. Wesley, Budget Analyst

Approved By:

 10/09/09  
Ricardo Ang, Acting Comptroller

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

GPSS REVENUE	Appropriation	FY 2009 YTD Requests	Current Period Received	FY 2009 YTD Revenues Received	Balance due from DOA	Percentage Received
<b>GovGuam Appropriations</b>						
*General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 172,972,107	\$ 12,767,573	\$ 172,972,107	\$ 6,420,288	96.4%
<b>Total General Appropriations</b>	<b>179,392,395</b>	<b>172,972,107</b>	<b>12,767,573</b>	<b>172,972,107</b>	<b>6,420,288</b>	<b>96.4%</b>
<b>Special Fund Appropriation</b>						
Interscholastic Sports	\$ 426,581	\$ 373,666	\$ -	\$ 373,666	\$ 52,915	87.6%
Health/Physical Education Activities	271,754	170,104	-	170,104	101,650	82.6%
Suruhano Office	163,041	135,870	54,348	135,870	27,171	83.3%
*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	2,000,000	-	100.0%
<b>Total Appropriations</b>	<b>\$ 189,753,771</b>	<b>\$ 175,651,747</b>	<b>\$ 14,821,921</b>	<b>\$ 175,651,747</b>	<b>\$ 14,102,024</b>	<b>92.6%</b>

GPSS OPERATIONS Appropriations, and Expenditures and Encumbrances	Appropriation / Budget	Current Period Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance	Percent Expended/Enc.
<b>General Fund Appropriation</b>						
Personnel Services						
Salaries	\$ 119,400,671	\$ (8,191,713)	\$ (120,533,196)	\$ -	\$ (1,132,525)	100.9%
Benefits	37,759,189	(6,887,370)	(37,540,176)	-	219,013	99.4%
<b>Net Local Salaries and Benefits</b>	<b>157,159,860</b>	<b>(15,079,083)</b>	<b>(158,073,372)</b>	<b>-</b>	<b>(913,512)</b>	<b>100.6%</b>
Travel	-	-	-	-	-	0.0%
Contractual Services	5,976,901	(422,147)	(5,156,890)	(799,181)	20,830	99.7%
Supplies & Materials	610,897	(108,059)	(424,943)	(119,063)	66,891	89.1%
Equipment (under \$500)	14,537	(640)	(13,408)	(556)	573	96.1%
Miscellaneous	327,910	(12,412)	(327,910)	-	-	100.0%
Utilities	15,289,790	(605,943)	(15,229,877)	-	59,913	99.8%
Capital Outlays	12,500	-	(12,500)	-	-	0.0%
<b>Net General Fund Expenditures</b>	<b>179,392,395</b>	<b>(16,228,284)</b>	<b>(179,238,900)</b>	<b>(918,800)</b>	<b>(765,305)</b>	<b>100.4%</b>
<b>Special Fund Appropriation</b>						
Interscholastic Sports	\$ 426,581	\$ 106,568	\$ (309,083)	\$ -	\$ 117,498	0.0%
Health/Physical Education Activities	271,754	(7,450)	(19,821)	(150,317)	101,616	65.3%
Suruhano Office	163,041	(11,942)	(105,755)	(4,594)	52,692	2.8%
* School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
*Textbook Appropriation	2,000,000	-	(1,568,230)	(224,758)	207,012	11.2%
<b>Net Special Fund Expenditures</b>	<b>10,361,376</b>	<b>87,176</b>	<b>(2,002,889)</b>	<b>(379,669)</b>	<b>7,978,816</b>	<b>23.0%</b>
<b>Total General &amp; Special Expenditures</b>	<b>\$ 189,753,771</b>	<b>\$ (16,141,108)</b>	<b>\$ (181,241,789)</b>	<b>\$ (1,298,469)</b>	<b>\$ 7,213,513</b>	<b>96.2%</b>

<sup>1</sup>School Lunch - Same source as the Food and Nutrition (Federal Funds).  
<sup>2</sup>School Lunch - Federal Reimbursement - there is no local funding source PL 29-113  
<sup>3</sup>General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.  
<sup>4</sup>PL 29-113 Appropriation Textbook: From FY 2010 Revenues.

Prepared By: M. Artero 10/9/09  
M. Artero, Accountant

Certified True & Correct to the best of my knowledge: G. Wesley 10/9/09  
G. Wesley, Budget Analyst

Approved By: Ricardo Ang 10/09/09  
Ricardo Ang, Acting Comptroller

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

**CASH POSITION**

General Obligations Bond Allotment	Appropriation	Authorized Transfer In/(Out)	Adjusted Appropriation (w/transfer)	FY 2008-2009 YTD Requests	Current Period Received	FY 2008-2009 YTD Revenues Received	Cash Balance Due from DOA
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	11,269	-	11,269	-
Water Tanks & Fountains	255,947	-	255,947	255,947	-	255,947	-
<b>Net Non-CIP Bonds</b>	<b>\$ 5,080,947</b>	<b>\$ (238,731)</b>	<b>\$ 4,842,216</b>	<b>\$ 4,842,216</b>	<b>\$ -</b>	<b>\$ 4,842,216</b>	<b>\$ -</b>
Physical Infrastructure	853,156	(500,000.00)	353,156	303,756	-	303,756	49,400
A/C Replacement	298,605	500,000.00	798,605	386,932	-	386,932	431,673
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	689,085	-	689,085	976,224
Intercom, Security, Fire Alarm Systems	2,801,319	(1,000,000.00)	1,801,319	474,365	-	474,365	1,326,954
ADA Compliance (PL 30-56)	4,472,392	(2,500,000.00)	1,972,392	520,690	-	520,690	1,451,702
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,213,456	-	1,213,456	1,231,549
General CIP	7,649,983	548,526.00	8,198,509	3,625,611	-	3,625,611	4,572,898
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	428,578	-	428,578	1,632,889
Food Nutrition Services (P.L. 30-55)	-	2,200,000.00	2,200,000	-	-	-	2,200,000
<b>Net CIP Bonds</b>	<b>\$ 21,055,031</b>	<b>\$ 238,731</b>	<b>\$ 21,293,762</b>	<b>\$ 7,620,473</b>	<b>\$ -</b>	<b>7,620,472</b>	<b>13,673,289</b>
General CIP - DPW (unreconciled)	-	-	-	5,205,211	-	5,205,211	(5,205,211)
<b>Total GOB Appropriations</b>	<b>\$ 26,135,977</b>	<b>\$ -</b>	<b>\$ 26,135,977</b>	<b>\$ 17,667,900</b>	<b>\$ -</b>	<b>\$ 17,667,899</b>	<b>\$ 8,468,078</b>

**Statement of Appropriations, Expenditures and Encumbrances**

General Obligations Bond Expenditures	GOB Appropriation (Original)	Authorized Transfer In/(Out)	Adjusted GOB Allotment	Current Period Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance	Percent Expended/Enc.
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	-	(386,269)	-	(11,269)	103.0%
Meal Assessment	250,000	(238,731)	11,269	-	-	-	11,269	0.0%
Water Tanks & Fountains	255,947	-	255,947	-	(91,246)	-	164,701	35.7%
<b>Net Non-CIP Bonds</b>	<b>\$ 5,080,947</b>	<b>\$ (238,731)</b>	<b>\$ 4,842,216</b>	<b>\$ -</b>	<b>\$ (4,677,515)</b>	<b>\$ -</b>	<b>\$ 164,701</b>	
Physical Infrastructure	853,156	(500,000)	353,156	(4,880)	(249,401)	(38,544)	65,211	81.6%
A/C Replacement	298,605	500,000	798,605	(21,475)	(224,119)	(170,256)	404,230	49.4%
A/C Maintenance & Repairs	426,578	1,238,731	1,665,309	(10,110)	(612,588)	(236,744)	815,977	51.0%
Intercom, Security, Fire Alarm Systems	2,801,319	(1,000,000)	1,801,319	(270)	(112,820)	(14,954)	1,473,545	8.0%
ADA Compliance PL-30-56	4,472,392	(2,500,000)	1,972,392	(1,464,489) #	(1,760,985)	-	211,407	89.3%
Asbestos Compliance	2,193,532	251,474	2,445,006	-	(1,869,155)	(624,132)	151,719	83.8%
General CIP	7,649,983	548,526	8,198,509	(143,453)	(3,275,428)	(1,563,331)	3,359,750	59.0%
Recreational Facilities	2,559,467	(500,000)	2,059,467	-	(5,430)	(810,000)	1,244,037	39.8%
Food Nutrition Services (PL-30-55)	-	2,200,000	2,200,000	(354,369)	(354,369)	-	1,845,631	16.1%
<b>Net CIP Bonds</b>	<b>\$ 21,055,030</b>	<b>238,731</b>	<b>\$ 21,293,761</b>	<b>(1,999,046)</b>	<b>(8,264,265)</b>	<b>(3,457,961)</b>	<b>9,571,505</b>	
General CIP - DPW	-	-	-	-	(5,205,211)	(98,201)	(5,303,412)	0.0%
<b>Total GOB Expenditures</b>	<b>\$ 26,135,977</b>	<b>\$ -</b>	<b>\$ 26,135,977</b>	<b>\$ (1,999,046)</b>	<b>\$ (16,147,021)</b>	<b>\$ (3,556,162)</b>	<b>\$ 4,432,794</b>	<b>83.0%</b>


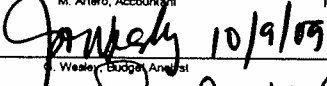
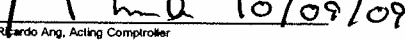
<sup>1</sup> PL 30-56 Authorize to use bond for operations

<sup>2</sup> PL 30-55 Creation of Food Nutrition Category

Prepared By:

Certified True & Correct to the best of my knowledge:

Approved By:

 10/9/09  
 M. Artero, Accountant  
 10/9/09  
 S. Weale, Budget Analyst  
 10/09/09  
 R. Ardo, Acting Comptroller