

## **DEPARTMENT OF EDUCATION**OFFICE OF THE SUPERINTENDENT

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Nerissa Bretania Underwood, Ph.D. Superintendent of Education

September 2, 2010

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

Attention: Vicky Quenga

Re: Department of Education (DOE) Bank Accounts

Hafa Adai Speaker Won Pat!

Office of the Speaker judith J. Word Pat, Ed. D.

Date\_\_\_\_\_

Received by

36-10-6767

As requested in our round table discussion, attached are projections for as of the end of July. We are in the process of updating the projections to reflect transactions in August. We will make this available to you as soon as it is finalized and circulated to our board.

Senseramente,

NEKISSA BRETANIA UNDERWOOD, Ph.D.

Superintendent of Education

**Attachment** 

cc:

Deputy Superintendent, Finance & Xdministrative Support

## GUAM DEPARTMENT OF EDUCATION FISCAL YEAR 2010 EXPENDITURE PROJECTION

General Fund and Terriortorial Education Facility Fund (TEFF)

						•	•			
			A	В				C	A-C	B-C
Appropriation Classification	FY 2009 Expenditures	Board Approved Budget FY2010	PL30-55	BBMR Allotment Release	FY2010 Expenditures as of July 31, 2010	August	September	Projected FY2010 Expenditures*	Projected Shortfall with BBMR Reserve Released	Projected Shortfall without BBMR Reserve Released
Salaries	120,445,765	145,371,511	125,041,611	121,285,863	97,780,578	13,323,884	9,556,685	120,661,147	4,380,464	624,716
Substitutes					908,997	124,100	165,466	1,198,563	(1,198,563)	(1,198,563
Overtime	87,430	70,078	150,000	150,000	7,409	6,500		13,909	136,091	136,091
Benefits	37,540,176	48,805,623	37,206,772	36,090,569	31,013,461	4,207,542	3,017,901	38,238,904	(1,032,132)	(2,148,335
Military Benefits					123,323	22,954	22,954	169,231	(169,231)	(169,231
Retirees Benefits					420,246	55,320	55,320	530,886	(530,886)	(530,886
Overdue Increments							497,650	497,650	(497,650)	(497,650
3.5 Teachers Increase							2,971,397	2,971,397	(2,971,397)	(2,971,397
TOTAL PERSONNEL	158,073,372	194,247,212	162,398,383	157,526,432	130,254,014	17,740,300	16,287,373	164,281,687	(1,883,304)	(6,755,255
Travel		25,000.00	•							
Contractual	5,956,071	21,748,633	6,249,484	6,061,999	4,471,413	1,261,578	1,291,578	7,024,569	(775,085)	(962,570
Supplies	544,006	4,989,002	1,734,000	1,681,980	300,657	439,832	444,832	1,185,321	548,679	496,659
Equipment	13,963	7,020,945	0		0				· · · · · · · · · · · · · · · · · · ·	
Workman's Comp	-	-	130,000	126,100	12,781		15,000	27,781	102,219	98,319
Miscellaneous	327,910	671,105	319,040	309,469	10,474			10,474	308,566	298,995
Power .	14,631,678	12,505,820	11,860,372	11,786,875	10,378,896	1,037,890	1,037,890	12,454,676	(594,304)	(667,801
Water	1,419,925	1,456,251	1,206,071	1,169,889	1,683,804	168,380	168,380	2,020,564	(814,493)	(850,675
Phone	642,762	891,336	499,632	484,643	473,262	47,326	47,326	567,914	(68,282)	{83,271
Capital Outlay	12,500	12,941,960	0	10.00		,.	,			
TOTAL OPERATIONS & UTILITIES	23,548,816	62,250,052	21,998,599	21,620,955	17,331,287	2,955,006	3,005,006	23,291,299	(1,292,700)	(1,670,344
									-	
GRAND TOTAL	181,622,187	256,497,264	184,396,982	179,147,387	147,585,301	20,695,306	19,292,379	187,572,986	(3,176,004)	(8,425,599
Running Balance of Appropriation				1	31,562,086	10,866,780	(8,425,599)			
				- \	0,,000,,000	10,000,700	(0,120,037)			
				-		Caus	se of Shortfall (Expend	litures not Budgeted)		
								BBMR Reserve (3%)		5,249,595
* Employee benefits were not separately ca	lculated and are inclu	ded in the totals for Salarie	s and Substitutes.					<b>GPA Promissory Note</b>	2,400,000	2,400,000
SY2009-2010 ends May 28, 2010								Retirees Benefits	530,886	530,886
SY2010-2011 begins August 9, 2010							Total Expen	ditures not Budgeted	2,930,886	8,180,481
·							3.5	% Teachers Increase	2,971,397	2,971,397
	<del></del>	<del>-</del>			<del></del>		Net Shortfall (Overag	a) - Other Categories	(2,726,279)	(2,726,279)
	ŀ	Ī	1	!			INEL SHOLHAH (CAELAR	e) - Other Categories	(2,120,213)	\ <u>-,</u> -,,

Guam Department of Ed	ucation														
Salary and Benefit Project	ctions - Local Fun	ds													
THE RESERVE OF THE PROPERTY OF															
							PPE					`			Comment
ACTUAL	3/10/2010	3/24/2010		4/10/2010	4/24/2010		5/8/2010	5/	/22/2010		6/5/2010		6/19/2010	Average	
21 PPE Employees	\$ 873,453.53	\$ 863,356.80	\$	885,098.13	\$ 894,685.64	\$	896,585.55	\$ 8	869,634.81	\$	450,528.41	\$	1,156.25	\$ 886,969.00	Average for PPE 4/24-5/22
26 PPE Employees	\$ 5,396,504.21	\$ 5,403,405.57	\$	5,415,032.59	\$ 5,391,164.84	\$	5,415,078.34	\$ 5,	383,186.00	\$	5,481,820.14	\$	5,330,372.73	\$ 5,400,324.00	Average for PPE 4/24-6/19
Coach Pay		\$ 10,107.46	\$	19,194.35	\$ 23,785.64	\$	25,886.49	\$	6,152.94	\$	3,794.23	\$	26,351.06	\$ 17,194.00	
Substitutes & Other Pay	\$ 38,681.26	\$ 99,422.33	\$	33,759.08	\$ 94,747.02	\$	59,084.15	\$	94,366.49	\$	470,107.10	\$	237,332.85	\$ 82,733.00	Average for PPE 4/24-5/22
Totals	\$ 6,308,639.00	\$ 6,376,292.16	\$	6,353,084.15	\$ 6,404,383.14	\$	6,396,634.53	\$ 6,3	353,340.24	\$	6,406,249.88	\$	5,595,212.89	\$ 6,387,220.00	
								<b> </b>		No	te: Lump sums	paid	to teachers in	6/5 and 6/19 PPE	
					PPE										
PROJECTIONS	7/3/2010	7/17/2010		7/31/2010	8/14/2010		8/28/2010	9/	11/2010		9/25/2010		Totals		nment
21 PPE Employees					\$ 443,484.50	\$	886,969.00	\$ 8	886,969.00	\$	886,969.00	\$	3,104,391.50	School begins mi	dway in PPE 8/14
26 PPE Employees	\$ 5,400,324.00	\$ 5,400,324.00	\$	5,400,324.00	\$ 5,400,324.00	\$	5,400,324.00	\$ 5,4	400,324.00	\$	5,400,324.00	\$ 3	37,802,268.00		
Subtotal	\$ 5,400,324.00	\$ 5,400,324.00	\$	5,400,324.00	\$ 5,843,808.50	\$	6,287,293.00	\$ 6,2	287,293.00	\$			0,906,659.50		
Substitutes					\$ 41,366.50		82,733.00		82,733.00		82,733.00		289,565.50		
Totals	\$ 5,400,324.00	\$ 5,400,324.00	\$	5,400,324.00	\$ 5,885,175.00	\$	6,370,026.00	\$ 6,3	370,026.00	\$	6,370,026.00	\$ 4	1,196,225.00		
luly 2010			\$ 1	10,800,648.00								\$ 1	0,800,648.00		
ugust 2010 - Regular Sala	ries		<u> </u>	.0,000,010.00		\$	17,531,425.50						7,531,425.50		
ugust 2010 - Substitutes						\$	124,099.50					\$	124,099.50		
September 2010 - Regular S	Salaries					<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			\$	12,574,586.00	\$ 1			
eptember 2010 - Substitute										\$	165,466.00		165,466.00		
										<u> </u>			1,196,225.00		
ote: PPE = Pay Period End	ling or Pay Period.	Teachers are giv	en t	the option to rec	eive their salaries	S OV	er 21 or 26 PPF	s. The	e salaries ar	nd b	enefits for the t	each	ers are include	ed in the 21 PPE T	Fotals. Salaries a
enefits for all other employe			(	500.000	unon cararro	- ••									
Y2009-2010 ends May 28,				T	T		T				T				
Y2010-2011 begins August															
	,														

For Two Months: August to	September 201	0		
	August	September	Total	Comment
CONTRACTUAL				
Accreditation			0	)
PWS	50,801	50,801	101,602	
GSA/DOE payables			0	
G4S Armored	16,000	16,000	32,000	No service during summer
Xerox	133,037	133,037	266,074	
Data System	44,540	44,540	<del></del>	
Custodial	220,918	220,918	441,836	No service during summer
Food & Nutrition (KING's)	760,282	760,282		National School Lunch Grant exhausted; local subsidy required t fund program
Audit Services (Deloitte)	_	30,000	30,000	Audit begins prior to year end
Guam Telecom, etc.	31,000	31,000	62,000	
Legal, etc.	5,000	5,000	10,000	
	1,261,578	1,291,578	2,553,156	
SUPPLIES				
Cleaning Supplies			0	
All Supplies	167,300	167,300	334,600	
Fuel	75,000	80,000	155,000	
Food Commodities	197,532	197,532	395,064	National School Lunch Grant exhausted; local subsidy required to fund program
	439,832	444,832	884,664	
MODIZATANO OOMO		45.000	45.000	
WORKMEN'S COMP.		15,000	15,000	
MISCELLANEOUS			0	
POWER	1,037,890	1,037,890	2,075,780	
VATER	168,380	168,380	336,760	
PHONE	47,326	47,326	94, <del>6</del> 52	
otal Operations & Utilities	2,955,006	3,005,006	5,960,012	
Budget Assumptions:				
ower - Actual Expenditures as	of July 31, 201	0 divided by	10 months billing	g = \$1, 037,890
For August & September	r = \$1,037,890			
Vater - Actual Expenditures as	of July 31, 2010	) divided by	10 months billing	ı = \$168.380
For August to Sept = \$16				, , , , , , , , , , , , , , , , , , , ,
	-,			
hone - Actual Expenditures as	of July 31 201	0 divided by	10 months hilling	n = \$ 47 326
none - notual Expenditules as	or dury or, 201	o airiaca by	TO INCHAIS DINNI	g - 4 71,020

## **GUAM DEPARTMENT OF EDUCATION**

Revenues, Expenditures, and Encumbrances
As of July 31, 2010

					I Total Transition
	Appropriation	Expenditures	Encumbrances	Balance	Cash Received
GovGuam Appropriations	184,396,982	147,585,301	440,058	36,371,623	143,314,648
Special Funds:	104,000,002	147,000,001	440,000	00,071,020	140,014,040
Inter-scholastic Sports Fund	612,000	350,200	9,752	252,048	291,190
Health & Physical Education	279,754	6,986	15,415	257,353	221,448
Public School Library	755,482	26,344	57,210	671,928	421,460
Principals Mentorship Fund	100,000			100,000	
DOE Contract Fund	6,169			6,169	
School Nutritional Meals (Federal)	7,500,000			7,500,000	
School Lunch Collection	700,000	411,456	24,719	263,825	661,019
Textbooks	2,000,000	480,751	456,033	1,063,216	1,940,000
1. Total Local Appropriations	196,350,387	148,861,038	1,003,187	46,486,162	146,849,765
2. General Bond Obligations	26,135,977	22,025,381	3,725,300	385,296	21,346,063
0 Federal Courts	121 602 624	25 G15 102	4 274 140	04 902 204	20 502 650
3. Federal Grants	131,692,634	35,615,193	4,274,140	91,803,301	30,503,659

- 1. GDOE expended 80% of its local General Fund appropriation and received 97% of its expenditures.
- 2. GDOE expended 84% of its bond appropriation and received 97% of its expenditures.
- 3. GDOE expended 27% of its Federal Grants and received 86% of its expenditures and prior year's receivables, except the Consolidated Grants in the amount of \$1,503,992.

