



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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2010 SEP -3 PM 1:19

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.
Hagatna, Guahan 96910

Attention: Vicky Quenga

Re: Department of Education (DOE) Bank Accounts

Hafa Adai Speaker Won Pat!

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 9/3/2010
Time 11:20 AM
Received by [Signature]

30-10-0767

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,

NERISSA BRETANIA UNDERWOOD, Ph.D.
Superintendent of Education

Attachment

cc: Deputy Superintendent, Finance & Administrative Support

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Guam Department of Education										
Salary and Benefit Projections - Local Funds										
	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	\$ 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	\$ 6,353,340.24	\$ 6,406,249.88	\$ 5,595,212.89	\$ 6,387,220.00	
Note: Lump sums paid to teachers in 6/5 and 6/19 PPE										
	PPE									Comment
PROJECTIONS	7/3/2010	7/17/2010	7/31/2010	8/14/2010	8/28/2010	9/11/2010	9/25/2010	Totals		Comment
21 PPE Employees				\$ 443,484.50	\$ 886,969.00	\$ 886,969.00	\$ 886,969.00	\$ 3,104,391.50		School begins midway 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	\$ 5,400,324.00	\$ 5,400,324.00	\$ 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	\$ 6,287,293.00	\$ 6,287,293.00	\$ 40,906,659.50		
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	\$ 6,370,026.00	\$ 6,370,026.00	\$ 41,196,225.00		
July 2010			\$ 10,800,648.00					\$ 10,800,648.00		
August 2010 - Regular Salaries					\$ 17,531,425.50			\$ 17,531,425.50		
August 2010 - Substitutes					\$ 124,099.50			\$ 124,099.50		
September 2010 - Regular Salaries							\$ 12,574,586.00	\$ 12,574,586.00		
September 2010 - Substitutes							\$ 165,466.00	\$ 165,466.00		
								\$ 41,196,225.00		
Note: PPE = Pay Period Ending or Pay Period. Teachers are given the option to receive their salaries over 21 or 26 PPEs. The salaries and benefits for the teachers are included in the 21 PPE Totals. Salaries and benefits for all other employees are inclu										
SY2009-2010 ends May 28, 2010										
SY2010-2011 begins August 9, 2010										

Supporting Schedule to FY 2010 Expenditure Projection				
For Two Months: August to September 2010				
	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	89,080	
Custodial	220,918	220,918	441,836	No service during summer
Food & Nutrition (KING's)	760,282	760,282	1,520,564	National School Lunch Grant exhausted; local subsidy required to 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	
WORKMEN'S COMP.		15,000	15,000	
MISCELLANEOUS			0	
POWER	1,037,890	1,037,890	2,075,780	
WATER	168,380	168,380	336,760	
PHONE	47,326	47,326	94,652	
Total Operations & Utilities	2,955,006	3,005,006	5,960,012	
Budget Assumptions:				
Power - Actual Expenditures as of July 31, 2010 divided by 10 months billing = \$1,037,890				
For August & September = \$1,037,890				
Water - Actual Expenditures as of July 31, 2010 divided by 10 months billing = \$168,380				
For August to Sept = \$168,380				
Phone - Actual Expenditures as of July 31, 2010 divided by 10 months billing = \$47,326				
For August to Sept. = \$47,326				

GUAM DEPARTMENT OF EDUCATION
Revenues, Expenditures, and Encumbrances
As of July 31, 2010

	Appropriation	Expenditures	Encumbrances	Balance	Cash Received
GovGuam Appropriations	184,396,982	147,585,301	440,058	36,371,623	143,314,648
Special Funds:					
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
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.

Rma 8/18/10

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