



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

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

January 28, 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

30-09-0154
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 1/29/09
Time: 3:30
Received by: [Signature]

JAN 29 PM 4:53
www

Dear Speaker Won Pat and Ms Brooks:

Subject: Quarterly Financial Report

Buenas! Pursuant to Public Law 29-113, Chapter VII, Section 2, forwarded for your information is the **1st Quarter 2009** Financial reports from the Guam Public School System reflecting revenues and expenditures for all funds.

Should you have any comments, questions or concerns, please do not hesitate to contact me or Jacqueline Mesa Acting Comptroller at 475-0420.

Put Respetu,

NERISSA BRETANIA - SHAFER, PH.D.

Attachments

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

0155

Guam Public School System
GovGuam Appropriations
Revenues Received and Expenditures Incurred
Fiscal Year 2009
As of December 31, 2008

Revenue	FY 2009 Budget	FY 2009 Requests	FY 2009 Received	FY 2009 Balance Due	Percent Received
GovGuam Appropriations					
¹ General Fund/TEFF PL 29-113	179,392,395	43,176,986	43,176,966	136,215,409	24.1%
Total General Appropriations	\$ 179,392,395	\$ 43,176,986	\$ 43,176,966	\$ 136,215,409	24.1%
Interscholastic Sports	426,581			426,581	0.0%
Health/Physical Education Activities	271,754			271,754	0.0%
Suruhanu Office	163,041				
² School Lunch / SAE Fund	7,500,000			7,500,000	0.0%
³ Textbook Appropriation	2,000,000			2,000,000	0.0%
Total Special Appropriations	\$ 10,361,376.00	\$ -	\$ -	\$ 10,188,335.00	0.0%
TOTAL Appropriations	\$ 189,753,771	\$ 43,176,986	\$ 43,176,966	\$ 146,413,744	22.8%

GovGuam Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
Personnel Services					
Salaries	123,702,814	28,516,117	-	95,186,697	23.1%
Benefits	37,008,645	8,837,362	-	28,171,284	23.9%
Total Personnel	\$ 160,711,460	\$ 37,353,479	\$ -	123,357,981	23.2%
Travel	4,167	-	-	4,167	0.0%
Contractual Services	3,595,412	894,839	2,135,442	565,130	84.3%
Supplies & Materials	246,589	10,511	6,585	229,492	6.9%
Equipment (under \$500)	5,468	-	5,468	0	0.0%
Miscellaneous	48,898	24,449	-	24,449	50.0%
Utilities	4,904,698	2,445,040	1,929,181	530,477	89.2%
TEFF Utilities/Operations	9,875,705	1,702,793	8,179,472	(6,560)	100.1%
TOTAL GovGuam Appropriations	\$ 179,392,395	\$ 42,431,111	\$ 12,256,148	\$ 124,705,136	30.5%

Special Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
Interscholastic Sports	426,581	87,478	-	339,103	20.5%
Health/Physical Education Activities	271,754	-	-	271,754	0.0%
Suruhanu Office	163,041	28,197	-	134,844	17.3%
² School Lunch / SAE Fund	7,500,000	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	133,495	202,380	1,664,125	16.8%
TOTAL Special Appropriations	\$ 10,361,376	\$ 249,170	\$ 202,380	\$ 9,909,826	4.4%

GRAND TOTAL Expenditures & Encumbrances	\$ 189,753,771	\$ 42,680,281	\$ 12,458,528	\$ 134,614,962	29.1%
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¹ - General Fund Appropriations Separated Funding Source General Fund 169,516,690.00
Territorial Education Facilities Fund 9,875,705.00

² - Federal Reimbursement; there is no local funding source PL 29-113

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

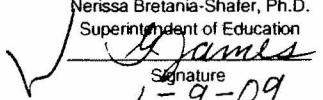
M. Artero
Prepared By: M. Artero
Accountant III

Jacqueline Mesa
Reviewed By: Jacqueline Mesa
Comptroller, Acting

Doreen T. Crisostomo
Approved By: Doreen T. Crisostomo, Ph.D.
Deputy Superintendent,
Finance and Administrative Services

Office of Finance and Budget
 DEPARTMENTAL FEDERAL FUNDING ABSTRACT
 As of December 31, 2008

Preliminary Report

Department/Agency Head Certification
 as to the accuracy of information contained herein:
 Nerissa Bretania-Shafer, Ph.D.
 Superintendent of Education

 Signature
 1-9-09
 Date

Grant Title	Fiscal Year 2007					Fiscal Year 2008					Fiscal Year 2009					Total Expenditures	Total Actual Reimb.	Accounts Rec'ble	Is A/R Reconciled?	Person Assigne		
	FY 2007 Grant Award	Grant Period	FY 2007 Expenditures	FY 2007 Encumbrances (YE)	FY 2007 Actual Federal	FY 2008 Grant Award Received	Grant Period	FY 2008 Expenditures (YE)	FY 2008 Encumbrances (YE)	FY 2008 Actual Federal Reimbursement	FY 2009 Grant Request/Award	Grant Period	No. of FTE's Filled	FY 2009 Expenditures Dec. 31, 2008	FY 2009 Encumbrances Dec. 31, 2008						FY 2009 Actual Federal Reimb. Dec. 31, 2008	
State Administrative Expense						309,953.00	10/01/07-09/30/09	334,532.51	-	334,532.51	0.00	10/01/07-09/30/09		22.06.1201			334,532.51	334,532.51	0.00		Helen	
State Administrative Expense										309,953.00		10/01/08-9/30/09		22.06.1201	88,233.42	1,757.08	88,233.42	0.00	88,233.42		Helen	
Food & Nutrition Services	6,500,000	10/1/2006 - 09/30/07	6,448,257	52,487.66	6,414,183	1,058,153.10	10/1/2007 - 09/30/08	1,022,041.11	33,495.65	1,056,115.09	33,495.65	10/1/2007 - 09/30/08		21.07.1250		33,495.65	7,470,297.70	7,470,297.70	0.00		Helen	
Food & Nutrition Services						7,500,000.00	10/1/2007 - 09/30/08	7,412,138.43	81,718.07	7,412,138.43	80,956.83	10/1/2007 - 09/30/08		21.08.1250	10,385.94	11,289.53	183,220.34	7,595,358.77	-172,834.40		Helen	
Food & Nutrition Services										7,500,000.00		10/01/08-9/30/09		21.09.1250	1,334,647.84	3,816,735.72	1,198,188.14	1,334,647.84	1,198,188.14	136,459.70		Helen
Special Education - Grants to States	13,575,347	09/15/06 - 9/30/07	10,893,334	870,696.23	9,257,935	2,847,425.78	09/15/06 - 9/30/07	2,653,048.88	29,100.90	4,288,447.84	28,963.90	09/15/06 - 9/30/07	66	22.06.9501/2	28,963.90		15,963.90	13,575,347.00	13,562,347.00	13,000.00		Jackie
Special Education - Grants to States						13,752,536.00	7/31/07-9/30/09	12,561,954.82	165,650.88	12,561,954.82	1,190,580.18	7/31/07-9/30/09		22.07.9501/2	987,321.45	186,721.55	945,201.19	13,549,275.27	13,507,156.01	42,120.26		Jackie
Special Education - Grants to States										13,962,402.00		09/24/08-09/30/09		22.08.9501/2	1,898,688.28	24,076.75	-	1,898,688.28	0.00	1,898,688.28		Jackie
Impact Aid Sec 8003 Payments	51,365	1/03/07 - 09/30/07	3,665	-	51,365	47,700.06	1/03/07 - 09/30/07	47,687.51			12.55	1/03/07 - 09/30/07		22.07.9250			51,362.51	51,365.06	-12.55		Ric	
Impact Aid Sec 8003 Payments						41,484.12	1/03/08 - 09/30/09	-		41,484.12	41,484.12	1/03/08 - 09/30/09		22.08.9250		2,275.00	0.00	41,484.12	-41,484.12			Ric
Special Education - Grants to Infants and Families with Disabilities						1,448,722.00	7/01/07 - 9/30/09	341,585.74	76,981.71	341,585.74	1,123,304.26	7/01/07 - 9/30/09		22.08.9401	207,870.34	69,352.59	123,451.75	549,456.08	465,037.49	84,418.59		Jackie
Byrd Honors Scholarships	60,000	7/01/07 - 06/30/08	58,500	-	58,500.00	1,500.00	7/01/07 - 06/30/08	(500.00)	-	(500.00)	2,000.00	7/01/07 - 06/30/08		22.07.9700			58,000.00	58,000.00	0.00		Arith	
Byrd Honors Scholarships		7/01/08 - 6/30/09				60,000.00		55,500.00		55,500.00	4,500.00		22.08.9700				55,500.00	55,500.00	0.00		Arith	
Education Grant Program for the Freely Associated States	423,350	10/01/06 - 09/30/07	55,352	-	49,898	368,055.08	10/01/06 - 09/30/07	192,272.63	96,053.09	197,726.39	175,725.51	10/01/06 - 09/30/07		21.06.9602	55,847.84	86,976.75	1,102.90	303,472.33	248,727.39	54,744.94		Ric
Education Grant Program for the Freely Associated States						350,415.00	10/01/07-9/30/08	37,420.00	-	37,420.00	312,995.00	10/01/07-9/30/08		21.07.9602	11,652.61		8,000.57	49,072.61	45,420.57	3,652.04		Ric
Education Grant Program for the Freely Associated States										402,964.00		10/01/08-9/30/09		21.08.9602			-	0.00	0.00	0.00		Ric
Teacher Quality Enhancement Grant	1,903,735	10/01/05 - 09/30/06	1,433,505	250,251.50	1,289,416	470,230.50	10/01/05 - 09/30/06	248,121.25	2,114.36	392,210.33	222,109.25	10/01/05 - 09/30/06		21.06.2200	13,102.77	2,114.36	-	1,694,726.61	1,681,625.84	13,102.77		Krs
Teacher Quality Enhancement Grant	3,057,063	11/8/06 - 09/30/07	1,209,114	277,279.50	1,135,102	1,847,948.69	11/8/06 - 09/30/07	1,532,401.80	83,867.18	1,606,414.35	315,548.88	11/8/06 - 09/30/07		21.07.2200	33,583.26	78,089.18	-	2,775,099.37	2,741,516.11	33,583.26		Krs
Partnerships in Character Education	599,225	07/01/06 - 06/30/07	63,701	139,103.67	44,061	535,523.74	07/01/06 - 06/30/07	338,081.83	15,026.95	357,722.42	197,441.91	07/01/06 - 06/30/07		21.06.2300	33,600.24	11,915.00	-	435,383.33	425,220.59	10,162.74		Ric
Partnerships in Character Education						555,986.00	7/01/07-6/30/08	185,466.23		185,466.23	370,519.77	7/01/07-6/30/08		21.07.2300	8,184.32		-	193,650.55	185,466.23	8,184.32		Ric
Literacy and School Libraries						23,687.00	10/01/07 - 09/30/08	-		23,259.00		10/01/07 - 09/30/08		21.07.1156	23,259.00	-	23,259.00	23,259.00	0.00		Ric	
Literacy and School Libraries										23,626.00		10/01/08-9/30/09		21.09.1156			0.00	0.00	0.00		Ric	
Consolidated Grants	20,731,287	07/01/06 - 09/30/07	17,677,396	2,826,771.01	15,688,737	3,156,493.52	07/01/06 - 09/30/07	3,118,722.41	37,771.21	5,107,321.60	37,771.21	07/01/06 - 09/30/07		22.06.8200	9,793.12	-	2,634.00	20,805,851.96	20,796,692.84	7,158.12		Arith
Consolidated Grants						21,994,586.69	07/01/07-09/30/08	14,417,846.31	1,750,484.76	14,417,846.31	7,578,740.38	07/01/07-09/30/08		22.07.8200	2,146,482.74	841,578.66	1,719,611.05	16,564,329.05	16,137,457.36	426,871.69		Arith
Consolidated Grants										23,330,685.00		07/01/08-09/30/10		22.08.8200	1,453,167.81	66,160.49	-	1,453,167.81	0.00	1,453,167.81		Arith
Head Start Program						2,240,853.00	7/01/06-6/30/09	475,675.19	26,207.33	476,266.27	1,765,177.81	7/01/06-6/30/09		21.08.3201/3	492,695.07	12,767.18	168,513.94	968,370.26	644,780.21	323,590.05		Margaret
Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	159,371	3/01/06 - 02/28/07	51,968	-	90,933	107,403.00	3/01/06 - 02/28/07	20,030.64	36,276.84	15,506.86	87,372.36	3/01/06 - 02/28/07		21.06.0048		36,276.84	-	109,539.36	106,439.36	3,100.00		Margaret
Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	153,300	3/01/07 - 02/28/08	92,837	36,115.96	43,400	60,462.64	3/01/07 - 02/28/08	46,519.13	-	94,440.37	13,843.51	3/01/07 - 02/28/08		21.07.0048			-	139,456.49	137,840.85	1,615.64		Margaret
Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth Pgmt						101,800.00	3/01/08 - 02/28/09	23,219.98		21,604.34	78,580.02	3/01/08 - 02/28/09		21.08.0048	24,516.52	-	-	47,736.50	21,604.34	26,132.16		Margaret
Pacific Vocational Education Improvement Project	358,628	10/01/05 - 09/30/07	221,836	50,800.76	200,702	136,791.78	10/01/05 - 09/30/07	135,255.04	934.31	1,536.74	1,536.74	10/01/05 - 09/30/07		21.06.9604	614.31	320.00	-	357,705.57	200,701.98	157,003.59		Ric
Pacific Vocational Education Improvement Project						358,307.00	10/01/07-09/30/07	3,809.92	594.90	89,577.00	354,497.08	10/01/07-09/30/07		21.07.9604	12,762.40		-	16,572.32	89,577.00	-73,004.68		Ric
Learn & Serve America Grant	99,623	11/21/05 - 11/20/06	71,953	2,186.14	65,216	27,870.28	11/21/05 - 11/20/06	8,779.98				11/21/05 - 11/20/06		21.06.3500			-	80,732.70	65,216.20	15,516.50		Margaret
	47,672,294		38,281,359	4,507,892	34,389,448	59,204,687.06		45,211,711.34	2,459,537.14	49,090,780.82	59,568,471.93			8,875,373.18	5,281,902.33	4,412,584.28	92,405,983.90	87,892,812.67	4,513,171.13			

DEPARTMENT FUNDING ABSTRACT

OFB-F06-02

DEPARTMENT: GUAM PUBLIC SCHOOL SYSTEM

Special, Non-Appropriated and Other Funds
As of December 31, 2008

Certification as to completeness and accuracy

L. James
Narissa Bretania-Shaw, Ph.D.
Superintendent, GPSS

Date 1-9-09

Financial Statements Attached? / / YES / / NO

Required Attachments:
FOR "SPECIAL FUNDS", "NON-APPROPRIATED FUNDS" AND "OTHER SOURCES OF FUNDING".
Note: List each fund source individually and if a column is not applicable, indicate "n/a".

Fund Name	No. of FTEs	Special Funds						Non-Appropriated Funds						Other Sources of Funding					
		FY2007 YTD Revenues	FY2007 YTD Expnd/Enc.	FY2008 YTD Revenues	FY2008 YTD Expnd/Enc.	FY2009 YTD Revenues	FY2009 YTD Expnd/Enc.	FY2007 YTD Revenues	FY2007 YTD Exp/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp/Enc.	FY2009 YTD Revenues	FY2009 YTD Exp/Enc.	FY2007 YTD Revenues	FY2007 YTD Expnd/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp/Enc.	FY2009 YTD Revenues	FY2009 YTD Exp/Enc.
General Fund				1,200,000	2,213,362		146,029												
General Fund							698,818												
Commodities for CNP					1,059,898	1,900,000	1,662,637												
TEFF General Fund							29,352												
TEFF Supplemental							8,261												
Interscholastic Sports Program	0	0					0												
Interscholastic Sports Program	0		450		450		450												
Interscholastic Sports Program	0		92,680				0												
Interscholastic Sports Program	0				146,897		10,746												
Interscholastic Sports Program						127,313	7,849												
Health/Physical Activities	0				0		0												
Health/Physical Activities	0		63,000		35,703		0												
Health/Physical Activities	0		6,258				0												
Health/Physical Activities	0			227,291	61,421		38,468												
Health/Physical Activities						81,101	229,908												
Library Media Funds	0		32,284		350		350												
Library Media Funds	0		400,421	5,598	406,174		156,278												
Library Resource Funds	0	527,035	6,125	106,468	330,405		218,917												
Library Resource Funds	0			110,875	0	718,668	2,554												
GF Restricted Air Con					1,220,960		211,361												
GF Air Con Repair					392,450		7,346												
ADA Repair					3,192		0												
Suruhanu Office							20,807												
Salappe' Principat	0		1,967		9,176		2,040												
Salappe' Principat	0	277,500	555,000		214,186		5,128												
Textbooks	0		24,651		22,176		0												
Textbooks	0		399,423		147,229		2,706												
Textbooks						2,900,000.00	11,763												
Textbooks							5,784,665												
							0												

1-9-09
J. James

Fund Name	No. of FTEs	Special Funds					Non-Appropriated Funds						Other Sources of Funding						
		FY2007 YTD Revenues	FY2007 YTD Expnd/Enc.	FY2008 YTD Revenues	FY2008 YTD Expnd/Enc.	FY2009 YTD Revenues	FY2009 YTD Expnd/Enc.	FY2007 YTD Revenues	FY2007 YTD Exp./Enc.	FY2008 YTD Revenues	FY2008 YTD Exp./Enc.	FY2009 YTD Revenues	FY2009 YTD Exp./Enc.	FY2007 YTD Revenues	FY2007 YTD Expnd/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp./Enc.	FY2009 YTD Revenues	FY2009 YTD Exp./Enc.
Teacher Certification Fees													23,943						
Teacher Certification Fees								26,017	1,816	5,006	4,106		20,100						
Teacher Certification Fees										13,961	8,346		12,345						
Miscellaneous Collections								20,406	3,596										
Miscellaneous Collections											3,760	4,184	130						
Miscellaneous Collections													2,096						
School Lunch Collection								822,456	672,142	588,462	228,906		10,888	72,750					
School Lunch Collection													220,076	610,470					
Lost & Damaged Textbooks																			
Lost & Damaged Textbooks											9,853		167						
Lost & Damaged Textbooks													1,128						
Klitzke Library Fund														34,133			8,376		2,044
Management/FNS Audits																			295,675
Water Tanks																			0
GOB Physical Infrastructure																			517,858
GOB A/C Replacement																			194,680
GOB A/C Maint & Repair																			692
GOB Security & Fire Alarms																			40,812
GOB ADA Compliance																			0
GOB Asbestos Compliance																			247
GOB General CIP																			411,923
GOB Recreational Facilities																			4,890
TOTAL		0	0	1,650,232	6,347,131	5,727,082	9,256,428	868,880	677,554	621,041	245,542	234,485	739,607	0	34,133	0	8,376	971,532	6,815,108

9.29
 Jim West/2012

Funding Source	Amount	Certified Teacher (A)	Certified Professional administrators (B)	Certified Guidance Counselors (C)	Certified School Health Counselors (D)	Certified Allied Health Prof. (E)	FTE SALARIES AND BENEFITS	Air Conditioned Or Property Ventilated Classrooms (F)	Potable Water for Drinking and Washing (G)	Reliable Supply of Electricity (H)	Proper Sanitation (clean restrooms, dining areas & classrooms) (I)	Adopted and Required Textbooks (J)	Libraries Operated by Certified Librarians (K)	Healthful Safe, Sanitary Learning Environment (L)	180 Instructional Days (M)	Regular, Timely School Bus (N)	Maintenance (O)	GRAND TOTAL
Local																		
Salaries	12,695,066.88	9,302,258.81	960,335.27	158,401.74	-	926,764.05	-	-	-	-	-	-	-	-	824,722.82	20,798.62	501,785.57	12,695,066.88
Operations	2,742,436.92	-	-	-	-	-	-	265.00	72,016.89	1,384,947.94	-	423,832.21	5,519.62	-	854,775.90	-	1,079.36	2,742,436.92
	15,437,503.80	9,302,258.81	960,335.27	158,401.74	-	926,764.05	-	265.00	72,016.89	1,384,947.94	-	423,832.21	5,519.62	-	1,679,498.72	20,798.62	502,864.93	15,437,503.80
Federal																		
Salaries	2,211,194.95	814,867.40	81,876.04	-	286,866.59	599,868.99	-	-	-	-	-	-	-	-	380,329.62	44,497.53	2,888.78	2,211,194.95
Operations	1,023,789.01	-	-	-	-	-	-	1,175.00	-	-	-	111,825.65	-	-	892,273.72	18,514.64	-	1,023,789.01
	3,234,983.96	814,867.40	81,876.04	-	286,866.59	599,868.99	-	1,175.00	-	-	-	111,825.65	-	-	1,272,603.34	63,012.17	2,888.78	3,234,983.96
Grand Total	18,672,487.76	10,117,126.21	1,042,211.31	158,401.74	286,866.59	1,526,633.04	-	1,440.00	72,016.89	1,384,947.94	-	535,657.86	5,519.62	-	2,952,102.06	83,810.79	505,753.71	18,672,487.76

1409
11/09/09