



GUAM PUBLIC SCHOOL SYSTEM
OFFICE OF THE SUPERINTENDENT

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

March 10, 2009

Honorable, Judith T. Won Pat, Ed. D.
Thirtieth Guam Legislature
155 Hesler St.
Hagatna, Guahan 96910

Doris Flores Brooks, Public Auditor
Suite 401 Pacific News Building
238 Archbishop Flores Street
Hagatna, Guam 96910

30-09-0327
Office of the Superintendent
Judith T. Won Pat, Ed. D.
Date: 3/10/09
Time: 3:30
Received by: [Signature]

2009 MAR 13 AM 9:32 MC

Dear Speaker Won Pat and Ms. Brooks:

Subject: Autonomous Agency Revenues and Expenditures Report

Buenas yan Hafa Adai! Pursuant to Public Law 29-113, Chapter VII, Section 25, forwarded for your information are the required reports from the Guam Public School System for **February 2009** reflecting revenues and expenditures for all funds.

Should you have any comments, questions or concerns, please do not hesitate to contact me at the above numbers.

Put Respetu,

Nerissa Bretania-Shafer
NERISSA BRETANIA - SHAFER, PH.D.

Attachments

cc: Chairman Committee on Finance, Taxation and Commerce
Chairman GEPB
Deputy Superintendent, F&AS

0334

Guam Public School System
GovGuam Appropriations
Revenues Received and Expenditures
Fiscal Year 2009
As of February 28, 2009

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	88,341,850	71,629,440	107,762,955	39.9%
Total General Appropriations	\$ 179,392,395	\$ 88,341,850	\$ 71,629,440	\$ 107,762,955	39.9%
Interscholastic Sports	426,581	213,288	142,192	284,389	33.3%
Health/Physical Education Activities	271,754	135,876	22,646	249,108	8.3%
Suruhanu Office	163,041	81,522	-	163,041	0.0%
² School Lunch / SAE Fund	7,500,000	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	2,000,000	-	2,000,000	0.0%
Total Special Appropriations	\$ 10,361,376.00	\$ 2,430,686.00	\$ 164,838.00	\$ 10,196,538.00	1.6%
TOTAL Appropriations	\$ 189,753,771	\$ 90,772,536	\$ 71,794,278	\$ 117,959,493	37.8%

GovGuam Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
Personnel Services					
Salaries	123,476,991	48,782,064	-	74,694,928	39.5%
Benefits	37,212,418	14,953,934	-	22,258,484	40.2%
Total Personnel	\$ 160,689,409	\$ 63,735,998	\$ -	\$ 96,953,411	39.7%
Travel	4,167	-	-	4,167	0.0%
Contractual Services	3,612,764	2,114,233	1,270,826	227,705	93.7%
Supplies & Materials	249,287	42,441	61,371	145,475	41.6%
Equipment (under \$500)	8,468	5,305	-	3,163	0.0%
Miscellaneous	46,798	24,509	-	22,289	52.4%
Utilities	4,905,798	2,820,807	1,956,786	128,205	97.4%
TEFF Utilities/Operations	9,875,705	4,123,831	5,751,874	-	100.0%
TOTAL GovGuam Appropriations	\$ 179,392,395	\$ 72,867,123	\$ 9,040,856	\$ 97,484,416	45.7%

Special Appropriations Expenditures & Encumbrances	FY 2009 Budget	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Percent Committed
Interscholastic Sports	426,581	211,852	14,280	200,449	53.0%
Health/Physical Education Activities	271,754	-	-	271,754	0.0%
Suruhanu Office	163,041	40,470	1,209	121,362	25.6%
² School Lunch / SAE Fund	7,500,000	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	133,495	1,862,451	4,053	99.8%
TOTAL Special Appropriations	\$ 10,361,376	\$ 385,817	\$ 1,877,941	\$ 8,097,618	21.8%

GRAND TOTAL Expenditures & Encumbrances	\$ 189,753,771	\$ 73,252,940	\$ 10,918,797	\$ 105,582,034	44.4%
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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 3/10/09

Prepared By: M. Artero
Accountant III

F. T. Danieli

Reviewed By: Frances T. Danieli
Comptroller

Guam Public School System
GovGuam Appropriations
Expenditures Incurred
Fiscal Year 2009
As of February 28, 2009

GENERAL OBLIGATION BOND ALLOTMENT	ALLOTMENT	FY 2008 Revenue Received	FY 2009 REVENUE RECEIVED	FY 2009 Available Balance	Percent Received
⁴ General Obligation Bond					
Reclassification & Increments	1,200,000	1,200,000	-	-	100.0%
Prior Years Vendor Payments	3,000,000	3,000,000	-	-	100.0%
Meal Reimbursement Assessment Audit	250,000	250,000	-	-	100.0%
Management Audit	375,000	375,000	-	-	100.0%
⁵ Water Tank and Fountains	255,947	255,947	-	-	100.0%
Total Non-CIP BOND	\$ 5,080,947	\$ 5,080,946.72	\$ -	\$ -	100.0%
Physical Infrastructure	853,156	142,193	517,858	193,105	77.4%
A/C Replacement	298,605	298,503	-	102	100.0%
A/C Maintenance & Repair	426,578	306,433	92,741	27,404	93.6%
Intercom, Security, Fire Alarm Systems	2,601,319	433,553	40,812	2,126,954	18.2%
ADA Compliance	4,472,392	-	-	4,472,392	0.0%
Asbestos Compliance	2,193,532	343	247	2,192,942	0.0%
General CIP	7,649,983	1,842,458	590,760	5,216,765	31.8%
*DPW General CIP Unreconciled		2,696,520	625,437		
Recreational Facilities & Replacement	2,559,467	426,578	-	2,132,889	16.7%
Total CIP BOND	\$ 21,055,031	\$ 6,146,580.83	\$ 1,867,854.83	\$ 16,362,552.03	38.1%
TOTAL GOB Appropriations	\$ 26,135,977	\$ 11,227,528	\$ 1,867,855	\$ 16,362,552	50.1%

GENERAL OBLIGATION BOND Expenditures & Encumbrances	Allotment	FY 2008 Expenditures	FY 2009 Expenditures	FY 2009 Encumbrances	FY 2009 Available Balance	Authorized Transfer Not Posted By BBMR	Percent Committed
General Obligation Bond							
Reclassification & Increments	1,200,000	1,200,000	-	-	-	-	100.0%
Prior Years Vendor Payments	3,000,000	3,000,000	-	-	-	-	100.0%
Meal Reimbursement Assessment Audit	250,000	-	-	-	250,000	-	0.0%
Management Audit	375,000	594	150,000	145,675	78,731	-	79.0%
Water Tank and Fountains	255,947	88,301	2,945	-	164,701	-	35.7%
Total Non-CIP BOND	\$ 5,080,947	\$ 4,288,895	\$ 152,945.00	\$ 145,675.00	\$ 493,431.67		90.3%
Physical Infrastructure	853,156	196,499	23,209	78,429	555,019	(500,000)	34.9%
A/C Replacement	298,605	12,350	-	-	286,255	-	4.1%
A/C Maintenance & Repair	426,578	245,371	-	45,674	135,533	-	68.2%
Intercom, Security, Fire Alarm Systems	2,601,319	95,508	17,042	3,640	2,485,129	(500,000)	4.5%
ADA Compliance	4,472,392	260,345	-	36,863	4,175,184	(500,000)	6.6%
Asbestos Compliance	2,193,532	247	1,156,246	1,237,874	(200,835)	251,474	109.2%
General CIP	7,649,983	1,691,994	1,011,057	2,427,804	2,519,128	1,748,526	67.1%
*DPW General CIP Unreconciled		5,061,534	797,172	-	(5,858,706)	-	0.0%
Recreational Facilities & Replacement	2,559,467	-	4,890	270	2,554,307	(500,000)	0.2%
Total CIP BOND	\$ 21,055,031	\$ 7,563,848	\$ 3,009,615.77	\$ 3,830,553.95	\$ 6,651,013.47		68.4%
TOTAL GOB Appropriations	\$ 26,135,977	\$ 11,852,743	\$ 3,162,561	\$ 3,976,229	\$ 7,144,445	\$ -	27.3%

*DPW General CIP Not Recorded in GPSS System

Prepared By: M. Artero
 Accountant III

Reviewed By: G. Wesley
 Budget Analyst

Department/Agency: Guam Public School System

Office of Finance and Budget
DEPARTMENTAL FEDERAL FUNDING ABSTRACT
 As of February 28, 2009

Department/Agency Head Certification
 as to the accuracy of information contained herein:
 Nerissa Bretania-Shafer, Ph.D.
 Superintendent of Education
Nerissa Bretania-Shafer
 Signature
 2/10/09
 Date

Grantor Agency	Grant Title	Match Ratio (Fed/Local)	CFDA No.	Fiscal Year 2007				Fiscal Year 2008				Fiscal Year 2009									
				FY 2007 Grant Award	Grant Period	FY 2007 Expenditure	FY 2007 Encumbrances (Y/E)	FY 2007 Actual Federal	FY 2008 Grant Award Received	Grant Period	No. of FTE Funded by Grant	FY 2008 Expenditures (Y/E)	FY 2008 Encumbrances (Y/E)	FY 2008 Actual Federal Reimbursement	FY 2009 Grant Request/ Award	Grant Period	No. of FTE's Funded	FY 2009 Expenditures Feb. 28, 2009	FY 2009 Encumbrances Feb. 28, 2009	FY 2009 Actual Federal Reimb. Feb. 28, 2009	
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.660											309,953.00	10/01/08-9/30/08		22.06.1201	108,736.74	630.90		
U.S. Department of Agriculture	Food & Nutrition Services		10.555	6,500,000	09/1/2006 - 09/30/07	6,448,257	52,498	6,414,183	1,058,153.10	10/1/07 - 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		
U.S. Department of Education	Food & Nutrition Services		10.555						7,500,000.00	10/1/07 - 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
U.S. Department of Education	Food & Nutrition Services		10.555							10/1/08 - 09/30/08				7,500,000.00	10/01/08-09/30/08		21.08.1250	2,250,389.10	2,900,394.46	2,994,497.07	
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A	13,575,347	09/15/06 - 9/30/07	10,893,334	870,696	9,257,935	2,647,425.78	09/15/06 - 9/30/07	66	2,653,048.88	29,100.90	4,288,447.84	28,863.90	09/15/06 - 9/30/07	86	22.06.9501/2	28,863.90		28,863.90
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A						13,752,535.00	7/31/07-9/30/09		12,561,954.82	165,450.88	12,561,954.82	1,200,171.95	7/31/07-9/30/09		22.07.9501/2	1,027,340.15	148,730.10	984,361.27
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A							09/24/08-09/30/08				13,982,402.00	09/24/08-09/30/08		22.08.9501/2	3,826,489.47	194,436.75	2,444,651.20	
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041	51,365	1/03/07 - 09/30/07	3,865	0	51,365	47,700.05	1/03/07 - 09/30/07		47,687.51		12.55	1/03/07 - 09/30/07		22.07.9250				
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041						41,484.12	1/03/08 - 09/30/09				41,484.12	1/03/08 - 09/30/09		22.08.9250	2,873.00	1,687.60		
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100%-0%	84.181A						1,448,722.00	7/01/07 - 9/30/08		341,585.74	76,981.71	341,585.74	1,123,204.28	7/01/07 - 9/30/09		22.08.9401	339,800.43	69,995.92	192,704.34
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100%-0%	84.181A											1,424,385.00	03/24/08-03/30/09		22.08.9401				
U.S. Department of Education	Byrd Honors Scholarships	100%-0%	84.185A	80,000	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			
U.S. Department of Education	Byrd Honors Scholarships	100%-0%	84.185A						60,000.00	7/01/08-6/30/09		55,500.00		55,500.00	4,500.00	7/01/08-6/30/09		22.08.9700	760.00		
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	423,350	10/01/06 - 09/30/07	55,352	0	49,898	368,058.08	10/01/06 - 09/30/07		192,272.63	96,053.09	197,726.38	175,725.51	10/01/06 - 09/30/07		21.08.9802	56,073.14	90,829.25	55,855.64
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A						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	22,228.31		18,576.87
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A											402,984.00	10/01/08-9/30/08		21.08.9602				
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.336A	1,893,735	10/01/05 - 09/30/06	1,433,505	250,252	1,289,418	470,230.50	10/01/05 - 09/30/06		249,121.25	2,114.36	392,210.33	222,108.25	10/01/05 - 09/30/06		21.05.2200	13,102.77	2,114.36	13,102.77
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.336A	3,057,083	11/8/06 - 09/30/07	1,209,114	277,280	1,135,102	1,847,948.89	11/8/06 - 09/30/07		1,532,401.80	83,867.18	1,606,414.35	315,546.89	11/8/06 - 09/30/07		21.07.2200	33,833.28	72,377.95	33,833.28
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215B	589,225	07/01/06 - 06/30/07	63,701	139,104	44,061	535,523.74	07/01/06 - 06/30/07		338,081.83	15,026.85	357,722.42	187,441.81	07/01/06 - 06/30/07		21.06.2300	64,508.88	16,905.28	64,904.98
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215B						555,868.90	7/01/07-6/30/08		185,466.23		185,466.23	370,518.77	7/01/07-6/30/08		21.07.2300	14,729.32		8,164.32
U.S. Department of Education	Literacy and School Libraries	100%-0%	84.364A						23,687.00	10/01/07 - 09/30/08			23,259.00		23,259.00	10/01/07 - 09/30/08		21.07.1156	23,259.00		23,259.00
U.S. Department of Education	Literacy and School Libraries	100%-0%	84.364A											23,826.00	10/01/08-09/30/08		21.08.1156				
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A	20,731,287	07/01/06 - 09/30/07	17,677,336	2,828,771	15,688,737	3,156,493.62	07/01/06 - 09/30/07		3,118,722.41	37,771.21	5,107,321.60	9,793.12	07/01/06 - 09/30/07		22.06.8200	4,413.72		9,793.12
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A						21,984,586.88	07/01/07-09/30/08		14,417,846.31	1,750,484.76	14,417,848.31	7,578,740.38	07/01/07-09/30/08		22.07.8200	2,917,244.63	1,289,733.14	2,411,273.12
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A											23,330,685.00	07/01/08-09/30/10		22.08.8200	3,044,640.74	533,426.08	2,189,968.92	
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	83.600						2,240,853.00	7/01/06-6/30/08		475,675.19	26,207.33	478,296.27	1,785,177.81	7/01/06-6/30/08		21.08.3201/3	633,144.89	13,265.48	852,245.81
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100%-0%	83.938	52,508	3/01/06 - 02/28/07	51,968	0	80,333	107,403.00	3/01/06 - 02/28/07		20,030.84	36,276.84	15,506.96	87,372.38	3/01/06 - 02/28/07		21.06.0048		36,276.84	16,570.84
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100%-0%	83.938	153,300	3/01/07 - 02/28/08	92,837	36,116	43,400	89,462.84	3/01/07 - 02/28/08		46,619.13		94,440.37	13,843.51	3/01/07 - 02/28/08		21.07.0048			3,231.29
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100%-0%	83.938						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	31,785.08		29,740.24
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%-0%	84.048B	358,628	10/01/05 - 09/30/07	221,836	50,801	200,702	136,791.78	10/01/05 - 09/30/07		135,255.04	934.31		1,536.74	10/01/05 - 09/30/07		21.08.9604	614.21	320.00	
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%-0%	84.048B						358,307.00	10/01/07-09/30/07		3,809.92	594.90	89,577.00	354,897.08	10/01/07-09/30/07		21.07.9604	20,585.48	895.16	
U.S. Department of Education	Project Nelia's-Chamorro Language	100%-0%	84.215K											229,912.00	10/01/08-10/01/10		21.09.3304				
				47,465,808		38,209,406	4,505,506	34,324,231	58,867,083.80			44,868,398.85	2,459,537.14	49,756,248.31	61,203,864.61			14,677,600.64	6,418,603.41	12,729,158.10	

GUAM PUBLIC SCHOOL SYSTEM

Internal Audit Office

Non-Appropriated Funds - Student Activity Funds and Administrative Funds

Consolidated Reports

as of OCTOBER 2008

	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Elementary Schools	\$ 105,202.57	\$ 33,986.11	\$ 16,746.96	\$ 122,441.72
Secondary Schools	\$ 433,228.95	\$ 84,566.70	\$ 48,562.95	\$ 469,232.70
Consolidated Totals	\$ 538,431.52	\$ 118,552.81	\$ 65,309.91	\$ 591,674.42

ecs/2-05-09.



GUAM PUBLIC SCHOOL SYSTEM

NON-APPROPRIATED FUNDS -STUDENT ACTIVITY FUNDS
as of October 2008

ELEMENTARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Agana Heights	\$ 7,878.98	\$ 1.00	\$ 3.00	\$ 7,876.98
Agana Heights Library	\$ 1,135.87	\$ 173.00	\$ -	\$ 1,308.87
AsTumbo	\$ 1,343.02	\$ 370.62	\$ 392.00	\$ 1,321.64
CLTaitano	\$ 162.07	\$ 799.73	\$ 302.88	\$ 658.92
BPCarbullido	\$ 16,921.76	\$ 97.20	\$ 26.90	\$ 16,992.06
Chief Brodie	\$ -			\$ -
DLPerez	\$ 6,501.36	\$ 3,498.14	\$ 1,066.90	\$ 8,932.60
FQSanchez	\$ 274.42	\$ -	\$ 97.22	\$ 177.20
Finegayan	\$ 1,506.91	\$ 11,021.17	\$ 5,385.83	\$ 7,142.25
Finegayan AdminFund	\$ 4,440.36	\$ 517.13	\$ 375.61	\$ 4,581.88
HSTruman	\$ 4,678.59	\$ 4.60	\$ 329.69	\$ 4,353.50
Inarajan	\$ 11,006.79	\$ 93.37	\$ 654.25	\$ 10,445.91
JQSanMiguel	\$ 3,753.58	\$ 24.57	\$ 646.19	\$ 3,131.96
JQSanMiguel Admin Fund	\$ 259.26	\$ 36.76	\$ 92.50	\$ 203.52
JQSanMiguel Library	\$ 560.74	\$ 792.57	\$ 582.41	\$ 770.90
Juan M Guerrero	\$ 5,293.74	\$ 2,294.20	\$ 535.57	\$ 7,052.37
Lyndon B Johnson	\$ 3,606.45	\$ 299.02	\$ 95.80	\$ 3,809.67
Maria A Ulloa	\$ 2,244.91	\$ 8.61	\$ -	\$ 2,253.52
Maria A Ulloa Adminfund	\$ 1,476.29	\$ -	\$ 152.00	\$ 1,324.29
MULujan	\$ 5,824.81	\$ 1,697.77	\$ 642.90	\$ 6,879.68
Marcial Sablan	\$ 608.26	\$ -	\$ -	\$ 608.26
Marcial AdminFund/BP	\$ 113.45	\$ 0.10	\$ 5.00	\$ 108.55
Merizo Martyrs	\$ 782.11	\$ 2,537.20	\$ 85.15	\$ 3,234.16
OrdofChalanPago	\$ 2,948.89	\$ 421.00	\$ -	\$ 3,369.89
PCLujan	\$ -	\$ 281.50		\$ 281.50
PCLujan AdminFund	\$ 2,482.85	\$ 650.76	\$ 1,268.70	\$ 1,864.91
PRICE	\$ 10,043.59	\$ 4,601.65	\$ 2,372.95	\$ 12,272.29
Price AdminFund	\$ 208.15	\$ 44.00	\$ 3.00	\$ 249.15
Talofof	\$ 2,014.54	\$ 727.15	\$ 1,314.01	\$ 1,427.68
Tamuning	\$ 4,238.42	\$ 1,827.25	\$ 99.00	\$ 5,966.67
UPI	\$ 631.29	\$ 307.69	\$ -	\$ 938.98
Wettengel	\$ 1,911.65	\$ 795.35	\$ 214.50	\$ 2,492.50
Wettengel AdminFund	\$ 349.46	\$ 63.00	\$ 3.00	\$ 409.46
				\$ -
Total - Elementary Schools	\$ 105,202.57	\$ 33,986.11	\$ 16,746.96	\$ 122,441.72

Note:

PRICE Elem	Beg Bal was adjusted from \$297.15 to \$\$208.15	(89.00)
	Sep 08 End Bal	\$ 105,291.57
	Oct 08 Beg Bal	\$ 105,202.57

GUAM PUBLIC SCHOOL SYSTEM

NON-APPROPRIATED FUNDS - Student Activity Funds and Administrative Funds
as of OCTOBER 2008

SECONDARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
AguedaJohnston	\$ 6,425.69	\$ 2,765.07	\$ 131.00	\$ 9,059.76
AguedaJohnston AdmFund	\$ 1,301.84	\$ 1,794.50	\$ 1,370.89	\$ 1,725.45
Astumbo	\$ -	\$ 928.80	\$ 3.00	\$ 925.80
FBLG	\$ 7,529.56	\$ 5,254.99	\$ 1,889.01	\$ 10,895.54
FBLG AdmFund	\$ 2,966.87	\$ 69.15	\$ 45.98	\$ 2,990.04
Inarajan	\$ 9,500.65	\$ 4,720.03	\$ 1,929.41	\$ 12,291.27
Inarajan AdmFund	\$ 8,515.28	\$ 323.50	\$ 402.50	\$ 8,436.28
JoseRios	\$ 19,051.43	\$ 5,805.12	\$ 1,668.42	\$ 23,188.13
JoseRios AdmFund	\$ 237.02	\$ 239.18	\$ 3.00	\$ 473.20
JoseRios ImprovementFund1	\$ 167.98	\$ 2.55	\$ -	\$ 170.53
JoseRios ImprovementFund2	\$ 80.85	\$ -	\$ 3.00	\$ 77.85
JoseRios SocialClub	\$ 318.06	\$ 1,852.00	\$ 333.00	\$ 1,837.06
LPUntalan	\$ 5,255.96	\$ 4,869.10	\$ 3.00	\$ 10,122.06
OceanView BankPacific	\$ 10,358.07	\$ 2,268.00	\$ 99.00	\$ 12,527.07
OceanView AdmFund BP	\$ 290.36	\$ 7.89	\$ 128.84	\$ 169.41
VSA Benavente	\$ 7,007.29	\$ 1,955.80	\$ 2,789.43	\$ 6,173.66
VSA Benavente AdmFund	\$ 9,057.39	\$ 983.32	\$ 3,145.33	\$ 6,895.38
			\$ -	\$ -
Total - Middle Schools	\$ 88,064.30	\$ 33,839.00	\$ 13,944.81	\$ 107,958.49
GW	\$ 37,800.97	\$ 9,755.47	\$ 5,177.27	\$ 42,379.17
GW AdmFund	\$ 41,739.44	\$ 5,215.18	\$ 4,392.15	\$ 42,562.47
JFK	\$ 157,862.18	\$ 4,974.56	\$ 16,023.56	\$ 146,813.18
JFK AdmFund	\$ 9,802.13	\$ 20,805.19	\$ 5,907.86	\$ 24,699.46
Okkodo	\$ 10.00	\$ 1,156.00	\$ 453.00	\$ 713.00
Okkodo AdminFund	\$ 907.00	\$ 1,392.42	\$ 204.83	\$ 2,094.59
Simon Sanchez	\$ 71,736.35	\$ 6,886.56	\$ 1,187.50	\$ 77,435.41
Simon Sanchez AdmFund	\$ 4,138.88	\$ 542.32	\$ 90.40	\$ 4,590.80
Southern	\$ 21,167.70	\$ -	\$ 1,181.57	\$ 19,986.13
			\$ -	\$ -
Total - High Schools	\$ 345,164.65	\$ 50,727.70	\$ 34,618.14	\$ 361,274.21
Total - Secondary Schools	\$ 433,228.95	\$ 84,566.70	\$ 48,562.95	\$ 469,232.70

Note:

Okkodo AdminFund Acct.submitted (2) reports in Oct08 (for Sep&Oct), hence the Oct BegBal of \$907.
which was the Sep EndBal.

GUAM PUBLIC SCHOOL SYSTEM

Internal Audit Office

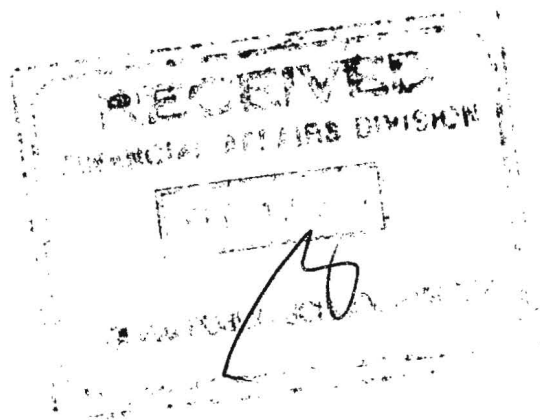
Non-Appropriated Funds - Student Activity Funds and Administrative Funds

Consolidated Reports

as of NOVEMBER 2008

	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Elementary Schools	\$ 122,441.72	\$ 30,128.72	\$ 10,490.71	\$ 142,079.73
Secondary Schools	\$ 469,232.70	\$ 85,583.75	\$ 49,879.17	\$ 504,937.28
Consolidated Totals	\$ 591,674.42	\$ 115,712.47	\$ 60,369.88	\$ 647,017.01

ecs/2-13-09.



GUAM PUBLIC SCHOOL SYSTEM

NON-APPROPRIATED FUNDS -STUDENT ACTIVITY FUNDS

as of **NOVEMBER 2008**

ELEMENTARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Agana Heights	\$ 7,876.98	\$ 1,459.86	\$ 3.00	\$ 9,333.84
Agana Heights Library	\$ 1,308.87	\$ 19.00	\$ -	\$ 1,327.87
AsTumbo	\$ 1,321.64	\$ 1,463.42	\$ 62.91	\$ 2,722.15
CLTaitano	\$ 658.92	\$ 742.77	\$ 6.00	\$ 1,395.69
BPCarbullido	\$ 16,992.06	\$ -	\$ 224.00	\$ 16,768.06
Chief Brodie	\$ -	\$ -	\$ -	\$ -
DLPerez	\$ 8,932.60	\$ 5,041.20	\$ 627.66	\$ 13,346.14
FQSanchez	\$ 177.20	\$ -	\$ 63.00	\$ 114.20
Finegayan	\$ 7,142.25	\$ 267.80	\$ 12.91	\$ 7,397.14
Finegayan AdminFund	\$ 4,581.88	\$ 122.77	\$ 112.88	\$ 4,591.77
HSTruman	\$ 4,353.50	\$ 1,792.13	\$ 1,582.49	\$ 4,563.14
Inarajan	\$ 10,445.91	\$ 1,034.61	\$ 715.50	\$ 10,765.02
JQSanMiguel	\$ 3,131.96	\$ 3.10	\$ -	\$ 3,135.06
JQSanMiguel Admin Fund	\$ 203.52	\$ 656.70	\$ -	\$ 860.22
JQSanMiguel Library	\$ 770.90	\$ -	\$ -	\$ 770.90
Juan M Guerrero	\$ 7,052.37	\$ 38.55	\$ -	\$ 7,090.92
Liguan	\$ -	\$ 443.00	\$ -	\$ 443.00
Lyndon B Johnson	\$ 3,809.67	\$ 1,011.18	\$ 2,042.24	\$ 2,778.61
Maria A Ulloa	\$ 2,253.52	\$ 2,653.20	\$ -	\$ 4,906.72
Maria A Ulloa Adminfund	\$ 1,324.29	\$ -	\$ 215.80	\$ 1,108.49
MULujan	\$ 6,879.68	\$ 3,745.55	\$ 651.87	\$ 9,973.36
Marcial Sablan	\$ 608.26	\$ -	\$ -	\$ 608.26
Marcial AdminFund/BP	\$ 108.55	\$ 85.30	\$ 5.00	\$ 188.85
Merizo Martyrs	\$ 3,234.16	\$ 1,398.51	\$ 201.00	\$ 4,431.67
OrdotChalanPago	\$ 3,369.89	\$ 362.50	\$ 189.40	\$ 3,542.99
PCLujan	\$ 281.50	\$ -	\$ 100.00	\$ 181.50
PCLujan AdminFund	\$ 1,864.91	\$ 771.37	\$ 1,413.05	\$ 1,223.23
PRICE	\$ 12,272.29	\$ 3,854.59	\$ 1,600.00	\$ 14,526.88
Price AdminFund	\$ 249.15	\$ 42.00	\$ 102.00	\$ 189.15
Talofofo	\$ 1,427.68	\$ 2,421.40	\$ 139.00	\$ 3,710.08
Tamuning	\$ 5,966.67	\$ 150.25	\$ 415.00	\$ 5,701.92
UPI	\$ 938.98	\$ -	\$ -	\$ 938.98
Wettengel	\$ 2,492.50	\$ 38.70	\$ 3.00	\$ 2,528.20
Wettengel AdminFund	\$ 409.46	\$ 509.26	\$ 3.00	\$ 915.72
			\$ -	\$ -
Total - Elementary Schools	\$ 122,441.72	\$ 30,128.72	\$ 10,490.71	\$ 142,079.73

Notes:

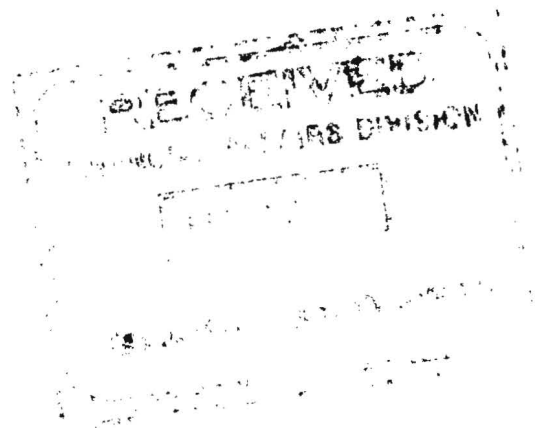
PCLujan AdminFund

Transfer of funds between accounts was not properly documented to show that the transfer occurred from Sunshine Account to AdminFunds to pay for the loan from AdminFunds, Check#422 dtd Oct 28, 08, amount of \$500.00.

GUAM PUBLIC SCHOOL SYSTEM

NON-APPROPRIATED FUNDS - Student Activity Funds and Administrative Funds
as of **NOVEMBER 2008**

SECONDARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
AguedaJohnston	\$ 9,059.76	\$ 5,124.76	\$ 1,254.00	\$ 12,930.52
AguedaJohnston AdmFund	\$ 1,725.45	\$ 162.50	\$ 319.55	\$ 1,568.40
Astumbo		\$ 427.00	\$ -	\$ 427.00
Astumbo	\$ 925.80	\$ 3.00	\$ 343.74	\$ 585.06
FBLG	\$ 10,895.54	\$ 3,459.02	\$ 1,747.94	\$ 12,606.62
FBLG AdmFund	\$ 2,990.04	\$ 680.10	\$ 428.93	\$ 3,241.21
Inarajan	\$ 12,291.27	\$ 4,259.29	\$ 1,403.00	\$ 15,147.56
Inarajan AdmFund	\$ 8,436.28	\$ 940.95	\$ 123.11	\$ 9,254.12
JoseRios	\$ 23,188.13	\$ 10,132.85	\$ 4,114.19	\$ 29,206.79
JoseRios AdmFund	\$ 473.20	\$ 42.50	\$ 233.48	\$ 282.22
JoseRios ImprovementFund1	\$ 170.53	\$ 3.07	\$ -	\$ 173.60
JoseRios ImprovementFund2	\$ 77.85	\$ -	\$ 3.00	\$ 74.85
JoseRios SocialClub	\$ 1,837.06	\$ 595.00	\$ 1,843.00	\$ 589.06
LPUntalan	\$ 10,122.06	\$ 9,933.94	\$ 1,766.00	\$ 18,290.00
OceanView BankPacific	\$ 12,527.07	\$ 1,977.80	\$ 1,335.00	\$ 13,169.87
OceanView AdmFund BP	\$ 169.41	\$ 27.72	\$ 77.84	\$ 119.29
VSA Benavente	\$ 6,173.66	\$ 2,845.12	\$ 150.00	\$ 8,868.78
VSA Benavente AdmFund	\$ 6,895.38	\$ 4,523.67	\$ 3,554.58	\$ 7,864.47
				\$ -
Total - Middle Schools	\$ 107,958.49	\$ 45,138.29	\$ 18,697.36	\$ 134,399.42
				\$ -
GW	\$ 42,379.17	\$ 12,080.79	\$ 4,202.62	\$ 50,257.34
GW AdmFund	\$ 42,562.47	\$ 8,242.63	\$ 3,793.39	\$ 47,011.71
JFK	\$ 146,813.18	\$ 8,817.41	\$ 6,622.67	\$ 149,007.92
JFK AdmFund	\$ 24,699.46	\$ 1,595.92	\$ 1,307.05	\$ 24,988.33
Okkodo	\$ 713.00	\$ 24.00	\$ 133.00	\$ 604.00
Okkodo AdminFund	\$ 2,094.59	\$ 3,322.36	\$ 2,051.10	\$ 3,365.85
Simon Sanchez	\$ 77,435.41	\$ 15.93	\$ 8,034.83	\$ 69,416.51
Simon Sanchez AdminFund	\$ 4,590.80	\$ 27.49	\$ 994.25	\$ 3,624.04
Southern	\$ 19,986.13	\$ 6,318.93	\$ 4,042.90	\$ 22,262.16
				\$ -
Total - High Schools	\$ 361,274.21	\$ 40,445.46	\$ 31,181.81	\$ 370,537.86
Total - Secondary Schools	\$ 469,232.70	\$ 85,583.75	\$ 49,879.17	\$ 504,937.28



GUAM PUBLIC SCHOOL SYSTEM
Internal Audit Office
 Non-Appropriated Funds - Student Activity Funds and Administrative Funds
Consolidated Reports
 as of DECEMBER 2008

	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Elementary Schools	\$ 142,079.73	\$ 49,932.40	\$ 15,097.72	\$ 176,914.41
Secondary Schools	\$ 504,937.28	\$ 94,211.70	\$ 62,636.45	\$ 536,512.53
Consolidated Totals	\$ 647,017.01	\$ 144,144.10	\$ 77,734.17	\$ 713,426.94

ecs/2-13-09.



GUAM PUBLIC SCHOOL SYSTEM

NON-APPROPRIATED FUNDS -STUDENT ACTIVITY FUNDS

as of **DECEMBER 2008**

ELEMENTARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Agana Heights	\$ 9,333.84	\$ 1,758.99	\$ 3.00	\$ 11,089.83
Agana Heights Library	\$ 1,327.87	\$ 420.00	\$ -	\$ 1,747.87
AsTumbo	\$ 2,722.15	\$ 676.21	\$ 472.00	\$ 2,926.36
CLTaitano	\$ 1,395.69	\$ 862.33	\$ 1,054.61	\$ 1,203.41
BPCarbullido	\$ 16,768.06	\$ 6,372.88	\$ 3,593.70	\$ 19,547.24
Chief Brodie	\$ -			\$ -
DLPerez	\$ 13,346.14	\$ 891.81	\$ 1,121.32	\$ 13,116.63
FQSanchez	\$ 114.20	\$ 189.00	\$ 3.00	\$ 300.20
Finegayan	\$ 7,397.14	\$ 3,259.79	\$ 625.34	\$ 10,031.59
Finegayan AdminFund	\$ 4,591.77	\$ 707.64	\$ 1,016.71	\$ 4,282.70
HSTruman	\$ 4,563.14	\$ 5,387.85	\$ 530.84	\$ 9,420.15
Inarajan	\$ 10,765.02	\$ 2,854.07	\$ 1,962.27	\$ 11,656.82
JQSanMiguel	\$ 3,135.06	\$ 6.20	\$ 341.63	\$ 2,799.63
JQSanMiguel Admin Fund	\$ 860.22	\$ 13.75	\$ 306.74	\$ 567.23
JQSanMiguel Library	\$ 770.90	\$ -	\$ -	\$ 770.90
Juan M Guerrero	\$ 7,090.92	\$ 3,548.45	\$ -	\$ 10,639.37
Liguan	\$ 443.00	\$ 5,573.38	\$ -	\$ 6,016.38
Lyndon B Johnson	\$ 2,778.61	\$ 1,389.93	\$ 3.00	\$ 4,165.54
Maria A Ulloa	\$ 4,906.72	\$ 12.51	\$ 99.00	\$ 4,820.23
Maria A Ulloa Adminfund	\$ 1,108.49	\$ -	\$ 73.45	\$ 1,035.04
MULujan	\$ 9,973.36	\$ 2,401.94	\$ 691.63	\$ 11,683.67
Marcial Sablan	\$ 608.26	\$ -	\$ -	\$ 608.26
Marcial AdminFund/BP	\$ 188.85	\$ 0.10	\$ 5.00	\$ 183.95
Merizo Martyrs	\$ 4,431.67	\$ 2,176.24	\$ 725.00	\$ 5,882.91
OrdotChalanPago	\$ 3,542.99	\$ 703.71	\$ -	\$ 4,246.70
PCLujan	\$ 181.50	\$ -	\$ -	\$ 181.50
PCLujan AdminFund	\$ 1,223.23	\$ 3,866.79	\$ 724.84	\$ 4,365.18
PRICE	\$ 14,526.88	\$ 2,980.60	\$ 976.79	\$ 16,530.69
Price AdminFund	\$ 189.15	\$ 30.00	\$ 56.90	\$ 162.25
Talofofu	\$ 3,710.08	\$ 1,375.82	\$ -	\$ 5,085.90
Tamuning	\$ 5,701.92	\$ 1,439.61	\$ -	\$ 7,141.53
UPI	\$ 938.98	\$ 563.09	\$ 95.00	\$ 1,407.07
Wettengel	\$ 2,528.20	\$ 424.71	\$ 612.95	\$ 2,339.96
Wettengel AdminFund	\$ 915.72	\$ 45.00	\$ 3.00	\$ 957.72
Total - Elementary Schools	\$ 142,079.73	\$ 49,932.40	\$ 15,097.72	\$ 176,914.41

GUAM PUBLIC SCHOOL SYSTEM

NON-APPROPRIATED FUNDS - Student Activity Funds and Administrative Funds
as of DECEMBER 2008

SECONDARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
AguedaJohnston	\$ 12,930.52	\$ 2,181.90	\$ 300.00	\$ 14,812.42
AguedaJohnston AdmFund	\$ 1,568.40	\$ 3,702.56	\$ 870.87	\$ 4,400.09
Astumbo	\$ 427.00	\$ -	\$ -	\$ 427.00
Astumbo AdminFund	\$ 585.06	\$ -	\$ -	\$ 585.06
FBLG	\$ 12,606.62	\$ 5,410.29	\$ 1,782.81	\$ 16,234.10
FBLG AdmFund	\$ 3,241.21	\$ 4,699.87	\$ 69.25	\$ 7,871.83
Inarajan	\$ 15,147.56	\$ 7,513.75	\$ 4,991.06	\$ 17,670.25
Inarajan AdmFund	\$ 9,254.12	\$ 3,922.35	\$ 2,025.58	\$ 11,150.89
JoseRios	\$ 29,206.79	\$ 5,308.05	\$ 2,667.91	\$ 31,846.93
JoseRios AdmFund	\$ 282.22	\$ -	\$ 3.00	\$ 279.22
JoseRios ImprovementFund1	\$ 173.60	\$ 0.79	\$ -	\$ 174.39
JoseRios ImprovementFund2	\$ 74.85	\$ 3,525.91	\$ 3.00	\$ 3,597.76
JoseRios SocialClub	\$ 589.06	\$ 937.50	\$ 638.00	\$ 888.56
LPUntalan	\$ 18,290.00	\$ 6,491.61	\$ 2,395.00	\$ 22,386.61
OceanView BankPacific	\$ 13,169.87	\$ 899.66	\$ 3,001.04	\$ 11,068.49
OceanView AdmFund BP	\$ 119.29	\$ 1,067.50	\$ 585.59	\$ 601.20
VSA Benavente	\$ 8,868.78	\$ 3,914.01	\$ 582.37	\$ 12,200.42
VSA Benavente AdmFund	\$ 7,864.47	\$ 132.34	\$ 2,115.05	\$ 5,881.76
Total - Middle Schools	\$ 134,399.42	\$ 49,708.09	\$ 22,030.53	\$ 162,076.98
GW	\$ 50,257.34	\$ 8,164.85	\$ 5,003.96	\$ 53,418.23
GW AdmFund	\$ 47,011.71	\$ 4,757.36	\$ 4,717.48	\$ 47,051.59
JFK	\$ 149,007.92	\$ 17,506.15	\$ 14,546.95	\$ 151,967.12
JFK AdmFund	\$ 24,988.33	\$ 2,881.34	\$ 2,009.14	\$ 25,860.53
Okkodo	\$ 604.00	\$ 3,741.13	\$ 416.00	\$ 3,929.13
Okkodo AdminFund	\$ 3,365.85	\$ 1,814.52	\$ 1,738.22	\$ 3,442.15
Simon Sanchez	\$ 69,416.51	\$ 14.14	\$ 6,660.42	\$ 62,770.23
Simon Sanchez AdminFund	\$ 3,624.04	\$ 14.34	\$ 507.25	\$ 3,131.13
Southern	\$ 22,262.16	\$ 5,609.78	\$ 5,006.50	\$ 22,865.44
Total - High Schools	\$ 370,537.86	\$ 44,503.61	\$ 40,605.92	\$ 374,435.55
Total - Secondary Schools	\$ 504,937.28	\$ 94,211.70	\$ 62,636.45	\$ 536,512.53

Fund Name	Special Funds						Non-Appropriated Funds						Other Sources of Funding					
	FY2007 YTD Revenues	FY2007 YTD Expend/Enc.	FY2008 YTD Revenues	FY2008 YTD Expend/Enc.	FY2009 YTD Revenues	FY2009 YTD Expend/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 Expend/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						0			13,961	8,346		12,345						
Miscellaneous Collections							20,406	3,596										
Miscellaneous Collections									4,184		130							
Miscellaneous Collections											1,669							
School Lunch Collection							822,456	672,142	588,462	226,906	10,888	72,750						
School Lunch Collection											377,008	613,049						
Lost & Damaged Textbooks																		
Lost & Damaged Textbooks							167		9,853									
Lost & Damaged Textbooks							1,690				2,178							
Lost & Damaged Textbooks																		
Kitzkie Library Fund													34,133		8,376		1,799	
TOTAL	0	0	1,650,232	6,347,131	5,727,082	8,485,310	870,736	677,554	617,281	245,542	391,873	742,186	0	34,133	0	8,376	0	1,799

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 Properly 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
Payroll	12,693,243.73	9,328,789.79	946,760.04	-	156,931.97	942,651.96	-	-	-	-	-	-	-	798,956.04	26,065.40	493,088.53	12,693,243.73
Operations	3,686,496.40	-	-	-	-	-	-	65,955.92	1,298,324.45	394,572.20	848,243.22	23,251.56	572,705.83	483,443.22	-	-	3,686,496.40
Total	16,379,740.13	9,328,789.79	946,760.04	-	156,931.97	942,651.96	-	65,955.92	1,298,324.45	394,572.20	848,243.22	23,251.56	572,705.83	1,282,399.26	26,065.40	493,088.53	16,379,740.13
Payroll	2,214,825.55	880,303.55	-	276,339.83	-	623,974.67	-	-	-	-	-	-	-	381,696.69	49,632.03	2,888.78	2,260,223.78
Operations	909,181.76	-	-	-	-	-	-	459.75	-	-	-	-	1,011.00	907,711.01	-	-	909,481.76
Total	3,124,007.31	880,303.55	-	276,339.83	-	623,974.67	-	459.75	-	-	-	-	1,011.00	1,289,397.70	49,632.03	2,888.78	3,124,007.31
Grand Total	19,503,747.44	10,209,093.34	946,760.04	276,339.83	156,931.97	1,566,626.63	-	66,415.67	1,298,324.45	394,572.20	848,243.22	23,251.56	573,716.83	2,571,798.96	75,697.43	495,977.31	19,503,747.44