



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

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

April 9, 2009

2009 APR 13 AM 10:09 MC

*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*

30-09-0429  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 4/10/09  
Time 18:30  
Received by [Signature]

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 **March 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,*

*[Signature]*  
NERISSA BRETANIA - SHAFER, PH.D.

Attachments

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

**GUAM PUBLIC SCHOOL SYSTEM**  
Statement of Appropriations, Expenditures and Encumbrances  
**Summary of all Funds**  
For the Current Month and Year-to-Date Ended March 31, 2009  
**Unaudited**

PROGRAM TITLE	Budget / Carryover	Current Period March 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 03/31/09	Percent Expended/Enc.
<b>General Fund Appropriation</b>						
General Fund / TEFF PI 29-113	179,392,396	(19,194,194)	(92,061,318)	(7,875,271)	79,455,807	55.7%
<b>Special Fund Appropriation</b>						
Interscholastic Sports	426,581	(10,417)	(222,269)	(44,556)	159,756	52.5%
Health/Physical Education Activities	271,754	-	-	(3,443)	268,311	98.3%
Suruano Office	163,041	(12,366)	(52,836)	(1,368)	108,837	33.0%
*SAE Fund / School Lunch (Cash Collection)	-	-	-	-	-	0.0%
Textbook Appropriation	2,000,000	-	(133,495)	(1,862,452)	4,054	97.8%
GEDCA Bonds	26,135,977	(149,248)	(15,164,552)	(3,982,005)	6,989,420	73.3%
<b>Net General &amp; Special Fund Appropriations</b>	<b>\$ 208,389,749</b>	<b>\$ (19,366,225)</b>	<b>\$ (107,634,470)</b>	<b>\$ (13,769,094)</b>	<b>\$ 86,986,185</b>	<b>56.6%</b>
<b>Federal Programs</b>						
Non-Discretionary Grants	31,217,378	(2,117,002)	(8,188,633)	(2,537,396)	20,491,350	26.4%
*Discretionary Grants	22,852,011	(1,980,405)	(8,310,622)	(626,004)	13,915,385	36.1%
<b>Net Federal Programs</b>	<b>\$ 54,069,389</b>	<b>\$ (4,097,407)</b>	<b>\$ (16,499,255)</b>	<b>\$ (3,163,400)</b>	<b>\$ 34,406,734</b>	<b>63.6%</b>
<b>*Non-Appropriated Funds (NAF) *</b>						
Elementary Schools	176,914	22,709	(18,497)	-	181,126	105.2%
Secondary Schools	536,513	101,058	(46,592)	-	590,978	110.0%
<b>Net Non-Appropriated Funds (NAF)</b>	<b>\$ 713,427</b>	<b>\$ 123,767</b>	<b>\$ (65,089)</b>	<b>\$ -</b>	<b>\$ 772,105</b>	<b>108.3%</b>
<b>Food and Nutrition</b>						
Local Funds (Cash collection)	930,467	-	(725,087)	(153,780)	51,601	5.5%
Local Funds (Cash collection) - FY 2008	-	-	(234,363)	(26,205)	-	0.0%
Local Funds (Cash collection) - FY 2009	-	-	(490,724)	(127,575)	-	0.0%
<b>Net Local Funds (Cash collection)</b>	<b>930,467</b>	<b>-</b>	<b>(725,087)</b>	<b>(153,780)</b>	<b>51,601</b>	<b>5.5%</b>
*Federal Funds - FY 2007	33,496	-	-	(33,496)	-	0.0%
*Federal Funds - FY 2008	80,957	-	(10,386)	(11,290)	59,281	73.3%
*Federal Funds - FY 2009	7,500,000	(1,125,313)	(3,376,302)	(1,779,920)	2,343,777	31.2%
Entitlement *	591,408	(208,060)	(491,282)	(43,083)	57,043	9.6%
<b>Net Food and Nutrition</b>	<b>\$ 9,136,328</b>	<b>\$ (1,333,373)</b>	<b>\$ (4,603,057)</b>	<b>\$ (2,021,568)</b>	<b>\$ 2,511,702</b>	<b>27.6%</b>
<b>Contract Agreement</b>						
JROTC Program	406,000	(407)	(122,930)	(3,164)	279,906	69.1%
<b>Total YTD Funds and Expenditures</b>	<b>\$ 272,714,894</b>	<b>\$ (24,673,645)</b>	<b>\$ (128,924,801)</b>	<b>\$ (18,957,227)</b>	<b>\$ 124,956,632</b>	<b>45.8%</b>

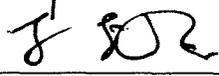
\*SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

\*Non-Appropriated Funds (NAF) - Reporting at month end January 31, 2009.

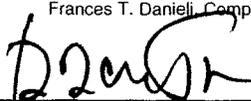
Prepared By:

  
Geraldine A. Quintanilla-Wesley, Budget Analyst

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

 4/9/09  
Frances T. Danielli, Comptroller

Approved By:

  
Dr. Doreen T. Crisostomo, Deputy Superintendent FAS

**GUAM PUBLIC SCHOOL SYSTEM**  
**GovGuam Appropriations**  
**Revenues Received**  
*For the Current Month and Fiscal Year Ended March 31, 2009*

GPSS Revenue	Appropriation	FY 2009 YTD Requests	Current Period March 2009 Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 03/31/2009	Percentage Received	
<b>GovGuam Appropriations</b>							
<sup>2</sup> General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 87,518,875	\$ 14,292,975	\$ 85,922,415	\$ 93,469,980	-47.9%	
<b>Total General Appropriations</b>	<b>179,392,395</b>	<b>87,518,875</b>	<b>14,292,975</b>	<b>85,922,415</b>	<b>93,469,980</b>	<b>-47.9%</b>	
<b>Special Fund Appropriation</b>							
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%	
Suruhano Office	163,041	81,522	-	-	\$ 163,041	0.0%	
<sup>1</sup> SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	\$ 7,500,000	0.0%	
<sup>3</sup> Textbook Appropriation	2,000,000	2,000,000	-	-	\$ 2,000,000	0.0%	
<b>Total Appropriations</b>	<b>\$ 189,753,771</b>	<b>\$ 89,949,561</b>	<b>\$ 14,292,975</b>	<b>\$ 86,087,253</b>	<b>\$ 103,666,518</b>	<b>-45.4%</b>	
<b>General Obligations Bond Allotment</b>							
General Obligations Bond Allotment	Appropriation	FY 2008-2009 YTD Requests	Current Period March 2009 Received	FY 2008 YTD Revenues Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 03/31/2009	Percentage Received
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	-	375,000	-	-	-100.0%
Meal Assessment	250,000	250,000	-	250,000	-	-	-100.0%
Water Tanks & Fountains	255,947	255,947	-	255,947	-	(0)	-100.0%
<b>Net Non-CIP Bonds</b>	<b>\$ 5,080,947</b>	<b>\$ 5,080,947</b>	<b>\$ -</b>	<b>\$ 5,080,947</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>-100.0%</b>
Physical Infrastructure	853,156	2,600	2,600	142,193	520,458	190,505	-77.7%
A/C Replacement	298,605	-	-	298,503	-	102	-100.0%
A/C Maintenance & Repairs	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	265,137	265,137	343	265,384	1,927,805	-12.1%
General CIP	7,649,983	279,154	279,154	1,842,458	869,914	4,937,611	-35.5%
Recreational Facilities	2,559,467	-	-	426,578	-	2,132,889	-16.7%
<b>Net CIP Bonds</b>	<b>\$ 21,055,031</b>	<b>\$ 546,891</b>	<b>\$ 546,891</b>	<b>\$ 3,450,061</b>	<b>\$ 1,789,309</b>	<b>\$ 15,815,661</b>	<b>-24.9%</b>
<b>Total GOB Appropriations, March 31, 2009</b>	<b>\$ 26,135,977</b>	<b>\$ 5,627,838</b>	<b>\$ 546,891</b>	<b>\$ 8,531,008</b>	<b>\$ 1,789,309</b>	<b>\$ 15,815,660</b>	<b>-39.5%</b>

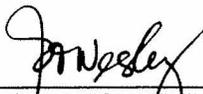
<sup>1</sup>-SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

<sup>1</sup>-SAE Fund / School Lunch - Federal Reimbursement - there is no local funding source PL 29-113

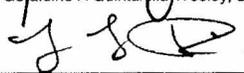
<sup>2</sup>-General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.

<sup>3</sup>-PL 29-113 Appropriation Textbook: From FY 2010 Revenues.

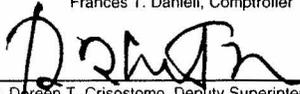
Prepared By:

  
 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct  
 to the best of my knowledge:

 4/9/09  
 Frances T. Danieli, Comptroller

Approved By:

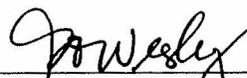
  
 Dr. Doreen T. Crisostomo, Deputy Superintendent FAS

**GUAM PUBLIC SCHOOL SYSTEM**  
**Statement of Appropriations, Expenditures and Encumbrances**  
*Operation and Bond Funds*  
**March 31, 2009**  
*Unaudited*

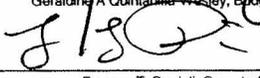
OPERATIONS FUND (by Object Categories)	Appropriation	Transfer In/(Out)	Current Period March 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance as of 03/31/2009	Percent Expended/Enc.
<b>Personnel Services</b>							
Salaries	123,476,991	(1,518,279)	(13,133,185)	(61,915,249)	-	60,043,463	50.1%
Benefits	37,212,418	246,872	(4,442,339)	(19,396,273)	-	18,063,017	52.1%
<b>Net Local Salaries and Benefits</b>	160,689,409	(1,271,407)	(17,575,524)	(81,311,522)	-	78,106,480	50.6%
Travel	4,167	(4,167)	-	-	-	-	0.0%
Contractual Services	3,612,764	1,206,654	(465,452)	(2,579,685)	(1,346,011)	893,722	108.7%
Supplies & Materials	249,287	168,424	(35,788)	(78,229)	(91,416)	248,066	68.1%
Equipment (under \$500)	8,468	1,000	-	(5,305)	(2,526)	1,637	92.5%
Miscellaneous	46,798	22,000	(7,172)	(31,681)	(14,829)	22,288	99.4%
Utilities	14,781,503	(135,004)	(1,097,758)	(8,042,396)	(6,420,489)	183,614	97.8%
Capital Outlays	-	12,500	(12,500)	(12,500)	-	-	0.0%
<b>Total Expenditures, March 31, 2009</b>	<b>\$ 179,392,396</b>	<b>\$ -</b>	<b>\$ (19,194,194)</b>	<b>\$ (92,061,318)</b>	<b>\$ (7,875,271)</b>	<b>\$ 79,455,807</b>	<b>55.7%</b>

BOND FUND	GEDCA Bond Appropriation / Allotment	Transfer In/(Out)	Current Period March 2009 Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance as of 03/31/2009	Percent Expended/Enc.
Prior Year Vendor Payments	3,000,000	-	-	(3,000,000)	-	-	100.0%
Reclassification & Increment	1,200,000	-	-	(1,200,000)	-	-	100.0%
Management Audits	375,000	-	(75,000)	(225,594)	(70,675)	78,731	79.0%
Meal Assessment	250,000	(250,000.00)	-	-	-	-	0.0%
Water Tanks & Fountains	255,947	-	-	(91,246)	-	164,701	35.7%
Physical Infrastructure	853,156	(500,000.00)	(2,765)	(222,473)	(75,664)	55,018	84.4%
A/C Replacement	298,605	-	-	(12,350)	-	286,255	4.1%
A/C Maintenance & Repairs	426,578	750,000.00	-	(245,371)	(180,674)	750,533	36.2%
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	-	(112,550)	(3,640)	1,985,129	5.5%
ADA Compliance	4,472,392	(1,500,000.00)	-	(260,345)	(36,863)	2,675,184	10.0%
Asbestos Compliance	2,193,532	251,130.00	-	(1,156,493)	(1,237,874)	50,294	97.9%
General CIP	7,649,983	2,248,870.00	(71,483)	(2,774,534)	(2,376,344)	4,747,974	52.0%
Recreational Facilities	2,559,467	(500,000)	-	(4,890)	(270)	2,054,307	0.2%
	26,135,977	-	(149,248)	(9,305,846)	(3,982,005)	12,848,126	
General CIP - DPW	-	-	-	(5,858,706)	-	(5,858,706)	
<b>Total Expenditures, March 31, 2009</b>	<b>\$ 26,135,977</b>	<b>\$ -</b>	<b>\$ (149,248)</b>	<b>\$ (15,164,552)</b>	<b>\$ (3,982,005)</b>	<b>\$ 6,989,420</b>	<b>73.3%</b>

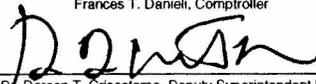
Prepared By:

  
 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct  
to the best of my knowledge:

 4/9/09  
 Frances T. Danieli, Comptroller

Approved By:

  
 D. Doreen T. Crisostomo, Deputy Superintendent FAS

**GUAM PUBLIC SCHOOL SYSTEM**  
**Federal Funds**  
**Statement of Appropriations, Expenditures and Encumbrances**  
*For the Current Month and Year-to-Date Ended March 31, 2009*

PROGRAM TITLE	Budget	Current Period March 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 03/31/2009	Percent Expended Enc
<b>Federal Programs - Non-Discretionary Grants</b>						
Reform Program Direct Instruction (DI) / Corrective Reading	11,958,193	(656,078)	(3,527,224)	(740,335)	7,690,634	
English Second Language (ESL)	5,022,271	(361,488)	(1,587,692)	(2,808)	3,431,771	
Dept. of Extended Day Program (DEED)	2,542,687	(164,483)	(629,179)	(9,459)	1,904,049	
Private Non-Profit Schools	1,596,876	262	(204,968)	(178,588)	1,213,319	
Summer School Program	1,088,529	(33)	(11,894)	(2,765)	1,073,870	
State Administration Career Outreach (CFDA#10.560)	710,989	(28,909)	(96,163)	(71,310)	543,516	
LEA Technical Assistance	833,749	(53,410)	(239,880)	(66,261)	527,608	
Gifted and Talented Education Program (GATE)	729,220	(57,740)	(228,496)	(16,942)	483,782	
Education Technology (SMS)	1,056,601	(259,875)	(259,875)	(334,778)	461,949	
Alternative Education	775,207	(78,604)	(320,961)	(1,720)	452,526	
Parent-Family Community Outreach	810,896	(83,816)	(364,275)	(13,483)	433,138	
Teacher Recruitment	417,531	(6,602)	(44,561)	(2,750)	370,220	
Standards Based Education	1,144,674	(129,296)	(129,296)	(663,567)	351,811	
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	358,156	(1,440)	(1,440)	(12,209)	344,507	
Success For All (SFA)	701,439	(91,678)	(119,049)	(253,183)	329,206	
Secondary School Reform, John Hopkins University Talent Development	250,000	-	-	-	250,000	
Teacher Retention	400,000	(43,173)	(189,663)	-	210,337	
State Administration USDA (CFDA#10.560)	309,953	(33,609)	(143,345)	(631)	165,978	
School Resource Officer (SRO)	147,749	-	(15,901)	(62)	131,786	
Eskuelan Puengi	201,499	(67,031)	(74,771)	(5,385)	121,343	
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	150,198	-	-	(150,198)	-	
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH Program	10,962	-	-	(10,962)	-	
Child Nutrition Program (CFDA#10.555)	-	-	-	-	-	
National School Breakfast (NSLB)	-	-	-	-	-	
National School Lunch (NSLP)	-	-	-	-	-	
Child and Adult Care Food Program (CACFP)	-	-	-	-	-	
Summer Food Service (seamless option)	-	-	-	-	-	
Food Distribution (CFDA#10.559)	-	-	-	-	-	
School Food Distribution	-	-	-	-	-	
TEFAP (CFDA#10.568)	-	-	-	-	-	
Cash In Leiu (CFDA#10.558)	-	-	-	-	-	
Analysis of Statewide Assessment (SAT 10)	-	-	-	-	-	
Financial: SEA, CNP, TEFAT, FD, CACFP	-	-	-	-	-	
<b>Net Non-Discretionary Federal Grants</b>	<b>\$ 31,217,378</b>	<b>\$ (2,117,002)</b>	<b>\$ (8,188,633)</b>	<b>\$ (2,537,396)</b>	<b>\$ 20,491,350</b>	
<b>Federal Programs - Discretionary Grants</b>						
Special Education - IDEA Part B - Year 1	1,200,172	(10,222)	(1,037,562)	(135,554)	27,055	
Special Education - IDEA Part B - Year 2	13,962,402	(1,477,158)	(5,303,647)	(183,555)	8,475,200	
Special Education Admin - IDEA Part B	28,964	-	(28,964)	-	-	
Special Education - IDEA Part C - Year 1	1,123,304	(98,862)	(438,662)	(65,471)	619,171	
Special Education - IDEA Part C - Year 2	1,424,395	(23,345)	(23,345)	(1,355)	1,399,695	
Character Education - Project Menhalom	1,057,645	(51,109)	(120,384)	(10,527)	926,734	
Head Start Program	1,765,178	(240,642)	(1,073,787)	(13,018)	678,374	
Territories & Freely Associated State Education	891,685	(53,821)	(132,124)	(98,867)	660,694	
Teacher Quality Enhancement Grant - Project Hatsa	537,656	-	(47,036)	(74,492)	416,128	
Pacific Vocational Educational Improvement Program	356,034	(6,492)	(27,692)	(905)	327,437	
Project Na'La'La' I Lenguahuan Chamoru	229,912	-	-	-	229,912	
HIV Program - FY 2007	87,372	-	-	(36,277)	51,096	
HIV Program - FY 2008	13,844	-	-	-	13,844	
HIV Program - FY 2009	78,580	(18,753)	(50,538)	(4,296)	23,746	
Federal Impact Aid Program	41,484	-	(2,873)	(1,688)	36,924	
Improving School Literacy & School Libraries	46,885	-	(23,259)	-	23,626	
Robert C. Byrd Scholarship Grant	6,500.00	-	(750.00)	-	5,750	
<sup>1</sup> Food & Nutrition	-	-	-	-	-	
Financial: Consolidated Grant	-	-	-	-	-	
<b>Net Discretionary Federal Grants</b>	<b>\$ 22,852,011</b>	<b>\$ (1,980,405)</b>	<b>\$ (8,310,622)</b>	<b>\$ (626,004)</b>	<b>\$ 13,915,385</b>	
<b>Total Funds and Expenditures, March 31, 2009</b>	<b>\$ 54,069,389</b>	<b>\$ (4,097,407)</b>	<b>\$ (16,499,255)</b>	<b>\$ (3,163,400)</b>	<b>\$ 34,406,734</b>	

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

**GUAM PUBLIC SCHOOL SYSTEM**  
**Non-Appropriated Funds**  
**Statement of Appropriations, Expenditures and Encumbrances**  
*For the Current Month and Year-to-Date Ended January 31, 2009*

ELEMENTARY SCHOOLS	Beginning Balance	FY 2009 YTD Cash Receipts	FY 2009 YTD Expenditures	FY 2009 Reserve for Encumbrance	Fund Balance as of 01/31/2009	Percent Expended Enc.
<b>Non-Appropriated Funds - Student Activities Funds</b>						
Agana Heights Elementary School	11,090	94	(93)	-	11,092	0.8%
Agana Heights Elementary School - Library	1,748	24	(165)	-	1,607	9.4%
AsTumbo Elementary School	2,926	39	-	-	2,965	0.0%
CL Taitano Elementary School	1,203	1,026	-	-	2,229	0.0%
BP Carbullido Elementary School	19,547	2,244	(2,514)	-	19,277	12.0%
Chief Brodie Elementary School	-	-	-	-	-	0.0%
DL Perez Elementary School	13,117	1,403	(3,930)	-	10,590	30.0%
FQ Sanchez Elementary School	300	791	(3)	-	1,088	1.0%
Finegayan Elementary School	10,032	2,552	(1,199)	-	11,384	12.0%
Finegayan Elementary School - Admin Fund	4,283	91	(164)	-	4,210	0.0%
HS Truman Elementary School	9,420	787	(1,032)	-	9,175	0.0%
Inarajan Elementary School	11,657	1,208	(505)	-	12,360	4.3%
JQ San Miguel Elementary School	2,800	8	-	-	2,808	0.0%
JQ San Miguel Elementary School - Admin Fund	567	14	(368)	-	213	0.0%
JQ San Miguel Elementary School - Library Fund	771	163	(50)	-	883	0.0%
Juan M. Guerrero Elementary School	10,639	17	(1,683)	-	8,974	0.0%
Liguan Elementary School	6,016	100	(58)	-	6,059	0.0%
LB Johnson Elementary School	4,166	1,928	(3)	-	6,091	0.0%
MA Ulloa Elementary School	4,820	11	-	-	4,832	0.0%
MA Ulloa Elementary School - Admin Fund	1,035	-	(14)	-	1,021	0.0%
MU Lujan Elementary School	11,684	1,251	(2,798)	-	10,138	0.0%
Marcial Sablan Elementary School	608	45	(45)	-	608	0.0%
Marcial Sablan Elementary School - Admin Fund (BP)	184	134	(5)	-	313	0.0%
Merizo Martyrs Elementary School	5,883	679	(149)	-	6,413	0.0%
Ordot-Chalan Pago Elementary School	4,247	602	(301)	-	4,548	0.0%
PC Lujan Elementary School	182	-	-	-	182	0.0%
PC Lujan Elementary School - Admin Fund	4,365	200	(2,346)	-	2,220	0.0%
Price Elementary School	16,531	1,070	(520)	-	17,081	0.0%
Price Elementary School - Admin Fund	162	25	(3)	-	184	0.0%
Talofoto Elementary School	5,086	3,354	(320)	-	8,120	0.0%
Tamuning Elementary School	7,142	1,313	(144)	-	8,310	0.0%
UPI Elementary School	1,407	-	-	-	1,407	0.0%
Wettengel Elementary School	2,340	1,493	(3)	-	3,830	0.0%
Wettengel Elementary School	958	42	(84)	-	916	0.0%
<b>Net Non-Appropriated Funds - Elementary Schools</b>	<b>\$ 176,914</b>	<b>\$ 22,709</b>	<b>\$ (18,497)</b>	<b>\$ -</b>	<b>\$ 181,126</b>	<b>0.0%</b>
<b>Total Funds and Expenditures, January 31, 2009</b>	<b>\$ 176,914</b>	<b>\$ 22,709</b>	<b>\$ (18,497)</b>	<b>\$ -</b>	<b>\$ 181,126</b>	<b>0.0%</b>

**\*\* NOTE:**

- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation is pending submission.

**GUAM PUBLIC SCHOOL SYSTEM**  
**Non-Appropriated Funds**  
**Statement of Appropriations, Expenditures and Encumbrances**  
*For the Current Month and Year-to-Date Ended January 31, 2009*

SECONDARY SCHOOLS	Beginning Balance	FY2009 Cash Receipts	FY 2009 YTD Expenditures	FY 2009 Reserve for Encumbrance	Fund Balance as of 01/31/2009	Percent Expended/E
<b>Non-Appropriated Funds - Student Activities Funds</b>						
Agueda I. Johnston Middle School	14,812	1,627	(125)	-	16,314	97.5%
Agueda I. Johnston Middle School - Admin Fund	4,400	222	(1,613)	-	3,009	68.7%
AsTumbo Middle School	427	1,052	-	-	1,479	34.4%
AsTumbo Middle School - Admin Fund	585	844	-	-	1,429	100%
FB Leon Guerrero Middle School	16,234	3,936	(2,007)	-	18,162	112.5%
FB Leon Guerrero Middle School - Admin Fund	7,872	448	(176)	-	8,144	103.4%
Inarajan Middle School	17,670	7,102	(3,420)	-	21,353	120.8%
Inarajan Middle School - Admin Fund	11,151	151	(364)	-	10,938	97.9%
Jose Rios Middle School	31,847	4,092	(2,122)	-	33,816	106.2%
Jose Rios Middle School - Admin Fund	279	-	(3)	-	276	99%
Jose Rios Middle School - Improvemnt Fund1	174	3	-	-	177	101.7%
Jose Rios Middle School - Improvemnt Fund2	3,598	-	(685)	-	2,913	81%
Jose Rios Middle School - Social Club	889	300	(3)	-	1,186	133.4%
LP Untalan Middle School	22,387	3,317	(2,544)	-	23,160	103.5%
Oceanview Middle School (BP)	11,068	899	(150)	-	11,817	106.8%
Oceanview Middle School - Admin Fund (BP)	601	4	(208)	-	397	66%
VSA Benavente Middle School	12,200	1,706	(910)	-	12,996	106.5%
VSA Benavente Middle School - Admin Fund	5,882	6,126	(1,469)	-	10,539	179.2%
<b>Net Non-Appropriated Funds - Middle Schools</b>	<b>\$ 162,077</b>	<b>\$ 31,829</b>	<b>\$ (15,800)</b>	<b>\$ -</b>	<b>\$ 178,106</b>	<b>109.9%</b>
<b>Non-Appropriated Funds - Student Activities Funds</b>						
George Washington High School	53,418	4,766	(1,432)	-	56,752	106.3%
George Washington High School - Admin Fund	47,052	3,991	(10,052)	-	40,991	87%
John F. Kennedy High School	151,967	8,670	(7,037)	-	153,600	101%
John F. Kennedy High School - Admin Fund	25,861	392	(56)	-	26,197	101.3%
Okkodo High School	3,929	14,980	(5,161)	-	13,748	350%
Okkodo High School - Admin Fund	3,442	828	(1,461)	-	2,809	81.6%
Simon Sanchez High School	62,770	14,974	(4,269)	-	73,475	117.2%
Simon Sanchez High School - Admin Fund	3,131	6,016	(886)	-	8,261	264%
Southern High School	22,865	14,612	(439)	-	37,038	162.1%
Southern High School - Admin Fund	-	-	-	-	-	-
<b>Net Non-Appropriated Funds - High Schools</b>	<b>\$ 374,436</b>	<b>\$ 69,229</b>	<b>\$ (30,792)</b>	<b>\$ -</b>	<b>\$ 412,873</b>	<b>109.9%</b>
<b>Total Funds and Expenditures, January 31, 2009</b>	<b>\$ 536,513</b>	<b>\$ 101,058</b>	<b>\$ (46,592)</b>	<b>\$ -</b>	<b>\$ 590,978</b>	<b>110%</b>

**NOTE:**

- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation is pending submission.

**GUAM PUBLIC SCHOOL SYSTEM**  
**Every Child is Entitled to an Adequate Education Act Fund**  
**Summary of Personnel and Operations Expenditures**  
*For the Current Month Ended March 31, 2009*

Personnel and Operations	LOCAL FUNDING			FEDERAL FUNDING			Total Expenditures as of 03/31/2009
	Payroll	Operations	Net Total	Payroll	Operations	Net Total	
<b>Personnel</b>							
Certified Teacher	13,851,907	-	13,851,907	1,459,548	-	1,459,548	15,311,454
Certified Professional Administrators	1,606,499	-	1,606,499	36,169	-	36,169	1,642,668
Certified Guidance Counselors	-	-	-	399,969	-	399,969	399,969
Certified School Health Counselors	92,689	-	92,689	-	-	-	92,689
Certified Allied Health	481,438	-	481,438	956,609	-	956,609	1,438,047
<b>Net Personnel</b>	<b>\$ 16,032,533</b>	<b>\$ -</b>	<b>\$ 16,032,533</b>	<b>\$ 2,852,294</b>	<b>\$ -</b>	<b>\$ 2,852,294</b>	<b>\$ 18,884,827</b>
<b>Operations</b>							
Air condition or properly ventilated classrooms	-	12,500	12,500	-	10,700	10,700	23,200
Portable water for drinking and washing	-	71,011	71,011	-	-	-	71,011
Reliable supply of electricity	-	961,840	961,840	-	-	-	961,840
Proper sanitation (clean restrooms, dining areas, & classrooms)	-	3,818	3,818	-	-	-	3,818
Adopted and required textbooks	-	13,333	13,333	-	-	-	13,333
Libraries operated by certified librarians	89,064	77,368	166,431	-	-	-	166,431
Healthful safe and sanitary learning environment	-	337,865	337,865	-	-	-	337,865
180 instructional days	1,932,847	814,727	2,747,574	508,834	1,761,602	2,270,435	5,018,009
Regular timely school bus	31,635	-	31,635	61,643	-	61,643	93,277
Maintenance	758,267	-	758,267	2,859	-	2,859	761,126
<b>Net Operations</b>	<b>\$ 2,811,813</b>	<b>\$ 2,292,461</b>	<b>\$ 5,104,273</b>	<b>\$ 573,335</b>	<b>\$ 1,772,302</b>	<b>\$ 2,345,637</b>	<b>\$ 7,449,910</b>
<b>Total Personnel and Operations Expenditures, March 31, 2009</b>	<b>\$ 18,844,345</b>	<b>\$ 2,292,461</b>	<b>\$ 21,136,806</b>	<b>\$ 3,425,629</b>	<b>\$ 1,772,302</b>	<b>\$ 5,197,931</b>	<b>\$ 26,334,737</b>

Prepared By:

*G. Wesley*  
 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct to the best of my knowledge:

*F. Danieli*  
 Frances T. Danieli, Comptroller

Approved By:

*D. Crisostomo*  
 Dr. Doreen T. Crisostomo, Deputy Superintendent FAS