



GUAM PUBLIC SCHOOL SYSTEM
OFFICE OF THE SUPERINTENDENT

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

April 17, 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

30-09-0481
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 4/21/09
Time:
Received by: 30

Dear Speaker Won Pat and Ms. Brooks:

Subject: GPSS Operations Fund Quarterly Report

Buenas! Pursuant to Public law 29-113, Chapter VI, Section 61, forwarded for your information is the **2nd Quarter 2009** for GPSS Operations Fund.

Should you have any comments, questions or concerns, please call Dr. Doreen T. Crisostomo, Deputy Superintendent, Finance & Administrative Services at 300-1575.

Put Respetu,

NERISSA BRETANIA - SHAFER, Ph.D.

Attachments

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

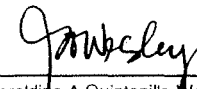
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GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Summary of all Funds
For the Current Month and Year-to-Date Ended March 31, 2009
Unaudited

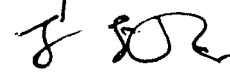
PROGRAM TITLE	Budget / Carryover	Current Period March 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 03/31/09	Percent Expended / Etc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,396	(19,194,194)	(92,061,318)	(7,875,271)	79,455,807	51.2%
Special Fund Appropriation						
Interscholastic Sports	426,581	(10,417)	(222,269)	(44,556)	159,756	62.5%
Health/Physical Education Activities	271,754	-	-	(3,443)	268,311	1.3%
Suruhano Office	163,041	(12,366)	(52,836)	(1,368)	108,837	33.2%
¹ SAE Fund / School Lunch (Cash Collection)	-	-	-	-	-	0.0%
Textbook Appropriation	2,000,000	-	(133,495)	(1,862,452)	4,054	99.8%
GEDCA Bonds	26,135,977	(149,248)	(15,164,552)	(3,982,005)	6,989,420	73.2%
Net General & Special Fund Appropriations	\$ 208,389,749	\$ (19,366,225)	\$ (107,634,470)	\$ (13,769,094)	\$ 86,986,185	56.2%
Federal Programs						
Non-Discretionary Grants	31,217,378	(2,117,002)	(8,188,633)	(2,537,396)	20,491,350	34.2%
¹ Discretionary Grants	22,852,011	(1,980,405)	(8,310,622)	(626,004)	13,915,385	39.2%
Net Federal Programs	\$ 54,069,389	\$ (4,097,407)	\$ (16,499,255)	\$ (3,163,400)	\$ 34,406,734	38.2%
²Non-Appropriated Funds (NAF) *						
Elementary Schools	176,914	22,709	(18,497)	-	181,126	
Secondary Schools	536,513	101,058	(46,592)	-	590,978	
Net Non-Appropriated Funds (NAF)	\$ 713,427	\$ 123,767	\$ (65,089)	\$ -	\$ 772,105	
Food and Nutrition						
Local Funds (Cash collection)	930,467	-	(725,087)	(153,780)	51,601	94.5%
Local Funds (Cash collection) - FY 2008	-	-	(234,363)	(26,205)	-	
Local Funds (Cash collection) - FY 2009	-	-	(490,724)	(127,575)	-	
Net Local Funds (Cash collection)	930,467	-	(725,087)	(153,780)	51,601	
¹ Federal Funds - FY 2007	33,496	-	-	(33,496)	-	100.0%
¹ Federal Funds - FY 2008	80,957	-	(10,386)	(11,290)	59,281	26.8%
¹ Federal Funds - FY 2009	7,500,000	(1,125,313)	(3,376,302)	(1,779,920)	2,343,777	68.8%
Entitlement *	591,408	(208,060)	(491,282)	(43,083)	57,043	90.0%
Net Food and Nutrition	\$ 9,136,328	\$ (1,333,373)	\$ (4,603,057)	\$ (2,021,568)	\$ 2,511,702	72.2%
Contract Agreement						
JROTC Program	406,000	(407)	(122,930)	(3,164)	279,906	31.2%
Total YTD Funds and Expenditures	\$ 272,714,894	\$ (24,673,645)	\$ (128,924,801)	\$ (18,957,227)	\$ 124,956,632	54.2%

¹-SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).
²-Non-Appropriated Funds (NAF) - Reporting at month end January 31, 2009.

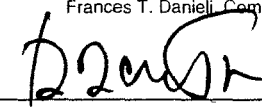
Prepared By:


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	
GovGuam Appropriations							
² General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 87,518,875	\$ 14,292,975	\$ 85,922,415	\$ 93,469,980	-47.9%	
Total General Appropriations	179,392,395	87,518,875	14,292,975	85,922,415	93,469,980	-47.9%	
Special Fund Appropriation							
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%	
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	\$ 7,500,000	0.0%	
³ Textbook Appropriation	2,000,000	2,000,000	-	-	\$ 2,000,000	0.0%	
Total Appropriations	\$ 189,753,771	\$ 89,949,561	\$ 14,292,975	\$ 86,087,253	\$ 103,666,518	-45.4%	
General Obligations Bond Allotment							
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%	
Net Non-CIP Bonds	\$ 5,080,947	\$ 5,080,947	\$ -	\$ 5,080,947	\$ -	-100.0%	
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%
Net CIP Bonds	\$ 21,055,031	\$ 546,891	\$ 546,891	\$ 3,450,061	\$ 1,789,309	\$ 15,815,661	-24.9%
Total GOB Appropriations, March 31, 2009	\$ 26,135,977	\$ 5,627,838	\$ 546,891	\$ 8,531,008	\$ 1,789,309	\$ 15,815,660	-39.5%

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

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

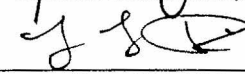
²-General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.

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

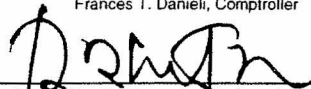
Prepared By:


 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

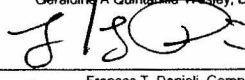
OPERATIONS FUND (by Object Categories)	Appropriation	Transfer In/(Out)	Current Period March 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance as of 03/31/2009	Percent Expended/Enc.
Personnel Services							
Salaries	123,476,991	(1,518,279)	(13,133,185)	(61,915,249)	-	60,043,463	50.1%
Benefits	37,212,418	246,872	(4,442,339)	(19,396,273)	-	18,063,017	52.1%
Net Local Salaries and Benefits	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%
Total Expenditures, March 31, 2009	\$ 179,392,396	\$ -	\$ (19,194,194)	\$ (92,061,318)	\$ (7,875,271)	\$ 79,455,807	55.7%

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	98.2%
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)	
Total Expenditures, March 31, 2009	\$ 26,135,977	\$ -	\$ (149,248)	\$ (15,164,552)	\$ (3,982,005)	\$ 6,989,420	73.3%

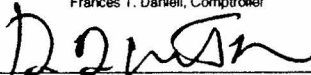
Prepared By:


 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.J. 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.
Federal Programs - Non-Discretionary Grants						
Reform Program Direct Instruction (DI) / Corrective Reading	11,958,193	(656,078)	(3,527,224)	(740,335)	7,690,634	35.7%
English Second Language (ESL)	5,022,271	(361,488)	(1,587,692)	(2,808)	3,431,771	31.7%
Dept. of Extended Day Program (DEED)	2,542,687	(164,483)	(629,179)	(9,459)	1,904,049	25.1%
Private Non-Profit Schools	1,596,876	262	(204,968)	(178,588)	1,213,319	24.0%
Summer School Program	1,088,529	(33)	(11,894)	(2,765)	1,073,870	3.0%
State Administration Career Outreach (CFDA#10.560)	710,989	(28,909)	(96,163)	(71,310)	543,516	23.6%
LEA Technical Assistance	833,749	(53,410)	(239,880)	(66,261)	527,608	35.7%
Gifted and Talented Education Program (GATE)	729,220	(57,740)	(228,496)	(16,942)	483,782	33.5%
Education Technology (SMS)	1,056,601	(259,875)	(259,875)	(334,778)	461,949	26.2%
Alternative Education	775,207	(78,604)	(320,961)	(1,720)	452,526	18.2%
Parent-Family Community Outreach	810,896	(83,816)	(364,275)	(13,483)	433,138	15.2%
Teacher Recruitment	417,531	(6,602)	(44,561)	(2,750)	370,220	5.2%
Standards Based Education	1,144,674	(129,296)	(129,296)	(663,567)	351,811	23.0%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	358,156	(1,440)	(1,440)	(12,209)	344,507	3.6%
Success For All (SFA)	701,439	(91,678)	(119,049)	(253,183)	329,206	15.6%
Secondary School Reform, John Hopkins University Talent Development	250,000	-	-	-	250,000	0.0%
Teacher Retention	400,000	(43,173)	(189,663)	-	210,337	27.3%
State Administration USDA (CFDA#10.560)	309,953	(33,609)	(143,345)	(631)	165,978	46.5%
School Resource Officer (SRO)	147,749	-	(15,901)	(62)	131,786	10.5%
Eskuelan Puengi	201,499	(67,031)	(74,771)	(5,385)	121,343	9.8%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	150,198	-	-	(150,198)	-	100.0%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH Program	10,962	-	-	(10,962)	-	100.0%
Child Nutrition Program (CFDA#10.555)	-	-	-	-	-	0.0%
National School Breakfast (NSLB)	-	-	-	-	-	0.0%
National School Lunch (NSLP)	-	-	-	-	-	0.0%
Child and Adult Care Food Program (CACFP)	-	-	-	-	-	0.0%
Summer Food Service (seamless option)	-	-	-	-	-	0.0%
Food Distribution (CFDA#10.559)	-	-	-	-	-	0.0%
School Food Distribution	-	-	-	-	-	0.0%
TEFAP (CFDA#10.568)	-	-	-	-	-	0.0%
Cash in Lieu (CFDA#10.558)	-	-	-	-	-	0.0%
Analysis of Statewide Assessment (SAT 10)	-	-	-	-	-	0.0%
Financial: SEA, CNP, TEFAT, FD, CACFP	-	-	-	-	-	0.0%
Net Non-Discretionary Federal Grants	\$ 31,217,378	\$ (2,117,002)	\$ (8,188,633)	\$ (2,537,396)	\$ 20,491,350	24.2%
Federal Programs - Discretionary Grants						
Special Education - IDEA Part B - Year 1	1,200,172	(10,222)	(1,037,562)	(135,554)	27,055	2.7%
Special Education - IDEA Part B - Year 2	13,962,402	(1,477,158)	(5,303,647)	(183,555)	8,475,200	33.6%
Special Education Admin - IDEA Part B	28,964	-	(28,964)	-	-	0.0%
Special Education - IDEA Part C - Year 1	1,123,304	(98,862)	(438,662)	(65,471)	619,171	39.6%
Special Education - IDEA Part C - Year 2	1,424,395	(23,345)	(23,345)	(1,355)	1,399,695	1.7%
Character Education - Project Menhalom	1,057,645	(51,109)	(120,384)	(10,527)	926,734	23.9%
Head Start Program	1,765,178	(240,642)	(1,073,787)	(13,018)	678,374	21.6%
Territories & Freely Associated State Education	891,685	(53,821)	(132,124)	(98,867)	660,694	25.9%
Teacher Quality Enhancement Grant - Project Hatsa	537,656	-	(47,036)	(74,492)	416,128	22.0%
Pacific Vocational Educational Improvement Program	356,034	(6,492)	(27,692)	(905)	327,437	10.0%
Project Na'La'La' I Lenguaguan Chamoru	229,912	-	-	-	229,912	0.0%
HIV Program - FY 2007	87,372	-	-	(36,277)	51,096	1.5%
HIV Program - FY 2008	13,844	-	-	-	13,844	0.0%
HIV Program - FY 2009	78,580	(18,753)	(50,538)	(4,296)	23,746	10.0%
Federal Impact Aid Program	41,484	-	(2,873)	(1,688)	36,924	11.0%
Improving School Literacy & School Libraries	46,885	-	(23,259)	-	23,626	9.6%
Robert C. Byrd Scholarship Grant	6,500.00	-	(750.00)	-	5,750	0.9%
*Food & Nutrition	-	-	-	-	-	0.0%
Financial: Consolidated Grant	-	-	-	-	-	0.0%
Net Discretionary Federal Grants	\$ 22,852,011	\$ (1,980,405)	\$ (8,310,622)	\$ (626,004)	\$ 13,915,385	39.7%
Total Funds and Expenditures, March 31, 2009	\$ 54,069,389	\$ (4,097,407)	\$ (16,499,255)	\$ (3,163,400)	\$ 34,406,734	36.4%

*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.
Non-Appropriated Funds - Student Activities Funds						
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	20.0%
FQ Sanchez Elementary School	300	791	(3)	-	1,088	1.0%
Finegayan Elementary School	10,032	2,552	(1,199)	-	11,384	2.0%
Finegayan Elementary School - Admin Fund	4,283	91	(164)	-	4,210	3.8%
HS Truman Elementary School	9,420	787	(1,032)	-	9,175	1.0%
Inarajan Elementary School	11,657	1,208	(505)	-	12,360	1.0%
JQ San Miguel Elementary School	2,800	8	-	-	2,808	0.0%
JQ San Miguel Elementary School - Admin Fund	567	14	(368)	-	213	3.8%
JQ San Miguel Elementary School - Library Fund	771	163	(50)	-	883	6.5%
Juan M. Guerrero Elementary School	10,639	17	(1,683)	-	8,974	5.0%
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	4.4%
MU Lujan Elementary School	11,684	1,251	(2,798)	-	10,138	29.9%
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	1.0%
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%
Net Non-Appropriated Funds - Elementary Schools	\$ 176,914	\$ 22,709	\$ (18,497)	\$ -	\$ 181,126	0.5%
Total Funds and Expenditures, January 31, 2009	\$ 176,914	\$ 22,709	\$ (18,497)	\$ -	\$ 181,126	0.5%

**** 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
Non-Appropriated Funds - Student Activities Funds						
Agueda I. Johnston Middle School	14,812	1,627	(125)	-	16,314	
Agueda I. Johnston Middle School - Admin Fund	4,400	222	(1,613)	-	3,009	
AsTumbo Middle School	427	1,052	-	-	1,479	
AsTumbo Middle School - Admin Fund	585	844	-	-	1,429	
FB Leon Guerrero Middle School	16,234	3,936	(2,007)	-	18,162	
FB Leon Guerrero Middle School - Admin Fund	7,872	448	(176)	-	8,144	
Inarajan Middle School	17,670	7,102	(3,420)	-	21,353	
Inarajan Middle School - Admin Fund	11,151	151	(364)	-	10,938	
Jose Rios Middle School	31,847	4,092	(2,122)	-	33,816	
Jose Rios Middle School - Admin Fund	279	-	(3)	-	276	
Jose Rios Middle School - Improvemnt Fund1	174	3	-	-	177	
Jose Rios Middle School - Improvemnt Fund2	3,598	-	(685)	-	2,913	
Jose Rios Middle School - Social Club	889	300	(3)	-	1,186	
LP Untalan Middle School	22,387	3,317	(2,544)	-	23,160	
Oceanview Middle School (BP)	11,068	899	(150)	-	11,817	
Oceanview Middle School - Admin Fund (BP)	601	4	(208)	-	397	
VSA Benavente Middle School	12,200	1,706	(910)	-	12,996	
VSA Benavente Middle School - Admin Fund	5,882	6,126	(1,469)	-	10,539	
Net Non-Appropriated Funds - Middle Schools	\$ 162,077	\$ 31,829	\$ (15,800)	\$ -	\$ 178,106	
Non-Appropriated Funds - Student Activities Funds						
George Washington High School	53,418	4,766	(1,432)	-	56,752	
George Washington High School - Admin Fund	47,052	3,991	(10,052)	-	40,991	
John F. Kennedy High School	151,967	8,670	(7,037)	-	153,600	
John F. Kennedy High School - Admin Fund	25,861	392	(56)	-	26,197	
Okkodo High School	3,929	14,980	(5,161)	-	13,748	
Okkodo High School - Admin Fund	3,442	828	(1,461)	-	2,809	
Simon Sanchez High School	62,770	14,974	(4,269)	-	73,475	
Simon Sanchez High School - Admin Fund	3,131	6,016	(886)	-	8,261	
Southern High School	22,865	14,612	(439)	-	37,038	
Southern High School - Admin Fund	-	-	-	-	-	
Net Non-Appropriated Funds - High Schools	\$ 374,436	\$ 69,229	\$ (30,792)	\$ -	\$ 412,873	
Total Funds and Expenditures, January 31, 2009	\$ 536,513	\$ 101,058	\$ (46,592)	\$ -	\$ 590,978	

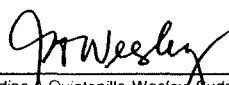
NOTE:

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- 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	
Personnel							
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
Net Personnel	\$ 16,032,533	\$ -	\$ 16,032,533	\$ 2,852,294	\$ -	\$ 2,852,294	\$ 18,884,827
Operations							
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
Net Operations	\$ 2,811,813	\$ 2,292,461	\$ 5,104,273	\$ 573,335	\$ 1,772,302	\$ 2,345,637	\$ 7,449,910
Total Personnel and Operations Expenditures, March 31, 2009	\$ 18,844,345	\$ 2,292,461	\$ 21,136,806	\$ 3,425,629	\$ 1,772,302	\$ 5,197,931	\$ 26,334,737

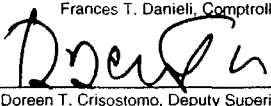
Prepared By:


 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct
 to the best of my knowledge:


 Frances T. Danieli, Comptroller

Approved By:


 Dr. Doreen T. Crisostomo, Deputy Superintendent FAS