



The Guam Public School System
 P.O. Box DE
 Hagatna, Guam 96932
 475-0457/8
www.gdoe.net



2009 MAY -8 AM 9:20 MCE

**AUTONOMOUS AGENCY REVENUES AND EXPENDITURES REPORT
 (PURSUANT TO CHAPTER VII, SECTION 25 OF PUBLIC LAW 29-113)**

**MONTH ENDING
 APRIL 30, 2009**

Submitted By:

**NERISSA BRETANIA – SHAFER, PH.D.
 SUPERINTENDENT OF EDUCATION**

0595

30-09-0588
 Office of the Speaker
 Judith T. Won Pat, Ed. D.
 Date: 5/1/09
 Time: 8:30
 Received by: [Signature]



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

P.O. Box DE
Hagåtña, Guam 96932
Telephone: (671) 475-0457/0458
Fax: (671) 472-5003
Email: nbshafer@gdoe.net
www.gdoe.net



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

May 7, 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

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 **April 30, 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, PH.D. 

Attachments

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



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

GUAM PUBLIC SCHOOL SYSTEM FINANCIAL AFFAIRS DIVISION

*P.O. Box DE
Hagåtña, Guam 96932
Telephone: (671) 475-0420/300-1575
Fax: (671) 472-5009*



*Doreen T. Crisostomo, Ph.D.
Deputy Superintendent of
Finance and Administrative Services*

May 7, 2009

MEMORANDUM

TO: Nerissa Bretania – Shafer, Ph.D.
Superintendent of Education

FROM: Frances T. Danieli
Comptroller, Finance & Administrative Services

SUBJECT: Adequate Public Education Report
Autonomous Agency Revenues and Expenditures Report

Hafa Adai! Pursuant to P.L. 29-113, Chapter VII, Section 2 and 25, the attached report is for the month ending **APRIL 30, 2009**. I hereby certify, to the best of my knowledge, that the enclosed financial statements are accurate in all material respects.

If there are any questions, please call me at 300-1557.

A handwritten signature in black ink, appearing to read "F. Danieli".

FRANCES T. DANIELI

ALLOCATION OF FUNDS REPORT


GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Summary of all Funds
For the Current Month and Year-to-Date Ended April 30, 2009
Unaudited

PROGRAM TITLE	Budget / Carryover	Current Period April 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 04/30/2009	Percent Expended/ Enc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,395	(1,413,383)	(106,769,435)	(6,549,748)	66,073,212	63.2%
Special Fund Appropriation						
Interscholastic Sports	426,581	(61,581)	(283,850)	(44,556)	98,175	77.0%
Health/Physical Education Activities	271,754	22,052	(594)	(12,117)	259,043	4.7%
Suruhano Office	163,041	(8,068)	(60,904)	(1,380)	100,757	38.2%
¹ SAE Fund / School Lunch (Cash Collection)	-	-	-	-	-	0.0%
Textbook Appropriation	2,000,000	-	(133,495)	(1,862,451)	4,054	99.8%
GEDCA Bonds	26,135,977	(365,494)	(14,985,837)	(4,277,606)	6,872,534	73.7%
Net General & Special Fund Appropriations	\$ 208,389,748	\$ (1,826,474)	\$ (122,234,115)	\$ (12,747,858)	\$ 73,407,775	64.8%
Federal Programs						
Non-Discretionary Grants	30,915,497	(1,957,052)	(10,010,412)	(2,330,628)	18,574,457	39.9%
¹ Discretionary Grants	23,177,769	(1,255,478)	(9,758,882)	(859,825)	12,559,062	45.8%
Net Federal Programs	\$ 54,093,266	\$ (3,212,530)	\$ (19,769,294)	\$ (3,190,453)	\$ 31,133,520	42.4%
²Non-Appropriated Funds (NAF) *						
Elementary Schools	181,126	105,766	(63,370)	-	223,522	
Secondary Schools	590,978	228,513	(173,528)	-	645,963	
Net Non-Appropriated Funds (NAF)	\$ 772,105	\$ 334,279	\$ (236,899)	\$ -	\$ 869,485	
Food and Nutrition						
Local Funds (Cash collection)	1,255,626	-	(540,277)	(145,703)	569,646	54.6%
Net Local Funds (Cash collection)	1,255,626	-	(540,277)	(145,703)	569,646	
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	-	(3,680,195)	(167,975)	3,651,830	51.3%
Entitlement *	591,408	(96,740)	(581,628)	-	9,780	98.3%
Net Food and Nutrition	\$ 9,461,487	\$ (96,740)	\$ (4,812,487)	\$ (358,464)	\$ 4,290,537	54.7%
Contract Agreement						
JROTC Program	\$ 427,864	(191,835)	(314,764)	(6,645)	\$ 106,455	75.1%
Total YTD Funds and Expenditures	\$ 273,144,470	\$ (4,993,299)	\$ (147,367,558)	\$ (16,303,419)	\$ 109,807,771	59.9%

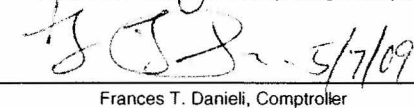
¹- SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

²- Non-Appropriated Funds (NAF) - Reporting at month end March 31, 2009.

Prepared By:

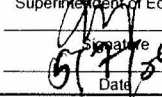
 5/7/09
Geraldine A. Quintanilla-Wesley, Budget Analyst

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

 5/7/09
Frances T. Danielli, Comptroller

Department/Agency: Guam Public School System

Office of Finance and Budget
DEPARTMENTAL FEDERAL FUNDING ABSTRACT
 As of April 30, 2009

Department/Agency Head Certification
 as to the accuracy of information contained herein:
 Nerissa Bretania-Shafer, Ph.D.
 Superintendent of Education
 Signature: 
 Date: 6/17/09

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 (YE)	FY 2007 Actual Federal	FY 2008 Grant Award Received	Grant Period	No. of FTE Funded by Grant	FY 2008 Expenditures (YE)	FY 2008 Encumbrances (YE)	FY 2008 Actual Federal Reimbursement	FY 2009 Grant Request/Award	Grant Period	No. of FTE's Funded	GL Acct #	FY 2009 Expenditures Apr. 30, 2009	FY 2009 Encumbrances Apr. 30, 2009	FY 2009 Actual Federal Reim. Apr. 30, 2009	
U.S. Department of Agriculture	State Administrative Expense	100% 0%	10.560															22.09.1201	168,062.94	630.90	-	
U.S. Department of Agriculture	Food & Nutrition Services			6,500,000	01/2006 - 09/30/0	6,448,257	52,488	6,414,183	1,058,153.10	10/1/07- 06/30/08		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	183,220.1	
U.S. Department of Education	Food & Nutrition Services			10,555						10/1/08-09/30/09				7,500,000.00	10/1/08-9/30/09		21.09.1250	3,680,195.25	167,975.23	4,248,719.4		
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	4,288,447.64	28,963.90	09/15/06 - 9/30/07*	66	22.06.9501/2	28,963.90		28,963.90	
U.S. Department of Education	Special Education - Grants to States	100% 0%	84.027A						13,752,535.00	7/31/07-9/30/09		12,552,363.05	165,650.88	12,561,954.82	1,200,171.95	7/31/07-9/30/09		22.07.9501/2	1,046,137.13	127,558.59	1,027,970.6	
U.S. Department of Education	Special Education - Grants to States	100% 0%	84.027A											13,962,402.00	09/24/08-09/30/09		22.08.9501/2	6,271,098.70	210,831.87	5,309,647.3		
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	4,560.60	7,900.00			
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100% 0%	84.181A						1,449,722.00	7/01/07 - 9/30/09		326,417.74	76,981.71	341,585.74	1,123,304.26	7/01/07 - 9/30/09		22.08.9401	505,230.31	93,242.96	358,964.6	
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100% 0%	84.181A											1,424,395.00	09/24/08-09/30/09		22.09.9401	29,895.06	564.94	23,344.6		
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				
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	368,055.08	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	56,334.67	93,004.25	56,073.1	
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	111,052.73	5,203.00	72,750.3	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100% 0%	84.256A											402,964.00	10/01/08-9/30/09		21.08.9602	6,786.93		3,300.0		
U.S. Department of Education	Teacher Quality Enhancement Grant	75% 25%	84.336A	1,903,735	10/01/05 - 09/30/06*	1,433,505	250,252	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	13,102.7	
U.S. Department of Education	Teacher Quality Enhancement Grant	75% 25%	84.336A	3,057,063	11/8/06 - 09/30/07*	1,209,114	277,280	1,135,102	1,847,948.69	11/8/06 - 09/30/07*		1,532,401.80	83,867.18	1,606,414.35	315,546.89	11/8/06 - 09/30/07*		21.07.2200	34,802.08	72,377.95	33,933.0	
U.S. Department of Education	Partnerships in Character Education	75% 25%	84.215S	599,225	07/01/06 - 06/30/07	63,701	139,104	44,061	535,523.74	07/01/06 - 06/30/07		338,081.83	15,026.95	357,722.42	197,441.91	07/01/06 - 06/30/07		21.08.2300	95,688.97	15,921.30	85,292.6	
U.S. Department of Education	Partnerships in Character Education	75% 25%	84.215S						555,966.00	7/01/07-6/30/08		185,466.23		185,466.23	370,519.77	7/01/07-6/30/08		21.07.2300	36,993.80		35,090.6	
U.S. Department of Education	Partnerships in Character Education	75% 25%	84.215S											489,683.00	7/01/08-6/30/09		21.08.2300			150,492.00		
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	10/01/07 - 09/30/08		21.07.1156	23,259.00			23,259.0	
U.S. Department of Education	Literacy and School Libraries	100% 0%	84.364A											23,826.00	10/01/08-09/30/09		21.09.1156			333.72		
U.S. Department of Education	Consolidated Grants	100% 0%	84.922A	20,731,287	07/01/06 - 09/30/07*	17,677,336	2,826,771	15,688,737	3,156,493.62	07/01/06 - 09/30/07*		3,118,722.41	37,771.21	5,107,321.60	8,071.72	07/01/06 - 09/30/07*		22.06.8200	8,071.72			9,793.1
U.S. Department of Education	Consolidated Grants	100% 0%	84.922A						21,994,586.69	07/01/07-09/30/08		14,417,846.31	1,750,484.76	14,417,846.31	7,576,740.36	07/01/07-09/30/08*		22.07.8200	4,279,139.36	1,422,433.43	3,533,872.3	
U.S. Department of Education	Consolidated Grants	100% 0%	84.922A											23,330,685.00	07/01/08-09/30/10*		22.08.8200	5,723,200.70	908,194.43	4,511,415.6		
U.S. Dept. of Health & Human Services	Head Start Program	100% 0%	93.600						2,240,853.00	7/01/06-6/30/09		475,675.19	26,207.33	476,266.27	1,780,982.81	7/01/06-6/30/09		21.08.3201/3	1,235,970.05	43,431.78	833,144.6	
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100% 0%	93.938	52,506	3/01/06 - 02/28/07	51,968	0	90,933	107,403.00	3/01/06 - 02/28/07		20,030.64	36,276.84	15,506.86	87,372.38	3/01/06 - 02/28/07		21.06.0048		36,276.84	16,570.6	
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100% 0%	93.938	153,300	3/01/07 - 02/28/08	92,837	36,116	43,400	60,462.64	3/01/07 - 02/28/08		46,619.13		94,440.37	13,843.51	3/01/07 - 02/28/08		21.07.0048			3,231.2	
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100% 0%	93.938						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	58,408.06		33,400.7	
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		21.06.9604	614.31	320.00			
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100% 0%	84.048B					0	358,307.00	10/01/07-09/30/07		3,809.92	594.90	89,577.00	354,497.06	10/01/07-09/30/07		21.07.9604	31,586.09	55.00		
U.S. Department of Education	Project Na'ala-Chamoru Language	100% 0%	84.215K											229,512.00	10/01/08-10/01/10		21.09.3304					
				47,354,441		38,147,241	4,505,506	34,214,366	58,817,863.74			44,796,451.57	2,459,537.14	48,756,748.31	61,705,718.86			23,459,874.79	3,403,213.41	20,439,061.6		

Fund Name	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						0			13,961	8,346		12,345						
Miscellaneous Collections							20,406	3,596										
Miscellaneous Collections										4,184	130							
Miscellaneous Collections											2,031							
School Lunch Collection									737,266	228,906	10,888	72,750						
School Lunch Collection											533,147	611,493						
Lost & Damaged Textbooks																		
Lost & Damaged Textbooks							167		9,853									
Lost & Damaged Textbooks							1,690				3,254							
Lost & Damaged Textbooks																		
Kitzie Library Fund														34,133		8,376		1,799
TOTAL	0	0	1,650,232	6,347,131	6,027,082	9,503,623	48,280	5,412	766,086	245,542	549,451	740,630	0	34,133	0	8,376	0	1,799

NON-APPROPRIATED FUNDS



GUAM PUBLIC SCHOOL SYSTEM
Non-Appropriated Funds
Statement of Student Activity and Administrative Funds
For the Current Month and Year-to-Date Ended March 31, 2009

ELEMENTARY SCHOOLS	Beginning Balance as of 02/01/2009	FY 2009 YTD Cash Receipts	FY 2009 YTD Expenditures	FY 2009 Reserve for Encumbrance	Fund Balance as of 03/31/2009
Non-Appropriated Funds - Student Activities Funds					
Agana Heights Elementary School	\$ 11,092	28	(1,615)	-	\$ 9,504
Agana Heights Elementary School - Library	\$ 1,607	27	(475)	-	\$ 1,159
AsTumbo Elementary School	\$ 2,965	2,063	(368)	-	\$ 4,660
(2) CL Taitano Elementary School	\$ 2,229	-	-	-	\$ 2,229
BP Carbullido Elementary School	\$ 19,277	2,773	(1,125)	-	\$ 20,925
Chief Brodie Elementary School	\$ -	-	-	-	\$ -
DL Perez Elementary School	\$ 10,590	4,950	(3,696)	-	\$ 11,844
FQ Sanchez Elementary School	\$ 1,088	355	(6)	-	\$ 1,437
Finegayan Elementary School	\$ 11,384	21,098	(16,609)	-	\$ 15,873
Finegayan Elementary School - Admin Fund	\$ 4,210	350	(889)	-	\$ 3,671
HS Truman Elementary School	\$ 9,175	3,297	(6,886)	-	\$ 5,587
Inarajan Elementary School	\$ 12,360	3,741	(863)	-	\$ 15,238
JQ San Miguel Elementary School	\$ 2,808	921	(434)	-	\$ 3,295
JQ San Miguel Elementary School - Admin Fund	\$ 213	234	(131)	-	\$ 316
(3) JQ San Miguel Elementary School - Library Fund	\$ 883	57	(9)	-	\$ 932
(1) Juan M. Guerrero Elementary School	\$ 8,974	-	-	-	\$ 8,974
Liguan Elementary School	\$ 6,059	9,064	(5,855)	-	\$ 9,268
LB Johnson Elementary School	\$ 6,091	90	(286)	-	\$ 5,896
MA Ulloa Elementary School	\$ 4,832	4,134	(150)	-	\$ 8,815
MA Ulloa Elementary School - Admin Fund	\$ 1,021	300	(128)	-	\$ 1,192
MU Lujan Elementary School	\$ 10,138	15,389	(5,865)	-	\$ 19,661
MU Lujan Elementary School - Admin Fund	\$ -	4,042	-	-	\$ 4,042
Marcial Sablan Elementary School	\$ 608	18	(42)	-	\$ 585
Marcial Sablan Elementary School - Admin Fund (BP)	\$ 313	100.60	(10)	-	\$ 404
Merizo Martyrs Elementary School	\$ 6,413	5,764	(750)	-	\$ 11,427
Ordot-Chalan Pago Elementary School	\$ 4,548	2,411	(2,195)	-	\$ 4,764
PC Lujan Elementary School	\$ 182	333	(130)	-	\$ 385
PC Lujan Elementary School - Admin Fund	\$ 2,220	6,239	(1,860)	-	\$ 6,599
Price Elementary School	\$ 17,081	4,500	(1,090)	-	\$ 20,491
Price Elementary School - Admin Fund	\$ 184	67	(6)	-	\$ 244
Talofoto Elementary School	\$ 8,120	2,794	(5,557)	-	\$ 5,358
Tamuning Elementary School	\$ 8,310	5,949	(1,665)	-	\$ 12,595
UPI Elementary School	\$ 1,407	154	(709)	-	\$ 853
Wettengel Elementary School	\$ 3,830	4,410	(3,963)	-	\$ 4,277
Wettengel Elementary School	\$ 916	114	(6)	-	\$ 1,024
Net Non-Appropriated Funds - Elementary Schools	\$ 181,126	\$ 105,766	\$ (63,370)	\$ -	\$ 223,522
Total Funds and Expenditures, March 31, 2009	\$ 181,126	\$ 105,766	\$ (63,370)	\$ -	\$ 223,522

**** NOTE:**

- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation for April 30, 2009 is pending submission schools.
- (1) JM Guerrero Elem. School is under Suspension, January 2009 was not in balance and no submission for February and March 2009.
- (2) CL Taitano Elem. School did not submit Financial Report for February and March 2009.
- (3) JQ San Miguel Elem. School-Library Fund did not submit Financial Report for March 2009.

GUAM PUBLIC SCHOOL SYSTEM
Non-Appropriated Funds
Statement of Student Activity and Administrative Funds
For the Current Month and Year-to-Date Ended March 31, 2009

SECONDARY SCHOOLS	Beginning Balance	FY2009 Cash Receipts	FY 2009 YTD Expenditures	FY 2009 Reserve for Encumbrance	Fund Balance as of 03/31/2009
Non-Appropriated Funds - Student Activities Funds					
Agueda I. Johnston Middle School	16,314.33	6,054	(1,304)	-	21,064.62
Agueda I. Johnston Middle School - Admin Fund	3,009.04	459	(387)	-	3,080.53
AsTumbo Middle School	1,478.55	4,964	(441)	-	6,001.65
AsTumbo Middle School - Admin Fund	1,429.45	2,207	(318)	-	3,318.75
FB Leon Guerrero Middle School	18,162.31	14,669	(7,321)	-	25,510.82
FB Leon Guerrero Middle School - Admin Fund	8,144.21	2,883	(1,235)	-	9,792.24
Inarajan Middle School	21,352.51	28,024	(15,547)	-	33,829.31
Inarajan Middle School - Admin Fund	10,937.81	1,292	(934)	-	11,295.05
Jose Rios Middle School	33,816.33	20,725	(11,052)	-	43,489.34
Jose Rios Middle School - Admin Fund	276.22	61	(6)	-	330.97
Jose Rios Middle School - Improvemt Fund1	176.91	112	-	-	288.59
Jose Rios Middle School - Improvemt Fund2	2,912.62	630	(436)	-	3,106.00
Jose Rios Middle School - Social Club	1,185.56	285	(585)	-	885.56
LP Untalan Middle School	23,159.93	16,049	(12,697)	-	26,511.92
Oceanview Middle School (BP)	11,817.49	6,566	(11,242)	-	7,141.49
Oceanview Middle School - Admin Fund (BP)	397.08	911	(1,217)	-	91.10
VSA Benavente Middle School	12,996.11	14,768	(10,016)	-	17,747.69
(2) VSA Benavente Middle School - Admin Fund	10,539.38	1,573	(1,079)	-	11,033.46
Non-Appropriated Funds - Middle Schools	\$ 178,105.84	\$ 122,230	\$ (75,817)	\$ -	\$ 224,519.09
Adjustments:					
(1a) AsTumbo Middle School - Adjustment to Beginning Balance	-	(294)	-	-	(294.40)
(1b) AsTumbo Middle School - Admin Fund - Adjustment to Beginning Balance	-	(666)	-	-	(666.00)
Adjustments total:	\$ -	\$ (960.40)	\$ -	\$ -	\$ (960.40)
Net Non-Appropriated Funds - Middle Schools	\$ 178,105.84	\$ 121,269.41	\$ (75,816.56)	\$ -	\$ 223,558.69
Non-Appropriated Funds - Student Activities Funds					
George Washington High School	56,751.92	25,091	(27,868)	-	53,975.24
George Washington High School - Admin Fund	40,991.06	14,152	(9,080)	-	46,063.02
John F. Kennedy High School	153,600.34	28,098	(18,686)	-	163,011.99
John F. Kennedy High School - Admin Fund	26,196.62	6,669	(8,436)	-	24,430.58
Okkodo High School	13,748.25	23,129	(13,805)	-	23,072.12
Okkodo High School - Admin Fund	2,809.47	2,809	(1,558)	-	4,060.24
Simon Sanchez High School	73,475.33	6,074	(16,928)	-	62,621.55
Simon Sanchez High School - Admin Fund	8,261.13	1,222	(1,352)	-	8,131.41
(3a) Southern High School	37,038.48	-	-	-	37,038.48
(3b) Southern High School - Admin Fund	-	-	-	-	-
Net Non-Appropriated Funds - High Schools	412,872.60	\$ 107,244	\$ (97,712)	\$ -	422,404.63
Total Funds and Expenditures, March 31, 2009	\$ 590,978.44	\$ 228,513.19	\$ (173,528.31)	\$ -	\$ 645,963.32

NOTE:

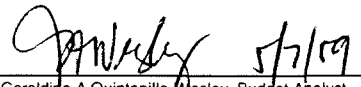
- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation for April 30, 2009 is pending submission schools.
- (1a) AsTumbo Middle School made ADJUSTMENTS to their beginning balance 02/01/09.
- (1b) AsTumbo Middle School-Admin Fund made ADJUSTMENTS to their beginning balance 02/01/09.
- (2) VSA Benavente Middle School-Admin Funds did not submit Financial Report for March 2009.
- (3a and b) Southern High School is under Suspension, no submission of February and March 2009.

STATEMENT OF EXPENDITURES


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 April 30, 2009

Personnel and Operations	LOCAL FUNDING			FEDERAL FUNDING			Total Expenditures as of 04/30/2009
	Payroll	Operations	Net Total	Payroll	Operations	Net Total	
Personnel							
Certified Teacher	9,425,609	-	9,425,609	901,804	-	901,804	10,327,413
Certified Professional Administrators	950,954	-	950,954	51,277	-	51,277	1,002,231
Certified Guidance Counselors	-	-	-	274,058	-	274,058	274,058
Certified School Health Counselors	190,244	-	190,244	-	-	-	190,244
Certified Allied Health	-	-	-	618,713	-	618,713	618,713
Net Personnel	\$ 10,566,808	\$ -	\$ 10,566,808	\$ 1,845,853	\$ -	\$ 1,845,853	\$ 12,412,661
Operations							
Air condition or properly ventilated classrooms	-	19,029	19,029	-	-	-	19,029
Portable water for drinking and washing	-	113,558	113,558	-	-	-	113,558
Reliable supply of electricity	-	1,669,438	1,669,438	-	-	-	1,669,438
Proper sanitation (clean restrooms, dining areas, & classrooms)	-	52,324	52,324	-	-	-	52,324
Adopted and required textbooks	-	60,742	60,742	-	-	-	60,742
Libraries operated by certified librarians	-	19,655	19,655	-	-	-	19,655
Healthful safe and sanitary learning environment	-	76,434	76,434	-	-	-	76,434
180 instructional days	1,587,821	476,000	2,063,821	337,303	1,485,525	1,822,827	3,886,648
Regular timely school bus	21,717	-	21,717	40,256	-	40,256	61,973
Maintenance	512,512	3,992	516,504	2,921	-	2,921	519,425
Net Operations	\$ 2,122,050	\$ 2,491,170	\$ 4,613,220	\$ 380,480	\$ 1,485,525	\$ 1,866,005	\$ 6,479,225
Total Personnel and Operations Expenditures, April 30, 2009	\$ 12,688,858	\$ 2,491,170	\$ 15,180,028	\$ 2,226,333	\$ 1,485,525	\$ 3,711,858	\$ 18,891,885

Prepared By:


 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct
 to the best of my knowledge:


 Frances T. Danieli, Comptroller