



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

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

May 18, 2009

2009 MAY 21 PM 4:09 MR

The Honorable Felix P. Camacho
Governor of Guam
P.O. Box 2950
Hagåtña, Guam 96932

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

Chairman, Guam Education Policy Board
P.O. Box DE
Hagåtña, Guam 96932

30-09-0643
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 5/19/09
Time: 3:30
Received by: [Signature]

Dear Governor Camacho, Speaker Won Pat and Chairman, Guam Education Policy Board

Subject: Adequate Public Education Report (Revised)

Buenas Yan Hafa Adai! Pursuant to Public Law 29-113, Chapter VII, Section 2, the Adequate Public Education Report for month ending *April 30, 2009* is herewith submitted. This monthly report is required to contain all funds available to the Guam Public School System, whether or not its resources require appropriations by I Liheslaturan Guahan, in addition to a detailed accounting of all its expenditures. All expenditures are required to be related to the fourteen (14) criteria established in 1 G.C.A. section 715. Furthermore, the report must meet the objectives of 17 G.C.A. Section 3125 by including the receipt, allocation and expenditure of all funds provided to the G.P.S.S., to include General Funds, Special Funds, Federal Funds, and Non-Appropriated Funds.

I hereby certify, to the best of my knowledge, that the enclosed financial statements are accurate in all material respects.

Thank you for your immediate attention to this matter. Should you have any comments, questions or concerns, please do not hesitate to contact me at 475- 0457.

Put Respetu,
[Signature]
NERISSA BRETANIA - SHAFER, PH.D.

Attachments

- cc: Chairman, Committee on Finance, Taxation and Commerce
- Members, GEPA
- Office of the Public Auditor

0659



The Guam Public School System
P.O. Box DE
Hagatna, Guam 96932
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**ADEQUATE PUBLIC EDUCATION REPORT
PURSUANT TO SECTION 2 OF PUBLIC LAW 29-113**

**MONTH ENDING
APRIL 30, 2009**

Submitted By:

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



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

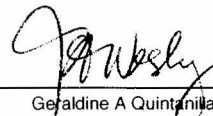
GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Summary of all Funds
For the Current Month and Year-to-Date Ended April 30, 2009
Unaudited

| 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% |

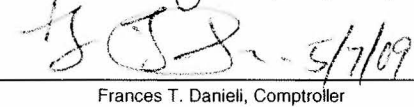
¹- SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

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. Danieli, Comptroller

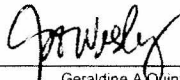
GUAM PUBLIC SCHOOL SYSTEM
GENERAL OPERATIONS FUND
Revenues and Expenditures
For the Current Month and Year-to-Date April 30, 2009
Unaudited

| GPSS REVENUE | Appropriation | FY 2009 YTD Requests | Current Period April 2009 Received | FY 2009 YTD Revenues Received | Balance due from DOA as of 04/30/2009 | Percentage Received |
|--|-----------------------|-----------------------|------------------------------------|-------------------------------|---------------------------------------|---------------------|
| GovGuam Appropriations | | | | | | |
| ² General Fund / TEFF PI 29-113 | \$ 179,392,395 | \$ 99,217,149 | \$ 13,294,734 | \$ 99,217,149 | \$ 80,175,246 | -55.3% |
| Total General Appropriations | 179,392,395 | 99,217,149 | 13,294,734 | 99,217,149 | 80,175,246 | -55.3% |
| 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 | 45,292 | 226,462 | -16.7% |
| Suruhano Office | 163,041 | 81,522 | - | - | 163,041 | 0.0% |
| ¹ SAE Fund / School Lunch (Cash Collection) | - | - | - | - | - | 0.0% |
| ³ Textbook Appropriation | 2,000,000 | 2,000,000 | - | - | 2,000,000 | 0.0% |
| Total Appropriations | \$ 182,253,771 | \$ 101,647,835 | \$ 13,317,380 | \$ 99,404,633 | \$ 82,849,138 | -54.5% |


| GPSS OPERATIONS Appropriations, and Expenditures and Encumbrances | Appropriation / Budget | Current Period April 2009 Expenditures | FY 2009 YTD Expenditures | FY 2009 Encumbrances | Net Fund Balance as of 04/30/2009 | Percent Expended/Enc. |
|---|------------------------|--|--------------------------|-----------------------|-----------------------------------|-----------------------|
| General Fund Appropriation | | | | | | |
| Personnel Services | | | | | | |
| Salaries | \$ 121,924,765 | \$ (9,687,367) | \$ (71,602,616) | \$ - | \$ 50,322,149 | 58.7% |
| Benefits | 37,459,290 | (2,957,327) | (22,353,600) | - | 15,105,690 | 59.7% |
| Net Local Salaries and Benefits | 159,384,055 | (12,644,694) | (93,956,216) | - | 65,427,839 | 58.9% |
| Travel | - | - | - | - | - | 0.0% |
| Contractual Services | 4,819,418 | (102,366) | (2,682,051) | (1,896,568) | 240,799 | 95.0% |
| Supplies & Materials | 417,711 | (31,824) | (110,053) | (85,233) | 222,425 | 46.8% |
| Equipment (under \$500) | 9,468 | - | (5,305) | (2,526) | 1,637 | 82.7% |
| Miscellaneous | 102,745 | (55,348) | (87,029) | (8,629) | 7,087 | 93.1% |
| Utilities | 14,646,498 | (1,873,885) | (9,916,281) | (4,556,792) | 173,425 | 98.8% |
| Capital Outlays | 12,500 | - | (12,500) | - | - | 0.0% |
| Net General Fund Expenditures | 179,392,395 | (14,708,117) | (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 | 10.4% |
| Health/Physical Education Activities | 271,754 | 22,052 | (594) | (12,117) | 259,043 | 4.5% |
| Suruhano Office | 163,041 | (8,068) | (60,904) | (1,380) | 100,757 | 0.8% |
| ¹ SAE Fund / School Lunch (Cash Collection) | - | - | - | - | - | 0.0% |
| ³ Textbook Appropriation | 2,000,000 | - | (133,495) | (1,862,451) | 4,054 | 93.1% |
| Net Special Fund Expenditures | 2,861,376 | (47,597) | (478,843) | (1,920,504) | 462,029 | 83.9% |
| Total General & Special Expenditures, April 30, 2009 | \$ 182,253,771 | \$ (14,755,714) | \$ (107,248,278) | \$ (8,470,252) | \$ 66,535,241 | 63.5% |

¹-SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).
²-SAE Fund / School Lunch - Federal Reimbursement - there is no local funding source PL 29-113
³-General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.
⁴-PL 29-113 Appropriation Textbook: From FY 2010 Revenues.

Prepared By:

 5/18/09
 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct
 to the best of my knowledge:

 5/18/09
 Frances T. Danielli, Comptroller

GUAM PUBLIC SCHOOL SYSTEM
GovGuam Appropriations
GENERAL OBLIGATIONS BOND
Revenues and Expenditures
For the Current Month and Year-to-Date April 30, 2009
Unaudited

CASH POSITION

| General Obligations Bond Allotment | Appropriation | Authorized Transfer In/(Out) | Adjusted Appropriation (w/transfer) | FY 2008-2009 YTD Requests | Current Period April 2009 Received | FY 2009 YTD Revenues Received | GPSS Cash Balance as of 04/30/2009 |
|---|----------------------|------------------------------|-------------------------------------|---------------------------|------------------------------------|-------------------------------|------------------------------------|
| Prior Year Vendor Payments | \$ 3,000,000 | - | 3,000,000 | 3,000,000 | - | 3,000,000 | - |
| Reclassification & Increment | 1,200,000 | - | 1,200,000 | 1,200,000 | - | 1,200,000 | - |
| Management Audits | 375,000 | - | 375,000 | 375,000 | - | 375,000 | - |
| Meal Assessment | 250,000 | (238,731.00) | 11,269 | 250,000 | (238,731) | 250,000 | - |
| Water Tanks & Fountains | 255,947 | - | 255,947 | 255,947 | - | 255,947 | - |
| Net Non-CIP Bonds | \$ 5,080,947 | \$ (238,731) | \$ 4,842,216 | \$ 5,080,947 | \$ (238,731) | \$ 5,080,947 | \$ - |
| Physical Infrastructure | 853,156 | (500,000.00) | 353,156 | 2,600 | - | 162,651 | 190,505 |
| A/C Replacement | 298,605 | - | 298,605 | - | - | 298,503 | 102 |
| A/C Maintenance & Repairs | 426,578 | 1,238,731.00 | 1,665,309 | - | - | 637,905 | 1,027,404 |
| Intercom, Security, Fire Alarm Systems | 2,601,319 | (500,000.00) | 2,101,319 | - | - | 474,365 | 1,626,954 |
| ADA Compliance | 4,472,392 | (2,000,000.00) | 2,472,392 | - | - | - | 2,472,392 |
| Asbestos Compliance | 2,193,532 | 251,474.00 | 2,445,006 | 265,137 | - | 265,727 | 2,179,279 |
| General CIP | 7,649,983 | 2,248,526.00 | 9,898,509 | 279,154 | - | 3,212,372 | 6,686,137 |
| Recreational Facilities | 2,559,467 | (500,000.00) | 2,059,467 | (500,000) | - | 426,578 | 1,632,889 |
| Net CIP Bonds | \$ 21,055,031 | 238,731 | 21,293,762 | \$ 46,891 | \$ - | 5,478,101 | 15,815,661 |
| <i>General CIP - DPW (unreconciled)</i> | - | - | - | - | - | 5,118,676 | (5,118,676) |
| Total GOB Appropriations, April 30, 2009 | \$ 26,135,977 | \$ - | \$ 26,135,977 | \$ 5,127,838 | \$ (238,731) | \$ 15,677,723 | \$ 10,696,985 |

Statement of Appropriations, Expenditures and Encumbrances

| General Obligations Bond Expenditures | GOB Appropriation (Original) | Authorized Transfer In/(Out) | Adjusted GOB Allotment | Current Period April 2009 Expenditures | Year-to-Date Expenditures | Encumbrances | Net Fund Balance as of 04/30/2009 | Percent Expended/Enc. |
|---|------------------------------|------------------------------|------------------------|--|---------------------------|-----------------------|-----------------------------------|-----------------------|
| 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 | (70,675) | (296,269) | - | 78,731 | 79.0% |
| Meal Assessment | 250,000 | (238,731.00) | 11,269 | - | - | - | 11,269 | 0.0% |
| Water Tanks & Fountains | 255,947 | - | 255,947 | - | (91,246) | - | 164,701 | 35.7% |
| Net Non-CIP Bonds | \$ 5,080,947 | \$ (238,731) | \$ 4,842,216 | \$ (70,675) | \$ (4,587,515) | \$ - | \$ 254,701 | |
| Physical Infrastructure | 853,156 | (500,000.00) | 353,156 | - | (222,473) | (67,664) | 63,018 | 82.2% |
| A/C Replacement | 298,605 | - | 298,605 | - | (12,350) | (55,726) | 230,529 | 22.8% |
| A/C Maintenance & Repairs | 426,578 | 1,238,731.00 | 1,665,309 | (19,029) | (264,400) | (265,133) | 1,135,776 | 31.8% |
| Intercom, Security, Fire Alarm Systems | 2,601,319 | (500,000.00) | 2,101,319 | - | (112,550) | (3,640) | 1,985,129 | 5.5% |
| ADA Compliance | 4,472,392 | (2,000,000.00) | 2,472,392 | - | (260,345) | (36,151) | 2,175,896 | 12.0% |
| Asbestos Compliance | 2,193,532 | 251,474.00 | 2,445,006 | - | (1,156,493) | (1,237,874) | 50,639 | 97.9% |
| General CIP | 7,649,983 | 2,248,526.00 | 9,898,509 | (73,569) | (2,848,103) | (2,269,162) | 4,781,244 | 51.7% |
| Recreational Facilities | 2,559,467 | (500,000.00) | 2,059,467 | - | (4,890) | (270) | 2,054,307 | 0.3% |
| Net CIP Bonds | \$ 21,055,031 | 238,731 | \$ 21,293,762 | (92,598) | (4,881,604) | (3,935,620) | 12,476,538 | |
| <i>General CIP - DPW</i> | - | - | - | (202,221) | (5,516,718.34) | (341,986) | (5,858,704) | |
| Total GOB Expenditures, April 30, 2009 | \$ 26,135,977 | \$ - | \$ 26,135,977 | \$ (365,494) | \$ (14,985,837) | \$ (4,277,606) | \$ 6,872,534 | 73.7% |

Prepared By:

G. A. Quintanilla-Wesley 5/18/09
 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct to the best of my knowledge:

F. T. Daniel 5/18/09
 Frances T. Daniel, Comptroller

Department/Agency Head Certification
 as to the accuracy of information contained herein:
 Nerissa Bretania-Shafer, Ph.D.
 Superintendent of Education
 Signature: *Nerissa Bretania-Shafer*
 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 (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 Apr. 30, 2009 | FY 2009 Encumbrances Apr. 30, 2009 | FY 2009 Actual Federal Reimbursement Apr. 30, 2009 | |
| U.S. Department of Agriculture | State Administrative Expense | 100%:0% | 10.560 | | | | | | | | | | | 309,953.00 | 10/01/08-9/30/09 | | 22.09.1201 | 168,062.94 | 630.90 | - | |
| U.S. Department of Agriculture | Food & Nutrition Services | | 10.555 | 6,500,000 | 10/1/2006 - 09/30/07 | 6,448,257 | 52,488 | 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 | 183,220.00 |
| U.S. Department of Education | Food & Nutrition Services | | 10.555 | | | | | | | 10/1/08-09/30/09 | | | | 7,500,000.00 | 10/01/08-9/30/09 | | 21.09.1250 | 3,680,195.25 | 167,975.23 | 4,248,719.90 | |
| 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 | 2,863.90 | | 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 | 1,027,970.60 |
| 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 | 5,303,647.00 | |
| 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 | 41,484.12 | 1/03/08-09/30/09 | | 22.08.9250 | 4,560.60 | 7,800.00 | - |
| 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 | 93,242.36 | 358,964.60 |
| 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 | 23,344.60 | |
| 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 | 56,073.10 |
| 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 | 72,750.00 |
| 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 | - | 3,300.00 | |
| 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 | 13,102.77 |
| 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 | 33,933.20 |
| 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 | | 21.06.2300 | 95,688.97 | 15,921.30 | 85,292.60 |
| U.S. Department of Education | Partnerships in Character Education | 75%:25% | 84.215S | | | | | | 555,986.00 | 7/01/07-6/30/08 | | 185,466.23 | | 185,466.23 | 370,519.77 | 7/01/07-6/30/08 | | 21.07.2300 | 36,993.80 | - | 35,090.60 |
| 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 | | 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 | | | | | | | | | | | 23,626.00 | 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 | 2,828,771 | 15,688,737 | 3,156,493.62 | 07/01/06 - 09/30/07 | | 3,118,722.41 | 37,771.21 | 5,107,321.60 | 8,071.72 | 07/01/06 - 09/30/07 | | 22.06.8200 | 8,071.72 | - | 9,793.10 |
| 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 | 7,576,740.39 | 07/01/07-09/30/08 | | 22.07.8200 | 4,279,139.36 | 1,422,433.43 | 3,533,872.30 |
| 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 | 4,511,415.60 | |
| 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 | 833,144.60 |
| 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 | 87,372.36 | 3/01/06 - 02/28/07 | | 21.06.0048 | | 36,276.84 | 16,570.60 |
| 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 | | | 3,231.20 |
| 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 | - | 33,400.70 |
| 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 | | | | | | 358,307.00 | 10/01/07-09/30/07 | | 3,809.92 | 594.90 | 89,577.00 | 354,497.08 | 10/01/07-09/30/07 | | 21.07.9604 | 31,586.09 | 55.00 | |
| U.S. Department of Education | Project Na'la'la-Chamoru Language | 100%:0% | 84.215K | | | | | | | | | | | 229,912.00 | 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 | 61,705,718.66 | | | 23,459,874.79 | 3,403,213.41 | 20,439,061.60 | |

DEPARTMENT: GUAM PL

Required Attachments:
FOR "SPECIAL FUNDS", "NON-"
Note: List each fund source

| Fund Name |
|-------------------------------|
| General Fund |
| General Fund |
| Commodities for CNP |
| TEFF General Fund |
| TEFF Supplemental |
| Interscholastic Sports Prográ |
| Interscholastic Sports Prográ |
| Interscholastic Sports Prográ |
| Interscholastic Sports Prográ |
| Interscholastic Sports Prográ |
| Health/Physical Activities |
| Health/Physical Activities |
| Health/Physical Activities |
| Health/Physical Activities |
| Health/Physical Activities |
| Library Media Funds |
| Library Media Funds |
| Library Resource Funds |
| Library Resource Funds |
| Library Resource Funds |
| GF Restricted Air Con |
| GF Air Con Repair |
| ADA Repair |
| Suruhanu Office |
| Salappe' Principat |
| Salappe' Principat |
| Textbooks |
| Textbooks |
| Textbooks |
| Textbooks |
| Textbooks |

NON-APPROPRIATED FUNDS

| 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 | | | | | | | | | | | | | | | | | | |
| Klitzkie 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 |

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 |
| Talofofo 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:

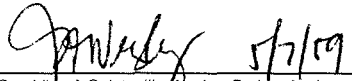
- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation for April 30, 2009 is pending submission schools.
- (1a) AsTumbo Middle School made ADJUSTMENTS to their beginning balance 02/01/09.
- (1b) AsTumbo Middle School-Admin Fund made ADJUSTMENTS to their 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. Daniels, Comptroller