



GUAM PUBLIC SCHOOL SYSTEM
OFFICE OF THE SUPERINTENDENT

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

May 18, 2009

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

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

30-09-0644
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 5/19/09
Time: 3:30
Received by: [Signature]

2009 MAY 21 PM 4:10

Dear Speaker Won Pat and Ms. Brooks:

Subject: Autonomous Agency Revenues and Expenditures Report (Revised)

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



The Guam Public School System
P.O. Box DE
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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



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%

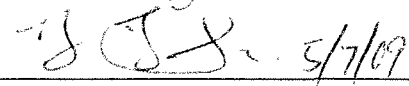
¹- SAE Fund / School Lunch - Same source as the Food and Nutrition (Federal Funds).

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

Prepared By:


Geraldine A. Quintanilla-Wesley, Budget Analyst

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


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						
¹ 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.
³-PL 29-113 Appropriation Textbook: From FY 2010 Revenues.

Prepared By:

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

Certified True & Correct
 to the best of my knowledge:

J. T. Danieli
 Frances T. Danieli, 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
General CIP - DPW (unreconciled)	-	-	-	-	-	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)	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	
General CIP - DPW	-	-	-	(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. Wesley 5/15/09
 Gertrude A. Quintanilla-Wesley Budget Analyst

Certified True & Correct to the best of my knowledge:

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

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

 Signature

 Date

Grantor Agency	Grant Title	Match Ratio (Fed/Local)	CFDA No.	Fiscal Year 2007					Fiscal Year 2008					Fiscal Year 2009										
				FY 2007 Grant Award	Grant Period	FY 2007 Expenditure	FY 2007 Encumbrances (Y/E)	FY 2007 Actual Federal	FY 2008 Grant Award Received	Grant Period	No. of FTE Funded by Grant	FY 2008 Expenditures (Y/E)	FY 2008 Encumbrances (Y/E)	FY 2008 Actual Federal Reimbursement	FY 2009 Grant Request/Award	Grant Period	No. of FTE's Funded	GA Acct #	FY 2009 Expenditures Apr. 30, 2009	FY 2009 Encumbrances Apr. 30, 2009	FY 2009 Actual Federal Reimb. 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	6,500,000.00	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	183,220.34
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	4,248,719.41
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	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	1,027,970.64
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	5,303,647.39
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	358,964.81
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	23,344.80
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	7/01/08-8/30/09	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	56,073.14
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	72,750.31
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	21.05.2200		13,102.77	2,114.36	13,102.77
U.S. Department of Education	Teacher Quality Enhancement Grant	75%:25%	84.336A	3,057,063	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	33,933.26
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	85,292.85
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	-	35,090.65
U.S. Department of Education	Partnerships in Character Education	75%:25%	84.215S															469,683.00	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	22.08.8200		8,071.72	-	9,793.12
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	3,533,872.37
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	4,511,415.64
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	833,144.65
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	16,570.64	
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				3,231.25
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	-	33,400.72
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			354,487.08	10/01/07-09/30/07	21.07.9604		31,586.09	55.00	
U.S. Department of Education	Project Na'la'a-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	20,439,061.65

DEPARTMENT: GUAM PUBLIC SCHOOL SYSTEM

As of April 30, 2009

Certification as to completeness and accuracy

Nerissa Bretania-Shafer, Ph.D.
Superintendent, GPSS

Date

Financial Statements Attached? YES NO

Required Attachments:
FOR "SPECIAL FUNDS", "NON-APPROPRIATED FUNDS" AND "OTHER SOURCES OF FUNDING",
Note: List each fund source individually and if a column is not applicable, indicate "n/a".

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.
General Fund			1,200,000	2,213,362		146,029												
General Fund						696,784												
Commodities for CNP	1,900,000			1,059,898	1,900,000	1,911,137												
TEFF General Fund						29,352												
TEFF Supplemental						8,261												
Interscholastic Sports Program	0					0												
Interscholastic Sports Program		450		450		450												
Interscholastic Sports Program		92,680				0												
Interscholastic Sports Program				146,897		10,746												
Interscholastic Sports Program					127,313	7,849												
Health/Physical Activities				0		0												
Health/Physical Activities		63,000		35,703		0												
Health/Physical Activities		6,258				0												
Health/Physical Activities			227,291	61,421		38,468												
Health/Physical Activities					81,101	229,908												
Library Media Funds		32,284		350		350												
Library Media Funds		400,421	5,598	406,174		154,685												
Library Resource Funds	527,035	6,125	106,468	330,405		226,864												
Library Resource Funds			110,875	0	718,668	16,813												
Library Resource Funds					300,000													
GF Restricted Air Con				1,220,960		207,616												
GF Air Con Repair				392,450		7,091												
ADA Repair				3,192		0												
Suruhanu Office						24,789												
Salappe' Principat		1,967		9,176		2,040												
Salappe' Principat	277,500	555,000		214,186		5,128												
Textbooks		24,651		22,176		0												
Textbooks		399,423		147,229		2,706												
Textbooks						11,763												
Textbooks					2,900,000	5,764,797												

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							
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																		
Klitzke 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 - Improvermt Fund1	176.91	112	-	-	288.59
Jose Rios Middle School - Improvermt 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:

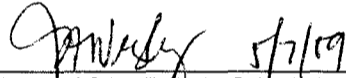
- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation for April 30, 2009 is pending submission schools.
- (1a) AsTumbo Middle School made ADJUSTMENTS to their beginning balance 02/01/09.
- (1b) AsTumbo Middle School-Admin Fund made ADJUSTMENTS to their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