



GUAM PUBLIC SCHOOL SYSTEM
OFFICE OF THE SUPERINTENDENT

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

June 9, 2009

2009 JUN 10 PM 3:01

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 **May 31, 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

0714

30-09-0706
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 6/10/09
Time 11:07 pm
Received by [Signature]



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*



*Salvatore G.T. Sgambelluri
Deputy Superintendent of
Finance and Administrative Services*

June 9, 2009

MEMORANDUM

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

FROM: Salvatore GT. Sgambelluri
Deputy Superintendent of Finance
and 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 **MAY 31, 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.


SALVATORE G.T. SGAMBELLURI



The Guam Public School System
P.O. Box DE
Hagatna, Guam 96932
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AUTONOMOUS AGENCY REVENUES AND EXPENDITURES REPORT
(PURSUANT TO CHAPTER VII, SECTION 25 OF PUBLIC LAW 29-113)

MONTH ENDING
MAY 31, 2009

Submitted By:

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

ALLOCATION OF FUNDS REPORT



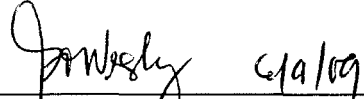
GUAM PUBLIC SCHOOL SYSTEM
Statement of Appropriations, Expenditures and Encumbrances
Summary of all Funds
For the Current Month and Year-to-Date Ended May 31, 2009
Unaudited

PROGRAM TITLE	Budget / Carryover	Current Period May 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 05/31/2009	Percent Expended/ Enc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,395	(14,455,078)	(121,893,975)	(5,569,445)	51,928,975	71.1%
Special Fund Appropriation						
Interscholastic Sports	426,581	(34,646)	(318,496)	(44,556)	63,529	85.1%
Health/Physical Education Activities	271,754	(576)	(1,170)	(11,541)	259,043	4.7%
Suruhano Office	163,041	(8,460)	(69,364)	(695)	92,982	43.0%
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
Textbook Appropriation	2,000,000	(42,000)	(175,495)	(1,824,505)	-	100.0%
Net General & Special Fund Appropriations	\$ 189,753,771	\$ (14,540,760)	\$ (122,458,500)	\$ (7,450,742)	\$ 59,844,529	68.5%
Guam Obligation Bonds						
GEDCA Bonds	26,135,977	(1,019,935)	(15,099,784)	(4,111,452)	6,924,741	73.5%
Net Guam Obligation Bond Funds	\$ 26,135,977	\$ (1,019,935)	\$ (15,099,784)	\$ (4,111,452)	\$ 6,924,741	
Federal Programs						
Non-Discretionary Grants	30,915,497	(1,408,737)	(11,419,149)	(2,216,481)	17,279,868	44.1%
¹ Discretionary Grants	30,843,122	(2,827,787)	(16,277,250)	(1,039,916)	13,525,955	56.1%
Net Federal Programs	\$ 61,758,619	\$ (4,236,524)	\$ (27,696,399)	\$ (3,256,397)	\$ 30,805,823	50.1%
Food and Nutrition						
Local Funds (Cash collection)						
Local Funds (Cash collection) - FY 2007	668,902	-	(630,210)	(35,990)	2,702	99.6%
Local Funds (Cash collection) - FY 2008	737,266	-	(234,363)	(26,205)	476,699	35.3%
Local Funds (Cash collection) - FY 2009	700,000	-	(522,286)	(89,476)	88,237	87.4%
Net Local Funds (Cash collection)	2,106,168	-	(1,386,859)	(151,671)	567,638	
Entitlement *	591,408	(9,684)	(591,312)	-	96	100.0%
Net Food and Nutrition	\$ 2,697,576	\$ (9,684)	\$ (1,978,171)	\$ (151,671)	\$ 567,734	79.0%
²Non-Appropriated Funds (NAF) *						
Elementary Schools	223,522	-	-	-	223,522	
Secondary Schools	645,963	-	-	-	645,963	
Net Non-Appropriated Funds (NAF)	\$ 869,485	\$ -	\$ -	\$ -	\$ 869,485	
Contract Agreement						
JROTC Program	\$ 427,864	(3,201)	(317,965)	(3,634)	\$ 106,264	75.2%
Total YTD Funds and Expenditures	\$ 281,643,292	\$ (19,810,104)	\$ (167,550,819)	\$ (14,973,897)	\$ 99,118,576	64.8%

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:


Geradine A. Quintanilla-Wesley, Budget Analyst

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


Frances T. Danieli, Comptroller

Approved By:


Salvatore G.T. Sgambelluri, Deputy Superintendent FAS

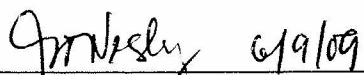
GUAM PUBLIC SCHOOL SYSTEM
GENERAL OPERATIONS FUND
Revenues and Expenditures
For the Current Month and Year-to-Date May 31, 2009
Unaudited

GPSS REVENUE	Appropriation	FY 2009 YTD Requests	Current Period May 2009 Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 05/31/2009	Percentage Received
GovGuam Appropriations						
² General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 112,193,584	\$ 12,976,435	\$ 112,193,584	\$ 67,198,811	62.5%
Total General Appropriations	179,392,395	112,193,584	12,976,435	112,193,584	67,198,811	62.5%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 213,288	\$ 71,096	\$ 213,288	\$ 213,293	50.0%
Health/Physical Education Activities	271,754	135,876	90,584	135,876	135,878	50.0%
Suruano Office	163,041	81,522	81,522	81,522	81,519	50.0%
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	2,000,000	-	-	2,000,000	0.0%
Total Appropriations	\$ 189,753,771	\$ 114,624,270	\$ 13,219,637	\$ 112,624,270	\$ 77,129,501	59.4%

GPSS OPERATIONS Appropriations, and Expenditures and Encumbrances	Appropriation / Budget	Current Period May 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance as of 05/31/2009	Percent Expended/Enc.
General Fund Appropriation						
Personnel Services						
Salaries	\$ 121,044,736	\$ (10,140,218)	\$ (81,742,834)	\$ -	\$ 39,301,902	67.5%
Benefits	37,459,290	(3,077,684)	(25,431,284)	-	12,028,006	67.9%
Net Local Salaries and Benefits	158,504,026	(13,217,902)	(107,174,118)	-	51,329,908	67.6%
Travel	-	-	-	-	-	0.0%
Contractual Services	5,796,383	(102,366)	(3,443,577)	(1,976,417)	376,389	93.5%
Supplies & Materials	282,364	(31,824)	(163,399)	(41,407)	77,558	72.5%
Equipment (under \$500)	9,468	-	(5,305)	(2,526)	1,637	82.7%
Miscellaneous	140,498	(55,348)	(131,157)	(8,629)	712	99.5%
Utilities	14,647,156	(1,047,638)	(10,963,919)	(3,540,466)	142,771	99.0%
Capital Outlays	12,500	-	(12,500)	-	-	0.0%
Net General Fund Expenditures	179,392,395	(14,455,078)	(121,893,975)	(5,569,445)	51,928,975	71.1%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ (34,646)	\$ (318,496)	\$ (44,556)	\$ 63,529	10.4%
Health/Physical Education Activities	271,754	(576)	(1,170)	(11,541)	259,043	4.2%
Suruano Office	163,041	(8,460)	(69,364)	(695)	92,982	0.4%
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	(42,000)	(175,495)	(1,824,505)	-	91.2%
Net Special Fund Expenditures	10,361,376	(85,682)	(564,525)	(1,881,297)	7,915,554	23.6%
Total General & Special Expenditures, May 31, 2009	\$ 189,753,771	\$ (14,540,760)	\$ (122,458,500)	\$ (7,450,742)	\$ 59,844,529	68.5%

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

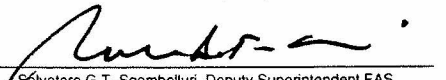
Prepared By:


 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct to the best of my knowledge:


 Frances T. Danielli, Comptroller

Approved By:


 Salvatore G.T. Sgambelluri, Deputy Superintendent FAS

GUAM PUBLIC SCHOOL SYSTEM
GovGuam Appropriations
GENERAL OBLIGATIONS BOND
Revenues and Expenditures
For the Current Month and Year-to-Date May 31, 2009

CASH POSITION

General Obligations Bond Allotment	Appropriation	Authorized Transfer In/(Out)	Adjusted Appropriation (w/transfer)	FY 2008-2009 YTD Requests	Current Period May 2009 Received	FY 2008-2009 YTD Revenues Received	Cash Balance Due from DOA as of 05/31/2009
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	-	11,269	-
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	\$ -	\$ 4,842,216	\$ -
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	260,345	-	-	2,472,392
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,212,867	-	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	\$ 1,254,966	\$ -	5,478,101	15,815,661
<i>General CIP - DPW (unreconciled)</i>	-	-	-	-	-	4,790,500	(4,790,500)
Total GOB Appropriations, May 31, 2009	\$ 26,135,977	\$ -	\$ 26,135,977	\$ 6,335,913	\$ -	\$ 15,110,816	\$ 11,025,161

Statement of Appropriations, Expenditures and Encumbrances

General Obligations Bond Expenditures	GOB Appropriation (Original)	Authorized Transfer In/(Out)	Adjusted GOB Allotment	Current Period May 2009 Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance as of 05/31/2009	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	-	(296,269)	(90,000)	(11,269)	103.0%
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	\$ -	\$ (4,587,515)	\$ (90,000)	\$ 164,701	
Physical Infrastructure	853,156	(500,000.00)	353,156	-	(222,473)	(72,544)	58,139	83.5%
A/C Replacement	298,605	-	298,605	(28,990)	(41,340)	(253,035)	4,230	98.6%
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	(216,211)	(480,611)	(283,841)	900,857	45.9%
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)	(260,345)	(36,151)	2,175,896	12.0%
Asbestos Compliance	2,193,532	251,474.00	2,445,006	(126,307)	(1,282,800)	(916,512)	245,693	90.0%
General CIP	7,649,983	2,248,526.00	9,898,509	(116,965)	(2,965,068)	(2,276,769)	4,656,672	53.0%
Recreational Facilities	2,559,467	(500,000)	2,059,467	(270)	(5,160)	(270)	2,054,037	0.3%
Net CIP Bonds	\$ 21,055,031	238,731	\$ 21,293,762	(749,088)	(5,370,347)	(3,842,762)	12,080,653	
<i>General CIP - DPW</i>	-	-	-	(270,847)	(5,141,922)	(178,690)	(5,320,613)	
Total GOB Expenditures, May 31, 2009	\$ 26,135,977	\$ -	\$ 26,135,977	\$ (1,019,935)	\$ (15,099,784)	\$ (4,111,452)	\$ 6,924,741	73.5%

Prepared By:

Geraldine A. Quintanilla 6/9/09
 Geraldine A. Quintanilla, Wesley, Budget Analyst

Certified True & Correct to the best of my knowledge:

Frances T. Danieli 6/9/09
 Frances T. Danieli, Comptroller

Approved By:

Salvatore G.T. Sgambelluri
 Salvatore G.T. Sgambelluri, Deputy Superintendent FAS

ALLOCATION OF FEDERAL FUNDS REPORT



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

PROGRAM TITLE	Carryover / Budget	Current Period May 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 05/31/2009	Percent Expended/ Enc.
Federal Programs - Non-Discretionary Grants						
Reform Program Direct Instruction (DI) / Corrective Reading	11,958,193	(564,552)	(4,780,896)	(421,745)	6,755,552	43.5%
English Second Language (ESL)	5,022,271	(263,078)	(2,111,443)	(33,440)	2,877,388	42.7%
Dept. of Extended Day Program (DEED)	2,542,687	(165,608)	(921,520)	(4,468)	1,616,699	36.4%
Private Non-Profit Schools	1,596,876	(6,823)	(298,774)	(178,697)	1,119,405	29.9%
Summer School Program	1,088,529	(395)	(12,752)	(2,177)	1,073,600	1.4%
State Administration Career Outreach (CFDA#10.560)	686,734	(19,620)	(129,766)	(72,620)	484,348	29.5%
LEA Technical Assistance	858,004	(59,524)	(347,268)	(40,304)	470,432	45.2%
Gifted and Talented Education Program (GATE)	729,220	(41,448)	(299,300)	(15,424)	414,497	43.2%
Alternative Education	775,207	(57,254)	(436,421)	(3,872)	334,914	56.8%
Parent-Family Community Outreach	810,896	(62,571)	(489,943)	(22,221)	298,732	63.2%
Teacher Recruitment	417,531	-	(48,963)	(2,750)	365,818	12.4%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	358,156	-	(8,792)	(4,857)	344,507	3.8%
Success For All (SFA)	701,439	(5,810)	(132,735)	(253,344)	315,360	55.0%
Secondary School Reform, John Hopkins University Talent Development	250,000	-	-	-	250,000	0.0%
Standards Based Education	977,092	-	(130,660)	(667,280)	179,153	81.7%
Teacher Retention	400,000	(31,643)	(250,531)	(2,984)	146,485	63.4%
School Resource Officer (SRO)	147,749	-	(15,901)	(47,062)	84,786	42.6%
Eskuelan Puengi	201,499	(12,652)	(114,285)	(970)	86,244	57.2%
Education Technology (SMS)	1,224,183	-	(754,247)	(407,988)	61,949	94.9%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	150,198	(117,760)	(119,314)	(30,885)	-	100.0%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH Program	10,962	-	(7,568)	(3,394)	-	100.0%
Financial: Consolidated Grant	8,072	-	(8,072)	-	-	0%
Child Nutrition Program (CFDA#10.555)	-	-	-	-	-	0%
National School Breakfast (NSLB)	-	-	-	-	-	0%
National School Lunch (NSLP)	-	-	-	-	-	0%
Child and Adult Care Food Program (CACFP)	-	-	-	-	-	0%
Summer Food Service (seamless option)	-	-	-	-	-	0%
Food Distribution (CFDA#10.559)	-	-	-	-	-	0%
School Food Distribution	-	-	-	-	-	0%
TEFAP (CFDA#10.568)	-	-	-	-	-	0%
Cash In Lieu (CFDA#10.558)	-	-	-	-	-	0%
Analysis of Statewide Assessment (SAT 10)	-	-	-	-	-	0%
Financial: SEA, CNP, TEFAT, FD, CACFP	-	-	-	-	-	0%
Net Non-Discretionary Federal Grants	\$ 30,915,497	\$ (1,408,737)	\$ (11,419,149)	\$ (2,216,481)	17,279,868	44.1%
Federal Programs - Discretionary Grants						
Special Education - IDEA Part B - Year 1	1,200,172	(29,134)	(1,075,271)	(88,323)	36,578	97.0%
Special Education - IDEA Part B - Year 2	13,962,402	(1,051,519)	(7,322,618)	(198,679)	6,441,105	53.9%
Special Education Admin - IDEA Part B	28,964	-	(28,964)	-	-	100.0%
Special Education - IDEA Part C - Year 1	1,123,304	(87,262)	(592,492)	(131,005)	399,807	64.4%
Special Education - IDEA Part C - Year 2	1,424,395	(5,493)	(35,388)	(295)	1,388,712	2.5%
*Food and Nutrition - FY 2009	7,500,000	(1,235,745)	(4,915,940)	(233,980)	2,350,079	0.0%
*Food and Nutrition - FY 2008	80,957	-	(10,386)	(8,880)	61,691	0.0%
*Food and Nutrition - FY 2007	33,496	-	-	-	33,496	0.0%
Character Education - Project Menhalom	1,057,645	(128,026)	(260,709)	(50,270)	746,666	29.4%
Territories & Freely Associated State Education	891,685	(67,982)	(242,156)	(177,973)	471,556	47.1%
Teacher Quality Enhancement Grant - Project Hatsa	537,656	(14,022)	(61,926)	(60,471)	415,259	22.8%
Head Start Program	1,780,983	(174,862)	(1,410,832)	(43,707)	326,444	81.7%
Pacific Vocational Educational Improvement Program	356,034	(3,979)	(36,179)	(1,626)	318,229	10.6%
Project Na'La'La' I Lenggualan Chamoru	229,912	-	-	-	229,912	0.0%
State Administration USDA (CFDA#10.560)	309,953	(21,337)	(189,400)	(631)	119,922	61.3%
HIV Program - FY 2007	87,372	-	-	(36,277)	51,096	41.5%
HIV Program - FY 2008	13,844	-	-	-	13,844	0.0%
HIV Program - FY 2009	78,580	7,138	(51,270)	-	27,310	65.2%
HIV Program - FY 2010	50,900	(14,230)	(14,230)	-	36,670	28.0%
Federal Impact Aid Program	41,484	-	(4,561)	(7,800)	29,124	29.8%
Improving School Literacy & School Libraries	46,885	(1,335)	(24,928)	-	21,957	53.2%
Robert C. Byrd Scholarship Grant	6,500	-	-	-	6,500	0%
Net Discretionary Federal Grants	\$ 30,843,122	\$ (2,827,787)	\$ (16,277,250)	\$ (1,039,916)	\$ 13,525,955	56.1%
Total Funds and Expenditures, May 31, 2009	\$ 61,758,618.66	\$ (4,236,524)	\$ (27,696,399)	\$ (3,256,397)	30,805,823	50.1%

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

Department/Agency:

Guam Public School System

Office of Finance and Budget
 DEPARTMENTAL FEDERAL FUNDING ABSTRACT
 As of May 31, 2009

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: 6/9/09

Grantor Agency	Grant Title	Match Ratio (Fed/Local)	CFDA No.	Fiscal Year 2007			Fiscal Year 2008				Fiscal Year 2009								
				FY 2007 Grant Award	FY 2007 Expenditure	FY 2007 Encumbrances (Y/E)	FY 2007 Actual Federal	FY 2008 Grant Award Received	Grant Period	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 May 31, 2009	FY 2009 Encumbrances May 31, 2009	FY 2009 Actual Federal Reimb. May 31, 2009	
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.560										309,953.00	10/01/06-9/30/09		22.09.1201	189,400.21	630.90	-
U.S. Department of Agriculture	Food & Nutrition Services		10.555	6,500,000	6,448,257	52,488	6,414,183	1,056,153.10	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			
U.S. Department of Education	Food & Nutrition Services		10.555					7,500,000.00	10/1/07 - 09/30/08	7,412,136.43	81,718.07	7,412,136.43	80,956.83	10/1/2007 - 09/30/08		21.08.1250	10,365.94	8,879.78	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	4,915,940.44	233,980.27	4,786,786.67
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A	13,575,347	10,893,334	870,696	9,257,935	2,647,425.78	09/15/06 - 9/30/07*	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	1,075,271.08	88,323.15	1,036,545.36
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A										13,962,402.00	09/24/08-09/30/09		22.06.9501/2	7,322,618.12	198,678.86	6,271,098.70
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041					41,484.12	1/03/06 - 09/30/09	-	-	41,484.12	41,484.12	1/03/06 - 09/30/09		22.06.9250	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	592,492.12	131,005.36	490,062.31
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	35,387.62	294.94	29,895.06
U.S. Department of Education	Byrd Honors Scholarships	100%-0%	84.185A					60,000.00	7/01/06-6/30/09*	55,500.00		55,500.00	4,500.00	7/01/06-6/30/09*		22.08.9700	-	-	-
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	423,350	55,352	-	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	114,329.37	34,649.55	56,334.67
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	117,367.73	83,323.04	111,052.73
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	10,438.97	80,000.00	6,786.93
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.336A	1,903,735	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	14,529.63	687.50	13,102.77
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.336A	3,057,063	1,209,114	277,280	1,135,102	1,847,948.69	11/8/06 - 09/30/07*	1,532,401.80	83,867.16	1,606,414.35	315,546.89	11/8/06 - 09/30/07*		21.07.2200	47,396.81	59,783.22	34,802.08
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S	599,225	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	99,200.68	12,646.98	95,688.07
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	48,638.82	-	36,963.80
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	112,869.00	37,623.00	-
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	1,668.60	-	333.72
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A	20,731,287	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	-	9,793.12
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	7,576,740.38	07/01/07-09/30/08*		22.07.8200	4,471,232.20	1,307,857.45	4,279,139.36
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A										23,330,685.00	07/01/08-09/30/09*		22.08.8200	6,939,843.89	908,623.42	5,723,200.70
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	476,265.27	1,780,082.81	7/01/06-6/30/09		21.06.3201/3	1,410,832.25	43,706.75	833,144.69
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	51,968	-	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	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			3,231.29
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	76,580.02	3/01/08 - 02/28/09		21.08.0048	51,269.92	-	33,400.72
U.S. Dept. of Health & Human Services	Improv the Hth. Ed. & Well-Being of Young People Thru Coord Sch Hth	100%-0%	93.938										50,900.00	3/01/09 - 2/28/10		21.09.0048	14,230.27		7,138.14
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%-0%	84.048B	358,628	221,836	50,801	200,702	136,781.76	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	35,564.65	1,306.00	
U.S. Department of Education	Project Na'le'le-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						61,756,618.66			27,696,397.85	3,256,397.01	24,110,545.67

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 May 31, 2009

ELEMENTARY SCHOOLS	Beginning Balance as of 03/31/2009	FY 2009 YTD Cash Receipts	FY 2009 YTD Expenditures	FY 2009 Reserve for Encumbrance	Fund Balance as of 05/31/2009
Non-Appropriated Funds - Student Activities Funds					
Agana Heights Elementary School	\$ 9,504.16	-	-	-	\$ 9,504
Agana Heights Elementary School - Library	\$ 1,159.42	-	-	-	\$ 1,159
AsTumbo Elementary School	\$ 4,660.37	-	-	-	\$ 4,660
(2) CL Taitano Elementary School	\$ 2,229.16	-	-	-	\$ 2,229
BP Carbullido Elementary School	\$ 20,924.66	-	-	-	\$ 20,925
Chief Brodie Elementary School	\$ -	-	-	-	\$ -
DL Perez Elementary School	\$ 11,844.38	-	-	-	\$ 11,844
FQ Sanchez Elementary School	\$ 1,436.68	-	-	-	\$ 1,437
Finegayan Elementary School	\$ 15,872.96	-	-	-	\$ 15,873
Finegayan Elementary School - Admin Fund	\$ 3,671.42	-	-	-	\$ 3,671
HS Truman Elementary School	\$ 5,586.88	-	-	-	\$ 5,587
Inarajan Elementary School	\$ 15,237.70	-	-	-	\$ 15,238
JQ San Miguel Elementary School	\$ 3,295.28	-	-	-	\$ 3,295
JQ San Miguel Elementary School - Admin Fund	\$ 316.31	-	-	-	\$ 316
(3) JQ San Miguel Elementary School - Library Fund	\$ 931.51	-	-	-	\$ 932
(1) Juan M. Guerrero Elementary School	\$ 8,973.89	-	-	-	\$ 8,974
Liguan Elementary School	\$ 9,268.37	-	-	-	\$ 9,268
LB Johnson Elementary School	\$ 5,895.54	-	-	-	\$ 5,896
MA Ulloa Elementary School	\$ 8,815.17	-	-	-	\$ 8,815
MA Ulloa Elementary School - Admin Fund	\$ 1,192.13	-	-	-	\$ 1,192
MU Lujan Elementary School	\$ 19,660.76	-	-	-	\$ 19,661
MU Lujan Elementary School - Admin Fund	\$ 4,041.78	-	-	-	\$ 4,042
Marcial Sablan Elementary School	\$ 584.56	-	-	-	\$ 585
Marcial Sablan Elementary School - Admin Fund (BP)	\$ 403.50	-	-	-	\$ 404
Merizo Martyrs Elementary School	\$ 11,426.61	-	-	-	\$ 11,427
Ordot-Chalan Pago Elementary School	\$ 4,763.85	-	-	-	\$ 4,764
PC Lujan Elementary School	\$ 384.90	-	-	-	\$ 385
PC Lujan Elementary School - Admin Fund	\$ 6,598.78	-	-	-	\$ 6,599
Price Elementary School	\$ 20,490.72	-	-	-	\$ 20,491
Price Elementary School - Admin Fund	\$ 244.25	-	-	-	\$ 244
Talofofo Elementary School	\$ 5,357.94	-	-	-	\$ 5,358
Tamuning Elementary School	\$ 12,594.85	-	-	-	\$ 12,595
UPI Elementary School	\$ 852.50	-	-	-	\$ 853
Wettengel Elementary School	\$ 4,277.34	-	-	-	\$ 4,277
Wettengel Elementary School	\$ 1,023.53	-	-	-	\$ 1,024
Net Non-Appropriated Funds - Elementary Schools	\$ 223,521.86	\$ -	\$ -	\$ -	\$ 223,522
Total Funds and Expenditures, May 31, 2009	\$ 223,521.86	\$ -	\$ -	\$ -	\$ 223,522

**** NOTE:**

- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation for April 30 and May 31, 2009 is pending submission.

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

SECONDARY SCHOOLS	Beginning Balance 03/31/09	FY2009 Cash Receipts	FY 2009 YTD Expenditures	FY 2009 Reserve for Encumbrance	Fund Balance as of 05/31/2009
Non-Appropriated Funds - Student Activities Funds					
Agueda I. Johnston Middle School	21,064.62	-	-	-	21,065
Agueda I. Johnston Middle School - Admin Fund	3,080.53	-	-	-	3,081
AsTumbo Middle School	6,001.65	-	-	-	6,002
AsTumbo Middle School - Admin Fund	3,318.75	-	-	-	3,319
FB Leon Guerrero Middle School	25,510.82	-	-	-	25,511
FB Leon Guerrero Middle School - Admin Fund	9,792.24	-	-	-	9,792
Inarajan Middle School	33,829.31	-	-	-	33,829
Inarajan Middle School - Admin Fund	11,295.05	-	-	-	11,295
Jose Rios Middle School	43,489.34	-	-	-	43,489
Jose Rios Middle School - Admin Fund	330.97	-	-	-	331
Jose Rios Middle School - Improvemt Fund1	288.59	-	-	-	289
Jose Rios Middle School - Improvemt Fund2	3,106.00	-	-	-	3,106
Jose Rios Middle School - Social Club	885.56	-	-	-	886
LP Untalan Middle School	26,511.92	-	-	-	26,512
Oceanview Middle School (BP)	7,141.49	-	-	-	7,141
Oceanview Middle School - Admin Fund (BP)	91.10	-	-	-	91
VSA Benavente Middle School	17,747.69	-	-	-	17,748
(2) VSA Benavente Middle School - Admin Fund	11,033.46	-	-	-	11,033
Non-Appropriated Funds - Middle Schools	\$ 224,519.09	\$ -	\$ -	\$ -	224,519
Adjustments:					
(1a) AsTumbo Middle School - Adjustment to Beginning Balance	(294)	-	-	-	(294)
(1b) AsTumbo Middle School - Admin Fund - Adjustment to Beginning Balance	(666)	-	-	-	(666)
Adjustments total:	\$ (960.40)	\$ -	\$ -	\$ -	(960)
Net Non-Appropriated Funds - Middle Schools	\$ 223,558.69	\$ -	\$ -	\$ -	223,559
Non-Appropriated Funds - Student Activities Funds					
George Washington High School	53,975.24	-	-	-	53,975
George Washington High School - Admin Fund	46,063.02	-	-	-	46,063
John F. Kennedy High School	163,011.99	-	-	-	163,012
John F. Kennedy High School - Admin Fund	24,430.58	-	-	-	24,431
Okkodo High School	23,072.12	-	-	-	23,072
Okkodo High School - Admin Fund	4,060.24	-	-	-	4,060
Simon Sanchez High School	62,621.55	-	-	-	62,622
Simon Sanchez High School - Admin Fund	8,131.41	-	-	-	8,131
(3a) Southern High School	37,038.48	-	-	-	37,038
(3b) Southern High School - Admin Fund	-	-	-	-	-
Net Non-Appropriated Funds - High Schools	422,404.63	\$ -	\$ -	\$ -	422,405
Total Funds and Expenditures, May 31, 2009	\$ 645,963.32	\$ -	\$ -	\$ -	\$ 645,963

NOTE:

- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF reconciliation for April 30 and May 31, 2009 is pending submission.

Fund Name	No. of FTEs	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																			
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												2,147							
School Lunch Collection										737,266	228,906	10,888	72,750						
School Lunch Collection												599,194	611,763						
Lost & Damaged Textbooks																			
Lost & Damaged Textbooks								167		9,853									
Lost & Damaged Textbooks								1,690				4,911							
Lost & Damaged Textbooks																			
Kitzkie Library Fund															34,133		8,376		1,300
TOTAL		0	0	1,650,232	6,347,131	6,027,082	9,503,418	48,280	5,412	766,086	245,542	617,270	716,958	0	34,133	0	8,376	0	1,300

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 May 31, 2009

Personnel and Operations	LOCAL FUNDING			FEDERAL FUNDING			Total Expenditures as of 05/31/2009
	Payroll	Operations	Net Total	Payroll	Operations	Net Total	
Personnel							
Certified Teacher	9,945,840	-	9,945,840	1,053,171	-	1,053,171	10,999,012
Certified Professional Administrators	-	-	-	65,632	-	65,632	65,632
Certified Guidance Counselors	202,805	-	202,805	-	-	-	202,805
Certified School Health Counselors	-	-	-	268,807	-	268,807	268,807
Certified Allied Health	921,824	-	921,824	666,078	-	666,078	1,587,902
Net Personnel	\$ 11,070,470	\$ -	\$ 11,070,470	\$ 2,053,688	\$ -	\$ 2,053,688	\$ 13,124,158
Operations							
Air condition or property ventilated classrooms	-	368,619	368,619	-	-	-	368,619
Portable water for drinking and washing	-	86,048	86,048	-	-	-	86,048
Reliable supply of electricity	-	928,164	928,164	-	-	-	928,164
Proper sanitation (clean restrooms, dining areas, & classrooms)	-	9,986	9,986	-	-	-	9,986
Adopted and required textbooks	-	71,357	71,357	-	-	-	71,357
Libraries operated by certified librarians	-	31,088	31,088	-	-	-	31,088
Healthful safe and sanitary learning environment	-	649,971	649,971	-	12,889	12,889	662,859
180 instructional days	1,665,083	491,039	2,156,122	354,595	1,760,189	2,114,784	4,270,906
Regular timely school bus	19,343	-	19,343	43,779	23,760	67,539	86,882
Maintenance	505,566	5,014	510,580	2,926	-	2,926	513,506
Net Operations	\$ 2,189,992	\$ 2,641,287	\$ 4,831,279	\$ 401,300	\$ 1,796,838	\$ 2,198,137	\$ 7,029,416
Total Personnel and Operations Expenditures, May 31, 2009	\$ 13,260,462	\$ 2,641,287	\$ 15,901,748	\$ 2,454,988	\$ 1,796,838	\$ 4,251,826	\$ 20,153,574

Prepared By:

Geraldine A. Quintanilla-Wesley 6/9/09
 Geraldine A. Quintanilla-Wesley, Budget Analyst

Certified True & Correct to the best of my knowledge:

Frances T. Danieli 6/9/09
 Frances T. Danieli, Comptroller

Approved By:

Salvatore G.T. Sgambelluri
 Salvatore G.T. Sgambelluri, Deputy Superintendent FAS