



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

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Hagåtña, Guam 96932
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Nerissa Bretania-Shafer, Ph.D.
Superintendent of Education

July 10, 2009

7/13/09 10:15 AM ne

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 **June 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, GEPC

0834

30-09-08
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 7/10/09
Time: 2:53 PM
Received by: 



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

GUAM PUBLIC SCHOOL SYSTEM FINANCIAL AFFAIRS DIVISION

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



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

July 10, 2009

MEMORANDUM

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

FROM: Salvatore GT. Sgambelluri
Deputy Superintendent of Finance
and Administrative Services

SUBJECT: Autonomous Agency Revenues and Expenditures Report

Hafa Adai! Pursuant to P.L. 29-113, Chapter VII, Section 25, the attached report is for the month ending **June 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 300-1575.

A handwritten signature in black ink, appearing to be 'Sgambelluri'.

SALVATORE G.T. SGAMBELLURI



The Guam Public School System
P.O. Box DE
Hagatna, Guam 96932
300-1547/1536
www.gdoe.net



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

MONTH ENDING
JUNE 30, 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 June 30, 2009
Unaudited

PROGRAM TITLE	Budget / Carryover	Current Period June 2009 (Expenditures) / Receipts	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 06/30/2009	Percent Expended/ Enc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,395	(12,628,215)	(135,485,731)	(4,067,913)	39,838,751	77.8%
Special Fund Appropriation						
Interscholastic Sports	426,581	(46,251)	(364,747)	(26,660)	35,174	91.8%
Health/Physical Education Activities	271,754	(5,225)	(6,395)	(6,316)	259,043	4.7%
Suruano Office	163,041	(8,272)	(77,636)	(403)	85,002	47.9%
*School Lunch Fund	7,500,000	-	-	-	7,500,000	0.0%
Textbook Appropriation	2,000,000	-	(175,495)	(1,824,505)	-	100.0%
Net General & Special Fund Appropriations	\$ 189,753,771	\$ (12,687,963)	\$ (136,110,004)	\$ (5,925,797)	\$ 47,717,970	74.9%
Guam Obligation Bonds						
GEDCA Bonds	26,135,977	(510,696)	(15,593,279)	(3,420,999)	7,121,699	72.8%
Net Guam Obligation Bond Funds	\$ 26,135,977	\$ (510,696)	\$ (15,593,279)	\$ (3,420,999)	\$ 7,121,699	
Federal Programs						
Non-Discretionary Grants	30,915,497	(1,310,213)	(12,729,362)	(1,914,983)	16,271,153	47.4%
*Discretionary Grants	33,544,637	(1,318,375)	(17,913,590)	(1,046,635)	14,584,413	56.5%
Net Federal Programs	\$ 64,460,135	\$ (2,628,588)	\$ (30,642,951)	\$ (2,961,617)	\$ 30,855,566	52.1%
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	-	(534,979)	(76,784)	88,237	87.4%
Net Local Funds (Cash collection)	2,106,168	-	(1,399,552)	(138,979)	567,637	
Entitlement *	591,408	(9,684)	(591,312)	-	96	100.0%
Net Food and Nutrition	\$ 2,697,576	\$ (9,684)	\$ (1,990,864)	\$ (138,979)	\$ 567,733	79.0%
*Non-Appropriated Funds (NAF) *						
Elementary Schools	229,355	98,938	188,380	-	139,912	
Secondary Schools	636,664	280,121	195,319	-	453,450	
Net Non-Appropriated Funds (NAF)	\$ 866,019	\$ 379,059	\$ 383,699	\$ -	\$ 593,362	
Total YTD Funds and Expenditures	\$ 283,913,478	\$ (15,457,871)	\$ (183,953,399)	\$ (12,447,392)	\$ 86,856,330	69.2%

* School Lunch - Same source as the Food and Nutrition (Federal Funds).

* Non-Appropriated Funds (NAF) - Reporting at month end May 31, 2009

Prepared By:

M. Artero 7.9.09
M. Artero, Accountant

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

F. T. Danielli 7/9/09
Frances T. Danielli, Comptroller

Approved By:

Salvatore G.T. Sgambelluri 7/10/09
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 June 30, 2009
Unaudited

GPSS REVENUE	Appropriation	FY 2009 YTD Requests	Current Period June 2009 Received	FY 2009 YTD Revenues Received	Balance due from DOA as of 06/30/2009	Percentage Received
GovGuam Appropriations						
² General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 133,774,450	\$ 14,259,891	\$ 133,774,450	\$ 45,617,945	74.6%
Total General Appropriations	179,392,395	133,774,450	14,259,891	133,774,450	45,617,945	74.6%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 213,288	\$ -	\$ 213,288	\$ 213,293	50.0%
Health/Physical Education Activities	271,754	135,876	-	135,876	135,878	50.0%
Suruhano Office	163,041	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	\$ 136,205,136	\$ 14,259,891	\$ 134,205,136	\$ 55,548,635	70.7%

GPSS OPERATIONS Appropriations, and Expenditures and Encumbrances	Appropriation / Budget	Current Period June 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance as of 06/30/2009	Percent Expended/Enc.
General Fund Appropriation						
Personnel Services						
Salaries	\$ 119,875,060	\$ (8,440,007)	\$ (90,182,841)	\$ -	\$ 29,692,219	75.2%
Benefits	37,613,991	(2,617,710)	(28,017,921)	-	9,596,070	74.5%
Net Local Salaries and Benefits	157,489,051	(11,057,718)	(118,200,762)	-	39,288,289	75.1%
Travel	-	-	-	-	-	0.0%
Contractual Services	6,194,804	(791,697)	(4,295,023)	(1,864,213)	35,568	99.4%
Supplies & Materials	663,679	(15,337)	(178,736)	(29,134)	455,809	31.3%
Equipment (under \$500)	14,537	(2,526)	(7,831)	-	6,706	53.9%
Miscellaneous	227,064	(35,399)	(166,556)	(8,629)	51,879	77.2%
Utilities	14,790,760	(725,538)	(12,624,323)	(2,165,937)	500	100.0%
Capital Outlays	12,500	-	(12,500)	-	-	0.0%
Net General Fund Expenditures	179,392,395	(12,628,215)	(135,485,731)	(4,067,913)	39,838,751	77.8%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ (46,251)	\$ (364,747)	\$ (26,660)	\$ 35,174	6.2%
Health/Physical Education Activities	271,754	(5,225)	(6,395)	(6,316)	259,043	2.3%
Suruhano Office	163,041	(8,272)	(77,636)	(403)	85,002	0.2%
¹ School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	-	(175,495)	(1,824,505)	-	91.2%
Net Special Fund Expenditures	10,361,376	(59,748)	(624,273)	(1,857,884)	7,879,219	24.0%
Total General & Special Expenditures, June 30, 2009	\$ 189,753,771	\$ (12,687,963)	\$ (136,110,004)	\$ (5,925,797)	\$ 47,717,970	74.9%

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

²School Lunch - Federal Reimbursement - there is no local funding source PL 29-113

³General Fund Appropriations Separated Funding Source General Fund \$169,516,690.00.

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

Prepared By:

M. Artero 7.9.09
M. Artero, Accountant

Certified True & Correct to the best of my knowledge:

F. T. Danieli 7/9/09
Frances T. Danieli, Comptroller

Approved By:

L. Sgambelluri 7/10/09
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 June 30, 2009

General Obligations Bond Allotment	Appropriation	Authorized Transfer In/(Out)	Adjusted Appropriation (w/transfer)	FY 2008-2009 YTD Requests	Current Period JUNE 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	260,345	260,345	1,951,702
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,212,867	947,729	1,213,456	283,820
General CIP	7,649,983	2,248,526.00	9,898,509	279,154	45,400	3,257,772	6,595,337
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	\$ 1,253,475	6,731,575	13,308,712
<i>General CIP - DPW (unreconciled)</i>	-	-	-	-	-	5,054,725	(5,054,725)
Total GOB Appropriations, May 31, 2009	\$ 26,135,977	\$ -	\$ 26,135,977	\$ 6,335,913	\$ 1,253,475	\$ 16,628,516	\$ 8,253,986

General Obligations Bond Expenditures	GOB Appropriation (Original)	Authorized Transfer In/(Out)	Adjusted GOB Allotment	Current Period June 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	(45,000)	(341,269)	(45,000)	(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	\$ (45,000)	\$ (4,632,515)	\$ (45,000)	\$ 164,701	
Physical Infrastructure	853,156	(500,000.00)	353,156	-	(222,473)	(66,830)	63,853	81.9%
A/C Replacement	298,605	-	298,605	-	(41,340)	(253,035)	4,230	98.6%
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	(19,662)	(500,273)	(264,180)	900,856	45.9%
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	2,101,319	-	(112,550)	(4,454)	1,984,315	5.8%
ADA Compliance	4,472,392	(2,000,000.00)	2,472,392	(36,151)	(296,496)	-	2,175,896	12.0%
Asbestos Compliance	2,193,532	251,474.00	2,445,006	(362,762)	(1,645,562)	(553,750)	245,694	90.0%
General CIP	7,649,983	2,248,526.00	9,898,509	(47,121)	(3,012,189)	(2,054,790)	4,831,530	51.2%
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	-	(5,160)	(270)	2,054,037	0.3%
Net CIP Bonds	\$ 21,055,031	238,731	\$ 21,293,762	(465,696)	(5,836,043)	(3,197,309)	12,260,410	
<i>General CIP - DPW</i>	-	-	-	-	(5,124,721)	(178,690)	(5,303,411)	
Total GOB Expenditures, June 30, 2009	\$ 26,135,977	\$ -	\$ 26,135,977	\$ (510,696)	\$ (15,593,279)	\$ (3,420,999)	\$ 7,121,699	72.8%

Prepared By:

M. Artero 7/9/09
 M. Artero, Accountant

Certified True & Correct to the best of my knowledge:

F. Danielli 7/9/09
 Frances T. Danielli, Comptroller

Approved By:

Salvatore G.T. Sgambelluri 7/10/09
 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 June 30, 2009

PROGRAM TITLE	Carryover / Budget	Current Period June 2009 Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance as of 06/30/2009	Percent Expended/ Enc.
Federal Programs - Non-Discretionary Grants						
Reform Program Direct Instruction (DI) / Corrective Reading	11,138,718	(491,645)	(5,272,541)	(175,530)	5,690,647	48.9%
English Second Language (ESL)	5,022,271	(248,154)	(2,359,597)	(48,011)	2,614,662	47.9%
Dept. of Extended Day Program (DEED)	2,542,687	(23,288)	(944,808)	(6,637)	1,591,242	37.4%
Private Non-Profit Schools	1,596,876	(7,866)	(306,640)	(191,008)	1,099,227	31.2%
Summer School Program	1,088,529	(234,483)	(247,234)	(10,529)	830,765	23.7%
State Administration Career Outreach (CFDA#10.560)	686,734	(8,659)	(138,425)	(71,308)	477,002	30.5%
LEA Technical Assistance	858,004	(36,565)	(383,833)	(35,724)	438,447	48.9%
Gifted and Talented Education Program (GATE)	729,220	(24,232)	(323,531)	(21,769)	383,920	47.4%
Alternative Education	775,207	(43,766)	(480,187)	(2,294)	292,726	62.2%
Parent-Family Community Outreach	810,896	(61,852)	(551,795)	(18,389)	240,712	70.3%
Teacher Recruitment	417,531	-	(48,963)	-	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)	1,520,914	(99,809)	(232,544)	(169,002)	1,119,368	26.4%
Secondary School Reform, John Hopkins University Talent Development	250,000	-	-	-	250,000	0.0%
Standards Based Education	977,092	(3,713)	(134,372)	(663,567)	179,153	81.7%
Teacher Retention	400,000	(25,333)	(275,864)	(2,736)	121,401	69.8%
School Resource Officer (SRO)	147,749	-	(15,901)	(47,062)	84,786	42.6%
Eskuelan Puengi	201,499	(850)	(115,134)	(589)	85,776	57.4%
Education Technology (SMS)	1,224,183	-	(754,247)	(408,943)	60,994	95.0%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	150,198	-	(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	\$ (1,310,213)	\$ (12,729,362)	\$ (1,914,983)	16,271,153	47.4%
Federal Programs - Discretionary Grants						
Special Education - IDEA Part B - Year 1	1,200,172	(51,711)	(1,126,982)	(59,979)	13,211	98.9%
Special Education - IDEA Part B - Year 2	13,962,402	(898,997)	(8,221,615)	(215,046)	5,525,741	60.4%
Special Education Admin - IDEA Part B	28,964	-	(28,964)	-	-	100.0%
Special Education - IDEA Part C - Year 1	1,123,304	(82,666)	(675,158)	(111,079)	337,067	70.0%
Special Education - IDEA Part C - Year 2	1,424,395	(24,826)	(60,214)	(338)	1,363,843	4.3%
¹ Food and Nutrition - FY 2009	7,500,000	-	(4,915,940)	(233,980)	2,350,079	0.0%
¹ Food and Nutrition - FY 2008	80,957	-	(10,386)	(8,880)	61,691	0.0%
¹ Food and Nutrition - FY 2007	33,496	-	-	-	33,496	0.0%
Character Education - Project Menhalom	1,057,645	(14,059)	(274,768)	(48,490)	734,387	30.8%
Territories & Freely Associated State Education	891,685	(14,744)	(256,900)	(169,235)	465,550	47.8%
Teacher Quality Enhancement Grant - Project Hatsa	537,656	(13,263)	(75,190)	(47,208)	415,259	22.8%
Head Start Program	1,780,983	(172,485)	(1,583,318)	(83,456)	114,209	93.6%
Head Start Program	2,210,093	-	-	-	2,210,093	-
Pacific Vocational Educational Improvement Program	356,034	(5,004)	(41,183)	(601)	314,250	11.7%
Project Na'La'La' I Lenguahuan Chamoru	229,912	-	-	(14,433)	215,479	6.3%
State Administration USDA (CFDA#10.560)	309,953	(30,251)	(219,651)	(631)	89,671	71.1%
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	-	(51,270)	-	27,310	65.2%
HIV Program - FY 2010	50,900	(3,569)	(17,799)	-	33,101	35.0%
Federal Impact Aid Program	41,484	(3,120)	(7,681)	(4,680)	29,124	29.8%
Federal Impact Aid Program	28,134	-	-	-	28,134	0.0%
Improving School Literacy & School Libraries	46,885	(1,268)	(26,196)	(5,400)	15,289	67.4%
Temporary Food Assistance Program - FY 2009	8,150	-	-	(5,191)	2,959	63.7%
Robert C. Byrd Scholarship Grant	6,500	-	-	-	6,500	0%
JROTC- Army 2009	352,531	(2,411)	(237,007)	(1,732.38)	113,791	-
JROTC-Air Force 2009	102,608	-	(83,369)	-	19,239	-
Net Discretionary Federal Grants	\$ 33,544,637	\$ (1,318,375)	\$ (17,913,590)	\$ (1,046,635)	\$ 14,584,413	56.5%
Total Funds and Expenditures, June 30, 2009	\$ 64,460,134.58	\$ (2,628,588)	\$ (30,642,951)	\$ (2,961,617)	30,855,566	52.1%

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

Department/Agency: **Guam Public School System**

DEPARTMENTAL FEDERAL FUNDING ABSTRACT

As of June 30, 2009

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				FY 2008 Grant Award Received	Grant Period	Fiscal Year 2008			FY 2009 Grant Request/Award	Grant Period	No. of FTE's Funded	G/L Acct #	FY 2009		FY 2009 Actual Federal Reimb.
				FY 2007 Grant Award	FY 2007 Expenditure	FY 2007 Encumbrances (Y/E)	FY 2007 Actual Federal			FY 2008 Expenditures (Y/E)	FY 2008 Encumbrances (Y/E)	FY 2008 Actual Federal Reimbursement					Expenditures June 30, 2009	Encumbrances June 30, 2009	
U.S. Department of Agriculture	State Administrative Expense	100%:0%	10.560									318,103.00	10/01/08-9/30/09		22.09.1201	219,651.02	5,821.90	13,222.22	
U.S. Department of Agriculture	Food & Nutrition Services		10.555	6,500,000	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			
U.S. Department of Education	Food & Nutrition Services		10.565					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	8,879.78	
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	6,290,267.88	
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	2,847,425.78	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	1,126,982.09	59,978.58	1,065,679.31
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	8,221,614.67	215,046.06	7,322,618.12	
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%:0%	84.041	63,293	35,171.60	-	63,293.24	28,121.64	01/29/08-01/03/12	-	-	-	28,121.64	01/29/08-01/03/12		22.06.9251			
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%:0%	85.041	51,365	3,665	0	51,365	47,700.06	1/03/07-09/30/07	47,687.51		12.55	1/03/07-09/30/07		22.07.9250				
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%:0%	85.041					41,484.12	1/03/08-09/30/09	-	-	41,484.12	1/03/08-09/30/09		22.08.9250	7,680.60	4,680.00	15,506.33	
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	1,123,304.28	7/01/07-9/30/09		22.08.9401	675,158.29	111,079.18	577,324.12
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	60,213.73	338.47	35,387.62	
U.S. Department of Education	Byrd Honors Scholarships	100%:0%	84.185A	60,000	58,500	-	58,500.00	1,500.00	7/01/07-06/30/08*	(500.00)	-	(500.00)	2,000.00	7/01/07-06/30/08*		22.07.9700		-	
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	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	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	116,539.37	32,439.55	114,329.37
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	126,269.38	76,795.03	117,387.73
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	14,091.01	80,000.00	10,438.97	
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	14,529.63
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	83,867.18	1,606,414.35	315,546.89	11/8/06-09/30/07*		21.07.2200	60,860.01	46,520.02	47,396.81
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	101,319.91	10,866.65	99,200.88
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	60,578.67	-	48,638.82
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	112,869.00	
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	2,936.74	5,400.00	1,668.60	
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	-	8,071.72
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	4,822,718.84	976,373.49	4,471,232.20
U.S. Department of Education	Consolidated Grants	100%:0%	84.922A									23,330,685.00	07/01/08-09/30/10*		22.08.8200	7,898,570.23	938,809.39	6,939,843.89	
U.S. Dept. of Health & Human Services	Head Start Program	100%:0%	93.600					2,240,853.00	7/01/08-6/30/09	475,675.19	26,207.33	476,266.27	1,780,962.81	7/01/08-6/30/09		21.08.3201/3	1,583,317.70	83,456.21	1,410,832.25
U.S. Dept. of Health & Human Services	Head Start Program	100%:0%	93.600									2,210,093.00	7/01/09-6/30/10		21.09.3201/3				
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	36,118	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	78,580.02	3/01/08-02/28/09		21.08.0048	51,269.82	-	52,885.56
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	17,799.34		14,230.27	
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%:0%	84.048B	358,828	221,836	50,801	200,702	136,791.78	10/01/05-09/30/07	135,255.04	934.31	1,536.74	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	354,487.08	10/01/07-09/30/07		21.07.9604	40,568.66	280.55	
U.S. Department of Education	Project Na'ia's-Chamoru Language	100%:0%	84.215K									229,912.00	10/01/08-10/01/10		21.09.3304		14,432.62		
U.S. Department of the Army	JROTC - ARMY - 2009	100%:0%										352,531.02	10/01/08-10/01/10		26.09.0030	237,007.32	1,732.38	333,274.78	
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009	100%:0%										102,607.71	10/01/08-10/01/10		26.09.0031	83,369.09		87,402.27	
				47,520,100	38,244,578	4,505,506	34,387,525	58,895,185.44		44,843,639.08	2,459,537.14	48,756,248.31	64,460,134.58				30,842,950.53	2,961,617.47	29,406,342.04

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 June 30, 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	186.35	25.40	-	9,665.11
Agana Heights Elementary School - Library	\$ 1,159.42	323.89	55.00	-	1,428.31
Agana Heights Admfunds	\$ -	474.40	17.71	-	456.69
AsTumbo Elementary School	\$ 4,660.37	868.43	4,081.26	-	1,447.54
AsTumbo Elementary Adm Funds	\$ -	722.85	-	-	722.85
(2) CL Taitano Elementary School	\$ 2,229.16	302.37	-	-	2,531.53
BP Carbullido Elementary School	\$ 20,924.66	3,306.92	5,218.41	-	19,013.17
Chief Brodie Elementary School	\$ -	-	-	-	-
DL Perez Elementary School	\$ 11,844.38	2,414.42	9,882.42	-	4,376.38
FQ Sanchez Elementary School	\$ 1,436.68	411.95	1,667.10	-	181.53
Finegayan Elementary School	\$ 15,872.96	8,960.93	15,042.13	-	9,791.76
Finegayan Elementary School - Admin Fund	\$ 3,671.42	1,129.75	1,238.55	-	3,562.62
HS Truman Elementary School	\$ 5,586.88	654.26	3,120.39	-	3,120.75
Inarajan Elementary School	\$ 15,237.70	6,575.82	20,472.41	-	1,341.11
Inarajan Elementary School Adm Fund	\$ -	10,322.58	1,627.58	-	8,695.00
JQ San Miguel Elementary School	\$ 3,295.28	1,564.46	2,282.00	-	2,577.74
JQ San Miguel Elementary School - Admin Fund	\$ 316.31	92.75	380.00	-	29.06
(3) JQ San Miguel Elementary School - Library Fund	\$ 931.51	206.86	114.95	-	1,023.42
(1) Juan M. Guerrero Elementary School	\$ 8,973.89	325.68	5,159.75	-	4,139.82
Liguan Elementary School	\$ 9,268.37	17,682.19	21,602.90	-	5,347.66
LB Johnson Elementary School	\$ 5,895.54	2,156.85	4,505.52	-	3,546.87
MA Ulloa Elementary School	\$ 8,815.17	3,852.15	6,794.33	-	5,872.99
MA Ulloa Elementary School - Admin Fund	\$ 1,192.13	254.85	-	-	1,446.98
MU Lujan Elementary School	\$ 19,660.76	4,711.45	17,352.08	-	7,020.13
MU Lujan Elementary School - Admin Fund	\$ 4,041.78	334.60	1,178.39	-	3,197.99
Marcial Sablan Elementary School	\$ 584.56	-	-	-	584.56
Marcial Sablan Elementary School - Admin Fund (BP)	\$ 403.50	521.79	10.00	-	915.29
Merizo Martyrs Elementary School	\$ 11,426.61	1,523.45	9,775.02	-	3,175.04
Ordot-Chalan Pago Elementary School	\$ 4,763.85	2,516.83	5,020.28	-	2,260.40
PC Lujan Elementary School	\$ 384.90	100.00	100.00	-	384.90
PC Lujan Elementary School - Admin Fund	\$ 6,598.78	1,812.82	6,164.24	-	2,247.36
Price Elementary School	\$ 20,490.72	5,221.11	15,272.33	-	10,439.50
Price Elementary School - Admin Fund	\$ 244.25	66.50	42.00	-	268.75
Talofoto Elementary School	\$ 5,357.94	2,228.27	5,759.45	-	1,826.76
Talofoto Elementary School Admin Fund	\$ -	450.45	119.60	-	330.85
Tamuning Elementary School	\$ 12,594.85	2,918.29	7,146.83	-	8,366.31
UPI Elementary School Admin Fund	\$ 852.50	129.20	99.45	-	882.25
Wettengel Elementary School	\$ 4,277.34	12,816.90	16,610.84	-	483.40
Wettengel Elementary School admin	\$ 1,023.53	795.42	441.89	-	1,377.06
Total Non-Appropriated Funds - Elementary Schools	\$ 223,521.86	98,937.79	188,380.21	-	134,079.44
Adjustments:					
Agana Heights	1,037.85				1,037.85
AsTumbo	0.40				0.40
CL Taitano	(88.25)				(88.25)
HS Truman	905.26				905.26
JQ San Miguel Library	(47.00)				(47.00)
Juan M. Guerrero	4,037.34				4,037.34
Talofoto Adm	(3.00)				(3.00)
UPI Adm	0.10				0.10
LBJ	(10.00)				(10.00)
Adjustments total:	\$ 5,832.70	-	-	-	5,832.70
Net Non-Appropriated Funds - Middle Schools	\$ 5,832.70	-	-	-	5,832.70
Total Funds and Expenditures, May 31, 2009	\$ 229,354.56	\$ 98,937.79	\$ 188,380.21	-	\$ 139,912.14

**** NOTE:**

- NAF Student Activities Reconciliation received for April and May on July 7, 2009
- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF Adjustments to be verified by Internal Auditor's Office.
- NAF reconciliation for June 30, 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 June 30, 2009

SECONDARY SCHOOLS	Beginning Balance 03/31/2009	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	6,648.22	23,328.31	-	4,384.53
Agueda I. Johnston Middle School - Admin Fund	3,080.53	3,580.28	2,874.78	-	3,786.03
(1) AsTumbo Middle School	5,707.25	3,202.43	2,900.89	-	6,008.79
AsTumbo Middle School - Admin Fund	2,652.75	718.36	444.98	-	2,926.13
FB Leon Guerrero Middle School	25,510.82	20,469.95	34,171.60	-	11,809.17
FB Leon Guerrero Middle School - Admin Fund	9,792.24	3,581.95	2,969.56	-	10,404.63
Inarajan Middle School	33,829.31	34,942.58	63,167.20	-	5,604.69
Inarajan Middle School - Admin Fund	11,295.05	1,050.30	3,616.02	-	8,729.33
Jose Rios Middle School	43,489.34	18,221.27	43,544.84	-	18,165.77
Jose Rios Middle School - Admin Fund	330.97	-	260.07	-	70.90
Jose Rios Middle School - Improvemt Fund1	288.59	1.18	-	-	289.77
Jose Rios Middle School - Improvemt Fund2	3,106.00	-	1,566.51	-	1,539.49
Jose Rios Middle School - Social Club	885.56	154.00	256.00	-	783.56
LP Untalan Middle School	26,511.92	19,895.36	42,370.98	-	4,036.30
Oceanview Middle School (BP)	7,141.49	8,724.01	9,918.83	-	5,946.67
Oceanview Middle School - Admin Fund (BP)	91.10	729.45	563.32	-	257.23
VSA Benavente Middle School	17,747.69	17,891.39	29,383.61	-	6,255.47
(2) VSA Benavente Middle School - Admin Fund	11,033.46	1,380.03	6,678.81	-	5,734.68
Non-Appropriated Funds - Middle Schools	\$ 223,558.69	141,190.76	268,016.31	-	96,733.14
Adjustments:					
(1) AsTumbo Middle School - Adjustment to Beginning Balance	(161.09)	-	-	-	(161.09)
(2) VSA Benavente AdmFund - Adjustment to Beginning Balance	(2,422.52)	-	-	-	(2,422.52)
Adjustments total:	\$ (2,583.61)	-	-	-	(2,583.61)
Net Non-Appropriated Funds - Middle Schools	\$ 220,975.08	141,190.76	268,016.31	-	94,149.53
Non-Appropriated Funds - Student Activities Funds					
George Washington High School	53,975.24	37,323.31	43,675.26	-	47,623.29
George Washington High School - Admin Fund	46,063.02	8,739.83	12,442.02	-	42,360.83
John F. Kennedy High School	163,011.99	28,921.97	48,306.84	-	143,627.12
John F. Kennedy High School - Admin Fund	24,430.58	3,838.13	5,991.43	-	22,277.28
Okkodo High School	23,072.12	27,626.56	31,098.56	-	19,600.12
Okkodo High School - Admin Fund	4,060.24	1,488.16	1,937.56	-	3,610.84
Simon Sanchez High School	62,621.55	3,329.85	31,510.80	-	34,440.60
Simon Sanchez High School - Admin Fund	8,131.41	2,443.13	3,144.49	-	7,430.05
(3a) Southern High School	37,038.48	21,027.80	16,239.65	-	41,826.63
(3b) Southern High School - Admin Fund	-	4,191.55	972.56	-	3,218.99
Sub total Non-Appropriated Funds - High Schools	422,404.63	138,930.29	195,319.17	-	366,015.75
Adjustments to Ending Balances					
Okkodo Admin Fund	(20.00)	-	-	-	(20.00)
3a Southern High	(6,695.61)	-	-	-	(6,695.61)
Total Adjustments High	(6,715.61)	-	-	-	(6,715.61)
Net Non-Appropriated Funds - High Schools	415,689.02	138,930.29	195,319.17	-	359,300.14
Total Funds and Expenditures, May 31, 2009	\$ 636,664.10	\$ 280,121.05	\$ 463,335.48	-	\$ 453,449.67

NOTE:

- NAF Student Activities Reconciliation received for April and May on July 7, 2009
- NAF Student Activities reconciliation is prepared by Internal Auditor's Office.
- NAF Adjustments to be verified by Internal Auditor's Office.
- NAF reconciliation for June 30, 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 Expend/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												43,256.95							
Miscellaneous Collections								20,406	3,596										
Miscellaneous Collections											4,184	130.40							
Miscellaneous Collections												3,007.36							
													1,738						
School Lunch Collection										737,266	228,906	10,833.00	72,750						
School Lunch Collection												615,952.79	611,763						
Lost & Damaged Textbooks																			
Lost & Damaged Textbooks								167		9,853		55.00	55						
Lost & Damaged Textbooks								1,690				9,214.73	20						
Klitzkie Library Fund															34,133		8,376		1,300
BAE Systems																			10,000.00
Intrest Income																			35,667.00
TOTAL		0	0	1,650,232	6,347,131	6,027,082.00	9,270,924	48,280	5,412	766,086	245,542	682,450.23	742,713	0	34,133	0	8,376	45,667.00	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 June 30, 2009

Personnel and Operations	LOCAL FUNDING			FEDERAL FUNDING			Total Expenditures as of 06/30/2009
	Payroll	Operations	Net Total	Payroll	Operations	Net Total	
Personnel							
Certified Teacher	7,760,725	-	7,760,725	800,173	-	800,173	8,560,898
Certified Professional Administrators	-	-	-	52,207	-	52,207	52,207
Certified Guidance Counselors	207,510	-	207,510	-	-	-	207,510
Certified School Health Counselors	171,666	-	171,666	258,639	-	258,639	430,304
Certified Allied Health	896,317	-	896,317	543,061	-	543,061	1,439,379
Net Personnel	\$ 9,036,218	\$ -	\$ 9,036,218	\$ 1,654,080	\$ -	\$ 1,654,080	\$ 10,690,298
Operations							
Air condition or properly ventilated classrooms	-	60,296	60,296	-	-	-	60,296
Portable water for drinking and washing	-	237,037	237,037	-	-	-	237,037
Reliable supply of electricity	-	(635,278)	(635,278)	-	-	-	(635,278)
Proper sanitation (clean restrooms, dining areas, & classrooms)	-	2,735	2,735	-	-	-	2,735
Adopted and required textbooks	-	(217,573)	(217,573)	-	-	-	(217,573)
Libraries operated by certified librarians	-	674,538	674,538	-	-	-	674,538
Healthful safe and sanitary learning environment	-	608,903	608,903	-	-	-	608,903
180 instructional days	1,486,408	899,586	2,385,994	358,849	570,065	928,914	3,314,908
Regular timely school bus	23,438	-	23,438	42,607	-	42,607	66,045
Maintenance	511,655	-	511,655	2,986	-	2,986	514,641
Net Operations	\$ 2,021,500	\$ 1,630,245	\$ 3,651,745	\$ 404,443	\$ 570,065	\$ 974,507	\$ 4,626,253
Total Personnel and Operations Expenditures, June 30, 2009	\$ 11,057,718	\$ 1,630,245	\$ 12,687,963	\$ 2,058,523	\$ 570,065	\$ 2,628,588	\$ 15,316,551

Prepared By:

M. Artero 7.9.09
M. Artero, Accountant

Certified True & Correct
to the best of my knowledge:

F. T. Daniell 7/9/09
Frances T. Daniell, Comptroller

Approved By:

S. G. Sgambelluri 7/10/09
Salvatore G.T. Sgambelluri, Deputy Superintendent FAS