



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

P.O. Box DE
Hagåtña, Guam 96932
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Nerissa Bretania Underwood, Ph.D.
Superintendent of Education

September 10, 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

30-09-1099
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date _____
Time _____
Received by _____
a/c 10/09
H. 30/

SEP 11 AM 11:11

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 **August 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 UNDERWOOD, PH.D.

Attachments

cc: Chairman Committee on Finance, Taxation and Commerce
Chairman, GEPPB



**GUAM PUBLIC SCHOOL SYSTEM
FINANCIAL AFFAIRS DIVISION**

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



Nerissa Bretania Underwood, Ph. D.
Superintendent of Education

September 10, 2009

MEMORANDUM

TO: Nerissa Bretania Underwood, Ph.D.
Superintendent of Education

FROM: Ricardo Ang
Acting Comptroller

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 **August 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 300-1575.


Ricardo Ang



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
AUGUST 31, 2009

Submitted By:

NERISSA BRETANIA UNDERWOOD, 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 August 31, 2009
Unaudited

PROGRAM TITLE	Budget / Carryover	Current Period (Expenditures)	FY 2009 YTD (Expenditures)	FY 2009 Encumbrances	Fund Balance	Percent Expended/ Enc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,395	(12,091,053)	(159,646,194)	(2,186,845)	17,559,356	90.2%
Special Fund Appropriation						
Interscholastic Sports	426,581	10,930	(415,651)	-	10,930	97.4%
Health/Physical Education Activities	271,754	(2,779)	(12,371)	(11,000)	248,363	8.6%
Suruhano Office	163,041	(7,914)	(93,813)	(380)	68,848	57.8%
¹ School Lunch Fund	7,500,000	-	-	-	7,500,000	0.0%
Textbook Appropriation	2,000,000	(423,075)	(1,568,230)	(224,758)	207,012	89.6%
Net General & Special Fund Appropriations	\$ 189,753,771	\$ (12,513,891)	\$ (161,736,259)	\$ (2,422,983)	\$ 25,594,529	86.5%
Guam Obligation Bonds						
GEDCA Bonds	26,135,977	(272,006)	(17,501,874)	(3,729,736)	4,904,367	81.2%
Net Guam Obligation Bond Funds	\$ 26,135,977	\$ (272,006)	\$ (17,501,874)	\$ (3,729,736)	\$ 4,904,367	
Federal Programs						
Non-Discretionary Grants	30,907,425	(782,266)	(15,470,770)	(3,075,405)	12,361,250	60.0%
¹ Discretionary Grants	34,415,875	(1,475,987)	(20,695,418)	(1,246,789)	12,473,667	63.8%
Net Federal Programs	\$ 65,323,299	\$ (2,258,253)	\$ (36,166,187)	\$ (4,322,194)	\$ 24,834,918	62.0%
Food and Nutrition						
Local Funds (Cash collection)						
Local Funds (Cash collection) - FY 2007	4,440	-	(1,738)	-	2,702	39.1%
Local Funds (Cash collection) - FY 2008	560,281	-	(448,678)	(22,542)	89,061	84.1%
Local Funds (Cash collection) - FY 2009	700,000	-	(547,452)	(62,702)	89,846	87.2%
Net Local Funds (Cash collection)	1,264,721	-	(997,868)	(85,245)	181,609	
Entitlement *	591,408	(9,684)	(591,312)	-	96	100.0%
Net Food and Nutrition	\$ 1,856,129	\$ (9,684)	\$ (1,589,179)	\$ (85,245)	\$ 181,705	90.2%
²Non-Appropriated Funds (NAF) *						
Elementary Schools	517,294	-	(386,905)	-	130,389	
Secondary Schools	1,494,517	-	(1,166,205)	-	328,311	
Net Non-Appropriated Funds (NAF)	\$ 2,011,811	-	\$ (1,553,110)	\$ -	\$ 458,701	
Total YTD Funds and Expenditures	\$ 285,080,988	\$ (15,053,834)	\$ (218,546,610)	\$ (10,560,159)	\$ 55,974,220	80.4%

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

²-Non-Appropriated Funds (NAF) - Report at month end June 30, 2009**

**July 31, 2009 and August 31, 2009 reports not submitted as of September 10, 2009

Prepared By:

M. Artero 9/10/09
M. Artero, Accountant

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

G. Wesley 9/10/09
G. Wesley, Budget Analyst

Approved By:

Ricardo Ang 9/10/09
Ricardo Ang, Acting Comptroller

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

GPSS REVENUE	Appropriation	FY 2009 YTD Requests	Current Period Received	FY 2009 YTD Revenues Received	Balance due from DOA	Percentage Received
GovGuam Appropriations						
² General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 160,204,534	\$ 12,367,556	\$ 160,204,534	\$ 19,187,861	89.3%
Total General Appropriations	179,392,395	160,204,534	12,367,556	160,204,534	19,187,861	89.3%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 373,666	\$ 160,378	\$ 373,666	\$ 52,915	87.6%
Health/Physical Education Activities	271,754	170,104	34,228	170,104	101,650	62.6%
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	2,000,000	-	100.0%
Total Appropriations	\$ 189,753,771	\$ 162,829,826	\$ 14,562,162	\$ 162,829,826	\$ 26,923,945	85.8%

GPSS OPERATIONS Appropriations, and Expenditures and Encumbrances	Appropriation / Budget	Current Period Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Net Fund Balance	Percent Expended/Enc.
General Fund Appropriation						
Personnel Services						
Salaries	\$ 119,296,148	\$ (8,191,713)	\$ (106,413,991)	\$ -	\$ 12,882,157	89.2%
Benefits	37,736,088	(2,563,070)	(33,215,876)	-	4,520,212	88.0%
Net Local Salaries and Benefits	157,032,236	(10,754,783)	(139,629,867)	-	17,402,369	88.9%
Travel	-	-	-	-	-	0.0%
Contractual Services	5,976,077	(165,972)	(4,734,743)	(1,215,824)	25,510	99.6%
Supplies & Materials	610,897	(86,424)	(316,884)	(190,334)	103,679	83.0%
Equipment (under \$500)	14,537	(4,937)	(12,768)	(640)	1,129	92.2%
Miscellaneous	325,380	(30,053)	(315,498)	(8,629)	1,253	99.6%
Utilities	15,420,768	(1,048,884)	(14,623,934)	(771,417)	25,417	99.8%
Capital Outlays	12,500	-	(12,500)	-	-	0.0%
Net General Fund Expenditures	179,392,395	(12,091,053)	(159,646,194)	(2,186,845)	17,559,356	90.2%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 10,930	\$ (415,651)	\$ -	\$ 10,930	0.0%
Health/Physical Education Activities	271,754	(2,779)	(12,371)	(11,000)	248,383	4.0%
Suruhano Office	163,041	(7,914)	(93,813)	(390)	68,848	0.2%
¹ School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
³ Textbook Appropriation	2,000,000	(423,075)	(1,568,230)	(224,758)	207,012	11.2%
Net Special Fund Expenditures	10,361,376	(422,838)	(2,090,065)	(236,138)	8,035,173	22.5%
Total General & Special Expenditures	\$ 189,753,771	\$ (12,513,891)	\$ (161,736,259)	\$ (2,422,983)	\$ 25,594,529	86.5%

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

M. Artero 9.10.09
 M. Artero, Accountant

Certified True & Correct to the best of my knowledge:

G. Wesley 9/10/09
 G. Wesley, Budget Analyst

Approved By:

R. Ang 9/10/09
 Ricardo Ang, Acting Comptroller

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

CASH POSITION

General Obligations Bond Allotment	Appropriation	Authorized Transfer In/(Out)	Adjusted Appropriation (w/transfer)	FY 2008-2009 YTD Requests	Current Period Received	FY 2008-2009 YTD Revenues Received	Cash Balance Due from DOA
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	-	303,756	49,400
A/C Replacement	298,605	500,000.00	798,605	-	-	298,503	500,102
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	-	-	665,309	1,000,000
Intercom, Security, Fire Alarm Systems	2,601,319	(1,000,000.00)	1,601,319	-	-	474,365	1,126,954
ADA Compliance	4,472,392	(2,500,000.00)	1,972,392	260,345	-	520,690	1,451,702
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,212,867	-	1,213,456	1,231,549
General CIP	7,649,983	2,748,526.00	10,398,509	279,154	-	3,622,826	6,775,683
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	-	-	426,578	1,632,889
Net CIP Bonds	\$ 21,055,031	238,731	21,293,762	\$ 1,754,966	\$ -	7,525,483	13,768,279
<i>General CIP - DPW (unreconciled)</i>	-	-	-	-	-	5,054,725	(5,054,725)
Total GOB Appropriations	\$ 26,135,977	\$ -	\$ 26,135,977	\$ 6,835,912	\$ -	\$ 17,422,424	\$ 8,713,553

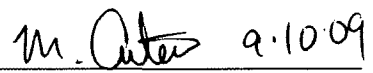
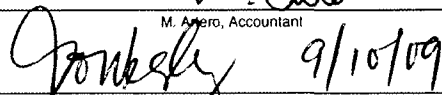
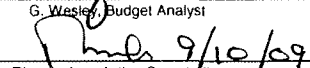
Statement of Appropriations, Expenditures and Encumbrances

General Obligations Bond Expenditures	GOB Appropriation (Original)	Authorized Transfer In/(Out)	Adjusted GOB Allotment	Current Period Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance
Prior Year Vendor Payments	\$ 3,000,000	-	\$ 3,000,000	-	(3,000,000)	-	-
Reclassification & Increment	1,200,000	-	1,200,000	-	(1,200,000)	-	-
Management Audits	375,000	-	375,000	(45,000)	(386,269)	-	(11,269)
Meal Assessment	250,000	(238,731.00)	11,269	-	-	-	11,269
Water Tanks & Fountains	255,947	-	255,947	-	(91,246)	-	164,701
Net Non-CIP Bonds	\$ 5,080,947	\$ (238,731)	\$ 4,842,216	\$ (45,000)	\$ (4,677,515)	\$ -	\$ 164,701
Physical Infrastructure	853,156	(500,000.00)	353,156	(7,506)	(244,521)	(43,424)	65,211
A/C Replacement	298,605	500,000.00	798,605	(92,075)	(202,644)	(191,731)	404,230
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	(32,417)	(602,478)	(246,854)	815,977
Intercom, Security, Fire Alarm Systems	2,601,319	(1,000,000.00)	1,601,319	-	(112,550)	(15,224)	1,473,545
ADA Compliance	4,472,392	(2,500,000.00)	1,972,392	- #	(296,496)	-	1,675,896
Asbestos Compliance	2,193,532	251,474.00	2,445,006	(23,593)	(1,669,155)	(624,132)	151,719
General CIP	7,649,983	2,748,526.00	10,398,509	(71,145)	(3,131,975)	(1,700,170)	5,566,364
Recreational Facilities	2,559,467	(500,000)	2,059,467	(270)	(5,430)	(810,000)	1,244,037
Net CIP Bonds	\$ 21,055,031	238,731	\$ 21,293,762	(227,006)	(6,265,249)	(3,631,535)	11,396,978
<i>General CIP - DPW</i>	-	-	-	-	(6,559,110)	(98,201)	(6,657,311)
Total GOB Expenditures	\$ 26,135,977	\$ -	\$ 26,135,978	\$ (272,006)	\$ (17,501,874)	\$ (3,729,736)	\$ 4,904,367

Prepared By:

Certified True & Correct
to the best of my knowledge:

Approved By:

 9-10-09
 M. Amero, Accountant
 9/10/09
 G. Wesley, Budget Analyst
 9/10/09
 Ricardo Ang, Acting Comptroller

ALLOCATION OF FEDERAL FUNDS REPORT

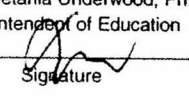


GUAM PUBLIC SCHOOL SYSTEM
Federal Funds
Statement of Appropriations, Expenditures and Encumbrances
For the Current Month and Year-to-Date Ended August 31, 2009

PROGRAM TITLE	Carryover / Budget	Current Period Expenditures	FY 2009 YTD Expenditures	FY 2009 Encumbrances	Fund Balance	Percent Expended/ Enc.
Federal Programs - Non-Discretionary Grants						
Reform Program Direct Instruction (DI) / Corrective Reading	12,009,268	(200,601)	(6,282,710)	(681,515)	5,045,043	58.0%
Alternative Education	774,207	(36,623)	(553,788)	(2,155)	218,264	71.8%
State Administration Career Outreach (CFDA#10.560)	686,734	(19,056)	(220,175)	(21,338)	445,221	35.2%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	358,156	-	(8,792)	(4,857)	344,507	3.8%
Standards Based Education	1,023,080	-	(352,375)	(557,564)	113,141	88.9%
Gifted and Talented Education Program (GATE)	729,220	(18,471)	(371,263)	(31,907)	326,050	55.3%
Teacher Recruitment	417,277	(170)	(49,132)	(2,750)	365,395	12.4%
Eskuelan Puengi	201,499	(1,277)	(118,078)	(1,134)	82,287	59.2%
LEA Technical Assistance	859,354	(44,111)	(478,114)	(45,290)	335,950	60.9%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	150,198	-	(119,314)	(30,885)	(0)	100.0%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH Program	10,962	-	(7,568)	(3,394)	(0)	100.0%
Private Non-Profit Schools	1,596,876	(26,670)	(336,426)	(230,892)	1,029,558	35.5%
Secondary School Reform, John Hopkins University Talent Development	250,000	-	-	(489)	249,511	0.2%
Education Technology (SMS)	1,224,183	(9,959)	(765,161)	(412,700)	46,322	96.2%
Teacher Retention	400,000	(31,739)	(329,540)	(2,550)	67,910	83.0%
Parent-Family Community Outreach	805,235	(57,064)	(675,522)	(7,993)	121,720	84.9%
School Resource Officer (SRO)	109,342	-	(15,901)	(15,062)	78,379	28.3%
Dept. of Extended Day Program (DEED)	1,672,137	48,308	(898,921)	(7,270)	765,946	54.2%
Success For All (SFA)	1,520,247	(86,789)	(328,472)	(986,537)	205,238	86.5%
English Second Language (ESL)	5,022,271	(227,070)	(2,850,259)	(24,804)	2,147,208	57.2%
Summer School Program	1,087,179	(68,974)	(709,259)	(4,319)	373,601	65.6%
Financial: Consolidated Grant	-	-	-	-	-	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	\$ 30,907,425	\$ (782,266)	\$ (15,470,770)	\$ (3,075,405)	12,361,250	60.0%
Federal Programs - Discretionary Grants						
Special Education - IDEA Part B - Year 1	1,200,172	4,425	(1,142,388)	(29,978)	27,806	97.7%
Special Education - IDEA Part B - Year 2	13,962,402	(889,920)	(10,006,986)	(169,219)	3,786,197	72.9%
Special Education Admin - IDEA Part B	28,964	-	(28,964)	-	-	100.0%
Special Education - IDEA Part C - Year 1	1,123,304	(114,665)	(857,560)	(95,532)	170,212	84.8%
Special Education - IDEA Part C - Year 2	1,424,395	(15,151)	(90,460)	(338)	1,333,597	6.4%
*Food and Nutrition - FY 2009	7,500,000	(196,127)	(5,154,020)	(586,188)	1,759,792	0.0%
*Food and Nutrition - FY 2008	80,957	-	(10,386)	-	70,571	0.0%
*Food and Nutrition - FY 2007	33,496	-	-	-	33,496	0.0%
Character Education - Project Menhalom	1,472,405	(53,140)	(356,868)	(9,170)	1,106,367	24.9%
Territories & Freely Associated State Education	891,685	(5,902)	(276,853)	(181,253)	433,579	51.4%
Teacher Quality Enhancement Grant - Project Hatsa	537,656	(390)	(75,634)	(42,542)	419,480	22.0%
Head Start Program 2008	1,780,983	(14,667)	(1,683,142)	(34,800)	63,041	96.5%
Head Start Program 2009	2,301,440	(137,736)	(221,076)	(20,083)	2,060,281	18.7%
Pacific Vocational Educational Improvement Program	356,034	(3,979)	(49,658)	(17,055)	289,321	18.7%
Project Na'La'Le' i Lenguahan Chamoru	229,912	-	(8,526)	(3,078)	218,308	5.0%
State Administration USDA (CFDA#10.560)	347,589	(28,163)	(282,317)	(2,522)	62,750	81.9%
HIV Program - FY 2007	87,372	-	-	(36,277)	51,095	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	101,800	(3,569)	(25,012)	(2,611)	74,177	27.1%
Federal Impact Aid Program	41,484	-	(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	(1,483)	(30,448)	(10,043)	6,394	86.4%
Robert C. Byrd Scholarship Grant	6,500	-	-	-	6,500	0.0%
JROTC- Army 2009	408,416	(15,520)	(252,800)	(1,420.47)	154,195	62.2%
JROTC-Air Force 2009	102,608	-	(83,369)	-	19,239	81.3%
ARRA Funds - Headstart Program 2009	228,859	-	-	-	228,859	0.0%
Net Discretionary Federal Grants	\$ 34,415,875	\$ (1,475,987)	\$ (20,695,418)	\$ (1,246,789)	\$ 12,473,668	63.8%
Total Funds and Expenditures	\$ 65,323,299	\$ (2,258,253)	\$ (36,166,187)	\$ (4,322,194)	24,834,918	62.0%

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

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

Department/Agency Head Certification
 as to the accuracy of information contained herein:
 Nerissa Bretania Underwood, 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	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 Expenditure Aug. 31, 2009	FY 2009 Encumbrances Aug. 31, 2009	FY 2009 Actual Federal Reimb. Aug. 31, 2009				
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.560																			
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			22.09.1201	282,316.57	2,521.69			
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	-			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	5,154,019.76	586,188.35			6,358,062.57
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*	2,853,048.88	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	1,290,171.95	7/31/07-9/30/09			22.07.9501/2	1,142,387.81	29,977.66			1,137,221.43
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	10,006,985.79	169,218.52			9,117,065.54
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	01/29/06 - 01/03/12				28,121.64	01/29/06 - 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	7,680.80	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	857,559.99	95,531.57			727,727.43
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			22.08.9401	90,459.82	338.47			75,309.31
U.S. Department of Education	Byrd Honors Scholarships	100%-0%	84.185A	80,000	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	4,500.00	7/01/08-6/30/09*			22.08.9700					
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	423,350	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	42,889.55			116,539.37
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	130,421.70	78,363.63			128,300.46
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	29,891.46	60,000.00			26,110.22
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	15,233.02	-			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	60,400.74	42,542.20			60,714.63
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	102,716.76	9,170.10			102,262.71
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	92,987.21	-			77,924.41
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S										488,883.00	7/01/08-6/30/09			21.08.2300	151,164.12	-			123,541.12
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S										414,760.00	7/01/09-06/30/10			21.09.2300					
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	7,188.66	10,043.49			5,705.71
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	6,189,058.23	760,561.29			6,148,358.74
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A										23,330,685.00	07/01/08-09/30/10*			22.08.8200	9,281,710.89	2,314,842.02			8,540,145.91
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	93.600					2,240,653.00	7/01/08-6/30/09	475,675.19	26,207.33	476,266.27	1,780,982.81	7/01/08-6/30/09			21.08.3201/3	1,683,142.32	34,800.04			1,668,474.92
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	93.600										2,301,440.00	7/01/09-6/30/10			21.09.3201/3	221,076.34	20,083.36			83,340.11
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	67,372.36	3/01/06 - 02/28/07			21.06.0048		36,276.84			-16,570.61
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					3,291.29
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	3/01/06 - 02/28/09	23,219.98		21,604.34	78,580.02	3/01/08 - 02/28/09			21.08.0048	51,269.92	-			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										101,800.00	3/01/09 - 2/28/10			21.09.0048	25,012.48	2,610.68			21,443.41
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%-0%	84.048B	358,628	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	1,536.74	-			
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	48,121.33	17,055.28			
U.S. Department of Education	Project Na'ata-Chamorro Language	100%-0%	84.215K										229,912.00	10/01/08-10/01/10			21.09.3304	8,526.07	3,077.50			
U.S. Department of the Army	JROTC - ARMY - 2009	100%-0%											408,415.84	10/01/08-10/01/10			26.08/9.0030	252,800.13	1,420.47			389,159.60
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009	100%-0%											102,607.71	10/01/08-10/01/10			26.08/9.0031	83,369.09	-			67,402.27
U.S. Dept. of Health & Human Services	ARRA Funds-Headstart Program 2009												228,856.00	7/01/09-9/30/2010			24.09.3204					
				26,797,813	20,567,241	1,676,735	18,698,787	55,738,691.82		41,724,916.67	2,421,765.93	43,648,926.71	65,323,299.68					36,166,185.76	4,322,192.71			35,279,835.22

NON-APPROPRIATED FUNDS

GUAM PUBLIC SCHOOL SYSTEM
Non-Appropriated Funds
Statement of Student Activity and Administrative Funds

Annual report June 2009

ELEMENTARY SCHOOLS	Beginning Balance	FY 2009 YTD Cash Receipts	FY 2009 YTD Expenditures	Fund Balance
Non-Appropriated Funds - Student Activities Funds				
Agana Heights Elementary School	\$ 8,938.17	4,143.13	13,068.67	12.63
Agana Heights Admin Funds	\$ -	11,040.09	17.71	11,022.38
Agana Heights Elementary School - Library	\$ 1,705.08	1,326.88	1,429.16	1,602.80
AsTumbo Elementary School	\$ 2,467.25	5,039.34	6,632.81	873.78
AsTumbo Elementary Adm Funds	\$ -	834.79	713.10	121.69
(2) CL Taitano Elementary School	\$ 1,373.27	5,144.32	3,857.23	2,660.36
BP Carbullido Elementary School	\$ 16,961.47	17,136.73	15,132.50	18,965.70
Chief Brodie Elementary School	\$ -	-	-	-
DL Perez Elementary School	\$ 8,932.51	19,699.73	24,255.86	4,376.38
FQ Sanchez Elementary School	\$ 349.66	1,910.76	2,081.89	178.53
Finegayan Elementary School	\$ 3,271.30	49,292.85	42,776.33	9,787.82
Finegayan Elementary School - Admin Fund	\$ 3,717.88	5,255.76	5,753.89	3,219.75
HS Truman Elementary School	\$ 5,830.32	17,124.05	20,290.11	2,664.26
Inarajan Elementary School	\$ 11,678.33	16,163.95	26,501.88	1,340.40
Inarajan Elementary School Adm Fund	\$ -	10,372.25	1,980.58	8,391.67
JQ San Miguel Elementary School	\$ 3,183.41	3,740.26	4,814.06	2,109.61
JQ San Miguel Elementary School - Admin Fund	\$ 1,367.63	1,075.46	2,399.03	44.06
(3) JQ San Miguel Elementary School - Library Fund	\$ 401.27	1,440.14	864.99	976.42
Liguan Elementary School	\$ -	32,862.88	27,518.22	5,344.66
(1) Juan M. Guerrero Elementary School	\$ 8,042.11	14,112.45	16,581.80	5,572.76
LB Johnson Elementary School	\$ 3,620.24	8,373.10	8,406.99	3,586.35
MA Ulloa Elementary School	\$ 2,184.90	10,939.08	11,868.37	1,255.61
MA Ulloa Elementary School - Admin Fund	\$ 1,476.29	770.14	905.29	1,341.14
MU Lujan Elementary School	\$ 5,489.76	30,943.43	29,280.67	7,152.52
MU Lujan Elementary School - Admin Fund	\$ -	5,004.93	1,181.39	3,823.54
Marcial Sablan Elementary School	\$ 743.66	292.96	1,001.06	35.56
Marcial Sablan Elementary School - Admin Fund (BP)	\$ 548.17	1,498.39	480.12	1,566.44
Merizo Martyrs Elementary School	\$ 705.36	17,035.39	14,806.88	2,933.87
Ordot-Chalan Pago Elementary School	\$ 3,069.35	8,162.39	9,105.93	2,125.81
Ordot-Chalan Pago Elementary School Admin. Funds	\$ -	592.30	-	592.30
PC Lujan Elementary School	\$ 835.49	714.90	1,165.49	384.90
PC Lujan Elementary School - Admin Fund	\$ 1,477.85	16,863.71	15,046.18	3,295.38
Price Elementary School	\$ 8,462.37	23,854.85	22,058.65	10,258.57
Price Elementary School - Admin Fund	\$ 909.22	851.58	1,415.46	345.34
Talofof Elementary School	\$ 3,503.58	13,247.68	15,231.83	1,519.43
Talofof Elementary School Admin Fund	\$ -	450.45	125.60	324.85
Tamuning Elementary School	\$ 4,199.67	13,793.16	9,469.32	8,523.51
UPI Elementary School Admin Fund	\$ 827.20	1,709.07	1,182.42	1,353.85
Wettengel Elementary School	\$ 20.63	22,102.52	21,418.90	704.25
Wettengel Elementary School admin	\$ 2,785.52	3,298.66	6,084.18	-
Total Non-Appropriated Funds - Elementary Schools	\$ 119,078.92	398,214.51	386,904.55	130,388.88
Total Funds and Expenditures	\$ 119,078.92	\$ 398,214.51	\$ 386,904.55	\$ 130,388.88

**** NOTE:**

- NAF Student Activities Reconciliation received for June on August 20, 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 July 31, 2009 is pending submission from Internal Auditors.

GUAM PUBLIC SCHOOL SYSTEM
Non-Appropriated Funds
Statement of Student Activity and Administrative Funds
Annual Report - June 2009

SECONDARY SCHOOLS	Beginning Balance	FY2009 Cash Receipts	FY 2009 YTD Expenditures	Fund Balance
Non-Appropriated Funds - Student Activities Funds				
Agueda I. Johnston Middle School	4,058.24	32,186.66	30,348.68	5,896.22
Agueda I. Johnston Middle School - Admin Fund	527.68	10,970.27	8,437.01	3,060.94
(1) AsTumbo Middle School	-	12,440.12	10,997.17	1,442.95
AsTumbo Middle School - Admin Fund	-	6,722.38	2,824.01	3,898.37
FB Leon Guerrero Middle School	15,604.30	62,422.46	71,269.44	6,757.32
FB Leon Guerrero Middle School - Admin Fund	3,423.44	16,446.78	8,346.72	11,523.50
Inarajan Middle School	8,522.52	91,550.23	93,442.76	6,629.99
Inarajan Middle School - Admin Fund	8,643.99	11,694.15	8,930.28	11,407.86
Jose Rios Middle School	14,702.52	70,616.83	67,147.17	18,172.18
Jose Rios Middle School - Admin Fund	533.06	342.43	807.59	67.90
Jose Rios Middle School - Improvemt Fund1	1,631.38	133.29	1,674.45	90.22
Jose Rios Middle School - Improvemt Fund2	865.77	6,740.80	4,267.41	3,339.16
Jose Rios Middle School - Social Club	327.06	4,123.50	3,670.00	780.56
LP Untalan Middle School	2,829.95	64,034.90	64,506.93	2,357.92
Oceanview Middle School (BP)	8,183.82	24,268.57	27,909.62	4,542.77
Oceanview Middle School - Admin Fund (BP)	4,415.92	3,627.34	7,765.44	277.82
VSA Benavente Middle School	7,007.29	43,379.12	50,641.79	(255.38)
(2) VSA Benavente Middle School - Admin Fund	8,506.67	28,658.94	28,754.58	8,411.03
Non-Appropriated Funds - Middle Schools	\$ 89,783.61	490,358.77	491,741.05	88,401.33
Non-Appropriated Funds - Student Activities Funds				
George Washington High School	46,887.55	113,981.34	115,353.99	45,514.90
George Washington High School - Admin Fund	38,715.44	65,072.72	61,689.87	42,098.29
John F. Kennedy High School	155,473.04	106,128.75	202,058.48	59,543.31
John F. Kennedy High School - Admin Fund	8,936.77	47,667.23	28,787.40	27,816.60
Okkodo High School	-	73,287.77	58,852.51	14,435.26
Okkodo High School - Admin Fund	-	13,727.63	10,088.07	3,639.56
Simon Sanchez High School	73,911.69	38,030.32	109,621.69	2,320.32
Simon Sanchez High School - Admin Fund	11,213.32	10,586.98	14,458.92	7,341.38
(3a) Southern High School	22,830.20	79,898.95	71,778.13	30,951.02
(3b) Southern High School - Admin Fund	-	8,024.38	1,775.24	6,249.14
Schools	357,968.01	556,406.07	674,464.30	239,909.78
Total Funds and Expenditures	\$ 447,751.62	\$ 1,046,764.84	\$ 1,166,205.35	\$ 328,311.11

NOTE:

- NAF Student Activities Reconciliation received for June 2009 on August 20, 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 July 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 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	471,220						
School Lunch Collection												615,952.79	610,154						
Lost & Damaged Textbooks																			
Lost & Damaged Textbooks								167		9,853		55.00	55						
Lost & Damaged Textbooks								1,690				9,214.73							
Klitzkie Library Fund															34,133		8,376		0
E-Rate Admin																			93,857
Indirect																			6,860
BAE Systems																			10,000.00
Interest Income																			38,877.80
TOTAL		0	0	1,650,232	5,287,233	12,127,082.00	10,061,679	48,280	5,412	766,086	245,542	682,450.23	1,139,555	0	34,133	0	8,376	48,877.80	100,717

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 August 31, 2009

Personnel and Operations	LOCAL FUNDING			FEDERAL FUNDING			Total Expenditures
	Payroll	Operations	Net Total	Payroll	Operations	Net Total	
Personnel							
Certified Teacher	7,541,495	-	7,541,495	577,316	-	577,316	8,118,811
Certified Professional Administrators	-	-	-	73,530	-	73,530	73,530
Certified Guidance Counselors	164,502	-	164,502	275,414	-	275,414	439,915
Certified School Health Counselors	-	-	-	-	-	-	-
Certified Allied Health	-	-	-	-	-	-	-
Net Personnel	\$ 7,705,997	\$ -	\$ 7,705,997	\$ 926,260	\$ -	\$ 926,260	\$ 8,632,257
Operations							
Air condition or properly ventilated classrooms	-	92,075	92,075	-	-	-	92,075
Portable water for drinking and washing	-	125,126	125,126	-	-	-	125,126
Reliable supply of electricity	-	886,138	886,138	-	-	-	886,138
Proper sanitation (clean restrooms, dining areas, & classrooms)	-	9,045	9,045	-	188	188	9,233
Adopted and required textbooks	-	678,201	678,201	-	-	-	678,201
Libraries operated by certified librarians	-	41,123	41,123	-	-	-	41,123
Healthful safe and sanitary learning environment	-	319,005	319,005	-	2,768	2,768	321,773
180 instructional days	2,560,163	563,118	3,123,281	826,208	450,531	1,276,738	4,400,019
Regular timely school bus	21,117	-	21,117	41,284	-	41,284	62,401
Maintenance	494,205	-	494,205	2,866	-	2,866	497,071
Net Operations	\$ 3,075,485	\$ 2,713,830	\$ 5,789,315	\$ 870,358	\$ 453,486	\$ 1,323,845	\$ 7,113,159
Total Personnel and Operations Expenditures	\$ 10,781,481	\$ 2,713,830	\$ 13,495,312	\$ 1,796,618	\$ 453,486	\$ 2,250,105	\$ 15,745,416

Prepared By:

M. Artero 9.10.09
M. Artero, Accountant

Certified True & Correct
to the best of my knowledge:

G. Wesley 9/10/09
G. Wesley, Budget Analyst

Approved By:

R. M. Ang 9/10/09
Ricardo M. Ang, Acting Comptroller