



DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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Nerissa Bretania Underwood, Ph.D.
Superintendent of Education

October 26, 2009

Honorable, Judith T. Won Pat, Ed. D.
Thirtieth Guam Legislature
253 West O'Brien Dr.
Hagåtña, 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: DOE Operations Fund Quarterly Report

Buenas! Pursuant to Public law 29-113, Chapter VI, Section 61, forwarded for your information is the **4th Quarter 2009** for DOE Operations Fund.

Should you have any comments or concerns, please call Ricardo M. Ang, Acting Comptroller at 300-1565.

Put Respetu,


NERISSA BRETANIA UNDERWOOD, Ph.D.
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Attachments

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

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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 September 30, 2009
Preliminary


PROGRAM TITLE	Budget / Carryover Beg. Balance	Current Period (Expenditures) Cash Receipts	FY 2009 YTD (Expenditures)	FY 2009 Encumbrances	Fund Balance	Percent Expended/ Enc.
General Fund Appropriation						
General Fund / TEFF PI 29-113	179,392,395	(16,228,284)	(179,238,900)	(918,800)	(765,305)	100.4%
Special Fund Appropriation						
Interscholastic Sports	426,581	106,568	(309,083)	-	117,498	72.5%
Health/Physical Education Activities	271,754	(7,450)	(19,821)	(150,317)	101,616	62.6%
Suruhano Office	163,041	(11,942)	(105,755)	(4,594)	52,692	67.7%
*School Lunch Fund	7,500,000	-	-	-	7,500,000	0.0%
Textbook Appropriation	2,000,000	-	(1,568,230)	(224,758)	207,012	89.6%
Net General & Special Fund Appropriations	\$ 189,753,771	\$ (16,141,108)	\$ (181,241,789)	\$ (1,298,469)	\$ 7,213,513	96.2%
Guam Obligation Bonds						
GEDCA Bonds	26,135,977	(1,999,046)	(18,147,021)	(3,556,162)	4,432,794	83.0%
Net Guam Obligation Bond Funds	\$ 26,135,977	\$ (1,999,046)	\$ (18,147,021)	\$ (3,556,162)	\$ 4,432,794	
Federal Programs						
Non-Discretionary Grants	30,907,425	(2,177,984)	(17,536,989)	(2,974,473)	10,395,962	66.4%
*Discretionary Grants	35,198,701	(3,872,774)	(24,704,127)	(786,734)	9,707,840	72.4%
Net Federal Programs	\$ 66,106,125	\$ (6,050,758)	\$ (42,241,116)	\$ (3,761,207)	\$ 20,103,803	69.8%
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	(54,259)	(502,937)	(13,554)	43,791	92.2%
Local Funds (Cash collection) - FY 2009	755,731	(6,236)	(553,687)	(58,075)	143,989	80.9%
Net Local Funds (Cash collection)	1,320,453	(60,495)	(1,058,362)	(71,629)	190,461	
Entitlement *	591,408	(9,684)	(591,312)	-	96	100.0%
Net Food and Nutrition	\$ 1,911,861	\$ (70,179)	\$ (1,649,674)	\$ (71,629)	\$ 190,557	90.0%
*Non-Appropriated Funds (NAF) *						
Elementary Schools	113,806	7,880.15	(14,218)	-	107,468	
Secondary Schools	316,205	30,543.64	(31,807)	-	314,941	
Net Non-Appropriated Funds (NAF)	\$ 430,011	\$ 38,424	\$ (46,026)	\$ -	\$ 422,409	
Total YTD Funds and Expenditures	\$ 284,337,745	\$ (24,261,091)	\$ (243,325,625)	\$ (8,687,468)	\$ 32,363,076	88.6%

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

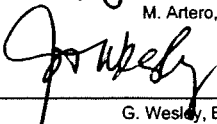
*-Non-Appropriated Funds (NAF) - Report at month end August 31, 2009**

**September 30, 2009 reports not submitted as of October 09, 2009


Prepared By:

 10-9-09
M. Artero, Accountant

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

 10/9/09
G. Wesley, Budget Analyst

Approved By:

 10/09/09
Ricardo Ang, Acting Comptroller

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

GPSS REVENUE	Appropriation	FY 2009 YTD Requests	Current Period Received	FY 2009 YTD Revenues Received	Balance due from DOA	Percentage Received
GovGuam Appropriations						
¹ General Fund / TEFF PI 29-113	\$ 179,392,395	\$ 172,972,107	\$ 12,767,573	\$ 172,972,107	\$ 6,420,288	98.4%
Total General Appropriations	179,392,395	172,972,107	12,767,573	172,972,107	6,420,288	98.4%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 373,666	\$ -	\$ 373,666	\$ 52,915	87.6%
Health/Physical Education Activities	271,754	170,104	-	170,104	101,650	62.6%
Suruhano Office	163,041	135,870	54,348	135,870	27,171	83.3%
¹ SAE Fund / School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
² Textbook Appropriation	2,000,000	2,000,000	2,000,000	2,000,000	-	100.0%
Total Appropriations	\$ 189,753,771	\$ 175,651,747	\$ 14,821,921	\$ 175,651,747	\$ 14,102,024	92.6%

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	\$ 119,400,671	\$ (8,191,713)	\$ (120,533,196)	\$ -	\$ (1,132,525)	100.9%
Benefits	37,759,189	(6,887,370)	(37,540,176)	-	219,013	99.4%
Net Local Salaries and Benefits	157,159,860	(15,079,083)	(158,073,372)	-	(913,512)	100.6%
Travel	-	-	-	-	-	0.0%
Contractual Services	5,976,901	(422,147)	(5,156,890)	(799,181)	20,830	89.7%
Supplies & Materials	610,897	(108,059)	(424,943)	(119,063)	66,891	89.1%
Equipment (under \$500)	14,537	(640)	(13,408)	(556)	573	96.1%
Miscellaneous	327,910	(12,412)	(327,910)	-	-	100.0%
Utilities	15,289,790	(605,943)	(15,229,877)	-	59,913	99.8%
Capital Outlays	12,500	-	(12,500)	-	-	0.0%
Net General Fund Expenditures	179,392,395	(16,228,284)	(179,238,900)	(918,800)	(765,305)	100.4%
Special Fund Appropriation						
Interscholastic Sports	\$ 426,581	\$ 106,568	\$ (309,083)	\$ -	\$ 117,498	0.0%
Health/Physical Education Activities	271,754	(7,450)	(19,821)	(150,317)	101,616	65.3%
Suruhano Office	163,041	(11,942)	(105,755)	(4,594)	52,692	2.8%
¹ School Lunch (Cash Collection)	7,500,000	-	-	-	7,500,000	0.0%
² Textbook Appropriation	2,000,000	-	(1,568,230)	(224,758)	207,012	11.2%
Net Special Fund Expenditures	10,361,376	87,176	(2,002,889)	(379,669)	7,978,818	23.0%
Total General & Special Expenditures	\$ 189,753,771	\$ (16,141,108)	\$ (181,241,789)	\$ (1,298,469)	\$ 7,213,513	96.2%

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 10/9/09
 M. Artero, Accountant

Certified True & Correct to the best of my knowledge:

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

Approved By:

Ricardo 10/09/09
 Ricardo Ang, Acting Comptroller

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

CASE 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	11,269	-	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	\$ 4,842,216	\$ -	\$ 4,842,216	\$ -
Physical Infrastructure	853,158	(500,000.00)	353,158	303,758	-	303,758	49,400
A/C Replacement	298,805	500,000.00	798,805	366,932	-	366,932	431,873
A/C Maintenance & Repairs	428,578	1,238,731.00	1,665,309	689,085	-	689,085	976,224
Intercom, Security, Fire Alarm Systems	2,801,319	(1,000,000.00)	1,801,319	474,385	-	474,385	1,128,954
ADA Compliance (PL 30-56)	4,472,392	(2,500,000.00)	1,972,392	520,890	-	520,890	1,451,702
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,213,456	-	1,213,456	1,231,549
General CIP	7,649,983	548,528.00	8,198,509	3,825,811	-	3,825,811	4,572,898
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	428,578	-	428,578	1,632,889
Food Nutrition Services (P.L. 30-55)	-	2,200,000.00	2,200,000	-	-	-	2,200,000
Net CIP Bonds	\$ 21,055,031	\$ 238,731	\$ 21,293,762	\$ 7,820,473	\$ -	\$ 7,820,472	13,673,289
<i>General CIP - DPW (unreconciled)</i>	-	-	-	5,205,211	-	5,205,211	(5,205,211)
Total GOB Appropriations	\$ 26,135,977	\$ -	\$ 26,135,977	\$ 17,667,900	\$ -	\$ 17,667,899	\$ 8,468,078

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	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	-	(386,269)	-	(11,269)	103.0%
Meal Assessment	250,000	(238,731)	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	\$ -	\$ (4,677,515)	\$ -	\$ 164,701	
Physical Infrastructure	853,158	(500,000)	353,158	(4,880)	(249,401)	(38,544)	65,211	81.5%
A/C Replacement	298,805	500,000	798,805	(21,475)	(224,119)	(170,258)	404,230	48.4%
A/C Maintenance & Repairs	428,578	1,238,731	1,665,309	(10,110)	(812,588)	(236,744)	815,977	81.0%
Intercom, Security, Fire Alarm Systems	2,801,319	(1,000,000)	1,801,319	(270)	(112,820)	(14,954)	1,473,545	82.0%
ADA Compliance PL-30-56	4,472,392	(2,500,000)	1,972,392	(1,464,489) #	(1,780,985)	-	211,407	88.3%
Asbestos Compliance	2,193,532	251,474	2,445,006	-	(1,889,155)	(824,132)	151,719	83.8%
General CIP	7,649,983	548,528	8,198,509	(143,453)	(3,275,428)	(1,583,331)	3,359,750	56.0%
Recreational Facilities	2,559,467	(500,000)	2,059,467	-	(5,430)	(810,000)	1,244,037	39.8%
Food Nutrition Services (PL-30-55)	-	2,200,000	2,200,000	(354,389)	(354,389)	-	1,845,611	16.1%
Net CIP Bonds	\$ 21,055,030	238,731	\$ 21,293,761	(1,999,046)	(8,284,295)	(3,457,961)	9,571,505	
<i>General CIP - DPW</i>	-	-	-	-	(5,205,211)	(98,201)	(5,303,412)	0.0%
Total GOB Expenditures	\$ 26,135,977	\$ -	\$ 26,135,977	\$ (1,999,046)	\$ (18,147,021)	\$ (3,558,182)	\$ 4,432,784	83.0%

¹ PL30-56 Authorize to use bond for operations
² PL 30-55 Creation of Food Nutrition Category

Prepared By:

Certified True & Correct
to the best of my knowledge:

Approved By:

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

Janet 10/9/09
Wesley Budget Analyst

R. Ang 10/09/09
R. 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 September 30, 2009
Preliminary

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	(426,301)	(6,709,011)	(675,138)	4,625,119	61.5%
Alternative Education (CFDA#10.560)	774,207	(86,057)	(639,844)	(8,355)	126,008	83.7%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	686,734	(26,214)	(246,389)	(4,771)	435,574	36.6%
Standards Based Education	45,189	-	(8,792)	(37,377)	-	100.0%
Gifted and Talented Education Program (GATE)	1,023,080	-	(352,375)	(557,564)	113,141	88.9%
Teacher Recruitment	729,220	(57,245)	(428,508)	(15,903)	284,809	60.3%
Eskuelan Puengi	417,277	(8,760)	(57,892)	(1,010)	358,375	14.1%
LEA Technical Assistance	119,815	(904)	(118,983)	(758)	74	99.9%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	1,061,290	(66,102)	(544,216)	(1,660)	515,414	51.4%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH	371,260	(111,745)	(119,314)	(251,947)	(1)	100.0%
Private Non-Profit Schools	101,907	-	(7,568)	(94,339)	(0)	100.0%
Secondary School Reform, John Hopkins University	1,596,876	(87,063)	(423,489)	(411,285)	762,102	52.3%
Talent Development	250,000	-	-	(489)	249,511	0.2%
Education Technology (SMS)	1,217,104	-	(765,161)	(433,473)	18,470	98.5%
Teacher Retention	400,000	(43,993)	(373,533)	(2,550)	23,917	94.0%
Parent-Family Community Outreach	875,924	(85,827)	(761,349)	(6,598)	107,977	87.7%
School Resource Officer (SRO)	109,342	(13,602)	(29,503)	(15,062)	64,777	40.8%
Dept. of Extended Day Program (DEED)	1,672,137	(106,893)	(1,005,793)	(2,606)	663,738	60.3%
Success For All (SFA)	1,708,165	(659,597)	(988,069)	(443,461)	276,635	83.8%
English Second Language (ESL)	5,024,154	(395,361)	(3,245,621)	(8,211)	1,770,322	64.8%
Summer School Program	713,496	(2,320)	(711,579)	(1,916)	1	100.0%
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	\$ (2,177,984)	\$ (17,536,989)	\$ (2,974,473)	10,395,962	66.4%
Federal Programs - Discretionary Grants						
Special Education - IDEA Part B - Year 1	1,200,172	(57,624)	(1,200,012)	(160)	(0)	100.0%
Special Education - IDEA Part B - Year 2	13,962,402	(1,396,068)	(11,403,053)	(205,832)	2,353,517	83.1%
Special Education Admin - IDEA Part B	28,964	-	(28,964)	-	-	100.0%
Special Education - IDEA Part C - Year 1	1,123,304	(178,755)	(1,036,315)	(86,984)	5	100.0%
Special Education - IDEA Part C - Year 2	1,424,395	(29,868)	(60,592)	(26,889)	1,336,914	6.1%
*Food and Nutrition - FY 2009	7,500,000	(1,827,182)	(6,981,202)	(82,435)	436,363	0.0%
*Food and Nutrition - FY 2008	176,316	-	(176,316)	-	-	0.0%
*Food and Nutrition - FY 2007	3,793	-	(3,793)	-	-	0.0%
Character Education - Project Menhalom	1,472,405	(41,985)	(398,853)	(7,051)	1,066,501	27.8%
Territories & Freely Associated State Education	891,685	(17,232)	(294,085)	(170,152)	427,448	52.1%
Teacher Quality Enhancement Grant - Project Hatsa	537,656	(76)	(75,710)	(45,229)	416,717	22.5%
Head Start Program 2008	1,780,983	(21,401)	(1,704,543)	(13,445)	62,995	96.5%
Head Start Program 2009	2,301,440	(231,702)	(452,778)	(11,418)	1,837,244	-
Pacific Vocational Educational Improvement Program	356,034	(26,268)	(75,926)	(119,458)	160,650	54.9%
Project Na'La'La' I Lenguahuan Chamoru	229,912	(11,811)	(20,337)	(2,714)	206,861	10.0%
State Administration USDA (CFDA#10.560)	347,589	-	(324,675)	(2,915)	19,999	94.2%
HIV Program - FY 2009	78,580	-	(51,270)	-	27,310	65.2%
HIV Program - FY 2010	101,800	(17,262)	(42,274)	(2,176)	57,350	43.7%
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	(7,336)	(37,783)	(4,643)	4,459	90.5%
Robert C. Byrd Scholarship Grant	64,500	-	-	-	64,500	0.0%
JROTC- Army 2009	436,264	318	(253,118)	(553.00)	182,593	58.1%
JROTC-Air Force 2009	74,847	(8,522)	(74,847)	-	-	100.0%
ARRA Funds - Headstart Program 2009	228,859	-	-	-	228,859	0.0%
ARRA Funds - Food & Nutrition	223,914	-	-	-	223,914	0.0%
ARRA Funds - SPED	536,384	-	-	-	536,384	-
Net Discretionary Federal Grants	\$ 35,198,701	\$ (3,872,774)	\$ (24,704,127)	\$ (786,734)	\$ 9,707,840	72.4%
Total Funds and Expenditures	\$ 66,106,125	\$ (6,050,758)	\$ (42,241,116)	\$ (3,761,207)	20,103,803	69.6%

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

NON-APPROPRIATED FUNDS

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

Monthly report August 2009

ELEMENTARY SCHOOLS	Beginning Balance	Cash Receipts	Expenditures	Fund Balance
Non-Appropriated Funds - Student Activities Funds				
Agana Heights Elementary School	\$ 16.25	3.09	-	19.34
Agana Heights Elementary School - Library	\$ 1,646.09	-	241.02	1,405.07
Agana Heights Admin Funds	\$ 226.18	-	-	226.18
AsTumbo Elementary School	\$ 873.78	274.00	-	1,147.78
AsTumbo Elementary Adm Funds	\$ 121.69	-	-	121.69
(2) CL Taitano Elementary School	\$ 2,661.27	0.37	-	2,661.64
BP Carbullido Elementary School	\$ 19,191.70	-	-	19,191.70
Chief Brodie Elementary School	\$ -	-	-	-
DL Perez Elementary School	\$ 4,376.38	-	-	4,376.38
FQ Sanchez Elementary School	\$ 175.53	-	65.20	110.33
Finegayan Elementary School	\$ 9,726.63	-	11.41	9,715.22
Finegayan Elementary School - Admin Fund	\$ 3,266.42	10.71	266.22	3,010.91
HS Truman Elementary School	\$ 2,397.11	2.50	356.66	2,042.95
Inarajan Elementary School	\$ 1,338.16	10.64	10.34	1,338.46
Inarajan Elementary School Adm Fund	\$ 8,388.67	965.80	903.19	8,451.28
JQ San Miguel Elementary School	\$ 1,982.89	4.48	318.40	1,668.97
JQ San Miguel Elementary School - Admin Fund	\$ 44.06	-	-	44.06
(3) JQ San Miguel Elementary School - Library Fund	\$ 976.42	-	515.38	461.04
(1) Juan M. Guerrero Elementary School	\$ 4,972.02	7.82	-	4,979.84
Liguan Elementary School	\$ 3,319.10	-	-	3,319.10
Liguan Elementary School Admin	\$ 2,079.47	-	371.26	1,708.21
LB Johnson Elementary School	\$ 3,583.43	1.50	3.00	3,581.93
MA Ulloa Elementary School	\$ 1,260.45	3.97	1,189.00	75.42
MA Ulloa Elementary School - Admin Fund	\$ 1,189.40	1,180.00	-	2,369.40
MU Lujan Elementary School	\$ 3,957.52	-	3,954.52	3.00
MU Lujan Elementary School - Admin Fund	\$ 3,820.54	4,151.62	4,441.40	3,530.76
Marcial Sablan Elementary School	\$ 35.56	-	-	35.56
Marcial Sablan Elementary School - Admin Fund (BP)	\$ 1,665.54	1.60	593.72	1,073.42
Merizo Martyrs Elementary School	\$ 2,008.19	-	-	2,008.19
Ordot-Chalan Pago Elementary School	\$ 2,005.49	-	231.39	1,774.10
Ordot-Chalan Pago Elementary School Admin. Funds	\$ 592.30	-	-	592.30
PC Lujan Elementary School	\$ 384.90	-	-	384.90
PC Lujan Elementary School - Admin Fund	\$ 3,158.49	2.62	263.31	2,897.80
Price Elementary School	\$ 10,298.01	117.30	-	10,415.31
Price Elementary School - Admin Fund	\$ 108.86	-	3.00	105.86
Talofofo Elementary School	\$ 1,519.43	1.00	185.74	1,334.69
Talofofo Elementary School Admin Fund	\$ 321.85	-	3.00	318.85
Tamuning Elementary School	\$ 8,796.51	-	-	8,796.51
UPI Elementary School Admin Fund	\$ 1,233.34	-	-	1,233.34
Wettengel Elementary School	\$ 85.97	1,141.23	290.90	936.30
Wettengel Elementary School admin	\$ -	-	-	-
Total Non-Appropriated Funds - Elementary Schools	\$ 113,805.60	7,880.25	14,218.06	107,467.79
 Total Funds and Expenditures	 \$ 113,805.60	 \$ 7,880.25	 \$ 14,218.06	 \$ 107,467.79

**** NOTE:**

- NAF Student Activities Reconciliation received for August on September 29, 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 September 30, 2009 is pending submission from Internal Auditors.

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

SECONDARY SCHOOLS	Beginning Balance	Cash Receipts	Expenditures	Fund Balance
Non-Appropriated Funds - Student Activities Funds				
Agueda I. Johnston Middle School	5,896.22	-	-	5,896.22
Agueda I. Johnston Middle School - Admin Fund	2,907.71	-	474.17	2,433.54
(1) AsTumbo Middle School	1,442.95	-	-	1,442.95
AsTumbo Middle School - Admin Fund	4,137.62	220.00	360.00	3,997.62
FB Leon Guerrero Middle School	6,470.33	-	3.00	6,467.33
FB Leon Guerrero Middle School - Admin Fund	11,032.77	11.46	646.53	10,397.70
Inarajan Middle School	6,481.99	935.11	945.11	6,471.99
Inarajan Middle School - Admin Fund	8,633.76	-	787.39	7,846.37
Jose Rios Middle School	17,672.07	2,500.00	854.25	19,317.82
Jose Rios Middle School - Admin Fund	64.90	634.67	166.47	533.10
Jose Rios Middle School - Improvemnt Fund1	91.99	0.24	-	92.23
Jose Rios Middle School - Improvemnt Fund2	3,336.16	-	639.98	2,696.18
Jose Rios Middle School - Social Club	777.56	-	3.00	774.56
LP Untalan Middle School	3,178.64	-	3.00	3,175.64
LP Untalan Middle School Admin Fund	-	-	-	-
Oceanview Middle School (BP)	3,315.81	620.00	-	3,935.81
Oceanview Middle School - Admin Fund (BP)	1,620.18	1.80	853.65	768.33
VSA Benavente Middle School	1,204.88	-	-	1,204.88
(2) VSA Benavente Middle School - Admin Fund	3,572.75	932.73	2,037.04	2,468.44
Non-Appropriated Funds - Middle Schools	\$ 81,838.29	5,856.01	7,773.59	79,920.71
Non-Appropriated Funds - Student Activities Funds				
George Washington High School	46,998.36	1,163.18	7,350.21	40,811.33
George Washington High School - Admin Fund	36,018.28	8,874.03	7,218.77	37,673.54
John F. Kennedy High School	60,325.40	13.06	128.00	60,210.46
John F. Kennedy High School - Admin Fund	30,215.86	203.05	2,416.07	28,002.84
Okkodo High School	11,077.74	2,735.67	2,463.60	11,349.81
Okkodo High School - Admin Fund	3,574.10	1,264.05	534.75	4,303.40
Simon Sanchez High School	1,270.68	8,787.02	1,573.62	8,484.08
Simon Sanchez High School - Admin Fund	6,957.79	14.70	1,042.65	5,929.84
(3a) Southern High School	30,951.02	1,310.00	-	32,261.02
(3b) Southern High School - Admin Fund	6,977.73	322.87	1,306.20	5,994.40
Schools	234,366.96	24,687.63	24,033.87	235,020.72
Total Funds and Expenditures	\$ 316,205.25	\$ 30,543.64	\$ 31,807.46	\$ 314,941.43

NOTE:

- NAF Student Activities Reconciliation received for August on September 29, 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 September 30, 2009 is pending submission

Fund Name	No. of FTEs	Special Funds				Non-Appropriated Funds				Other Sources of Funding								
		FY2007 YTD Revenues	FY2007 YTD Expend/Enc.	FY2008 YTD Revenues	FY2008 YTD Expend/Enc.	FY2007 YTD Revenues	FY2007 YTD Exp./Enc.	FY2008 YTD Revenues	FY2008 YTD Exp./Enc.	FY2007 YTD Revenues	FY2007 YTD Expend/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp./Enc.					
Teacher Certification Fees																		
Teacher Certification Fees						26,017	1,816	5,006	4,108		23,943	20,100						
Teacher Certification Fees						0	-	13,961	8,346		12,345							
Miscellaneous Collections						20,406	3,996		4,184		43,256.95							
Miscellaneous Collections									4,184		130.40							
Miscellaneous Collections											4,699.77							
Miscellaneous Collections												1,738						
School Lunch Collection												471,220						
School Lunch Collection												10,633.00						
Lost & Damaged Textbooks												755,731.41						
Lost & Damaged Textbooks						167		9,853			55.00							
Lost & Damaged Textbooks						1,690		11,935.33										
Kirkland Library Fund													34,133				8,376	
Enrichment																		0
Enrichment																		93,857
Enrichment																		0
BAE Systems																		10,000.00
Miscellaneous																		42,915.76
Miscellaneous																		0
TOTAL		0	0	1,650,232	5,287,233	13,316,116.75	10,362,149	48,280	5,412	766,086	245,542	826,641,961	1,139,555	0	34,133	0	8,376	52,915.76
																		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 September 30, 2009

Personnel and Operations	LOCAL FUNDING			FEDERAL FUNDING			Total Expenditures
	Payroll	Operations	Net Total	Payroll	Operations	Net Total	
Personnel							
Certified Teacher	13,605,664	-	13,605,664	1,229,534	-	1,229,534	14,835,198
Certified Professional Administrators	-	-	-	39,863	-	39,863	39,863
Certified Guidance Counselors	287,289	-	287,289	450,542	-	450,542	737,831
Certified School Health Counselors	-	-	-	-	-	-	-
Certified Allied Health	896,548	-	896,548	922,573	-	922,573	1,819,121
Net Personnel	\$ 14,789,500	\$ -	\$ 14,789,500	\$ 2,642,512	\$ -	\$ 2,642,512	\$ 17,432,012
Operations							
Air condition or properly ventilated classrooms	-	51,159	51,159	-	-	-	51,159
Portable water for drinking and washing	-	404,845	404,845	-	-	-	404,845
Reliable supply of electricity	-	1,528,630	1,528,630	-	-	-	1,528,630
Proper sanitation (clean restrooms, dining areas, & classrooms)	-	6,866	6,866	-	266	266	7,131
Adopted and required textbooks	-	-	-	-	59,991	59,991	59,991
Libraries operated by certified librarians	443,283	62,812	506,095	-	-	-	506,095
Healthful safe and sanitary learning environment	-	313,273	313,273	-	1,856	1,856	315,129
180 instructional days	2,493,210	956,867	3,450,077	517,162	2,738,982	3,256,144	6,706,221
Regular timely school bus	31,391	-	31,391	63,388	-	63,388	94,779
Maintenance	741,193	75	741,268	4,479	-	4,479	745,747
Net Operations	\$ 3,709,076	\$ 3,324,527	\$ 7,033,603	\$ 585,029	\$ 2,801,095	\$ 3,386,124	\$ 10,419,728
Total Personnel and Operations Expenditures	\$ 18,498,576	\$ 3,324,527	\$ 21,823,104	\$ 3,227,541	\$ 2,801,095	\$ 6,028,636	\$ 27,851,740

Prepared By:

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

Certified True & Correct
to the best of my knowledge:

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

Approved By:

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