



DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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Nerissa Bretania Underwood, Ph.D.
Superintendent of Education

November 23, 2009

The Honorable Felix P. Camacho
Governor of Guam
P.O. Box 2950
Hagåtña, Guam 96932

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

Chairman, Guam Education Policy Board
P.O. Box DE
Hagåtña, Guam 96932

Dear Governor Camacho, Speaker Won Pat and Chairman, Guam Education Policy Board

Subject: Adequate Public Education Report (October 2009)

Buenas Yan Hafa Adai! Pursuant to Public Law 30-55, Chapter II, Section 1, the Adequate Public Education Report for month ending *October 31, 2009* is herewith submitted. This monthly report is required to contain all funds available to the Department of Education, whether or not its resources require appropriations by I Liheslaturan Guahan, in addition to a detailed accounting of all its expenditures. All expenditures are required to be related to the fourteen (14) criteria established in 1 G.C.A. section 715. Furthermore, the report must meet the objectives of 17 G.C.A. Section 3125 by including the receipt, allocation and expenditure of all funds provided to the D.O.E., to include General Funds, Special Funds, Federal Funds, and Non-Appropriated Funds.

I hereby certify, to the best of my knowledge, that the enclosed financial statements are accurate in all material respects.

Thank you for your immediate attention to this matter. Should you have any comments, questions or concerns, please do not hesitate to contact me at 300-1547.

Put Respetu,


NERISSA BRETANIA UNDERWOOD, Ph.D.

Attachments

cc: Chairman, Committee on Finance, Taxation and Commerce
Office of the Public Auditor
Members, GEPB

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2009 NOV 27 PM 2:00 AM
11/27/09
30-09-1394



Nerissa Bretania Underwood, Ph. D.
Superintendent of Education

**GUAM DEPARTMENT OF
EDUCATION
FINANCIAL AFFAIRS DIVISION**

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



Taling M. Taitano
Deputy Superintendent of Finance &
Administrative Services

November 23, 2009

MEMORANDUM

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

FROM: Deputy Superintendent of Finance & Administrative Services

SUBJECT: Adequate Public Education Report

Hafa Adai! Pursuant to P.L. 30-55, Chapter II, Section 1, the attached report is for the month ending **October 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.


TALING M. TAITANO



Department of Education
OFFICE OF THE SUPERINTENDENT
P.O. Box DE
Hagåtña, Guam 96932
Telephone: (671) 300-1547/300-1536
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ADEQUATE PUBLIC EDUCATION REPORT
(Pursuant to Chapter II, Section 1 of Public Law 30-55)

MONTH ENDING
OCTOBER 31, 2009

Submitted By:

NERISSA BRETANIA UNDERWOOD, Ph.D.
SUPERINTENDENT OF EDUCATION

ALLOCATION OF FUNDS REPORT



Guam Public School System
GovGuam Appropriations
Revenues Received and Expenditures
Fiscal Year 2010
As of October 31, 2009
Unaudited

Revenue	FY 2010 Budget	FY 2010 Requests	FY 2010 Received	FY 2010 Balance Due	Percent Received
GovGuam Appropriations					
¹ General Fund PL 30-55	174,986,508	19,111,278	19,111,278	155,875,230	10.9%
TEFF PL 30-55	9,410,474	784,206	784,206.00	8,626,268	8.3%
Total General Appropriations	\$ 184,396,982	\$ 19,111,278	19,111,278.00	\$ 165,285,704	10.4%
Interscholastic Sports	520,000			520,000	0.0%
Interscholastic Sports Busing	92,000			92,000	
Health/Physical Education Activities	271,754			271,754	0.0%
Health/Physical Education Activities Misc	8,000			8,000	
Public School Library Resource Fund	755,482			755,482	
Principals Mentorship Fund	100,000			100,000	
DOE Contract Fund	6,169			6,169	
⁴ School Lunch Collection	700,000	-	85,675.64	614,324	12.2%
² Child Nutrition Meal Reimbursement Fund Contractual	7,049,055			7,049,055	
² Child Nutrition Meal Reimbursement Fund Supplies	450,945			450,945	
³ Textbook Appropriation FY 2011	2,000,000			2,000,000	0.0%
Total Special Appropriations	\$ 11,953,405.00	\$ -	85,675.64	\$ 11,867,729.36	0.7%
TOTAL Appropriations	\$ 196,350,387	\$ 19,111,278	19,196,953.64	\$ 177,153,433	9.8%

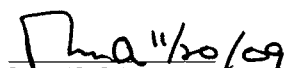
GovGuam Appropriations Expenditures & Encumbrances	FY 2010 Budget	FY 2010 Expenditures	FY 2010 Encumbrances	FY 2010 Available Balance	Percent Committed
Personnel Services					
Salaries	125,041,611	9,477,755	-	115,563,856	7.6%
Overtime	150,000			150,000	
Benefits	37,206,772	2,936,863	-	34,269,909	7.9%
Total Personnel	\$ 162,398,383	12,414,618	\$ -	149,983,765	7.6%
Travel	-	-	-	-	0.0%
Contractual Services	6,249,484	655	59,236	6,189,594	1.0%
Supplies & Materials	1,935,840	5,000	2,090	1,928,750	0.4%
Equipment (under \$500)	-	-	-	-	0.0%
Workmans Comp	130,000			130,000	
Miscellaneous	117,200			117,200	0.0%
Utilities	4,155,601	3,608		4,151,993	0.1%
Capital Outlay	-			-	0.0%
TEFF Utilities	9,410,474	(150)		9,410,624	0.0%
TOTAL GovGuam Appropriations	\$ 184,396,982	\$ 12,423,730	\$ 61,326	\$ 171,911,927	6.8%

Special Appropriations Expenditures & Encumbrances	FY 2010 Budget	FY 2010 Expenditures	FY 2010 Encumbrances	FY 2010 Available Balance	Percent Committed
Interscholastic Sports	520,000			520,000	
Interscholastic Sports Busing	92,000			92,000	0.0%
Health/Physical Education Activities	271,754			271,754	0.0%
Health/Physical Education Activities Misc	8,000			8,000	0.0%
Public School Library Resource Fund	755,482			755,482	0.0%
Principals Mentorship Fund	100,000			100,000	0.0%
DOE Contract Fund	6,169			6,169	
⁴ School Lunch Collection	700,000			700,000	
² Child Nutrition Meal Reimbursement Fund Contractual	7,049,055			7,049,055	
² Child Nutrition Meal Reimbursement Fund Supplies	450,945			450,945	
³ Textbook Appropriation FY 2011	2,000,000			2,000,000	
TOTAL Special Appropriations	\$ 11,953,405	\$ -	\$ -	\$ 11,953,405	0.0%

GRAND TOTAL Expenditures & Encumbrances	\$ 196,350,387	\$ 12,423,730	\$ 61,326	\$ 183,865,332	6.4%
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- ¹ - General Fund Appropriations Separated Funding Source General Fund 169,516,690.00
Territorial Education Facilities Fund 9,875,705.00
- ² - Federal Reimbursement; there is no local funding source PL 30-55
- ³ - PL 30-55 Appropriation Textbook:
From FY 2011 Revenues.
- ⁴ - PL 30-55 School Lunch Collection: Only through collection for School breakfast and lunch
no General Fund Allotment funded


 Prepared By: M. Artero
 Accountant III


 Reviewed By: R. Ang
 Acting Comptroller


 Approved By: T. Taitano
 Deputy Superintendent

Guam Public School System
Govtuan Appropriations
Revenues Received and Expenditures
Fiscal Year 2010
As of October 31, 2009
Unaudited

GENERAL OBLIGATION BOND ALLOTMENT	ALLOTMENT	Authorized Transfer	Allocation w/ Transfer	FY 2008 Revenue Received	FY 2009 REVENUE RECEIVED	FY 2010 REVENUE RECEIVED	Cash Due	Percent Received
General Obligation Bond	1,200,000	-	1,200,000	1,200,000	-	-	-	100.0%
Reclassification & Increments	3,000,000	-	3,000,000	3,000,000	-	-	-	100.0%
Prior Years Vendor Payments	290,000	(298,731)	11,269	290,000	(298,731.00)	-	-	100.0%
Meal Reimbursement Assessment Audit	375,000	-	375,000	375,000	-	-	-	100.0%
Management Audit	255,947	-	255,947	255,947	-	-	-	100.0%
* Water Tank and Fountains	5,080,947	(238,731)	4,842,216	5,080,946.72	(238,731.00)	-	-	100.0%
Total Non-CIP BOND								
Physical Infrastructure	853,156	(500,000)	353,156	142,193	161,562.75	6,863.75	424,809	86.0%
A/C Replacement	298,605	500,000	798,605	298,603	69,429.00	8,863.75	624,909	46.8%
A/C Maintenance & Repair	425,578	1,238,731	1,665,309	306,433	382,651.62	32,377.50	943,847	43.3%
Intercom, Security, Fire Alarm Systems	2,601,319	(1,000,000)	1,601,319	433,553	40,812.00	-	1,126,994	29.6%
ADA Compliance	4,472,392	(2,500,000)	1,972,392	343	520,890.00	-	1,451,702	26.4%
Asbestos Compliance (FL 30-56)	2,193,532	251,474	2,445,005	343	1,213,132.8	-	1,231,549	49.6%
General CIP	7,649,983	548,526	8,198,509	1,842,458	1,783,152.80	15,670.57	4,557,228	44.4%
*DPW General CIP Unreconciled	2,559,467	(500,000)	2,059,467	426,578	1,820,142.00	-	(5,254,381)	0.0%
Recreational Facilities & Replacement	2,200,000	2,200,000	2,200,000	-	-	-	1,632,889	20.7%
Food Nutrition Services P.L. 30-55	21,065,031	238,731	21,293,762	6,884,299.73	5,990,553.45	54,911.82	8,363,996.69	60.7%
Total CIP BOND								
TOTAL GOB Appropriations	\$ 26,135,977	\$ 0	\$ 26,135,977	\$ 11,852,742.55	\$ 5,751,822.45	\$ 54,911.82	\$ 8,363,997	67.8%

GENERAL OBLIGATION BOND Expenditures & Encumbrances	Allocation	Authorized Transfer	Allocation w/ Transfer	FY 2008 Expenditures	FY 2009 Expenditures	FY 2010 Expenditures	FY 2010 Encumbrances	FY 2010 Available Balance	Percent Committed
General Obligation Bond	1,200,000	-	1,200,000	1,200,000	-	-	-	-	100.0%
Reclassification & Increments	3,000,000	-	3,000,000	3,000,000	-	-	-	-	100.0%
Prior Years Vendor Payments	290,000	(298,731)	11,269	290,000	985,675	-	-	11,269	0.0%
Meal Reimbursement Assessment Audit	375,000	-	375,000	375,000	-	-	-	(11,269)	100.0%
Management Audit	255,947	-	255,947	255,947	-	-	-	164,701	35.7%
* Water Tank and Fountains	5,080,947	(238,731)	4,842,216	4,288,895	2,945	-	-	164,700.67	92.1%
Total Non-CIP BOND									
Physical Infrastructure	853,156	(500,000)	353,156	196,499	52,902	2,200	36,344	65,211	33.8%
A/C Replacement	298,605	500,000	798,605	12,550	211,769	105,313	222,131	247,041	184.7%
A/C Maintenance & Repair	425,578	1,238,731	1,665,309	245,371	367,217	75,284	161,635	815,802	199.1%
Intercom, Security, Fire Alarm Systems	2,601,319	(1,000,000)	1,601,319	95,508	17,312	200,000	14,954	1,273,545	12.6%
ADA Compliance	4,472,392	(2,500,000)	1,972,392	280,345	1,590,640	772,382	772,382	(560,975)	56.6%
Asbestos Compliance	2,193,532	251,474	2,445,005	247	1,668,808	6,990	617,232	151,719	104.5%
General CIP	7,649,983	548,526	8,198,509	1,691,994	1,583,434	37,825	1,632,601	3,281,755	64.3%
*DPW General CIP Unreconciled	2,559,467	(500,000)	2,059,467	508,1534	192,847	-	49,031	(3,303,412)	0.0%
Recreational Facilities & Replacement	2,200,000	2,200,000	2,200,000	-	354,369	-	1,488,600	565,437	58.4%
Food Nutrition Services	21,065,031	238,731	21,293,762	7,563,848	5,954,827.24	2,131,510.69	4,513,428.23	1,130,148.03	95.8%
TOTAL GOB Appropriations	\$ 26,135,977	\$ 0	\$ 26,135,977	\$ 11,852,742.55	\$ 6,343,447.24	\$ 2,131,510.69	\$ 4,513,428.23	\$ 1,294,848.70	95.0%

*DPW General CIP Not Recorded in GPSS System

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ALLOCATION OF FEDERAL FUNDS REPORT



Signature
Date

Grantor Agency	Grant Title	Match Ratio (Federal/Local)	CFDA No.	Fiscal Year 2008				Fiscal Year 2009				Fiscal Year 2010								
				FY 2008 Grant Award Received	FY 2008 Expenditures (V/E)	FY 2008 Encumbrances (V/E)	FY 2008 Actual Federal Reimbursement	FY 2009 Expenditures Sept 30, 2009	FY 2009 Encumbrances Sept 30, 2009	FY 2009 Actual Federal Reimb. Sept 30, 2009	FY 2009 Requested Award	Grant Period	GL Acct #	FY 2010 Expenditures Oct 31, 2009	FY 2010 Encumbrances Oct 31, 2009	FY 2010 Actual Federal Reimb. Oct 31, 2009				
U.S. Department of Agriculture	State Administrative Expenses	100%-0%	10.560																	
U.S. Department of Agriculture	State Administrative Expenses	100%-0%	10.560																	
U.S. Department of Education	Food & Nutrition Services		10.555																	
U.S. Department of Education	Food & Nutrition Services		10.555																	
U.S. Department of Education	Food & Nutrition Services		10.555																	
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A	13,752,535	12,552,363	165,651	12,561,955	1,200,012.20	159.75	1,137,221.43	332,598.00	100108-093009	22.09.1201	2,110.45	1,725.63					
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A																	
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A																	
U.S. Department of Education	Impact AII Sec 8003 Payments	100%-0%	84.041	28,122	0	0	0	0	0	0	0									
U.S. Department of Education	Impact AII Sec 8003 Payments	100%-0%	85.041	47,700	47,688	0	41,484	7,680.60	4,680.00	15,606.33	22,914.20	100108-093009	22.09.1201	21,793.01	49,998.97	994,739.15				
U.S. Department of Education	Impact AII Sec 8003 Payments	100%-0%	85.041																	
U.S. Department of Education	Special Education - Grants to Families and Families with Disabilities	100%-0%	84.181A	1,448,722	326,418	76,982	341,586	1,026,314.52	86,983.99	842,391.99	86,989.74	70107-093009	22.08.9401	43,528.82	43,462.92	178,754.53				
U.S. Department of Education	Special Education - Grants to Families and Families with Disabilities	100%-0%	84.181A																	
U.S. Department of Education	Special Education - Grants to Families and Families with Disabilities	100%-0%	84.181A																	
U.S. Department of Education	Byrd Honors Scholarships	100%-0%	84.185A																	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	380,055	182,275	96,053	197,726	127,186.55	32,242.57	116,539.37	48,539.16	100108-093007	21.08.9602	32,170.77	76,365.04	913.61	10,546.98			
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A																	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	350,415	37,420	0	37,420	131,336.51	77,909.14	130,421.70	181,659.69	100107-093008	21.07.8602	1,169.10	60,000.00	5,671.86				
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A																	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A																	
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.396A	470,231	248,121	2,114	382,210	15,293.02	45,229.13	60,400.74	303,467.00	100108-093010	21.10.9602	2,599.84	44,969.29	76.00				
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.396A																	
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.396A	1,847,840	1,532,402	83,887	1,606,414	60,476.74	7,051.40	102,716.76	7,201.25	070108-093007	21.07.2200	2,250.00	4,801.40	87,523.90				
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S	555,594	338,082	15,027	357,722	190,240.66	7,051.40	102,716.76	206,876.23	100105-093006	21.06.2200	2,250.00	4,801.40	87,523.90				
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S																	
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S	555,594	338,082	15,027	357,722	190,240.66	7,051.40	102,716.76	206,876.23	100105-093006	21.06.2200	2,250.00	4,801.40	87,523.90				
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S																	
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S	555,594	338,082	15,027	357,722	190,240.66	7,051.40	102,716.76	206,876.23	100105-093006	21.06.2200	2,250.00	4,801.40	87,523.90				
U.S. Department of Education	Library and School Libraries	100%-0%	84.384A																	
U.S. Department of Education	Library and School Libraries	100%-0%	84.384A																	
U.S. Department of Education	Consolidated Grants	100%-0%	84.822A	21,994,587	14,417,846	1,750,485	14,417,846	7,101,805.88	4,643.49	7,188.66	9,101.76	100108-093009	21.08.1156	176.98	4,600.00	7,332.58				
U.S. Department of Education	Consolidated Grants	100%-0%	84.822A																	
U.S. Department of Education	Consolidated Grants	100%-0%	84.822A	21,994,587	14,417,846	1,750,485	14,417,846	7,101,805.88	4,643.49	7,188.66	9,101.76	100108-093009	21.08.1156	176.98	4,600.00	7,332.58				
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	83.600	2,240,853	475,675	28,207	476,266	1,704,543.46	13,445.01	1,683,142.32	9,924.51	070108-093010	21.08.3201/3	1,033,729.95	2,440,464.60	1,153,471.27				
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	83.600																	
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	83.600	2,240,853	475,675	28,207	476,266	1,704,543.46	13,445.01	1,683,142.32	9,924.51	070108-093010	21.08.3201/3	1,033,729.95	2,440,464.60	1,153,471.27				
U.S. Dept. of Health & Human Services	Improve the Hlth, Ed., & Well-being of Young People Thru Coord Sati Hlth f	100%-0%	83.898																	
U.S. Dept. of Health & Human Services	Improve the Hlth, Ed., & Well-being of Young People Thru Coord Sati Hlth f	100%-0%	83.898																	
U.S. Dept. of Health & Human Services	Improve the Hlth, Ed., & Well-being of Young People Thru Coord Sati Hlth f	100%-0%	83.898																	
U.S. Dept. of Health & Human Services	Pacific Vocational Education Improvement Project	100%-0%	84.048B	356,307	3,810	595	89,577	74,989.04	119,456.24	28,012.48	280,106.04	100107-093007	21.07.8604	5,512.66	117,937.42	53,199.00				
U.S. Department of Education	Project Nalata-Chamoru Language	100%-0%	84.215K																	
U.S. Department of Education	Project Nalata-Chamoru Language	100%-0%	84.215K																	
U.S. Department of Education	Project Nalata-Chamoru Language	100%-0%	84.215K																	
U.S. Department of the Army	JROTC - ARMY - 2009	100%-0%																		
U.S. Department of the Army	JROTC - ARMY - 2009	100%-0%																		
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009	100%-0%																		
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009	100%-0%																		
U.S. Dept. of Health & Human Services	ABRA Funds-Headstart Program 2009																			
U.S. Dept. of Health & Human Services	ABRA Funds-Headstart Program 2009																			
U.S. Dept. of Health & Human Services	ABRA Funds-Headstart Program 2009																			
U.S. Dept. of Agriculture	ABRA Funds-Food & Nutrition																			
U.S. Dept. of Agriculture	ABRA Funds-Food & Nutrition																			
U.S. Dept. of Agriculture	ABRA Funds-Food & Nutrition																			
U.S. Dept. of Education	ABRA Funds-SPEED																			
U.S. Dept. of Education	ABRA Funds-SPEED																			
U.S. Dept. of Education	ABRA Funds-SPEED																			

[Signature]
Date

GUAM PUBLIC SCHOOL SYSTEM
Federal Funds
Statement of Appropriations, Expenditures and Encumbrances
For the Current Month and Year-to-Date Ended October 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	5,300,059	(293,523)	(293,523)	(659,159)	4,347,377	18.0%
Alternative Education	134,363	(62,509)	(62,509)	(3,746)	68,108	49.3%
State Administration Career Outreach (CFDA#10.560)	440,345	(10,825)	(10,825)	(4,596)	424,924	3.5%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	37,377			(37,377)	-	100.0%
Standards Based Education	670,705			(557,564)	113,141	83.1%
Gifted and Talented Education Program (GATE)	300,713	(41,522)	(41,522)	(15,652)	243,539	19.0%
Teacher Recruitment	359,385	(5,576)	(5,576)	(69)	353,739	1.6%
Eskuelan Puengi	832	(500)	(500)	(258)	74	91.1%
LEA Technical Assistance	481,857	(33,496)	(33,496)	(985)	447,376	7.2%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	251,947			(251,947)	-	100.0%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH Program	94,339			(94,339)	-	100.0%
Private Non-Profit Schools	1,173,387	(3,137)	(3,137)	(401,621)	768,629	34.5%
Secondary School Reform, John Hopkins University Talent Development	250,000	(489)	(489)		249,511	0.2%
Education Technology (SMS)	451,944	(100,492)	(100,492)	(332,981)	18,471	95.9%
Teacher Retention	61,684	(31,023)	(31,023)	(2,274)	28,387	54.0%
Parent-Family Community Outreach	114,575	(58,504)	(58,504)	(5,866)	50,205	56.2%
School Resource Officer (SRO)	79,839			(15,062)	64,778	18.9%
Dept. of Extended Day Program (DEED)	666,343	(47,682)	(47,682)	(2,525)	616,136	7.5%
Success For All (SFA)	720,096	(167,605)	(167,605)	(443,461)	109,030	84.9%
English Second Language (ESL)	1,778,534	(247,686)	(247,686)	(6,303)	1,524,544	14.3%
Summer School Program	2,115	(353)	(353)	(1,763)	-	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	\$ 13,370,437	\$ (1,104,922)	\$ (1,104,922)	\$ (2,837,547)	9,427,969	29.5%
Federal Programs - Discretionary Grants						
Special Education - IDEA Part B - Year 1	160	(28)	(28)	(104)	28	82.5%
Special Education - IDEA Part B - Year 2	2,559,349	(1,001,458)	(1,001,458)	(208,829)	1,349,062	47.3%
Special Education - IDEA Part C - Year 1	86,990	(43,527)	(43,527)	(43,463)	-	100.0%
Special Education - IDEA Part C - Year 2	1,363,803	(77,635)	(77,635)	(21,284)	1,264,884	7.3%
*Food and Nutrition - FY 2010	7,500,000			(300,000)	7,200,000	0.0%
*Food and Nutrition - FY 2009	518,798	(26,782)	(26,782)	(49,999)	442,017	0.0%
Character Education - Project Menhalom	1,073,552	(11,423)	(11,423)	(4,801)	1,057,327	1.5%
Territories & Freely Associated State Education	901,067	(37,147)	(37,147)	(136,365)	727,554	19.3%
Teacher Quality Enhancement Grant - Project Hatsa	461,946	(260)	(260)	(44,969)	416,717	9.8%
Head Start Program - 2008	9,925	(9,925)	(9,925)		-	100.0%
Head Start Program - 2009	1,848,662	(156,597)	(156,597)	(6,499)	1,685,566	8.8%
Pacific Vocational Educational Improvement Program	280,108	(5,513)	(5,513)	(117,937)	156,658	44.1%
Project Na'La'La' I Lengguaan Chamoru	209,575	(1,108)	(1,108)	(2,289)	206,178	1.6%
State Administration USDA (CFDA#10.560)	22,914	(2,110)	(2,110)	(1,726)	19,078	16.7%
State Administration USDA (CFDA#10.560)	332,598	(21,793)	(21,793)		310,805	6.6%
HIV Program - FY 2010	59,526	(1,068)	(1,068)	(2,021)	56,437	5.2%
Federal Impact Aid Program	33,804	-	-	-	33,804	0.0%
Federal Impact Aid Program	13	-	-	-	13	0.0%
Federal Impact Aid Program	28,122	-	-	-	28,122	0.0%
Improving School Literacy & School Libraries	9,102	(177)	(177)	(4,600)	4,325	52.5%
Robert C. Byrd Scholarship Grant	60,000	(39,000)	(39,000)	-	21,000	65.0%
JROTC - Army - 2009	489,145.91			(553.46)	488,592	0.1%
ARRA Funds-Headstart Program 2009	228,859.00	-	-	-	228,859	0.0%
ARRA Funds-Food & Nutrition	223,914.00	-	-	-	223,914	0.0%
ARRA Funds-SPED	536,384.00	(14,043.24)	(14,043.24)		522,341	2.6%
Net Discretionary Federal Grants	\$ 18,838,314	\$ (1,449,594)	\$ (1,449,594)	\$ (945,440)	\$ 16,443,280	12.7%
Total Funds and Expenditures	\$ 32,208,750.97	\$ (2,554,516)	\$ (2,554,516)	\$ (3,782,987)	25,871,249	19.7%

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

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NON-APPROPRIATED FUNDS

Department Funding Abstract
 Special, Non-Appropriated and Other Funds
 As Of October 31, 2009

Fund Name	No. of FTEs	FY2008 YTD		FY2009 YTD		FY 2010 YTD		FY2008 YTD		FY2009 YTD		FY2008 YTD		FY2009 YTD		FY 2010 YTD		FY2008 YTD		FY2009 YTD		FY 2010 YTD		
		Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	Revenues	Expend/Enc.	
Miscellaneous Collections																								
Miscellaneous Collections																								
Miscellaneous Collections																								
School Lunch Collection																								
School Lunch Collection																								
School Lunch Collection																								
Lost & Damaged Textbooks																								
E-Retry Admin																								
Indirect																								
Interest Income																								
TOTAL		1,650,232	5,287,233	13,316,116.75	10,382,149	-	2,082,779	747,119	233,090	826,641.86	1,083,167	-	59,860	0	8,376	42,915.76	100,717	-	-	93,857	6,860	0	0	9,303

GUAM DEPARTMENT OF EDUCATION

Internal Audit Office

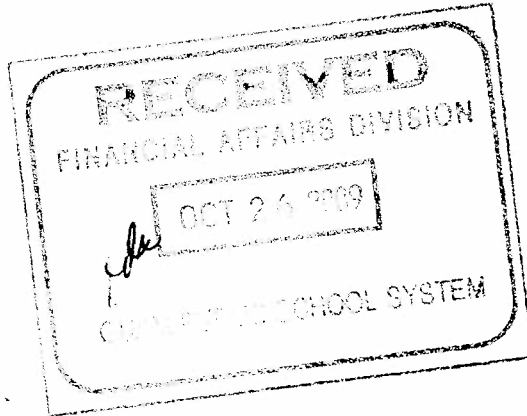
Non-Appropriated Funds - Student Activity Funds and Administrative Funds

Consolidated Reports

as of SEPTEMBER 2009

	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Elementary Schools	\$ 107,467.69	\$ 23,657.61	\$ 14,695.33	\$ 116,429.97
Secondary Schools	\$ 331,983.11	\$ 51,135.95	\$ 37,254.81	\$ 345,864.25
			\$	\$ -
Consolidated Totals	\$ 439,450.80	\$ 74,793.56	\$ 51,950.14	\$ 462,294.22

ecs.10/23/09.



GUAM DEPARTMENT OF EDUCATION

NON-APPROPRIATED FUNDS -STUDENT ACTIVITY FUNDS

as of **SEPTEMBER 2009**

ELEMENTARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
Agana Heights	\$ 19.34	\$ 135.13	\$ 24.84	\$ 129.63
Agana Heights Library	\$ 1,405.07	\$ 20.00	\$ 137.97	\$ 1,287.10
Agana Heights AdmFunds	\$ 226.18	\$ -	\$ 98.10	\$ 128.08
AsTumbo	\$ 1,147.78	\$ 11.83	\$ -	\$ 1,159.61
AsTumbo AdmFunds	\$ 121.69	\$ -	\$ 100.00	\$ 21.69
CLTaitano	\$ 2,661.64	\$ 36.57	\$ -	\$ 2,698.21
BPCarbullido	\$ 19,191.70	\$ 620.00	\$ 89.00	\$ 19,722.70
Chief Brodie	\$ -	\$ -	\$ -	\$ -
DLPerez	\$ 4,376.38	\$ -	\$ -	\$ 4,376.38
FQSanchez	\$ 110.33	\$ -	\$ 3.00	\$ 107.33
Finegayan	\$ 9,715.22	\$ 7,447.63	\$ 3,759.37	\$ 13,403.48
Finegayan AdmFunds	\$ 3,010.91	\$ 255.30	\$ 14.43	\$ 3,251.78
HSTruman	\$ 2,042.95	\$ 2.00	\$ 5.24	\$ 2,039.71
Inarajan	\$ 1,338.46	\$ 112.66	\$ 1,341.16	\$ 109.96
Inarajan AdmFunds	\$ 8,451.28	\$ 1,354.41	\$ 114.00	\$ 9,691.69
JQSanMiguel	\$ 1,668.97	\$ 18.70	\$ 402.79	\$ 1,284.88
JQSanMiguel AdmFunds	\$ 44.06	\$ 12.50	\$ -	\$ 56.56
JQSanMiguel Library	\$ 461.04	\$ 56.46	\$ -	\$ 517.50
Juan M Guerrero	\$ 4,979.84	\$ -	\$ -	\$ 4,979.84
Liguan	\$ 3,319.10	\$ 301.00	\$ -	\$ 3,620.10
Liguan AdminFunds	\$ 1,708.21	\$ 144.00	\$ 341.40	\$ 1,510.81
Lyndon B Johnson	\$ 3,581.93	\$ 19.19	\$ 3.00	\$ 3,598.12
Maria A Ulloa	\$ 75.42	\$ 33.78	\$ 6.00	\$ 103.20
Maria A Ulloa AdmFunds	\$ 2,369.40	\$ -	\$ 90.93	\$ 2,278.47
MULujan	\$ 3.00	\$ 40.00	\$ 3.00	\$ 40.00
MULujan AdmFunds	\$ 3,530.66	\$ 250.50	\$ 339.96	\$ 3,441.20
Marcial Sablan	\$ 35.56	\$ -	\$ -	\$ 35.56
Marcial Sablan AdminFunds/BP	\$ 1,073.42	\$ 17.55	\$ 5.12	\$ 1,085.85
Merizo Martyrs	\$ 2,008.19	\$ 90.75	\$ 445.39	\$ 1,653.55
OrdotChalanPago	\$ 1,774.10	\$ 3,528.05	\$ 247.15	\$ 5,055.00
OrdotChalanPago AdminFunds	\$ 592.30	\$ 280.00	\$ 230.46	\$ 641.84
PCLujan	\$ 384.90	\$ 1.00	\$ -	\$ 385.90
PCLujan AdmFunds	\$ 2,897.80	\$ 1,721.96	\$ 2,734.05	\$ 1,885.71
PRICE	\$ 10,415.31	\$ 89.47	\$ 195.50	\$ 10,309.28
Price AdmFunds	\$ 105.86	\$ 24.00	\$ 3.00	\$ 126.86
Talofofa	\$ 1,334.69	\$ -	\$ 106.50	\$ 1,228.19
Talofofa AdmFunds	\$ 318.85	\$ -	\$ 3.00	\$ 315.85
Tamuning	\$ 8,796.51	\$ 748.75	\$ -	\$ 9,545.26
UPI AdmFunds	\$ 1,233.34	\$ 1,235.00	\$ -	\$ 2,468.34
Wettengel	\$ 936.30	\$ 5,049.42	\$ 3,850.97	\$ 2,134.75
Wettengel AdmFunds	\$ -	\$ -	\$ -	\$ -
Total - Elementary Schools	\$ 107,467.69	\$ 23,657.61	\$ 14,695.33	\$ 116,429.97

Notes:

JMGuerrero did not submit Sep06 Report

UPI AdmFunds received and deposited PTO money (\$1.235) in error.

GUAM DEPARTMENT OF EDUCATION

**NON-APPROPRIATED FUNDS - Student Activity Funds and Administrative Funds
as of SEPTEMBER 2009**

SECONDARY SCHOOLS	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE
AguedaJohnston	\$ 5,896.22	\$ -	\$ -	\$ 5,896.22
AguedaJohnston AdmFund	\$ 2,433.54	\$ 519.00	\$ 80.00	\$ 2,872.54
Astumbo	\$ 1,442.95	\$ -	\$ -	\$ 1,442.95
Astumbo AdminFund	\$ 3,997.62	\$ 38.12	\$ 363.22	\$ 3,672.52
FBLG	\$ 6,467.33	\$ 994.40	\$ 707.00	\$ 6,754.73
FBLG AdmFund	\$ 10,397.70	\$ 2,559.69	\$ 542.98	\$ 12,414.41
Inarajan	\$ 6,471.99	\$ 6,802.25	\$ 2,743.10	\$ 10,531.14
Inarajan AdmFund	\$ 7,846.37	\$ 23.00	\$ 1,168.00	\$ 6,701.37
JoseRios	\$ 19,317.82	\$ 2,665.31	\$ 373.00	\$ 21,610.13
JoseRios AdmFund	\$ 533.10	\$ 32.50	\$ 3.00	\$ 562.60
JoseRios ImprovementFund1	\$ 92.23	\$ -	\$ -	\$ 92.23
JoseRios ImprovementFund2	\$ 2,696.18	\$ -	\$ 402.45	\$ 2,293.73
JoseRios SocialClub	\$ 774.56	\$ -	\$ 3.00	\$ 771.56
LPUntalan	\$ 3,175.64	\$ 2,234.55	\$ 378.00	\$ 5,032.19
LPUntalan AdminFund	\$ 17,041.68	\$ -	\$ 3.00	\$ 17,038.68
OceanView BankPacific	\$ 3,935.81	\$ 900.00	\$ 2,302.50	\$ 2,533.31
OceanView AdmFund BP	\$ 768.33	\$ 2.60	\$ 133.12	\$ 637.81
VSA Benavente	\$ 1,204.88	\$ 791.75	\$ -	\$ 1,996.63
VSA Benavente AdmFund	\$ 2,468.44	\$ 2,161.19	\$ 2,621.13	\$ 2,008.50
Total - Middle Schools	\$ 96,962.39	\$ 19,724.36	\$ 11,823.50	\$ 104,863.25
GW	\$ 40,811.33	\$ 2,557.47	\$ 5,108.42	\$ 38,260.38
GW AdmFund	\$ 37,673.54	\$ 9,763.56	\$ 3,947.96	\$ 43,489.14
JFK	\$ 60,210.46	\$ 2,690.71	\$ 2,635.69	\$ 60,265.48
JFK AdmFund	\$ 28,002.84	\$ 4,547.87	\$ 5,209.45	\$ 27,341.26
Okkodo	\$ 11,349.81	\$ 3,068.71	\$ 1,848.01	\$ 12,570.51
Okkodo AdminFund	\$ 4,303.40	\$ 2,021.60	\$ 203.71	\$ 6,121.29
Simon Sanchez	\$ 8,484.08	\$ 0.86	\$ 1,349.50	\$ 7,135.44
Simon Sanchez AdminFund	\$ 5,929.84	\$ 22.75	\$ 3,524.25	\$ 2,428.34
Southern	\$ 32,261.02	\$ 3,123.13	\$ -	\$ 35,384.15
Southern AdmFunds	\$ 5,994.40	\$ 3,614.93	\$ 1,604.32	\$ 8,005.01
Total - High Schools	\$ 235,020.72	\$ 31,411.59	\$ 25,431.31	\$ 241,001.00
Total - Secondary Schools	\$ 331,983.11	\$ 51,135.95	\$ 37,254.81	\$ 345,864.25

Notes:

LPUntalan started ADMIN FUND operation

in Feb09 (8 months); but, Sep09

was submitted on time for inclusion.

Prior months not submitted.

Sep09 BegBal	\$ 17,041.68
Aug09 EndBal	\$ 79,920.71
Sep09 BegBal	\$ 96,962.39

STATEMENT OF EXPENDITURES

Funding Source	Amount	(A) Certified Teacher	(B) Certified Professional Administrators	(C) Certified Guidance Counselors	(D) Certified School Health Counselors	(E) Certified Allied Health Prof.	FTE SALARY AND BENEFITS	(F) Air Conditioned Or Properly Ventilated Classrooms	(G) Potable Water for Drinking and Washing	(H) Reliable Supply of Electricity	(I) Proper Sanitation (clean restrooms, dining areas & classrooms)	(J) Adopted and Required Textbooks	(K) Libraries Operated by Certified Librarians	(L) Healthful Safe, Sanitary Learning Environment	(M) 180 Instructional Days	(N) Regular, Timely School Bus	(O) Maintenance	GRAND TOTAL	
Local																			
Payroll	12,415,620.43	9,192,546.40	-	187,587.15	-	891,101.72	-	-	-	-	-	-	-	-	1,620,663.24	21,607.54	502,114.38	12,415,620.43	
Operations	1,924,354.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,924,354.27
Sub Total	14,339,974.70	9,192,546.40	-	187,587.15	-	891,101.72	-	175,632.35	3,607.52	(150.00)	1,644.38	-	11,000.61	455,811.67	1,272,907.74	21,607.54	506,014.38	14,339,974.70	
Federal																			
Payroll	2,206,525.56	819,569.12	74,071.94	-	306,531.93	620,918.76	-	-	-	-	-	-	-	-	340,269.94	42,154.37	3,009.50	2,206,525.56	
Operations	352,034.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	352,034.75
Sub Total	2,558,560.31	819,569.12	74,071.94	-	306,531.93	620,918.76	-	-	-	-	-	-	-	-	340,269.94	42,154.37	3,009.50	2,558,560.31	
Grand Total	16,898,535.01	10,012,115.52	74,071.94	187,587.15	306,531.93	1,512,020.48	-	175,632.35	3,607.52	(150.00)	1,644.38	-	11,000.61	455,811.67	1,613,177.68	21,607.54	509,023.88	16,898,535.01	
	16,898,535.01																		

11/20/04