



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**



[www.gdoe.net](http://www.gdoe.net)  
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Email: nbunderwood@gdoe.net

**Nerissa Bretania Underwood, Ph.D.**  
Superintendent of Education

April 28, 2010

The Honorable Judith T. Won Pat, Ed.D.  
Speaker  
Office of the Speaker  
I Mina'trenta Na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

36-10-0418

4/30/2010  
Judith T. Won Pat

2010 MAY -7 PM 2:10  
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**Subject: Update by the Finance Committee**

Buenas and Hafa Adai Speaker Won Pat!

Enclosed please find the updates from the Finance Committee. Thank you for giving the Department additional time to complete this report. While this is indeed an important initiative, the Department has been working in earnest on various projects funded by American Recovery and Reinvestment Act (ARRA) projects as we have a short time frame in which to encumber the funds.

We look forward to continue to work with you on this important initiative.

Senseramente,

  
**NERISSA BRETANIA UNDERWOOD, PhD**

Enclosure

Cc: Deputy Superintendent, Finance & Administrative Services  
Committee Members, Finance

## Guam Education Summit

**Strategic Initiative - Finance** - *"The Educational System (GDOE, GCC, UOG) will maximize use of available resources and apply accountability standards in accordance with policies & mandates."*

### Objective #1 Planning & Budgeting

Goals	Point of Contact	Implementation Strategy	Timetable	Update
3.3 Align funding decisions to the core instructional goals of the Department of Education, and review relationships annually.	Deputy Superintendent of FAS	Prepare internal guidelines; process SAT 10 results in a timely manner	Review & Update annually	This has been made part of the Budget Guidelines prepared for the FY2011 Budget. DOE will continue to make this a core part of the budget.
5.1 Link the DOE strategic plan to the budget and district priorities in accordance with performance-based budgeting as required by PL 29-19.	Deputy Superintendent of FAS or Designee	Modify budget guidelines to fit performance based budgeting; pass a board policy and review legislative process; Need training; Possible pilot Y2011 with 3 schools; overall implementation in 2012 or 2013.	Y 2010 Planning/ Y 2012 Implementation	Although DOE was able to add a second budget analyst to assist with the development of the budget, she resigned at the end of March. DOE is in the process of recruiting a replacement. The lack of staff has impacted DOE's ability to move forward on this goal. Senator Calvo's Office has agreed to provide PBB training.
5.2 Design and prepare a user friendly budget document.	Deputy Superintendent of FAS or Designee	Prepare internal guidelines, Board Policy	Review & Update annually	Budget guidelines were developed with input from the Budget & Finance Committee which included School Administrators. The guidelines were distributed to all School Administrators and Division Heads and posted online. The guidelines are updated and clarified on an ongoing basis.
5.3 Establish and communicate comprehensive Board policies and standard operating procedures relevant to budgeting, and develop a budget development process using the guidelines identified by the Government Finance Officers Associations (GFOA)	Deputy Superintendent of FAS or Designee	Board Policy; funding for GFOA membership;	Y 2010 Planning/ Y 2012 Implementation	DOE is in the process of reviewing and updating its Board Policies. A Budget Guideline was prepared with the input of school administrators for use in the FY2011 Budget cycle. This document continues to be reviewed and updated. Funding has been identified for GFOA membership.
5.4 Compile and analyze long-term trend data for budget presentation.	Deputy Superintendent of FAS or Designee	In progress; research PBB models and best practices	Year 2010 and continuous	Comparison of prior year expenditures was provided as part of the FY2011 budget review by the Board's working committee. DOE will continue to refine and build this data base.

## Guam Education Summit

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### Objective #2 Financial Management

Goals	Point of Contact	Implementation Strategy	Timetable	Update
5.8 Develop and provide to the Superintendent and the Guam Education Policy Board sufficiently detailed monthly reports that clearly set forth the financial position of the school system.	Deputy Superintendent of FAS or Designee	In progress.	Immediately and continuous	DOE recently hired an Accountant II. With this addition, Financial Affairs hopes to develop regular reports for the Board that clearly articulate the financial position of the Department.
5.9 Establish and implement a policy on direct deposit for pay checks.	Deputy Superintendent of FAS	Need to work with DOA	Complete in Y 2010.	The OPA has a recent audit recommending full implementation in 2012. DOE would like to early implement but this would mean coordination with DOA to ensure cash is available to fund this effort.
5.10 Develop and implement standard operating procedures for financial transactions.	Deputy Superintendent of FAS or Designee	ARRA Funding; Subcontract out.	Start in Y2011	The ARRA SFSF contains funds to assist with this effort. The Graduate School PITI has been asked to assist with the development of the RFPs.
5-14 Develop a Board of Education Policy with established fund balance expectations to be used as a guide in budget preparation.	Deputy Superintendent of FAS or Designee	Legislation; Board Policy;	Start in Y2013	No progress in this area.
5.15 Develop and implement a Board Investment Policy	Deputy Superintendent of FAS or Designee	Review best practices from GFOA; Board Policy	Y2012	No progress in this area.
New: Recommendation: Purchase & Implementation of a new Financial Management System	Deputy Superintendent of FAS or Designee	ARRA Funding;	Based on ARRA Grant	The ARRA SFSF contains funds to assist with this effort. The Graduate School PITI has been asked to assist with the development of a RFP and project plan.
5.16 Implement procedures to ensure the timely reconciliation of the district's cash accounts and prompt resolution of reconciling items.	Deputy Superintendent of FAS or Designee	Guideline development; Legislation; DOA; funding for Adequate Education Act	Y 2010 Planning/ Y 2012 Implementation	The reconciliation of the bank accounts are occurring monthly. This was not a finding in the FY2009 audit.
5.17 Identify critical financial processes and cross-train employees.	Deputy Superintendent of FAS or Designee	Review past practices & GFOA	Y 2010 Planning/ Y 2012 Implementation	No progress in this area.

**Guam Education Summit**

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**Objective #3 Procurement**

<b>Goals</b>	<b>Point of Contact</b>	<b>Implementation Strategy</b>	<b>Timetable</b>	<b>Update</b>
5-12 Develop a DOE Procurement Manual and implement a formal communication and training process for the manual upon its development.	DOE Supply Management Administrator	Refine DOE Procurement Manual; Training from DOL and certification	Ongoing	DOE hired a Supply Management Administrator (Procurement Manager) in February 2010. Procurement was transitioned back to DOE from GSA on March 25 <sup>th</sup> . The Graduate School PITI will be providing procurement training over the summer.
5.13 Develop a formal compulsory training program, with educational modules for purchasing/procurement staff as well as other DOE personnel that are involved in the procurement process.	DOE Supply Management Administrator	Training from DOL and certification	Ongoing	DOE is building its procurement staff and is providing regular training on the existing policies.
5.11 Improve the accountability system for procurement	DOE Supply Management Administrator	Transition responsibility back to GDOE	Ongoing	The Supply Management Administrator is in the process of developing a regular training schedule for both procurement staff and DOE staff.

**Guam Education Summit**

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**Objective #4 Asset Management**

<b>Goals</b>	<b>Point of Contact</b>	<b>Implementation Strategy</b>	<b>Timetable</b>	<b>Update</b>
5.18 Implement a Fixed Asset Management Standard Operating Procedure	DOE Supply Management Administrator	Review best practices; Refine current SOP.		The SOP has been updated and is being circulated for review and approval. Training is ongoing.



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**Nerissa Bretania Underwood, Ph.D.**  
Superintendent of Education

April 28, 2010

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

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

Dear Governor Camacho and Speaker Won Pat:

**Subject: Autonomous Agency Revenues and Expenditures Report**

*Buenas yan Hafa Adai!* Pursuant to Public Law 30-55, Chapter XIII, Section 4, forwarded for your information are the required reports from the Department of Education for **March 31, 2010** 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

4/29/10  
1:59p  
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DEPARTMENT OF EDUCATION  
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

Taling M. Taitano  
Deputy Superintendent of Finance  
& Administrative Services

April 28, 2010

MEMORANDUM

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

FROM: Deputy Superintendent of Finance & Administrative Services

SUBJECT: Autonomous Agency Revenues and Expenditures Report

Hafa Adai! Pursuant to P.L. 30-55, Chapter XIII, Section 4, the attached report is for the month ending *March 31, 2010*. 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



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**P.O. Box DE**  
**Hagatna, Guam 96932**  
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**AUTONOMOUS AGENCY REVENUES AND EXPENDITURES REPORT**  
**(PURSUANT TO CHAPTER XIII, SECTION 4 OF PUBLIC LAW 30-55)**

**MONTH ENDING**  
**MARCH 31, 2010**

**Submitted By:**

**NERISSA BRETANIA UNDERWOOD, PH.D.**  
**SUPERINTENDENT OF EDUCATION**

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## **ALLOCATION OF FUNDS REPORT**

**DEPARTMENT OF EDUCATION**

GovGuam Appropriations  
Revenues Received and Expenditures  
Fiscal Year 2010  
As of March 31, 2010  
Unaudited

Revenue	FY 2010 Budget	FY 2010 Requests	FY 2010 Received	FY 2010 Balance Due	Percent Received
GovGuam Appropriations					
<sup>1</sup> General Fund PL 30-55	174,986,508	80,360,819	80,360,819	94,625,689	45.9%
TEFF PL 30-55	9,410,474	3,921,031	1,984,206	7,426,268	21.1%
<b>Total General Appropriations</b>	<b>\$ 184,396,982</b>	<b>\$ 80,360,819</b>	<b>80,360,819</b>	<b>\$ 104,036,163</b>	<b>43.6%</b>
Interscholastic Sports	520,000	520,000	291,340.00	228,660	56.0%
Interscholastic Sports Busing	92,000	92,000	-	92,000	0.0%
Health/Physical Education Activities	271,754	271,754	35,975.00	235,779	13.2%
Health/Physical Education Activities Misc	8,000	8,000	-	8,000	0.0%
Public School Library Resource Fund	755,482	755,482	-	755,482	0.0%
Principals Mentorship Fund	100,000	100,000	-	100,000	0.0%
DOE Contract Fund	6,169	6,169	-	6,169	0.0%
<sup>4</sup> School Lunch Collection	700,000	-	478,457	221,543	68.4%
<sup>2</sup> Child Nutrition Meal Reimbursement Contractual	7,049,055	-	-	7,049,055	0.0%
<sup>2</sup> Child Nutrition Meal Reimbursement Supplies	450,945	-	-	450,945	0.0%
<sup>3</sup> Textbook Appropriation FY 2011	2,000,000	1,940,000	-	2,000,000	0.0%
<b>Total Special Appropriations</b>	<b>\$ 11,953,405</b>	<b>\$ 3,883,405</b>	<b>\$ 805,772</b>	<b>\$ 11,147,633</b>	<b>6.7%</b>
<b>TOTAL Appropriations</b>	<b>\$ 196,350,387</b>	<b>\$ 84,054,224</b>	<b>81,166,590</b>	<b>\$ 115,183,797</b>	<b>41.3%</b>

GovGuam Appropriations Expenditures & Encumbrances	FY 2010 Budget	FY 2010 Expenditures	FY 2010 Encumbrances	FY 2010 Available Balance	Percent Committed
Personnel Services					
Salaries	125,006,014	62,023,141	-	62,982,873	49.6%
Overtime	150,000	1,553	-	148,447	1.0%
Benefits	37,242,369	19,839,547	-	17,402,822	53.3%
Total Personnel	<b>\$ 162,398,383</b>	<b>81,864,241</b>	<b>-</b>	<b>80,534,142</b>	<b>50.4%</b>
Travel	-	-	-	-	-
Contractual Services	6,249,484	2,455,000	768,016	3,026,468	51.6%
Supplies & Materials	1,935,840	78,464	102,917	1,754,459	9.4%
Equipment (under \$500)	-	-	-	-	-
Workmans Comp	130,000	-	-	130,000	0.0%
Miscellaneous	117,200	4,579	-	112,621	3.9%
Utilities	4,155,601	2,703,528	-	1,452,073	65.1%
Capital Outlay	-	-	-	-	-
TEFF Utilities	9,410,474	4,043,867	-	5,366,607	43.0%
<b>TOTAL GovGuam Appropriations</b>	<b>\$ 184,396,982</b>	<b>\$ 91,149,879</b>	<b>\$ 870,932</b>	<b>\$ 92,376,371</b>	<b>49.9%</b>

4-27-10

DEPARTMENT OF EDUCATION

GovGuam Appropriations  
Revenues Received and Expenditures  
Fiscal Year 2010  
As of March 31, 2010

Special Appropriations Expenditures & Encumbrances	FY 2010 Budget	FY 2010 Expenditures	FY 2010 Encumbrances	FY 2010 Available Balance	Percent Committed
Interscholastic Sports	520,000	102,295.17	-	417,705	19.7%
Interscholastic Sports Busing	92,000	-	-	92,000	0.0%
Health/Physical Education Activities	271,754	-	4,200	267,554	1.5%
Health/Physical Education Activities Misc	8,000	-	-	8,000	0.0%
Public School Library Resource Fund	755,482	-	30	755,452	0.0%
Principals Mentorship Fund	100,000	-	-	100,000	0.0%
DOE Contract Fund	6,169	-	-	6,169	0.0%
<sup>4</sup> School Lunch Collection	700,000	5,966	10,012	684,023	2.3%
<sup>2</sup> Child Nutrition Meal Reimbursement Contractual	7,049,055	-	-	7,049,055	0.0%
<sup>2</sup> Child Nutrition Meal Reimbursement Supplies	450,945	-	-	450,945	0.0%
<sup>3</sup> Textbook Appropriation FY 2011	2,000,000	-	-	2,000,000	0.0%
<b>TOTAL Special Appropriations</b>	<b>\$ 11,953,405</b>	<b>\$ 108,261</b>	<b>\$ 14,242</b>	<b>\$ 11,830,902</b>	<b>1.0%</b>

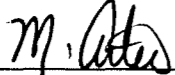
<b>GRAND TOTAL Expenditures &amp; Encumbrances</b>	<b>\$ 196,350,387</b>	<b>\$ 91,257,940</b>	<b>\$ 885,174</b>	<b>\$ 104,207,273</b>	<b>46.9%</b>
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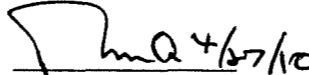
<sup>1</sup> - General Fund Appropriations Separated Funding Source General Fund 174,986,508  
Territorial Education Facilities Fund 9,410,474.00

<sup>2</sup> - Federal Reimbursement; there is no local funding source PL 30-55

<sup>3</sup> - PL 30-55 Appropriation Textbook:  
From FY 2011 Revenues.

<sup>4</sup> - PL 30-55 School Lunch Collection: Only through collection for School breakfast and lunch  
no General Fund Allotment funded

 4/27/10  
Prepared By: M. Artero  
Accountant III

 4/27/10  
Reviewed By: R. Ang  
Acting Comptroller

DEPARTMENT OF EDUCATION

GovGuam Appropriations  
 Revenues Received and Expenditures  
 Fiscal Year 2010  
 As of March 31, 2010  
 Unaudited

GENERAL OBLIGATION BOND ALLOTMENT	ALLOTMENT	Authorized Transfer	Allotment w/ Transfer	FY 2008 Revenue Received	FY 2009 REVENUE RECEIVED	FY 2010 REVENUE RECEIVED	Cash Due	Percent Received	
<sup>4</sup> General Obligation Bond									
Reclassification & Increments	1,200,000	-	1,200,000	1,200,000	-	-	-	100.0%	
Prior Years Vendor Payments	3,000,000		3,000,000	3,000,000	-	-	-	100.0%	
Meal Reimbursement Assessment Audit	250,000	(238,731)	11,269	250,000	(238,731)	-	-	100.0%	
Management Audit	375,000		375,000	375,000	-	-	-	100.0%	
<sup>5</sup> Water Tank and Fountains	255,947		255,947	255,947	-	-	-	100.0%	
<b>Total Non-CIP BOND</b>	<b>\$ 5,080,947</b>	<b>\$ (238,731)</b>	<b>\$ 4,842,216</b>	<b>\$ 5,080,947</b>	<b>\$ (238,731)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100.0%</b>	
Physical Infrastructure	853,156	(500,000)	353,156	142,193	161,563	-	49,400	86.0%	19.08.0020
A/C Replacement	298,605	500,000	798,605	298,503	68,429	157,138	274,534	65.6%	19.08.0021
A/C Maintenance & Repair	426,578	1,238,731	1,665,309	306,433	382,652	32,378	943,847	43.3%	19.08.0022
Intercom, Security, Fire Alarm Systems	2,601,319	(1,761,400)	839,919	433,553	40,812	-	365,554	56.5%	19.08.0023
ADA Compliance	4,472,392	(3,265,304)	1,207,088	-	520,690	-	686,398	43.1%	19.08.0024
Asbestos Compliance (PL 30-56)	2,193,532	251,474	2,445,005	343	1,213,113	142,148.07	1,089,401	55.4%	19.08.0025
General CIP	7,649,983	(4,705,855)	2,944,128	1,842,458	1,783,153	70,600	(752,083)	125.5%	19.08.0026
*DPW General CIP Unreconciled		5,254,381	5,254,381	3,434,239	1,820,142	-	0	0.0%	
Recreational Facilities & Replacement	2,559,467	(500,000)	2,059,467	426,578	-	7,350.00	1,625,539	21.1%	19.08.0027
Food Nutrition Service P.L. 30-55		2,200,000	2,200,000	-	-	989,589	1,210,411	45.0%	19.08.0028
Salaries and Benefits P.L. 30-56		765,304	765,304	-	-	765,304	-	100.0%	19.08.0016
Utilities P.L. 30-56		761,400	761,400	-	-	1,464,489	(703,089)	192.3%	19.08.0017
<b>Total CIP BOND</b>	<b>\$ 21,055,031</b>	<b>\$ 238,731</b>	<b>\$ 21,293,762</b>	<b>\$ 6,884,300</b>	<b>5,990,553</b>	<b>3,628,995</b>	<b>\$ 4,789,913.17</b>	<b>77.5%</b>	
<b>TOTAL GOB Appropriations</b>	<b>\$ 26,135,977</b>	<b>\$ 0</b>	<b>\$ 26,135,977</b>	<b>\$ 11,965,246</b>	<b>5,751,822</b>	<b>3,628,995</b>	<b>\$ 4,789,913</b>	<b>67.8%</b>	

**DEPARTMENT OF EDUCATION**  
 GovGuam Appropriations  
 Revenues Received and Expenditures  
 Fiscal Year 2010  
 As of March 31, 2010

GENERAL OBLIGATION BOND Expenditures & Encumbrances	Allotment	Authorized Transfer	Allotment w/ Transfer	FY 2008 Expenditures	FY 2009 Expenditures	FY 2010 Expenditures	FY 2010 Encumbrances	FY 2010 Available Balance	Percent Committed
General Obligation Bond									
Reclassification & Increments	1,200,000		1,200,000	1,200,000				-	100.0%
Prior Years Vendor Payments	3,000,000		3,000,000	3,000,000				-	100.0%
Meal Reimbursement Assessment Audit	250,000	(238,731)	11,269					11,269	0.0%
Management Audit	375,000		375,000	594	385,675		-	(11,269)	103.0%
Water Tank and Fountains	255,947		255,947	88,301	2,945	3,340	-	161,361	37.0%
<b>Total Non-CIP BOND</b>	<b>5,080,947</b>	<b>\$ (238,731)</b>	<b>4,842,216</b>	<b>4,288,895</b>	<b>388,620</b>	<b>3,340</b>	<b>-</b>	<b>161,361</b>	<b>92.1%</b>
Physical Infrastructure	853,156	(500,000)	353,156	196,499	52,902	10,000	23,144	70,611	33.1%
A/C Replacement	298,605	500,000	798,605	12,350	211,769	177,283	156,426	240,776	186.8%
A/C Maintenance & Repair	426,578	1,238,731	1,665,309	245,371	367,217	98,515	138,404	815,802	199.1%
Intercom, Security, Fire Alarm Systems	2,601,319	(1,761,400)	839,919	95,508	17,312	223,734	5,720	497,645	13.2%
ADA Compliance	4,472,392	(3,265,304)	1,207,088	260,345	1,500,640	(754,322)	-	200,425	22.5%
Asbestos Compliance	2,193,532	251,474	2,445,005	247	1,668,908	6,900	617,232	151,719	104.5%
General CIP	7,649,983	(4,753,560)	2,896,423	1,691,994	1,583,434	586,912	1,139,974	(2,105,891)	65.4%
*DPW General CIP Un reconciled		5,302,086	5,302,086	5,061,534	191,521		49,031	(0)	0.0%
Recreational Facilities & Replacement	2,559,467	(500,000)	2,059,467	-	5,430	31,436	1,457,164	565,437	58.4%
Food Nutrition Service P.L. 30-55		2,200,000	2,200,000		354,369	1,487,601	-	358,030	83.7%
Salaries and Benefits P.L. 30-56		765,304	765,304		-	765,304	-	-	100.0%
Utilities P.L. 30-56		761,400	761,400		-	761,400	-	-	100.0%
<b>Total CIP BOND</b>	<b>21,055,031</b>	<b>\$ 238,731</b>	<b>21,293,762</b>	<b>7,563,848</b>	<b>5,953,502</b>	<b>3,394,764</b>	<b>3,587,095</b>	<b>794,554</b>	<b>97.4%</b>
<b>TOTAL GOB Appropriations</b>	<b>\$ 26,135,977</b>	<b>\$ 0.00</b>	<b>\$ 26,135,977</b>	<b>11,852,743</b>	<b>6,342,122</b>	<b>3,398,104</b>	<b>3,587,095</b>	<b>955,914</b>	<b>96.3%</b>

\*DPW General CIP Not Recorded in GPSS System

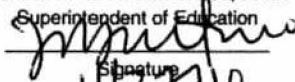
# **ALLOCATION OF FEDERAL FUNDS REPORT**



**GUAM DEPARTMENT OF EDUCATION**  
**Federal Funds**  
**Statement of Appropriations, Expenditures and Encumbrances**  
*For the Current Month and Year-to-Date Ended March 31, 2010*

PROGRAM TITLE	Carryover / Budget	Current Period Expenditures	FY 2010 YTD Expenditures	FY 2010 Encumbrances	Fund Balance	Percent Expended/ Enc.
<b>Federal Programs - Non-Discretionary Grants</b>						
SRO Prog (Anti-Bullying)	229,704				229,704	0.0%
Reform Program Direct Instruction (DI) / Corrective Reading	7,285,195	(497,118)	(1,911,695)	(371,138)	5,002,361	31.3%
Alternative Education	1,025,135	(78,518)	(348,469)	(723)	675,944	34.1%
State Administration Career Outreach (CFDA#10.560)	663,210	(15,394)	(68,961)	(4,596)	619,653	10.6%
Cooperative Education (Co-Up Ed) - GCC Sub-grantee of the Consolidated Grants	65,040	-	(25,007)	(7,513)	32,520	50.0%
Standards Based Education	891,729	-	(212,006)	(345,558)	334,165	62.5%
Gifted and Talented Education Program (GATE)	883,263	(40,823)	(202,208)	(4,194)	676,861	23.4%
SRO Prog (Children At Risk)	15,000				15,000	0.0%
Teacher Recruitment	12,750	-	(12,750)	-	-	100.0%
Eskuelan Puengi	402,758	(47,803)	(48,303)	(258)	354,197	12.1%
LEA Technical Assistance	1,764,240	(201,323)	(365,544)	(560)	1,398,137	20.8%
Technology Education (Co-Up Ed) - GCC Sub-grantee of the Consolidated Grants	442,503		(216,841)	(4,221)	221,441	50.0%
Career / Technical Education (CTE); Co-Up Education Services; Tech Education Program; ISAAH Program	189,171		(48,332)	(46,007)	94,832	49.9%
Private Non-Profit Schools	1,463,530	(13,943)	(180,139)	(205,316)	1,078,075	26.3%
Catholic Schools (TAIP)	402,925				402,925	0.0%
Secondary School Reform, John Hopkins University Talent Development	500,489	-	(489)		500,000	0.1%
PNP Catholic (St. Paul's)	56,000				56,000	0.0%
PNP - Southern Christian	9,500				9,500	0.0%
Education Technology (SMS)	1,051,944		(271,168)	(182,305)	618,471	41.2%
Teacher Retention	729,565	(45,737)	(196,671)	(800)	532,094	27.1%
Parent-Family Community Outreach	1,191,831	(87,227)	(372,601)	(4,059)	815,172	31.6%
School Resource Officer (SRO)	95,778	(14,170)	(29,170)		66,607	30.5%
PNP - Aamuyao Community Learning	6,208				6,208	0.0%
Dept. of Extended Day Program (DEED)	1,165,747	(132,081)	(496,674)	(1,369)	667,704	42.7%
Success For All (SFA)	6,333,818	(190,329)	(1,302,051)	(1,682,546)	3,349,222	47.1%
English Second Language (ESL)	5,679,305	(367,763)	(1,805,818)	(1,107)	4,072,380	28.3%
Summer School Program	1,102,781	-	(2,202)	(579)	1,100,000	0.3%
Elem. School Reform (Prel)	3,500,000				3,500,000	0%
Child Nutrition Program (CFDA#10.555)					-	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 Laku (CFDA#10.558)					-	0%
Analysis of Statewide Assessment (SAT 10)					-	0%
Financial: SEA, CNP, TEFAT, FD, CACFP					-	0%
<b>Net Non-Discretionary Federal Grants</b>	<b>\$ 37,189,117</b>	<b>\$ (1,732,231)</b>	<b>\$ (7,917,097)</b>	<b>\$ (2,842,848)</b>	<b>\$ 26,429,172</b>	<b>28.9%</b>
<b>Federal Programs - Discretionary Grants</b>						
Special Education - IDEA Part B - Year 1	28	-	(28)	-	-	100.0%
Special Education - IDEA Part B - Year 2	2,559,349	(16,068)	(2,465,744)	(91,577)	2,028	99.9%
Special Education - IDEA Part B - Year 3	13,962,402	(1,464,240)	(3,928,657)	(58,813)	9,974,932	28.6%
Special Education - IDEA Part C - Year 1	86,990	-	(81,967)	(4,922)	101	99.9%
Special Education - IDEA Part C - Year 2	1,363,803	(105,976)	(481,024)	(58,065)	824,694	39.5%
Special Education - IDEA Part C - Year 3	1,424,395				1,424,395	0.0%
Food and Nutrition - FY 2010	7,500,000	(792,285)	(3,094,385)	(1,928,088)	2,477,527	0.0%
Food and Nutrition - FY 2009	901,595	(420,098)	(901,595)	-	0	0.0%
Character Education - Project Menhalom	1,073,552	(80,263)	(139,100)	(290,034)	644,418	40.0%
Territories & Freely Associated State Education	901,067	(48,441)	(220,047)	(123,323)	557,696	38.1%
Teacher Quality Enhancement Grant - Project Halsa	461,946	(830)	(19,474)	(175,611)	266,861	42.2%
Head Start Program - 2008	9,925	-	(9,925)		-	100.0%
Head Start Program - 2009	1,846,862	(240,750)	(1,016,157)	(20,255)	812,250	56.1%
Pacific Vocational Educational Improvement Program	280,108	-	(75,834)	(58,630)	145,644	48.0%
Project Na'La'La' I Lenguahuan Chamoru	209,575	(4,845)	(36,719)	(1,419)	171,437	18.2%
State Administration USDA (CFDA#10.560)	22,914	-	46,796	(1,235)	68,476	-198.8%
State Administration USDA (CFDA#10.560)	332,596	(37,555)	(149,922)		182,676	45.1%
HIV Program - FY 2010	86,836	-	(15,695)	(1,950)	69,191	20.3%
HIV Program - FY 2010	101,900	(5,696)	(5,696)		96,104	5.6%
Federal Impact Aid Program	16,388				16,388	0.0%
Federal Impact Aid Program	64,135	(2,781)	(2,781)	(5,680)	55,674	13.2%
Improving School Literacy & School Libraries	4,777	-	(4,777)	-	-	100.0%
Improving School Literacy & School Libraries	29,486				29,486	0.0%
Robert C. Byrd Scholarship Grant	60,000	-	(39,000)	-	21,000	65.0%
JROTC - Army - 2009	489,146	(155,006)	(270,546)	(2,354)	216,246	55.8%
JROTC - Air Force - 2010	77,808		0		77,808	0.0%
ARRA Funds-Headstart Program 2009	228,859	(6,269)	(17,680)	(44,769)	166,410	27.3%
ARRA Funds-Food & Nutrition	231,139		(8,060)	(198,054)	25,025	89.2%
ARRA Funds-SPED C	52,064				52,064	0.0%
ARRA Funds-SPED B	510,352	-	(14,174)		496,178	2.8%
<b>Net Discretionary Federal Grants</b>	<b>34,891,696</b>	<b>\$ (3,381,103)</b>	<b>\$ (12,952,190)</b>	<b>\$ (3,064,799)</b>	<b>\$ 18,874,707</b>	<b>45.9%</b>
<b>Total Funds and Expenditures</b>	<b>\$72,080,813.68</b>	<b>\$ (5,113,334)</b>	<b>\$ (20,869,288)</b>	<b>\$ (5,907,647)</b>	<b>45,303,879</b>	<b>37.1%</b>

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

**Department/Agency Head Certification**  
as to the accuracy of information contained herein:  
Nerissa Bretania Underwood, Ph.D.  
Superintendent of Education  
  
\_\_\_\_\_  
Date  
4/27/10  
Date

Grantor Agency	Grant Title	Match Ratio (Fed/Local)	CFDA No.	Fiscal Year 2008			Fiscal Year 2009			Fiscal Year 2010							
				FY 2008 Grant Award Received	FY 2008 Expenditures (Y/E)	FY 2008 Encumbrances (Y/E)	FY 2009 Actual Federal Reimbursement	FY 2009 Expenditures Sept 30, 2009	FY 2009 Encumbrances Sept 30, 2009	FY 2009 Actual Federal Reimb. Sept 30, 2009	FY 2010 Grant Request/Award	Grant Period	G/L Acct #	FY 2010 Expenditures Mar. 31, 2010	FY 2010 Encumbrances Mar. 31, 2010	FY 2010 Actual Federal Reimb. Mar. 31, 2010	
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.560					324,674.80	2,914.51			22,914.20	10/01/09-9/30/09	22.09.1201	-46,796.47	1,235.00	277,878.33
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.560									332,598.00	10/01/09-09/30/11	22.10.1201	149,822.13	-	112,367.62
U.S. Department of Education	Food & Nutrition Services		10.555					6,981,201.90	82,434.89	6,364,468.10	901,594.77	10/01/08-9/30/08	21.09.1250	901,594.77	-	936,675.49	
U.S. Department of Education	Food & Nutrition Services		10.555								7,500,000.00	10/01/09-9/30/10	21.10.1250	3,094,385.21	1,928,088.04	3,551,860.14	
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	27.90	7/31/07-9/30/08	22.07.9501/2	27.90	-	53,226.90	
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A					11,403,053.44	205,832.10	10,006,965.79	2,559,348.56	09/24/08-09/30/09	22.08.9501/2	2,465,743.95	91,576.69	3,845,743.66	
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A								13,962,402.00	07/01/09-09/30/10	22.09.9501/2	3,928,657.30	58,812.75	2,464,417.61	
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041	41,484	0	0	41,484	7,680.60	4,680.00	15,506.33	64,134.65	1/03/08-09/30/08	22.08.9250	2,781.00	5,680.00	2,196.94	
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041								16,987.88	1/30/09-08/30/10	22.09.9250	-	-	16,987.88	
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100%-0%	84.181A	1,449,722	326,418	76,982	341,586	1,036,314.52	86,983.99	842,391.99	86,989.74	7/01/07-9/30/09	22.08.9401	81,967.27	4,921.56	260,721.80	
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100%-0%	84.181A					60,591.77	26,888.63	60,591.77	1,363,803.23	09/24/08-09/30/09	22.09.9401	481,023.79	58,085.56	345,179.44	
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100%-0%	84.181A								1,424,395.00	7/01/09-09/30/10	22.10.9401	-	-	-	
U.S. Department of Education	Byrd Honors Scholarships	100%-0%	84.185A								60,000.00	7/01/08-6/30/10	22.09.9700	39,000.00	-	39,000.00	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	368,055	192,273	96,053	197,726	127,186.35	32,242.57	116,539.37	48,539.16	10/01/06-08/30/07	21.06.9602	32,170.77	-	42,817.75	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A	350,415	37,420	0	37,420	131,335.31	77,909.14	130,421.70	181,659.69	10/01/07-9/30/08	21.07.9602	77,315.30	6,227.24	78,228.91	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A					35,563.32	60,000.00	29,891.46	367,400.68	10/01/08-9/30/09	21.08.9602	97,482.14	117,096.00	62,785.83	
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%-0%	84.256A								303,467.00	10/01/09-09/30/10	21.09.9602	13,079.25	-	5,006.45	
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.336A	470,231	248,121	2,114	392,210	15,233.02	-	15,233.02	206,876.23	10/01/05-09/30/06	21.06.2200	4,421.00	124,241.05	4,734.00	
U.S. Department of Education	Teacher Quality Enhancement Grant	75%-25%	84.336A	1,847,949	1,532,402	83,867	1,606,414	60,476.74	45,229.13	60,400.74	255,070.15	11/8/06-09/30/07	21.07.2200	15,052.97	51,369.89	14,611.72	
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S	535,524	338,082	15,027	357,722	190,240.66	7,051.40	102,716.76	7,201.25	07/01/06-06/30/07	21.06.2300	3,920.00	3,131.40	91,443.90	
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S	555,988	185,466		185,466	47,448.09	-	92,987.21	323,071.68	7/01/07-6/30/08	21.07.2300	106,089.07	1,750.00	9,377.49	
U.S. Department of Education	Partnerships in Character Education	75%-25%	84.215S					161,164.12	-	161,164.12	328,518.88	7/01/08-6/30/09	21.08.2300	29,080.66	285,152.40	-	
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					14,524.24	4,643.49	7,188.66	4,776.98	10/01/08-09/30/09	21.09.1156	4,776.98	-	12,112.56	
U.S. Department of Education	Literacy and School Libraries	100%-0%	84.364A								29,486.00	10/01/09-09/30/10	21.10.1156	-	-	-	
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A	21,994,587	14,417,846	1,750,485	14,417,846	7,101,805.88	474,934.50	6,189,058.23	423,506.44	07/01/07-09/30/08	22.07.8200	317,503.44	106,003.00	983,939.30	
U.S. Department of Education	Consolidated Grants	100%-0%	84.922A					10,435,182.16	2,499,536.63	9,281,710.89	12,895,502.84	07/01/08-09/30/10	22.08.8200	7,599,593.94	2,736,844.74	6,076,743.48	
U.S. Department of Education	Consolidated Grants	100%-0%	84.403A								23,870,108.00	07/01/09-09/30/11	22.09.8200	-	-	-	
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	93.600	2,240,853	475,675	26,207	476,266	1,704,543.46	13,445.01	1,683,142.32	9,924.51	7/01/08-6/30/09	21.08.3201/3	9,924.51	-	31,325.65	
U.S. Dept. of Health & Human Services	Head Start Program	100%-0%	93.600					452,777.91	11,417.94	221,076.34	1,848,662.09	7/01/09-6/30/10	21.09.3201/3	1,016,156.92	20,255.21	847,097.50	
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth	100%-0%	93.938					42,274.31	2,176.14	25,012.48	86,835.79	3/01/09-2/28/10	21.09.0048	15,894.95	1,950.00	32,956.78	
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	3/01/10-2/28/11	21.10.0048	5,695.95	-	-	
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%-0%	84.048B	358,307	3,810	595	89,577	74,389.04	119,458.24		280,108.04	10/01/07-09/30/07	21.07.9604	75,834.42	58,629.87	268,730.00	
U.S. Department of Education	Project Na'ia'ia-Chamoru Language	100%-0%	84.215K					20,337.38	2,713.95	8,526.07	209,574.62	10/01/08-10/01/10	21.09.3304	38,718.57	1,419.20	43,684.64	
U.S. Department of the Army	JROTC - ARMY - 2009	100%-0%						253,118.34	553.46	417,008.01	489,145.91	10/01/08-10/01/10	26.08/9.0030	270,545.71	2,354.00	170,270.62	
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009	100%-0%						74,846.93	-	72,239.22	77,807.71	10/01/08-10/01/10	26.10.0031	-	-	46,446.94	
U.S. Dept. of Health & Human Services	ARRA Funds-Headstart Program 2009										228,859.00	7/01/09-9/30/2010	24.09.3204	17,679.69	44,769.00	11,410.48	
U.S. Dept. of Agriculture	ARRA Funds-Food & Nutrition										231,139.00	7/01/09-9/30/2010	24.09/10.1251	8,060.40	198,054.00	-	
U.S. Dept. of Education	ARRA Funds-SPED C										52,064.00	7/01/09-9/30/2010	24.09.9406	-	-	-	
U.S. Dept. of Education	ARRA Funds-SPED B										510,352.00	7/01/09-9/30/2010	24.09.9541	14,174.28	-	14,174.28	
				43,965,647	30,309,876	2,216,981	30,705,674	41,955,976	3,761,205	37,041,482	72,080,814			20,869,287.77	5,907,646.60	20,753,559.59	

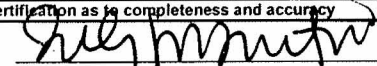


**NON-APPROPRIATED FUNDS**

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Department Funding Abstract  
 Special, Non-Appropriated and Other Funds  
 As Of March 31, 2010

DEPARTMENT: DEPARTMENT OF EDUCATION

Certification as to completeness and accuracy  
  
 Nerissa Bretarja Underwood, Ph.D.  
 Superintendent, GDOE  
 Financial Statements Attached? / / YES / / NO

Required Attachments:  
 FOR "SPECIAL FUNDS", "NON-APPROPRIATED FUNDS" AND "OTHER SOURCES OF FUNDING",

Note: List each fund source individually and if a column is not applicable, indicate "n/a".

Fund Name	No. of FTEs	FY2008 YTD Revenues	FY2008 YTD Expnd/Enc.	FY2009 YTD Revenues	FY2009 YTD Expnd/Enc.	FY 2010 YTD Revenues	FY 2010 YTD Expnd/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp/Enc.	FY2009 YTD Revenues	FY2009 YTD Exp/Enc.	FY 2010 YTD Revenues	FY 2010 YTD Exp/Enc.	FY2008 YTD Revenues	FY2008 YTD Exp/Enc.	FY2009 YTD Revenues	FY2009 YTD Exp/Enc.	FY2010 YTD Revenues	FY2010 YTD Exp/Enc.
General Fund							900												
General Fund		1,200,000	2,213,362		127,264		143,955												
General Fund			0		669,321		38,112												
General Fund						6,858,101.40	138,968												
TEFF General Fund			0		29,352		3,043												
TEFF Supplemental			0		8,253		2,081												
							0												
Interscholastic Sports Program			0	127,313.00	161,113		0												
Interscholastic Sports Program			0		0	18,810.00	111,866												
Health/Physical Activities	0	227,291	61,421		36,978		15,869												
Health/Physical Activities			0	81,101.00	229,908		21,365												
Health/Physical Activities			0		0	79,924.00	147,566												
							0												
Library Media Funds	0	5,598	406,174		134,549		3,190												
Library Resource Funds	0	106,468	330,405		347,973		153,465												
Library Resource Funds	0	110,875	0	718,668.00	244,387		50,792												
Library Resource Funds			0	718,000.00	623,959		0												
			0		0		0												
			0		0		0												
			0		0		0												
Suruhanu Office			0		25,330		179												
Suruhanu Office			0		0	27,171.00	5,837												
Salappe' Principat	0		9,176		2,040		2,040												
Salappe' Principat	0		214,186		2,790		2,790												
			0		0		0												
			0		0		0												
Textbooks	0		147,229		1,914		1,654												
Textbooks			0		0		0												
Textbooks			0	5,800,000.00	14,924		11,109												
Textbooks			0	2,900,000.00	5,565,505		144,720												
Textbooks			0		0		0												
Textbooks							107,331												

*4/27/10*

Department Funding Abstract  
 Special, Non-Appropriated and Other Funds  
 As Of March 31, 2010

Fund Name	No. of FTEs	FY2008 YTD	FY2008 YTD	FY2009 YTD	FY2009 YTD	FY 2010 YTD	FY 2010 YTD	FY2008 YTD	FY2008 YTD	FY2009 YTD	FY2009 YTD	FY 2010 YTD	FY 2010 YTD	FY2008 YTD	FY2008 YTD	FY2009 YTD	FY2009 YTD	FY 2010 YTD	FY 2010 YTD
		Revenues	Expnd/Enc.	Revenues	Expnd/Enc.	Revenues	Expnd/Enc.	Revenues	Exp/Enc.	Revenues	Exp/Enc.	Revenues	Exp/Enc.	Revenues	Exp/Enc.	Revenues	Exp/Enc.	Revenues	Exp/Enc.
Miscellaneous Collections										4,699.77	-								
Miscellaneous Collections													1,294.82						
School Lunch Collection											1,738		2,702						
School Lunch Collection								737,266	228,906	10,833.00	471,220		46,732						
School Lunch Collection										755,731.41	610,154	3,689.45	21,301						
Lost & Damaged Textbooks										11,935.33	-		-						
Lost & Damaged Textbooks												3,915.25							
E-Rate Admin																	93,857		5,298
Indirect																42,915.76	6,860		5,250
GAHA Chamorro																			2,500.00
GVB Chamorro																			3,750.00
Interest Income																	0	4,680.82	0
<b>TOTAL</b>		1,650,232	5,287,233	13,316,116.75	10,362,149	6,984,006.40	1,105,932	747,119	233,090	826,641.86	1,083,167	8,899.52	70,735	0	8,376	52,915.76	100,717	10,930.82	10,548

## **STATEMENT OF EXPENDITURES**



GUAM DEPARTMENT OF EDUCATION  
Every Child is entitled to an Adequate Education Act Report  
As of March 31, 2010

Funding Source	Amount	Certified Teacher (A)	Certified Professional administrators (B)	Certified Guidance Counselors (C)	Certified School Health Counselors (D)	Certified Allied Health Prof. (E)	FTE SALARIES AND BENEFITS	Air Conditioned Or Properly Ventilated Classrooms (F)	Potable Water for Drinking and Washing (G)	Reliable Supply of Electricity (H)	Proper Sanitation (clean restrooms, dining areas & classrooms) (I)	Adopted and Required Textbooks (J)	Libraries Operated by Certified Librarians (K)	Healthful Safe, Sanitary Learning Environment (L)	180 Instructional Days (M)	Regular, Timely School Bus (N)	Maintenance (O)	GRAND TOTAL
Local																		
Payroll	19,165,728.55	14,165,735.73	-	-	299,182.02	1,318,699.14	-	-	-	-	-	-	-	-	2,603,947.02	29,995.57	748,169.07	19,165,728.55
Operations	1,910,767.74	-	-	-	-	-	40,952.43	135,935.20	1,037,675.65	-	-	28,084.64	408,202.61	259,917.21	-	-	-	1,910,767.74
	21,076,496.29	14,165,735.73	-	-	299,182.02	1,318,699.14	40,952.43	135,935.20	1,037,675.65	-	-	28,084.64	408,202.61	2,863,864.23	29,995.57	748,169.07	21,076,496.29	
Federal																		
Payroll	3,243,044.88	1,291,506.67	63,644.30	463,597.43	-	920,261.43	-	-	-	-	-	-	-	-	428,209.81	71,295.24	4,530.00	3,243,044.88
Operations	1,778,823.10	-	-	-	-	-	-	-	-	-	-	-	-	-	1,778,823.10	-	-	1,778,823.10
	5,021,867.98	1,291,506.67	63,644.30	463,597.43	-	920,261.43	-	-	-	-	-	-	-	2,207,032.91	71,295.24	4,530.00	5,021,867.98	
<b>SUMMARY</b>	<b>26,098,364.27</b>	<b>15,457,242.40</b>	<b>63,644.30</b>	<b>463,597.43</b>	<b>299,182.02</b>	<b>2,238,960.57</b>	<b>40,952.43</b>	<b>135,935.20</b>	<b>1,037,675.65</b>	<b>-</b>	<b>-</b>	<b>28,084.64</b>	<b>408,202.61</b>	<b>5,070,897.14</b>	<b>101,290.81</b>	<b>752,699.07</b>	<b>26,098,364.27</b>	

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