



DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT

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

September 21, 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

30-16-0875  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date: \_\_\_\_\_  
Time: \_\_\_\_\_  
Received by: \_\_\_\_\_  
BR  
9/21/10

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 **August 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 Underwood*  
NERISSA BRETANIA UNDERWOOD, Ph.D.  
*Nerissa*

Attachments

cc: GEPB

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**DEPARTMENT OF EDUCATION  
FINANCIAL AFFAIRS DIVISION**

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

**Taling M. Taitano**  
Deputy Superintendent of Finance  
& Administrative Services

September 21, 2010

**MEMORANDUM**

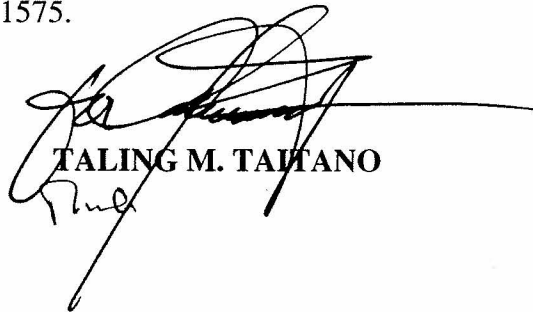
**TO:** Nerissa Bretania Underwood, Ph.D.  
Superintendent of Education

**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 **August 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**



**DEPARTMENT OF EDUCATION**  
**P.O. Box DE**  
**Hagatna, Guam 96932**  
**300-1547/1536**  
**[www.gdoe.net](http://www.gdoe.net)**



**AUTONOMOUS AGENCY REVENUES AND EXPENDITURES REPORT**  
**(PURSUANT TO CHAPTER XIII, SECTION 4 OF PUBLIC LAW 30-55)**

**MONTH ENDING**  
**AUGUST 31, 2010**

**Submitted By:**

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

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## **ALLOCATION OF FUNDS REPORT**



**GUAM DEPARTMENT OF EDUCATION**  
**Revenues, Expenditures, and Encumbrances**  
As of August 31, 2010

	Appropriation	Expenditures	Encumbrances	Balance	Cash Received
<b>GovGuam Appropriations</b>	<b>184,396,982</b>	<b>166,527,748</b>	<b>1,322,454</b>	<b>16,546,780</b>	<b>158,379,731</b>
<b>Special Funds:</b>					
Inter-scholastic Sports Fund	612,000	422,966	12,695	176,339	291,190
Health & Physical Education	279,754	13,353	51,061	215,340	223,873
Public School Library	755,480	45,175	75,401	634,904	650,472
Principals Mentorship Fund	100,000			100,000	
DOE Contract Fund	6,169			6,169	
School Nutritional Meals (Federal)	7,500,000			7,500,000	
School Lunch Collection	700,000	411,935	45,353	242,712	733,533
Textbooks	2,000,000	668,313	318,039	1,013,648	1,940,000
<b>1. Total Local Appropriations</b>	<b>196,350,385</b>	<b>168,089,490</b>	<b>1,825,003</b>	<b>26,435,892</b>	<b>162,218,799</b>
<b>2. General Bond Obligations</b>	<b>26,135,977</b>	<b>22,173,640</b>	<b>3,511,075</b>	<b>451,262</b>	<b>21,346,063</b>
<b>3. Federal Grants</b>	<b>131,692,634</b>	<b>39,070,559</b>	<b>3,926,528</b>	<b>88,695,547</b>	<b>33,018,398</b>

*Pha*

1. GDOE expended 91% of its local General Fund appropriation and received 96% of its expenditures.
2. GDOE expended 85% of its bond appropriation and received 97% of its expenditures.
3. GDOE expended 30% of its Federal Grants and received 85% of its expenditures and prior year's receivables, except the Consolidated Grants in the amount of \$2,338,819.43.

**DEPARTMENT OF EDUCATION**

GovGuam Appropriations  
 Revenues Received and Expenditures  
 Fiscal Year 2010  
 As of August 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	169,736,913	154,969,932	20,016,576	88.6%
TEFF PL 30-55	9,410,474	9,410,474	1,984,206	7,426,268	21.1%
<b>Total General Appropriations</b>	<b>\$ 184,396,982</b>	<b>\$ 179,147,387</b>	<b>156,954,139</b>	<b>\$ 27,442,843</b>	<b>85.1%</b>
Interscholastic Sports	520,000	520,000	291,190	228,810	56.0%
Interscholastic Sports Busing	92,000	92,000	-	92,000	0.0%
Health/Physical Education Activities	271,754	271,754	221,448	50,306	81.5%
Health/Physical Education Activities Misc	8,000	8,000	-	8,000	0.0%
Public School Library Resource Fund	755,482	755,482	421,460	334,022	55.8%
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	-	733,533	(33,533)	104.8%
<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	1,940,000	60,000	97.0%
<b>Total Special Appropriations</b>	<b>\$ 11,953,405</b>	<b>\$ 3,693,405</b>	<b>\$ 3,607,630</b>	<b>\$ 8,345,775</b>	<b>30.2%</b>
<b>PL 30-104 Special Appropriations From TEFF</b>					
<sup>5</sup> No Funds Available					
<b>CIP Reimbursement</b>	<b>\$ 2,800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Textbook, Instructional Material and Supplies</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Vehicles for DOE Maintenance</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Vehicles for DOE Ware House</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Rehabilitation Ramsey Field &amp; GPA Note</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total TEFF Special Appropriations</b>	<b>\$ 5,015,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL Appropriations</b>	<b>\$ 201,365,387</b>	<b>\$ 182,840,792</b>	<b>160,561,769</b>	<b>\$ 35,788,618</b>	<b>79.7%</b>

**DEPARTMENT OF EDUCATION**

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

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	111,874,139		13,131,876	89.5%
Overtime	150,000	13,422		136,578	8.9%
Benefits	37,242,369	35,760,086		1,482,283	96.0%
Total Personnel	\$ 162,398,383	147,647,647	-	14,750,736	90.9%
Travel	-	-	-	-	
Contractual Services	6,109,688	4,822,951	1,113,714	173,023	97.2%
Supplies & Materials	1,609,998	385,171	208,741	1,016,087	36.9%
Equipment (under \$500)	-	-	-	-	
Workmans Comp	130,000	12,781	-	117,219	9.8%
Miscellaneous	117,200	11,395	-	105,805	9.7%
Utilities	4,621,239	4,269,571	-	351,667	92.4%
Capital Outlay	-	-	-	-	
TEFF Utilities	9,410,474	9,378,232	-	32,242	99.7%
<b>TOTAL GovGuam Appropriations</b>	<b>\$ 184,396,982</b>	<b>\$ 166,527,748</b>	<b>\$ 1,322,454</b>	<b>\$ 16,546,780</b>	<b>91.0%</b>


**DEPARTMENT OF EDUCATION**


GovGuam Appropriations  
Revenues Received and Expenditures  
Fiscal Year 2010  
As of August 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	422,966	12,695	84,339	83.8%
Interscholastic Sports Busing	92,000	-	-	92,000	0.0%
Health/Physical Education Activities	271,754	13,353	51,061	207,340	23.7%
Health/Physical Education Activities Misc	8,000	-	-	8,000	0.0%
Public School Library Resource Fund	755,482	45,175	75,400	634,906	16.0%
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	411,935	45,353	242,713	65.3%
<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	668,313	318,039	1,013,648	49.3%
<b>TOTAL Special Appropriations</b>	<b>\$ 11,953,405</b>	<b>\$ 1,561,742</b>	<b>\$ 502,548</b>	<b>\$ 9,889,115</b>	<b>17.3%</b>

<b>GRAND TOTAL Expenditures &amp; Encumbrances</b>	<b>\$ 196,350,387</b>	<b>\$ 168,089,490</b>	<b>\$ 1,825,003</b>	<b>\$ 26,435,894</b>	<b>86.5%</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
- <sup>5</sup> - PL30-104 TEFF Letter from DOA no Funds Available

  
Prepared By: M. Artero  
Accountant III

  
Approved By: R. Ang  
Acting Comptroller



**DEPARTMENT OF EDUCATION**  
**GovGuam Appropriations**  
**Revenues Received and Expenditures**  
**Fiscal Year 2010**  
**As of August 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%
A/C Replacement	298,605	500,000	798,605	298,503	68,429	157,138	274,534	65.6%
A/C Maintenance & Repair	426,578	1,238,731	1,665,309	306,433	382,652	32,378	943,847	43.3%
Intercom, Security, Fire Alarm Systems	2,601,319	(1,761,400)	839,919	433,553	40,812	-	365,554	56.5%
ADA Compliance	4,472,392	(3,265,304)	1,207,088	-	520,690	-	686,398	43.1%
Asbestos Compliance (PL 30-56)	2,193,532	251,474	2,445,005	343	1,213,113	142,148	1,089,401	55.4%
General CIP	7,649,983	(4,705,855)	2,944,128	1,842,458	2,274,705	70,600	(1,243,635)	142.2%
*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	1,625,539	21.1%
Food Nutrition Service P.L. 30-55		2,200,000	2,200,000	-	-	989,589	1,210,411	45.0%
Salaries and Benefits P.L. 30-56		765,304	765,304	-	-	765,304	-	100.0%
Utilities P.L. 30-56		761,400	761,400	-	-	1,464,489	(703,089)	192.3%
<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>6,482,105</b>	<b>3,628,995</b>	<b>\$ 4,298,361.17</b>	<b>79.8%</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>6,243,374</b>	<b>3,628,995</b>	<b>\$ 4,298,361</b>	<b>69.7%</b>

**DEPARTMENT OF EDUCATION**  
 GovGuam Appropriations  
 Revenues Received and Expenditures  
 Fiscal Year 2010  
 As of August 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	13,990	147,371	42.4%
<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>13,990</b>	<b>147,371</b>	<b>92.4%</b>
Physical Infrastructure	853,156	(500,000)	353,156	196,499	52,902	11,346	22,575	69,835	33.2%
A/C Replacement	298,605	500,000	798,605	12,350	211,769	365,321	160,575	48,589	251.2%
A/C Maintenance & Repair	426,578	1,238,731	1,665,309	245,371	367,217	203,885	170,687	678,149	231.4%
Intercom, Security, Fire Alarm Systems	2,601,319	(1,761,400)	839,919	95,508	17,312	223,734	16,833	486,532	13.6%
ADA Compliance	4,472,392	(3,265,304)	1,207,088	260,345	1,500,640	(1,457,410)	-	903,514	6.8%
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	819,747	936,959	(2,135,711)	65.8%
*DPW General CIP Un reconciled		5,302,086	5,302,086	5,061,534	191,521	31,550	17,481	(0)	0.0%
Recreational Facilities & Replacement	2,559,467	(500,000)	2,059,467	-	5,430	38,636	1,554,744	460,657	62.5%
Food Nutrition Service P.L. 30-55		2,200,000	2,200,000		354,369	1,501,933	-	343,698	84.4%
Salaries and Benefits P.L. 30-56		765,304	765,304		-	765,304	-	-	100.0%
Utilities P.L. 30-56		761,400	761,400		-	1,464,489	-	(703,089)	192.3%
<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>3,975,435</b>	<b>3,497,085</b>	<b>303,893</b>	<b>99.7%</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>3,978,775</b>	<b>3,511,075</b>	<b>451,263</b>	<b>98.3%</b>

\*DPW General CIP Not Recorded in GPSS System

Prepared By: M. Artero  
 Accountant III

Approved By: Ricardo Ang  
 Acting Comptroller

# **ALLOCATION OF FEDERAL FUNDS REPORT**


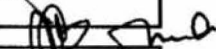


**GUAM DEPARTMENT OF EDUCATION**

For the Current Month and Year-to-Date Ended August 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	7,067,706	-207,449.55	(3,047,199)	(36,530)	3,983,978	43.6%
Alternative Education	1,196,657	-74,317.94	(622,883)		573,774	52.1%
State Administration Career Outreach (CFDA#10.560)	691,241	-16,813.57	(181,605)	(1,376)	508,260	26.5%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	65,040	0.00	(25,007)	(7,513)	32,520	50.0%
Standards Based Education	857,564	0.00	(212,006)	(345,558)	300,000	65.0%
Gifted and Talented Education Program (GATE)	794,058	-37,053.68	(325,269)	(1,133)	467,656	41.1%
SRO Prog (Children At Risk)	15,000				15,000	0.0%
Teacher Recruitment	12,750	0.00	(12,750)	-	-	100.0%
Eskuelan Puengi	355,256	-788.94	(154,498)	(758)	200,000	43.7%
LEA Technical Assistance	1,783,142	-49,704.78	(568,338)	(64,707)	1,150,097	35.5%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	442,503		(216,841)	(4,221)	221,441	50.0%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program; ISAAH Program	189,171		(48,332)	(46,007)	94,832	49.9%
Private Non-Profit Schools	985,664	-44,628.68	(378,416)	(374,445)	232,804	76.4%
Catholic Schools (TAIP)	402,925				402,925	0.0%
Secondary School Reform, John Hopkins University						
Talent Development	300,978	0.00	(978)		300,000	0.3%
PNP Catholic (St. Paul's)	56,000				56,000	0.0%
PNP - Southern Christian	9,500				9,500	0.0%
Education Technology (SMS)	1,033,473	-5,000.00	(337,756)	(95,717)	600,000	41.9%
Teacher Retention	831,373	-41,552.04	(350,381)	-	480,992	42.1%
Parent-Family Community Outreach	1,385,453	-92,441.89	(695,120)	(2,475)	687,858	50.4%
School Resource Officer (SRO)	45,170		(29,170)		16,000	64.6%
PNP - Asmyuao Community Learning	6,208				6,208	0.0%
Dept. of Extended Day Program (DEED)	1,205,796	14,700.00	(690,282)	(1,369)	514,146	57.4%
Success For All (SFA)	6,433,726	-117,077.37	(2,996,982)	(453,333)	2,983,411	53.6%
English Second Language (ESL)	6,306,109	-353,488.64	(2,911,630)	(979)	3,393,500	46.2%
Summer School Program	1,102,740	-66,959.35	(661,089)	(8,635)	433,015	60.7%
Elem. School Reform (Prel)	3,500,000				3,500,000	0%
<b>Net Non-Discretionary Federal Grants</b>	<b>\$ 37,304,906</b>	<b>-1,092,576.43</b>	<b>\$ (14,466,532)</b>	<b>\$ (1,444,755)</b>	<b>\$ 21,393,619</b>	<b>42.7%</b>
<b>Federal Programs - Discretionary Grants</b>						
Special Education - IDEA Part B - Year 2	2,559,349	-11,650.00	(2,554,827)	(2,381)	2,140	99.9%
Special Education - IDEA Part B - Year 3	13,962,402	-1,462,027.60	(9,039,223)	(337,044)	4,586,135	67.2%
Special Education - IDEA Part C - Year 1	86,990	0.00	(86,990)	-	-	100.0%
Special Education - IDEA Part C - Year 2	1,363,803	-225,384.90	(1,048,088)	(137,493)	178,223	86.9%
Special Education - IDEA Part C - Year 3	1,424,395	-1,027.50	(2,861)	(49,229)	1,372,305	3.7%
Food and Nutrition - FY 2010	7,500,000	0.00	(6,240,210)	(1,070,461)	189,329	0.0%
Food and Nutrition - FY 2009	898,957		(898,957)	-	-	0.0%
Character Education - Project Menhalom	1,073,552	-61,574.36	(649,119)	(6,365)	418,068	61.1%
Territories & Freely Associated State Education	901,067	-41,644.67	(403,481)	(149,378)	348,207	61.4%
Teacher Quality Enhancement Grant - Project Hatsa	461,946	0.00	(135,676)	(492)	325,778	29.5%
Head Start Program - 2009	1,848,662	-27,091.74	(1,583,552)	(125,202)	139,908	92.4%
Head Start Program - 2010	2,318,221	-366,104.69	(366,105)	(10,592)	1,941,524	16.2%
Pacific Vocational Educational Improvement Program	280,108	-56,924.87	(132,759)	(1,705)	145,644	48.0%
Project Na'La'La' I Lenguahan Chamoru	209,575	-4,818.99	(57,481)	(3,106)	148,988	28.9%
State Administration USDA (CFDA#10.560)	22,914	0.00	44,961	(90)	67,785	-195.8%
State Administration USDA (CFDA#10.560)	332,598	-36,848.95	(298,598)		34,000	89.8%
HIV Program - FY 2010	86,836	0.00	(17,012)	-	69,824	19.6%
HIV Program - FY 2010	101,800	-30,988.19	(58,455)	-	43,345	57.4%
Federal Impact Aid Program	16,388				16,388	0.0%
Federal Impact Aid Program	64,135	0.00	(11,776)	(7,785)	44,574	30.5%
Improving School Literacy & School Libraries	29,486	-2,224.85	(7,289)	(4,272)	17,925	39.2%
Robert C. Byrd Scholarship Grant	60,000	0.00	(39,000)	-	21,000	65.0%
JROTC - Army - 2009/10	489,146	-4,790.98	(356,724)	(8,495)	123,927	74.7%
JROTC - Air Force - 2009/10	77,808		(63,853)		13,954	82.1%
JROTC - Marine - 2010	56,000		0	(1,541)	54,459	2.8%
ARRA Funds-Headstart Program 2009	228,859	-9,317.37	(69,480)	(65,223)	94,156	58.9%
ARRA Funds-Headstart Program 2010	288,436	-4,972.37	(4,972)	(18,573)	264,891	8.2%
ARRA Funds-Food & Nutrition	231,139	0.00	(202,238)	(19,354)	9,547	95.9%
ARRA Funds-SPED C	52,064				52,064	0.0%
ARRA Funds-SPED B	510,352	-151,644.50	(184,321)	(151,460.60)	174,570	65.8%
ARRA-Consolidated Grant-Rural Low Income	6,103,077	-6,666.52	(135,652)	(311,218.74)	5,656,206	7.3%
ARRA Funds-State Fiscal Stabilization Fund	50,747,665	0.00	(288)	(312.20)	50,747,065	0.0%
<b>Net Discretionary Federal Grants</b>	<b>94,387,727</b>	<b>-2,505,703.05</b>	<b>(24,604,026.53)</b>	<b>(2,481,772.83)</b>	<b>67,301,928.12</b>	<b>28.7%</b>
<b>Total Funds and Expenditures</b>	<b>131,692,634</b>	<b>-3,598,279.48</b>	<b>\$ (39,070,559)</b>	<b>\$ (3,926,528)</b>	<b>88,695,547</b>	<b>32.6%</b>

*Mud*

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

Grantor Agency	Grant Title	Match Ratio (Fed/Local)	CFDA No.	Fiscal Year 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 Aug. 31, 2010	FY 2010 Encumbrances Aug. 31, 2010	FY 2010 Actual Federal Reimb. Aug. 31, 2010
U.S. Department of Agriculture	State Administrative Expense	100%:0%	10.555					324,674.80	2,914.51	-	22,914.20	10/01/09-9/30/10	22.09.1201	-44,960.99	90.00	57,028.50
U.S. Department of Agriculture	State Administrative Expense	100%:0%	10.560								332,598.00	10/01/09-09/30/11	22.10.1201	298,598.16	-	261,749.21
U.S. Department of Education	Food & Nutrition Services	100%:0%	10.579					6,981,201.90	82,434.89	7,882,796.67	898,956.84	10/01/08-9/30/09	21.09.1250	898,956.84	-	2,637.93
U.S. Department of Education	Food & Nutrition Services	100%:0%	10.579								7,500,000.00	10/01/09-9/30/10	21.10.1250	6,240,209.75	1,070,461.06	6,908,621.08
U.S. Department of Education	Special Education - Grants to States	100%:0%	84.027A					11,403,053.44	205,832.10	11,403,053.44	2,559,348.56	09/24/08-09/30/10	22.08.9501/2	2,554,826.98	2,381.41	2,543,176.98
U.S. Department of Education	Special Education - Grants to States	100%:0%	84.027A								13,962,402.00	07/01/09-09/30/11	22.09.9501/2	9,039,222.58	337,044.21	7,577,194.98
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	1/03/08-09/30/09	22.08.9250	11,775.89	7,784.84	2,196.94
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%:0%	85.041								16,387.88	1/30/09-09/30/10	22.09.9250			16,387.38
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	1,021,146.52	86,989.74	7/01/07-9/30/09	22.08.9401	86,989.74	-	86,989.74
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	09/24/08-09/30/10	22.09.9401	1,048,087.91	137,492.55	822,703.01
U.S. Department of Education	Special Education - Grants to Infants and Families with Disabilities	100%:0%	84.181A								1,424,395.00	7/01/09-09/30/11	22.10.9401	2,860.85	49,229.40	1,833.35
U.S. Department of Education	Byrd Honors Scholarships	100%:0%	84.185A								60,000.00	7/01/09-6/30/11*	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	127,186.35	48,539.16	10/01/06-09/30/07	21.06.9602	36,986.35	8,755.78	36,986.35
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	131,335.31	181,659.69	10/01/07-9/30/08	21.07.9602	111,308.28	23,431.24	108,157.27
U.S. Department of Education	Education Grant Program for the Freely Associated States	100%:0%	84.256A					35,563.32	60,000.00	35,563.32	367,400.68	10/01/08-9/30/09	21.08.9602	203,896.69	83,888.58	172,966.06
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	51,290.13	23,302.72	43,727.10
U.S. Department of Education	Teacher Quality Enhancement Grant	75%:25%	84.338A	470,231	248,121	2,114	392,210	15,233.02	-	15,233.02	206,876.23	10/01/05-09/30/10*	21.06.2200	97,523.23	-	96,160.73
U.S. Department of Education	Teacher Quality Enhancement Grant	75%:25%	84.338A	1,847,949	1,532,402	83,867	1,606,414	60,476.74	45,229.13	60,476.74	255,070.15	11/8/06-09/30/10*	21.07.2200	38,153.25	492.01	38,153.25
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	190,240.66	7,201.25	07/01/06-06/30/10	21.06.2300	3,920.00	1,611.40	3,920.00
U.S. Department of Education	Partnerships in Character Education	75%:25%	84.215S	555,966	185,466		185,466	47,448.09	-	47,448.09	323,071.68	10/01/07-6/30/10	21.07.2300	199,449.72	-	175,040.24
U.S. Department of Education	Partnerships in Character Education	75%:25%	84.215S					161,164.12	-	161,164.12	328,518.88	10/01/08-6/30/10	21.08.2300	314,243.06	-	314,243.06
U.S. Department of Education	Partnerships in Character Education	75%:25%	84.215S								414,760.00	10/01/09-06/30/10	21.09.2300	131,506.13	4,753.19	94,341.25
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	7,289.47	4,272.00	5,064.62
U.S. Department of Education	Consolidated Grants	100%:0%	84.922A	21,994,587	14,417,846	1,750,485	14,512,490	7,101,805.88	474,934.50	7,007,161.90	423,506.44	10/01/07-09/30/08*	22.07.8200	317,503.44	106,003.00	71,191.65
U.S. Department of Education	Consolidated Grants	100%:0%	84.922A					10,435,182.16	2,499,536.63	10,435,182.16	13,011,291.84	07/01/08-09/30/10*	22.08.8200	11,810,209.22	1,200,875.16	9,164,750.60
U.S. Department of Education	Consolidated Grants	100%:0%	84.403A								23,870,108.00	07/01/09-09/30/11	22.09.8200	2,338,819.43	137,876.76	1,407,317.21
U.S. Dept. of Health & Human Services	Head Start Program	100%:0%	93.600					452,777.91	11,417.94	452,777.91	1,848,662.09	7/01/09-6/30/10	21.09.3201/3	1,583,552.43	125,201.84	1,556,460.69
U.S. Dept. of Health & Human Services	Head Start Program	100%:0%	93.600								2,318,221.00	7/01/10-6/30/11	21.10.3201/3	366,104.69	10,592.45	142,913.76
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth P	100%:0%	93.938					42,274.31	2,176.14	42,274.31	86,835.79	3/01/09-2/28/10	21.09.0048	17,011.95	-	17,011.95
U.S. Dept. of Health & Human Services	Improv the Hth, Ed, & Well-Being of Young People Thru Coord Sch Hth P	100%:0%	93.938								101,800.00	3/01/10-2/28/11	21.10.0048	58,455.30	-	27,467.11
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	10/01/07-09/30/09	21.07.9604	132,759.29	1,705.00	268,730.00
U.S. Department of Education	Project Na'ia-le-Chamoru Language	100%:0%	84.215K					20,337.38	2,713.95	20,337.38	209,574.62	10/01/08-10/01/10	21.09.3304	57,480.56	3,105.98	52,661.57
U.S. Department of the Army	JROTC - ARMY - 2009/10	100%:0%						253,118.34	553.46	235,190.34	489,145.91	10/01/08-10/01/10	26.08/9.0030	356,723.68	8,495.18	316,007.26
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009/10	100%:0%						74,846.93	-	75,046.93	77,807.71	10/01/08-10/01/10	26.10.0031	63,853.41	-	75,442.13
United States Marine Corps	JROTC - MARINE - 2010	100%:0%									56,000.00	10/01/09-10/01/10	26.10.0032		1,540.75	88,815.42
U.S. Dept. of Health & Human Services	ARRA Funds-Headstart Program 2009	100%:0%	93.708								228,859.00	7/01/09-9/30/2010	24.09.3204	69,479.85	65,223.18	60,162.48
U.S. Dept. of Health & Human Services	ARRA Funds-Headstart Program 2009	100%:0%	93.708								288,436.00	5/01/10-09/30/11	24.10.3204	4,972.37	18,572.71	
U.S. Dept. of Agriculture	ARRA Funds-Food & Nutrition	100%:0%	10.579								231,139.00	7/01/09-9/30/2010	24.09/10.1251	202,237.82	19,354.01	199,524.40
U.S. Department of Education	ARRA Consolidated Grant-Rural Low Income School	100%:0%	84.402A								6,103,076.50	02/17/09-09/30/10	24.09.8200	135,652.24	311,218.74	128,985.72
U.S. Department of Education	ARRA-State Fiscal Stabilization Fund-Education Grants	100%:0%	84.394A								50,747,665.00	03/22/10-09/30/11	24.10.8401	287.80	312.20	
U.S. Dept. of Education	ARRA Funds-SPED C	100%:0%	84.393A								52,064.00	02/17/10-09/30/11	24.09.9406			
U.S. Dept. of Education	ARRA Funds-SPED B	100%:0%	93.708								510,352.00	02/17/10-09/30/11	24.09.9541	184,321.12	151,460.60	32,676.62
				27,972,259	17,281,838	2,025,123	17,762,097	39,036,897	3,742,957	39,419,713	131,692,634			39,070,558.62	3,926,527.75	33,018,397.60

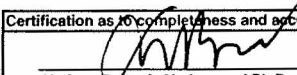
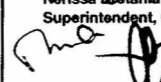
**NON-APPROPRIATED FUNDS**

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

DEPARTMENT: DEPARTMENT OF EDUCATION

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".

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

Division/Section	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.	FY 2010 YTD Revenues	FY 2010 YTD Exp./Enc.
11.06.0000	General Fund						900													
11.07.0000	General Fund		1,200,000	2,213,362		127,264		143,955												
11.08.0000	General Fund					669,321		38,112												
11.09.0000	General Fund						6,858,101	137,745												
13.08.0000	TEFF General Fund					29,352		3,048												
13.08.0001	TEFF Supplemental					8,253		2,081												
14.08.0002	Interscholastic Sports Program				127,313.00	161,113														
14.09.0002	Interscholastic Sports Program						18,810.00	84,286												
15.07.0003	Health/Physical Activities	0	227,291	61,421		36,978		15,869												
15.08.0003	Health/Physical Activities				81,101.00	229,908		21,365												
15.09.0003	Health/Physical Activities						79,924.00	147,698												
16.05.0004	Library Media Funds	0	5,598	406,174		134,549		5,120												
16.06.0004	Library Resource Funds	0	106,468	330,405		347,973		189,279												
16.07.0004	Library Resource Funds	0	110,875		718,668.00	244,387		385,356												
16.09.0034	Library Resource Funds				718,000.00	623,959		-14												
19.08.0007	Suruhanu Office					25,330		179												
19.09.0007	Suruhanu Office						27,171.00	5,837												
17.05.0010	Salappe' Principat	0		9,176		2,040		2,040												
17.06.0010	Salappe' Principat	0		214,186		2,790		2,790												
12.06.0050	Textbooks	0		147,229		1,914		1,654												
12.08.0050	Textbooks				5,800,000.00	14,924		11,109												
12.08.0051	Textbooks				2,900,000.00	5,565,505		144,720												
12.09.0050	Textbooks							106,500												
19.09.0000	Miscellaneous Collections							43,256.95												
19.07.0098	Miscellaneous Collections																			
19.08.0098	Miscellaneous Collections							4,184	130.40											
19.09.0098	Miscellaneous Collections							4,699.77												
19.10.0098	Miscellaneous Collections												3,880							
19.07.1100.0099	School Lunch Collection							1,738												
19.08.1400.0099	School Lunch Collection						737,266	228,906	10,833.00	471,220										
19.09.1400.0099	School Lunch Collection								755,731.41	610,154	3,641									
28.05.0000	Lost & Damaged Textbooks																			
12.08.1402.0000	Lost & Damaged Textbooks						9,853	55.00	55											
12.09.1402.0000	Lost & Damaged Textbooks							11,935.33		75										
12.10.1402.0000	Lost & Damaged Textbooks									18,145										
31.05.0011	Kitzkie Library Fund														8,376		0			0
19.08.0042	E-Rate Admin															93,857				5,298
19.10.0042	E-Rate Admin																			0
19.09.0097	Indirect																42,915.76	6,860	28,774	16,672
19.10.0037	CAHA Chamorro																		4,000	0
19.10.0038	GVB Chamorro																		5,000	0
11.00.1600	Interest Income																		8,775	0
<b>TOTAL</b>	<b>TOTAL</b>		1,650,232	3,670,631	13,316,116.75	10,362,149	6,984,006.40	1,448,729	747,119	233,090	826,641.86	1,083,167	25,742	0	0	8,376	52,915.76	100,717	46,549	21,970

9/21/10

**STATEMENT OF EXPENDITURES**

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PO CLASS	PO #	Fund	Program	GL	Sys	Code	Amount	Certified Teacher (A)	Certified Professional administrators (B)	Certified Guidance Counselors (C)	Certified School Health Counselors (D)	Certified Allied Health Prof. (E)	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																							
	Salaries						17,421,049.38	12,525,747.35	-	277,926.98	-	1,305,135.17	-	-	-	-	-	-	-	2,567,395.08	32,815.41	712,029.39	17,421,049.38
	Operations						1,964,902.19	-	-	-	-	-	94,276.50	45.70	1,247,331.77	8,110.83	187,562.23	48,707.81	168,801.92	210,065.43	-	-	1,964,902.19
	<b>Total</b>						<b>19,385,951.57</b>	<b>12,525,747.35</b>	<b>-</b>	<b>277,926.98</b>	<b>-</b>	<b>1,305,135.17</b>	<b>94,276.50</b>	<b>45.70</b>	<b>1,247,331.77</b>	<b>8,110.83</b>	<b>187,562.23</b>	<b>48,707.81</b>	<b>168,801.92</b>	<b>2,777,460.51</b>	<b>32,815.41</b>	<b>712,029.39</b>	<b>19,385,951.57</b>
Federal																							
	Salaries						2,772,434.72	876,680.30	115,565.33	-	452,430.22	821,689.10	-	-	-	-	-	-	-	432,817.20	71,742.57	1,510.00	2,772,434.72
	Operations						683,379.00	6,500.00	-	-	-	-	-	-	-	232.51	-	-	2,368.96	674,277.53	-	-	683,379.00
	<b>Total</b>						<b>3,455,813.72</b>	<b>883,180.30</b>	<b>115,565.33</b>	<b>-</b>	<b>452,430.22</b>	<b>821,689.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232.51</b>	<b>-</b>	<b>-</b>	<b>2,368.96</b>	<b>1,107,094.73</b>	<b>71,742.57</b>	<b>1,510.00</b>	<b>3,455,813.72</b>
<b>Grand Total</b>							<b>22,841,765.29</b>	<b>13,408,927.65</b>	<b>115,565.33</b>	<b>277,926.98</b>	<b>452,430.22</b>	<b>2,126,824.27</b>	<b>94,276.50</b>	<b>45.70</b>	<b>1,247,331.77</b>	<b>8,343.34</b>	<b>187,562.23</b>	<b>48,707.81</b>	<b>171,170.88</b>	<b>3,884,555.24</b>	<b>104,557.98</b>	<b>713,539.39</b>	<b>22,841,765.29</b>