



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

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Nerissa Bretania Underwood, Ph.D.  
Superintendent of Education

March 30, 2010

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

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

Com. File 21-10-21  
- [Signature]

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 **February 28, 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,**

*[Handwritten Signature]*  
**NERISSA BRETANIA UNDERWOOD, Ph.D.**

attachments

30-10-6256  
Hon. T. Won Pat, Ed. D.  
March 30, 2010  
[Signature]

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**FINANCIAL AFFAIRS  
DEPARTMENT OF EDUCATION**

P.O. Box DE Hagatna, GU 96932  
Manuel F.L. Guerrero / Administration Building *2nd Floor,*  
*Suite B-203, Hagåtña, Guam 96910*  
Telephone: (671) 300-1557



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

**Taling M. Taitano**  
Deputy Superintendent  
Finance & Administrative Service

March 30, 2010

**MEMORANDUM**

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

**FROM:** Deputy of 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 **February 28, 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, GU 96932**  
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**AUTONOMOUS AGENCY REVENUES AND EXPENDITURES REPORT**  
**(PURSUANT TO CHAPTER XIII, SECTION 4 OF PUBLIC LAW 30-55)**

**MONTH ENDING**  
**FEBRUARY 28, 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 February, 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	72,911,045	64,398,258	110,588,250	36.8%
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>\$ 72,911,045</b>	<b>64,398,258</b>	<b>\$ 119,998,724</b>	<b>34.9%</b>
Interscholastic Sports	520,000	520,000	201,140.00	318,860	38.7%
Interscholastic Sports Busing	92,000	92,000	-	92,000	0.0%
Health/Physical Education Activities	271,754	271,754	-	271,754	0.0%
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	-	378,224	321,776	54.0%
<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>\$ 3,693,405</b>	<b>\$ 579,364</b>	<b>\$ 11,374,041</b>	<b>4.8%</b>
<b>TOTAL Appropriations</b>	<b>\$ 196,350,387</b>	<b>\$ 76,604,450</b>	<b>64,977,622</b>	<b>\$ 131,372,765</b>	<b>33.1%</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	47,619,817	-	77,386,197	38.1%
Overtime	150,000	281	-	149,719	0.2%
Benefits	37,242,369	15,167,968	-	22,074,401	40.7%
Total Personnel	<b>\$ 162,398,383</b>	<b>62,788,066</b>	<b>-</b>	<b>99,610,317</b>	<b>38.7%</b>
Travel	-	-	-	-	-
Contractual Services	6,249,484	1,952,039	390,941	3,906,505	37.5%
Supplies & Materials	1,935,840	41,809	40,642	1,853,389	4.3%
Equipment (under \$500)	-	-	-	-	-
Workmans Comp	130,000	-	-	130,000	0.0%
Miscellaneous	117,200	2,422	-	114,778	2.1%
Utilities	4,155,601	2,267,246	-	1,888,355	54.6%
Capital Outlay	-	-	-	-	-
TEFF Utilities	9,410,474	3,246,101	-	6,164,373	34.5%
<b>TOTAL GovGuam Appropriations</b>	<b>\$ 184,396,982</b>	<b>\$ 70,297,683</b>	<b>\$ 431,582</b>	<b>\$ 113,667,717</b>	<b>38.4%</b>

**DEPARTMENT OF EDUCATION**

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

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	0.0%
Interscholastic Sports Busing	92,000	-	-	92,000	0.0%
Health/Physical Education Activities	271,754	-	1,400	270,354	0.5%
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	0.0%
<sup>4</sup> School Lunch Collection	700,000	5,440	10,538	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>\$ 5,440</b>	<b>\$ 11,938</b>	<b>\$ 11,936,028</b>	<b>0.1%</b>

<b>GRAND TOTAL Expenditures &amp; Encumbrances</b>	<b>\$ 196,350,387</b>	<b>\$ 70,303,123</b>	<b>\$ 443,520</b>	<b>\$ 125,603,745</b>	<b>36.0%</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

*M. Artero* 3/30/10  
Prepared By: M. Artero  
Accountant III

*R. Ang* 3/30/10  
Reviewed By: R. Ang  
Acting Comptroller

**DEPARTMENT OF EDUCATION**  
**GovGuam Appropriations**  
**Revenues Received and Expenditures**  
**Fiscal Year 2010**  
**As of February 28, 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	142,148.07	1,089,401	55.4%
General CIP	7,649,983	(4,705,855)	2,944,128	1,842,458	1,783,153	70,600	(752,083)	125.5%
*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%
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>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>

*A-7-30-10*

**DEPARTMENT OF EDUCATION**  
**GovGuam Appropriations**  
**Revenues Received and Expenditures**  
**Fiscal Year 2010**  
**As of February 28, 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	145,083	151,861	277,541	174.5%
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	208,308	21,145	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	465,971	1,294,278	(2,139,254)	65.8%
*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>3,226,197</b>	<b>3,752,260</b>	<b>797,955</b>	<b>97.3%</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>3,229,537</b>	<b>3,752,260</b>	<b>959,316</b>	<b>96.3%</b>

\*DPW General CIP Not Recorded in GPSS System

03/30/10



# **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 February 28, 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>						
Reform Program Direct Instruction (DI) / Corrective Reading	2,985,195	(235,325)	(1,414,577)	(529,530)	1,041,087	65.1%
Alternative Education (CFDA#10.560)	325,135	(51,461)	(269,951)	(1,629)	53,555	83.5%
Cooperative Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	156,132	(10,685)	(53,567)	(4,596)	97,970	37.3%
Standards Based Education	32,520	-	(25,007)	(7,513)	-	100.0%
Gifted and Talented Education Program (GATE)	591,729	-	(212,006)	(345,558)	34,165	94.2%
Teacher Recruitment	363,263	(26,424)	(161,384)	(4,304)	197,575	45.6%
Eskuelan Puengi	12,750	-	(12,750)	-	-	100.0%
LEA Technical Assistance	202,758	-	(500)	(258)	202,000	0.4%
Technology Education (Co-Op Ed) - GCC Sub-grantee of the Consolidated Grants	528,701	(32,813)	(164,220)	(633)	363,848	31.2%
Career / Technical Education (CTE); Co-Op Education Services; Tech Education Program;	221,062	-	(216,841)	(4,221)	(0)	100.0%
Private Non-Profit Schools	94,339	-	(48,332)	(46,007)	-	100.0%
Secondary School Reform, John Hopkins University	1,161,029	-	(166,196)	(237,288)	757,545	34.8%
Talent Development	200,489	-	(489)	-	200,000	0.2%
Education Technology (SMS)	451,944	(16,875)	(271,168)	(162,305)	18,471	95.9%
Teacher Retention	180,162	(29,910)	(151,531)	(1,554)	27,077	85.0%
Parent-Family Community Outreach	349,819	(58,560)	(284,777)	(4,059)	60,984	82.6%
School Resource Officer (SRO)	79,778	(15,000)	(15,000)	-	64,778	18.8%
Dept. of Extended Day Program (DEED)	666,302	(101,704)	(364,593)	(1,369)	300,340	54.9%
Success For All (SFA)	3,133,818	(118,608)	(1,111,722)	(43,596)	1,978,501	36.9%
English Second Language (ESL)	1,579,305	(246,707)	(1,238,055)	(1,277)	339,974	78.5%
Summer School Program	2,781	(13)	(2,202)	(579)	-	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%
<b>Net Non-Discretionary Federal Grants</b>	<b>\$ 13,319,009</b>	<b>\$ (944,085)</b>	<b>\$ (6,184,867)</b>	<b>\$ (1,396,274)</b>	<b>5,737,869</b>	<b>56.9%</b>
<b>Federal Programs - Discretionary Grants</b>						
Special Education - IDEA Part B - Year 1	160	-	(28)	(104)	28	82.5%
Special Education - IDEA Part B - Year 2	2,559,349	(15,227)	(2,449,676)	(108,940)	733	100.0%
Special Education - IDEA Part B - Year 3	13,962,402	(959,558)	(2,464,418)	(58,812)	11,439,172	18.1%
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	(68,820)	(375,047)	(8,495)	980,261	28.1%
Special Education - IDEA Part C - Year 3	1,424,395	-	-	-	1,424,395	0.0%
*Food and Nutrition - FY 2010	7,500,000	(1,250,113)	(2,302,100)	(1,757,605)	3,440,294	0.0%
*Food and Nutrition - FY 2009	901,595	-	(481,497)	-	420,098	0.0%
Character Education - Project Menhalom	1,073,552	(12,186)	(58,837)	(4,881)	1,009,834	5.9%
Territories & Freely Associated State Education	901,067	(8,827)	(171,606)	(117,303)	612,157	32.1%
Teacher Quality Enhancement Grant - Project Hatsa	481,946	(16,214)	(19,270)	(47,870)	394,807	14.5%
Head Start Program - 2008	9,925	-	(9,925)	-	-	100.0%
Head Start Program - 2009	1,848,662	(160,011)	(775,407)	(13,864)	1,059,391	42.7%
Pacific Vocational Educational Improvement Program	280,108	1,001	(75,834)	(58,630)	145,644	48.0%
Project Na'La'La' I Lengguaan Chamoru	209,575	(12,375)	(31,873)	(1,445)	176,256	15.9%
State Administration USDA (CFDA#10.560)	22,914	-	(2,637)	(1,154)	19,123	16.5%
State Administration USDA (CFDA#10.560)	332,598	(24,520)	(112,368)	-	220,230	33.8%
HIV Program - FY 2010	86,836	(3,797)	(15,695)	(1,950)	69,191	20.3%
Federal Impact Aid Program	16,388	-	-	-	16,388	0.0%
Federal Impact Aid Program	33,804	(2,781)	(2,781)	(5,680)	25,343	25.0%
Federal Impact Aid Program	13	-	-	-	13	0.0%
Federal Impact Aid Program	28,122	-	-	-	28,122	0.0%
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	499,146	(13,376)	(115,539)	(4,836)	378,771	24.1%
JROTC - Air Force - 2010	96,000	-	(38,625)	-	57,375	40.2%
JROTC - Marine - 2010	31,503	-	-	-	31,503	0.0%
ARRA Funds-Headstart Program 2009	228,859	-	(11,410)	(40,254.07)	177,194	22.6%
ARRA Funds-Food & Nutrition	231,139	-	(8,060.40)	(198,054.00)	25,025	89.2%
ARRA Funds-SPED C	52,064	-	-	-	52,064	0.0%
ARRA Funds-SPED B	510,352	-	(14,174.28)	-	496,178	2.8%
<b>Net Discretionary Federal Grants</b>	<b>34,847,527</b>	<b>\$ (2,546,804)</b>	<b>\$ (9,662,553)</b>	<b>\$ (2,434,799)</b>	<b>\$ 22,750,175</b>	<b>34.7%</b>
<b>Total Funds and Expenditures</b>	<b>\$48,166,536.11</b>	<b>\$ (3,490,889)</b>	<b>\$ (15,847,420)</b>	<b>\$ (3,831,072)</b>	<b>28,488,044</b>	<b>40.9%</b>

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

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## **NON-APPROPRIATED FUNDS**



# **STATEMENT OF EXPENDITURES**

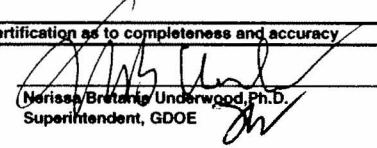
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DEPARTMENT OF EDUCATION  
ADEQUATE EDUCATION REPORT  
As of February 28, 2010

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	12,755,936.09	9,488,084.22	-	-	196,527.47	893,946.39	-	-	-	-	-	-	-	-	1,656,099.64	21,156.91	500,121.46	12,755,936.09
Operations	1,970,642.62	-	-	-	-	-	-	28,351.00	127,058.93	1,228,246.94	-	-	24,803.22	295,746.67	266,435.86	-	-	1,970,642.62
<b>TOTAL</b>	<b>14,726,578.71</b>	<b>9,488,084.22</b>	<b>-</b>	<b>-</b>	<b>196,527.47</b>	<b>893,946.39</b>	<b>-</b>	<b>28,351.00</b>	<b>127,058.93</b>	<b>1,228,246.94</b>	<b>-</b>	<b>-</b>	<b>24,803.22</b>	<b>295,746.67</b>	<b>1,922,535.50</b>	<b>21,156.91</b>	<b>500,121.46</b>	<b>14,726,578.71</b>
Federal																		
Payroll	2,148,347.32	832,605.69	75,157.40	313,731.77	-	601,059.76	-	-	-	-	-	-	-	-	275,278.34	47,494.36	3,020.00	2,148,347.32
Operations	1,342,338.97	-	-	-	-	-	-	-	-	-	-	-	-	-	1,342,338.97	-	-	1,342,338.97
<b>TOTAL</b>	<b>3,490,686.29</b>	<b>832,605.69</b>	<b>75,157.40</b>	<b>313,731.77</b>	<b>-</b>	<b>601,059.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,617,617.31</b>	<b>47,494.36</b>	<b>3,020.00</b>	<b>3,490,686.29</b>
<b>TOTAL OVERALL</b>	<b>18,217,265.00</b>	<b>10,320,689.91</b>	<b>75,157.40</b>	<b>313,731.77</b>	<b>196,527.47</b>	<b>1,495,006.15</b>	<b>-</b>	<b>28,351.00</b>	<b>127,058.93</b>	<b>1,228,246.94</b>	<b>-</b>	<b>-</b>	<b>24,803.22</b>	<b>295,746.67</b>	<b>3,540,152.81</b>	<b>68,651.27</b>	<b>503,141.46</b>	<b>18,217,265.00</b>

Department Funding Abstract  
Special, Non-Appropriated and Other Funds  
As Of February 28, 2010

DEPARTMENT: DEPARTMENT OF EDUCATION

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

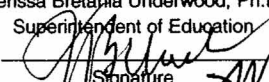
**Required Attachments:**  
 FOR "SPECIAL FUNDS", "NON-APPROPRIATED FUNDS" AND "OTHER SOURCES OF FUNDING",  
**Note:** List each fund source individually and if a column is not applicable, indicate "n/a".

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.	FY 2010 YTD Revenues	FY 2010 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		3,048													
TEFF Supplemental			0		8,253		2,081													
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													
Library Media Funds	0	5,598	406,174		134,549		2,647													
Library Resource Funds	0	106,468	330,405		347,973		128,402													
Library Resource Funds	0	110,875	0	718,668.00	244,387		155,314													
Library Resource Funds			0	718,000.00	623,959		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													

\* 5/20/10

Department Funding Abstract  
Special, Non-Appropriated and Other Funds  
As Of February 28, 2010

Fund Name	No. of FTEs	FY2008 YTD		FY2009 YTD		FY 2010 YTD		FY2008 YTD		FY2009 YTD		FY 2010 YTD		FY2008 YTD		FY2009 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												939.19							
School Lunch Collection											1,738								
School Lunch Collection								737,266	228,906	10,833.00	471,220		665						
School Lunch Collection						3,689.45				755,731.41	610,154	3,689.45	57,925						
Lost & Damaged Textbooks										11,935.33									
E-Rate Admin																	93,857		8,553
Indirect																42,915.76	6,860		5,250
CAHA Chamorro																			2,500.00
GVB Chamorro																			3,750.00
Interest Income																		0	3,766.45
<b>TOTAL</b>		1,650,232	5,287,233	13,316,116.75	10,362,149	6,987,695.85	1,184,853	747,119	233,090	826,641.86	1,083,167	4,628.64	58,590	0	8,376	52,915.76	100,717	10,016.45	13,803

**Department/Agency Head Certification**  
 as to the accuracy of information contained herein:  
 Nerissa Bretania Underwood, Ph.D.  
 Superintendent of Education  
  
 Signature  
 30 MAR 2010  
 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 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 2010 Grant Request/ Award	Grant Period	G/L Acct #	FY 2010 Expenditures Feb. 28, 2010	FY 2010 Encumbrances Feb. 28, 2010	FY 2010 Actual Federal Reimb. Feb. 28, 2010
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.560					324,674.80	2,914.51		22,914.20	1001/08-9/30/09	22.09.1201	2,637.18	1,153.90	
U.S. Department of Agriculture	State Administrative Expense	100%-0%	10.560								332,598.00	1001/09-09/30/11	22.10.1201	112,367.62	-	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	1001/08-9/30/09	21.09.1250	481,497.10	-	936,675.49
U.S. Department of Education	Food & Nutrition Services		10.555								7,500,000.00	1001/09-9/30/10	21.10.1250	2,302,100.45	1,757,605.34	3,155,633.19
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	159.75	7/31/07-9/30/09	22.07.9501/2	27.90	103.95	53,226.90
U.S. Department of Education	Special Education - Grants to States	100%-0%	84.027A					11,403,053.44	205,832.10	10,006,985.79	2,559,348.56	09/24/08-09/30/09	22.08.9501/2	2,449,676.01	108,939.62	3,830,517.14
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	2,464,417.61	58,812.00	1,504,859.80
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	84.041	26,122	0	0	0				28,121.64	01/29/06-01/03/12	22.06.9251			
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041	47,700	47,688						12.55	1/03/07-09/30/07	22.07.9250			
U.S. Department of Education	Impact Aid Sec 8003 Payments	100%-0%	85.041	41,484	0	0	41,484	7,680.60	4,680.00	15,506.33	33,803.52	1/03/08-09/30/09	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								16,387.88	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	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	375,047.49	8,485.04	276,359.10
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	7/01/09-9/30/10	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	10/01/06-09/30/07	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	207.12	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	57,113.97	117,096.00	58,965.41
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	21.10.9602	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	4,734.00	-	
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	14,535.72	47,869.89	3,131.62
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	555,986	185,466		185,466	47,448.09	-	92,987.21	323,071.68	7/01/07-6/30/08	21.07.2300	54,916.61	1,750.00	(2,808.94)
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			
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	5,867,363.08	1,290,270.65	6,076,749.48
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	775,407.01	13,863.80	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	15,694.95	1,950.00	29,159.48
Pacific Resources for Education & Learning	Pacific Vocational Education Improvement Project	100%-0%	84.048B	358,307	3,610	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'ale'a-Chemou 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	31,873.33	1,445.45	31,310.12
U.S. Department of the Army	JROTC - ARMY - 2009	100%-0%						253,118.34	553.46	417,008.01	499,145.91	10/01/08-10/01/10	26.08/9.0030	115,539.25	4,835.50	141,455.28
U.S. Department of the Air Force	JROTC - AIR FORCE - 2009	100%-0%						74,846.83	-	72,239.22	96,000.00	10/01/08-10/01/10	26.10.0031	38,625.21	-	38,577.66
United States Marine Corps	JROTC - MARINE - 2009	100%-0%									31,503.23	10/01/08-10/01/10	26.10.0032		-	31,503.23
U.S. Dept. of Health & Human Services	ARRA Funds-Headstart Program 2009										228,859.00	7/01/09-9/30/2010	24.09.3204	11,410.48	40,254.07	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	-	14,237.02
				44,041,469	30,357,563	2,216,981	30,705,674	41,955,976	3,761,205	37,041,482	48,166,536			15,847,419.79	3,831,072.16	18,977,331.77