



DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT

P.O. Box DE  
Hagåtña, Guam 96932  
Telephone: (671) 300-1547/1536  
Fax: (671) 472-5003  
Email: nbshafer@gdoe.net



Nerissa Bretania -Shafer, Ph.D.  
Superintendent of Education

July 28, 2009

2009 JUL 30 AM 10:57  
JP

*Honorable Judith T. Won Pat, Ed. D.  
Thirtieth Guam Legislature  
253 West O'Brien Dr.  
Hagåtña, Guahan 96910*

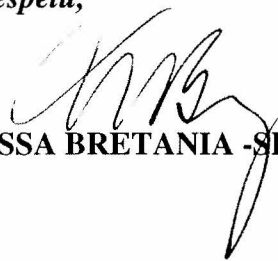
Dear Speaker Won Pat:

**Subject: Bond Report**

*Buenas Yan Hafa Adai!* Pursuant to Public Law 29-113, Chapter VII, section 19. Submitted herewith is the *3rd quarter* report as of June 30, 2009 on the expenditures to date of the use of Bond Financing.

Should you have any questions, please contact me or Salvatore G.T. Sgambelluri, Deputy Superintendent of Finance and Administrative Services at 300-1575.

*Put Respetu,*

  
NERISSA BRETANIA -SHAFER, Ph.D.

Attachment(s)

cc: Office of the Public Auditor

36-09-0918  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 7/28/09  
Time 2:20 pm  
Received by [Signature]

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

**CASH POSITION**

General Obligations Bond Allotment	Appropriation	Authorized Transfer In/(Out)	Adjusted Appropriation (w/transfer)	FY 2008-2009 YTD Requests	Current Period JUNE 2009 Received	FY 2008-2009 YTD Revenues Received	Cash Balance Due from DOA as of 06/30/09
Prior Year Vendor Payments	\$ 3,000,000	-	3,000,000	3,000,000	-	3,000,000	-
Reclassification & Increment	1,200,000	-	1,200,000	1,200,000	-	1,200,000	-
Management Audits	375,000	-	375,000	375,000	-	375,000	-
Meal Assessment	250,000	(238,731.00)	11,269	250,000	-	11,269	-
Water Tanks & Fountains	255,947	-	255,947	255,947	-	255,947	-
<b>Net Non-CIP Bonds</b>	<b>\$ 5,080,947</b>	<b>\$ (238,731)</b>	<b>\$ 4,842,216</b>	<b>\$ 5,080,947</b>	<b>\$ -</b>	<b>\$ 4,842,216</b>	<b>\$ -</b>
Physical Infrastructure	853,156	(500,000.00)	353,156	2,600	-	162,651	190,505
A/C Replacement	298,605	-	298,605	-	-	298,503	102
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	-	-	637,905	1,027,404
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	2,101,319	-	-	474,365	1,626,954
ADA Compliance	4,472,392	(2,000,000.00)	2,472,392	260,345	260,345	260,345	1,951,702
Asbestos Compliance	2,193,532	251,474.00	2,445,006	1,212,867	947,729	1,213,456	283,820
General CIP	7,649,983	2,248,526.00	9,898,509	279,154	45,400	3,257,772	6,595,337
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	(500,000)	-	426,578	1,632,889
<b>Net CIP Bonds</b>	<b>\$ 21,055,031</b>	<b>238,731</b>	<b>\$ 21,293,762</b>	<b>\$ 1,254,966</b>	<b>\$ 1,253,475</b>	<b>6,731,575</b>	<b>13,308,712</b>
<i>General CIP - DPW (unreconciled)</i>	-	-	-	-	-	5,054,725	(5,054,725)
<b>Total GOB Appropriations</b>	<b>\$ 26,135,977</b>	<b>\$ -</b>	<b>\$ 26,135,977</b>	<b>\$ 6,335,913</b>	<b>\$ 1,253,475</b>	<b>\$ 16,628,516</b>	<b>\$ 8,253,986</b>

**Statement of Appropriations, Expenditures and Encumbrances**

General Obligations Bond Expenditures	GOB Appropriation (Original)	Authorized Transfer In/(Out)	Adjusted GOB Allotment	Current Period June 2009 Expenditures	Year-to-Date Expenditures	Encumbrances	Net Fund Balance as of 06/30/09
Prior Year Vendor Payments	\$ 3,000,000	-	\$ 3,000,000	-	(3,000,000)	-	-
Reclassification & Increment	1,200,000	-	1,200,000	-	(1,200,000)	-	-
Management Audits	375,000	-	375,000	(45,000)	(341,269)	(45,000)	(11,269)
Meal Assessment	250,000	(238,731.00)	11,269	-	-	-	11,269
Water Tanks & Fountains	255,947	-	255,947	-	(91,246)	-	164,701
<b>Net Non-CIP Bonds</b>	<b>\$ 5,080,947</b>	<b>\$ (238,731)</b>	<b>\$ 4,842,216</b>	<b>\$ (45,000)</b>	<b>\$ (4,632,515)</b>	<b>\$ (45,000)</b>	<b>\$ 164,701</b>
Physical Infrastructure	853,156	(500,000.00)	353,156	-	(222,473)	(66,830)	63,853
A/C Replacement	298,605	-	298,605	-	(41,340)	(253,035)	4,230
A/C Maintenance & Repairs	426,578	1,238,731.00	1,665,309	(19,662)	(500,273)	(264,180)	900,856
Intercom, Security, Fire Alarm Systems	2,601,319	(500,000.00)	2,101,319	-	(112,550)	(4,454)	1,984,315
ADA Compliance	4,472,392	(2,000,000.00)	2,472,392	(36,151)	(296,496)	-	2,175,896
Asbestos Compliance	2,193,532	251,474.00	2,445,006	(362,762)	(1,645,562)	(553,750)	245,694
General CIP	7,649,983	2,248,526.00	9,898,509	(47,121)	(3,012,189)	(2,054,790)	4,831,530
Recreational Facilities	2,559,467	(500,000.00)	2,059,467	(5,160)	(5,160)	(270)	2,054,037
<b>Net CIP Bonds</b>	<b>\$ 21,055,031</b>	<b>238,731</b>	<b>\$ 21,293,762</b>	<b>(465,696)</b>	<b>(5,836,043)</b>	<b>(3,197,309)</b>	<b>12,260,410</b>
<i>General CIP - DPW</i>	-	-	-	-	(5,124,721)	(178,690)	(5,303,411)
<b>Total GOB Expenditures</b>	<b>\$ 26,135,977</b>	<b>\$ -</b>	<b>\$ 26,135,977</b>	<b>\$ (510,696)</b>	<b>\$ (15,593,279)</b>	<b>\$ (3,420,999)</b>	<b>\$ 7,121,699</b>

Prepared By:

*M. Antero* 7.24.09  
M. Antero, Accountant

Certified True & Correct  
to the best of my knowledge:

*F. Danielli* 7/24/09  
Frances T. Danielli, Comptroller

Approved By:

*Salvatore G.T. Sgambelluri*  
Salvatore G.T. Sgambelluri, Deputy Superintendent FAS