



**Department of Administration**  
 (DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
 (UFISINAN DIREKTOT)

Post Office Box 884 Hagatña, Guam 96932  
 Tel: (671) 475-1101/1250 Fax: (671) 477-6788



**Felix P. Camacho**  
 Governor  
**Michael W. Cruz, M.D.**  
 Lieutenant Governor

**Lourdes M. Perez**  
 Director  
**Joseph C. Manibusan**  
 Deputy Director

September 10, 2009

The Honorable Judith T. Won Pat, Ed.D.  
 Speaker, Thirtieth Guam Legislature  
 155 Hesler St.  
 Hagatña, Guam 96910

Office of the Speaker  
 Date: 9/10/09  
 Time: 3:30  
 Received: 30-09-1092  
 2009 SEP 11 AM 11:13 AM

Re: Inquiries Relative to the Guam Public School System

Dear Speaker Won Pat:

Hafa Adai! The Guam Legislature held a hearing on September 8, 2009, relative to Bill 224-30 – "AN ACT TO AMEND ATTACHMENT A OF P.L. 29-19 FOR THE PURPOSE OF ALLOCATING BOND PROCEEDS TO COVER BUDGETARY SHORTFALLS FOR THE DEPARTMENT OF EDUCATION FOR FY'2009. The following information is provided in response to questions raised during this hearing:

1. Was the \$4,076,640 borrowed from the TEFF for the land fill paid back?  
**YES. General Fund did reimbursed TEFF up to the amount that was spent for the landfill to date. Please refer to ATTACHMENT A.1 to A.3.**
2. Is there still a \$6M payable to DOE from FY2007?  
**NO. Our analysis include the following:**

**In Fiscal Year 2006, the receivables on GPSS Balance Sheet reflected receivables of \$2,340,172 that was subsequently paid in Fiscal Year 2007. Please refer to ATTACHMENT B.**

**The receivables in Fiscal Year 2007 of \$418,491 was subsequently paid in Fiscal Year 2008. Refer to ATTACHMENT C.**


**The receivables of \$8,849,493 on GPSS audit report are for Fiscal Year 2008 expenditures. Refer to ATTACHMENT D.1 to D.2.**

Speaker Judith B. Won Pat, Ed.D.  
Re: Inquiries Relative to GPSS  
September 10, 2009  
Page 2 of 2.

- 3 What is the Bond Fund balance for DOE and can it be expedited?  
***Please refer to ATTACHMENT E.1 to E.2.***
  
- 4 Can DOA provide DOE with a break down of the TEFF funds distributed for FY2009?  
***Please refer to ATTACHMENT F.***

Should you have any further questions or require clarification of the above information, please contact Mrs. Kathrine B. Kakigi, DOA Deputy Financial Manager, at 475-1260/1169.

Sincerely,

  
JOSEPH C. MANIBUSAN  
DOA Deputy Director

Attachments

cf: Senator Edward J.B. Calvo  
Senator Vicente C. Pangelinan  
BBMR Director

FILE COPY

I MINA'TRENTA NA LIHESLATURAN GUÅHAN  
2009 (FIRST) Regular Session

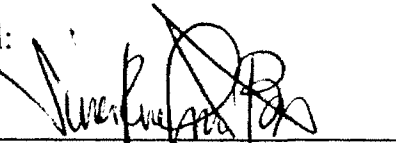
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Bill No. 224-30 (COR), "AN ACT TO AMEND ATTACHMENT A OF P.L. 29-19 FOR THE PURPOSE OF ALLOCATING BOND PROCEEDS TO COVER BUDGETARY SHORTFALLS FOR THE DEPARTMENT OF EDUCATION FOR FY2009", was on the 8<sup>th</sup> day of September, 2009, duly and regularly passed.

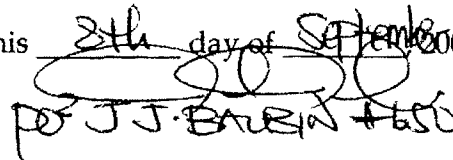


Judith T. Won Pat, Ed.D.  
Speaker

Attested:

  
Tina Rose Muña Barnes  
Legislative Secretary

This Act was received by *I Maga'lahaen Guåhan* this 8<sup>th</sup> day of September, 2009, at  
3:00 o'clock P.M.

  
PO J.J. BARRIN #650

Assistant Staff Officer  
*Maga'lahaen's Office*

APPROVED:

FELIX P. CAMACHO  
*I Maga'lahaen Guåhan*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

***I MINA'TRENTA NA LIHESLATURAN GUÁHAN***  
**2009 (FIRST) Regular Session**

**Bill No. 224 -30 (COR)**

As amended in the Committee of the Whole.

Introduced by:

Judith T. Won Pat, Ed.D.

v. c. pangelinan

B. J.F. Cruz

T. C. Ada

F. B. Aguon, Jr.

T. R. Muña Barnes

F. F. Blas, Jr.

E. J.B. Calvo

J. V. Espaldon

Judith Paulette Guthertz, DPA

Adolpho B. Palacios, Sr.

M. J. Rector

R. J. Respicio

Telo Taitague

Ray Tenorio

**AN ACT TO *AMEND* ATTACHMENT A OF PUBLIC  
LAW 29-19 FOR THE PURPOSE OF ALLOCATING  
BOND PROCEEDS TO COVER BUDGETARY  
SHORTFALLS FOR THE DEPARTMENT OF  
EDUCATION FOR FY 2009.**

1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2           **Section 1. Authorization to Reprogram Funds.** Notwithstanding any  
3 other provision of Law, the Guam Department of Education (GDOE) is hereby  
4 authorized to expend any remaining balances, including any interest earned,  
5 appropriated in Public Law 29-19: Chapter VIII: Section 1: item (k)(2) as listed in  
6 Attachment A of Public Law 29-19 to the following categories: Textbooks;  
7 Personnel Services; and Utilities.



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OFFICE OF THE SPEAKER  
I MINA'TRENTA NA LIHESLATURAN GUAHAN | 30<sup>th</sup> GUAM LEGISLATURE  
JUDITH T. WON PAT, Ed.D.

September 8, 2009

To: *I Mina' Trenta Na Liheslaturan Guahan*

RE: **Emergency Certification of Bill B224-30 (COR)**

After careful evaluation for a request to waive the requirements for a public hearing on bill no. B224-30(COR).

**Bill No. B224-30(COR) An act to amend Attachment A of P.L. 29-19 for the purpose of allocating bond proceeds to cover budgetary shortfalls for the Department of Education for FY2009.**

I certify, pursuant to 2 GCA §2103, that an emergency condition exists and that the requirements for a public hearing on bill no. B224-30 (COR) is accordingly waived.

Senseramente,

A handwritten signature in black ink, appearing to read "Judith T. Won Pat", is written over a circular stamp or seal.

Judith T. Won Pat, Ed.D.  
Speaker

cc: Vice Speaker Benjamin J.F. Cruz  
Clerk of the Legislature



September 8, 2009

Honorable Judith T. Won Pat, Ed.D.  
155 Hesler St.  
Hagatña, Guam 96910  
472-3586

**RE: Request for Emergency Certification of Bill 224-30(COR)**

Dear Speaker Won Pat;

I am requesting that Bill B224-30(COR) be declared an emergency for the purpose of waiving the public hearing requirements.

Bill No. B224-30(LS), is an act to amend Attachment A of P.L. 29-19 for the purpose of allocating bond proceeds to cover budgetary shortfalls for the Department of Education for FY2009.

The bill would allow the Department of Education to utilize the remaining balance appropriated in P.L. 29-19, as detailed in Attachment A of the same public law, without any limitations and for the sole purpose of satisfying the department's budgetary shortfalls for Fiscal Year 2009.

I look forward to your approval of my request and the swift passage of this legislation.

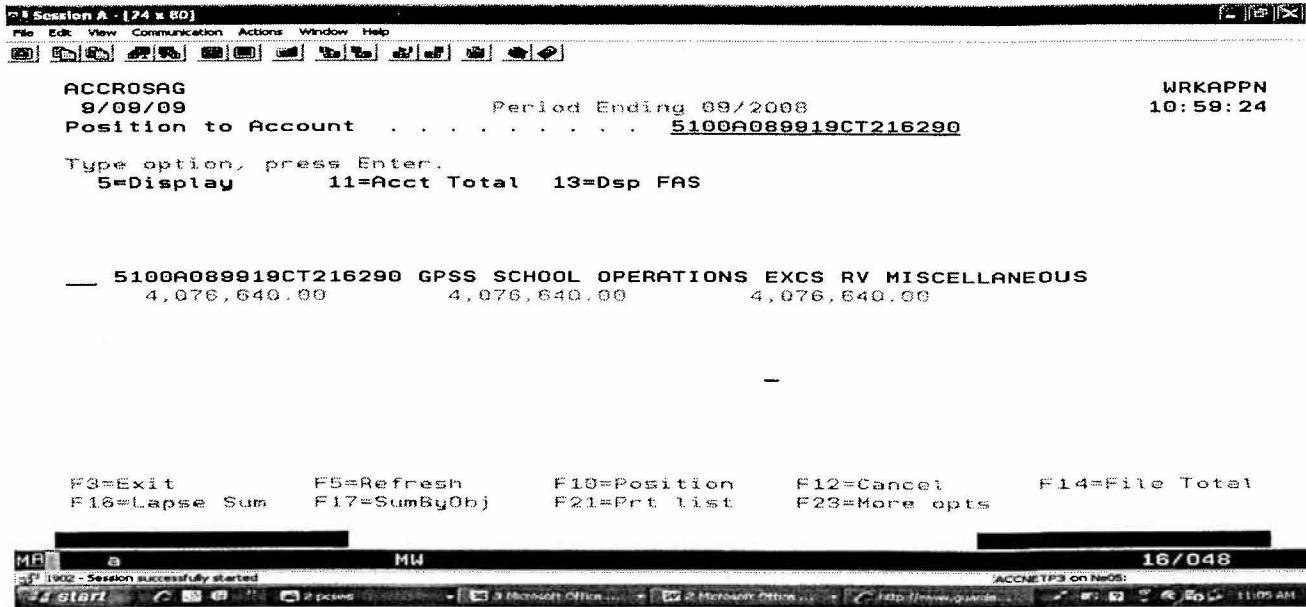
Sincerely

A handwritten signature in black ink, appearing to read "Benjamin J.F. Cruz".

Benjamin J.F. Cruz

**P.L. 29-52** Section 3. Appropriation to Guam Public School System (GPSS).  
 1/3/2008 Notwithstanding §22425(1) of Chapter 22 of Title 5 of the Guam Code Annotated, the sum of Four Million Seventy-six Thousand Six Hundred Forty Dollars (\$4,076,640) is appropriated from the Territorial Education Facilities Fund, as a result of the debt service savings from the refinancing of the government of Guam General Obligation Bonds, 1993 Series A, to the Guam Public School System for school operations.

**P.L. 29-102** Section 3. Section 3 of Public Law 29-52 is hereby repealed and  
 7/9/2008 reenacted to read:  
 Section 3. Appropriation to Guam Public School System (GPSS).  
 As a result of I Maga 'lahi (the Governor) transferring out the original appropriation to fund the opening of the new landfill, I Liheslaturan Guhhan hereby appropriates the sum of Four Million Seventysix Thousand Six Hundred Forty Dollars (\$4,076,640) from General Fund revenues in excess of the General Fund revenues adopted pursuant to Public Law 29-19, to the Guam Public School System for school operations.  
 Notwithstanding any other provision of law, this appropriation is not subject to transfer by I Maga'lahi (the Governor). This appropriation shall not be sequestered or subject to the allotment process administered by the Bureau of Budget and Management Research but shall be released by BBMR and DOA upon enactment, notwithstanding any other law."



**P.L. 29-113** Section 33. Repayment to Territorial Education Facilities Fund. (a) 1  
 9/30/2008 Maga 'lahen W h a n shall repay to the Territorial Education Facilities Fund (TEFF), the sum of Four Million Seventy Six Thousand Six Hundred Forty Dollars (\$4,076,640) which was transferred out of the TEFF pursuant to Section 8, Chapter VI of Public Law 29-19. This repayment shall come from the FY 2008 General Fund revenues collected in excess of the revenue level adopted in P.L. 29- 1 9.  
 (b) Notwithstanding any other provision of law, the sum of Four Million Seventy Six Thousand Six Hundred Forty Dollars (\$4,076,640) is hereby appropriated from the FY 2008 Territorial Education Facilities Fund revenues as a result of the debt service savings from the refinancing of the government of Guam General Obligations Bond, 1993 Series A, to the Guam Public School System for its FY 2009 operations. This appropriation is not subject to any Governor's Transfer Authority.

**Comments:** We believed PL29-113 Sec 33 is referring to PL 29-52 but was repealed under PL 29-102

therefore no repayment needs to be made.

P.L. 29-19 Section 8. Special Fund Transfer. I Maga 'lahen Gudhan is authorized  
9/29/2007 16 to transfer to the General Fund any cash available from any appropriated Special  
17 Fund or Revolving Fund to fund the appropriations authorized by this Act,  
18 provided that such authority shall not extend to Trust Funds; the Historic  
19 Preservation Trust Fund; the Tourist Attraction Fund; Customs, Agriculture and  
20 Quarantine Inspection Services Fund; Healthy Futures Fund; Wildlife  
21 Conservation Fund; Special Funds under the purview of the Guam Environmental  
22 Protection Agency; and funds under the purview and administration of I  
23 Liheslaturan Gudhan, the Judiciary, the Guam Memorial Hospital Authority, the  
24 Guam Public School System and those funds, accounts, departments and agencies  
25 exempted by this Act from I Maga 'lahi's transfer authority.  
All cash from Special funds or Revolving funds transferred to cover the  
2 appropriations authorized by this Act shall be promptly reimbursed to the Special  
3 or Revolving Fund from which it was withdrawn as cash becomes available.  
4 J Maga 'lahen Gudhan shall submit a report to the Speaker of J Liheslaturan  
5 Gudhan on the fifth (5 th  
) day of every month on all transfers made pursuant to this  
6 Section. Said report shall enumerate the amount of each transfer, identify the  
7 funds to and from which the transfer was made and state the purpose of each  
8 transfer.

Special Fund Transfer from TEFF to GF

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Session A - [24 x 80]
File Edit View Communication Actions Window Help
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9/09/09                               11:32:10
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Type option, press Enter.
5=Display      11=Acct Total  13=Dsp FAS

5205A089205CT102290 TEFF TO DPW GF CONSENT DECREE MISCELLANEOUS
3,805,000.00        3,805,000.00        3,321,859.00        483,141.00

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Repayment of Special Fund Transfer from TEFF to GF

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F16=Lapse Sum    F17=SumByObj            F21=Prt list            F29=More opts



**GOVERNMENT OF GUAM**

Combining Schedule of Assets, Liabilities, and Fund Balances (Deficits)  
 General Fund  
 September 30, 2006

	Department of Administration	Guam Public School System	Guam Public School System Operations	ECE Adequate Public Education	Combined Total	Eliminating Entries	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ 14,041,619	\$ 4,929,360	\$ 29,622	\$ 3,277	\$ 19,003,878	\$ -	\$ 19,003,878
Investments	400,000	-	-	-	400,000	-	400,000
Receivables, net:							
Taxes	27,284,006	-	-	-	27,284,006	-	27,284,006
Federal agencies	-	1,197,786	-	-	1,197,786	-	1,197,786
Other	-	163,934	-	-	163,934	-	163,934
Due from primary government	-	2,340,172	-	-	2,340,172	(2,340,172)	-
Due from other funds	44,585,988	-	-	-	44,585,988	(11,254)	44,574,734
Prepayments	125,660	298,491	-	-	424,151	-	424,151
Deposits and other assets	-	-	-	-	-	-	-
Total assets	<u>\$ 86,437,273</u>	<u>\$ 8,929,743</u>	<u>\$ 29,622</u>	<u>\$ 3,277</u>	<u>\$ 95,399,915</u>	<u>\$ (2,351,426)</u>	<u>\$ 93,048,489</u>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>							
Accounts payable	\$ 49,645,923	\$ 19,284,220	\$ -	\$ -	\$ 68,930,143	\$ -	\$ 68,930,143
Accrued payroll and other	6,606,201	4,914,542	-	-	11,520,743	-	11,520,743
Due to component units	11,965,960	13,223,349	-	-	25,189,309	-	25,189,309
Due to retirement fund	-	17,174,884	-	-	17,174,884	-	17,174,884
Due to other funds	41,482,996	2,058,607	11,254	-	43,552,857	(2,351,426)	41,201,431
Payable to federal agencies	-	163,591	-	-	163,591	-	163,591
Deferred revenue	51,909,348	-	-	-	51,909,348	-	51,909,348
Provision for tax refunds	267,138,563	-	-	-	267,138,563	-	267,138,563
Deposits and other liabilities	133,456,184	442,653	-	-	133,898,837	-	133,898,837
Total liabilities	<u>562,205,175</u>	<u>57,261,846</u>	<u>11,254</u>	<u>-</u>	<u>619,478,275</u>	<u>(2,351,426)</u>	<u>617,126,849</u>
Fund balances (deficits):							
Reserved:							
Encumbrances	7,210,686	5,583,544	-	-	12,794,230	-	12,794,230
Continuing appropriations	1,843,657	-	5,978,685	3,277	7,825,619	(5,978,685)	1,846,934
Related assets	400,000	-	-	-	400,000	-	400,000
Unreserved fund balance (deficit)	<u>(485,222,245)</u>	<u>(53,915,647)</u>	<u>(5,960,317)</u>	<u>-</u>	<u>(545,098,209)</u>	<u>5,978,685</u>	<u>(539,119,524)</u>
Total fund balances (deficits)	<u>(475,767,902)</u>	<u>(48,332,103)</u>	<u>18,368</u>	<u>3,277</u>	<u>(524,078,360)</u>	<u>-</u>	<u>(524,078,360)</u>
Total liabilities and fund balances	<u>\$ 86,437,273</u>	<u>\$ 8,929,743</u>	<u>\$ 29,622</u>	<u>\$ 3,277</u>	<u>\$ 95,399,915</u>	<u>\$ (2,351,426)</u>	<u>\$ 93,048,489</u>

See Accompanying Independent Auditors' Report.

**GOVERNMENT OF GUAM**

**Combining Schedule of Assets, Liabilities, and Fund Balances (Deficits)  
General Fund  
September 30, 2007**

	<u>Department of Administration</u>	<u>Guam Public School System</u>	<u>Guam Public School System Operations</u>	<u>ECE Adequate Public Education</u>	<u>Combined Total</u>	<u>Eliminating Entries</u>	<u>Total</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 20,977,836	\$ 10,042,602	\$ 39,534	\$ -	\$ 31,059,972	\$ -	\$ 31,059,972
Investments	500,000	-	-	-	500,000	-	500,000
Receivables, net:							
Taxes	28,165,763	-	-	-	28,165,763	-	28,165,763
Federal agencies	-	8,572	-	-	8,572	-	8,572
Other	240,271	-	-	-	240,271	-	240,271
Due from primary government	-	418,491	-	-	418,491	(418,491)	-
Due from other funds	47,298,691	-	-	-	47,298,691	(11,669)	47,287,022
Prepayments	-	574,996	-	-	574,996	-	574,996
Deposits and other assets	-	-	-	-	-	-	-
Total assets	<u>\$ 97,182,561</u>	<u>\$ 11,044,661</u>	<u>\$ 39,534</u>	<u>\$ -</u>	<u>\$ 108,266,756</u>	<u>\$ (430,160)</u>	<u>\$ 107,836,596</u>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>							
Accounts payable	\$ 51,312,785	\$ 19,320,993	\$ -	\$ -	\$ 70,633,778	\$ -	\$ 70,633,778
Accrued payroll and other	4,518,987	5,223,734	-	-	9,742,721	-	9,742,721
Due to component units	24,605,523	12,023,185	-	-	36,628,708	-	36,628,708
Due to retirement fund	1,921,066	16,550,662	-	-	18,471,728	-	18,471,728
Due to other funds	60,267,574	949,142	11,669	-	61,228,385	(430,160)	60,798,225
Payable to federal agencies	-	4,108	-	-	4,108	-	4,108
Deferred revenue	40,225,229	-	-	-	40,225,229	-	40,225,229
Provision for tax refunds	252,682,253	-	-	-	252,682,253	-	252,682,253
COLA liability	118,442,446	-	-	-	118,442,446	-	118,442,446
Deposits and other liabilities	10,323,877	-	-	-	10,323,877	-	10,323,877
Total liabilities	<u>564,299,740</u>	<u>54,071,824</u>	<u>11,669</u>	<u>-</u>	<u>618,383,233</u>	<u>(430,160)</u>	<u>617,953,073</u>
Fund balances (deficits):							
Reserved:							
Encumbrances	5,535,669	5,847,930	-	-	11,383,599	-	11,383,599
Continuing appropriations	1,843,657	-	-	-	1,843,657	-	1,843,657
Related assets	500,000	-	-	-	500,000	-	500,000
Unreserved fund balance (deficit)	(474,996,505)	(48,875,093)	27,865	-	(523,843,733)	-	(523,843,733)
Total fund balances (deficits)	<u>(467,117,179)</u>	<u>(43,027,163)</u>	<u>27,865</u>	<u>-</u>	<u>(510,116,477)</u>	<u>-</u>	<u>(510,116,477)</u>
Total liabilities and fund balances	<u>\$ 97,182,561</u>	<u>\$ 11,044,661</u>	<u>\$ 39,534</u>	<u>\$ -</u>	<u>\$ 108,266,756</u>	<u>\$ (430,160)</u>	<u>\$ 107,836,596</u>

See Accompanying Independent Auditors' Report.

**ATTACHMENT C**

# GOVERNMENT OF GUAM

## Combining Schedule of Assets, Liabilities, and Fund Balances (Deficits) General Fund September 30, 2008

	Department of Administration	Guam Public School System	Guam Public School System Operations	ECE Adequate Public Education	Other Debt Service	Combined Total	Eliminating Entries	Total
<b>ASSETS</b>								
Cash and cash equivalents	\$ 12,746,551	\$ 8,176,564	\$ 3,006,159	\$ -	\$ -	\$ 23,929,274	\$ -	\$ 23,929,274
Time certificates of deposit	15,292,656	-	-	-	-	15,292,656	-	15,292,656
Investments	900,000	-	-	-	-	900,000	-	900,000
Receivables, net:								
Taxes	25,132,990	-	-	-	-	25,132,990	-	25,132,990
Federal agencies	-	147,071	-	-	-	147,071	-	147,071
Other	239,968	-	-	-	-	239,968	-	239,968
Due from primary government	-	8,849,493	-	-	-	8,849,493	(8,849,493)	-
Due from other funds	83,888,301	-	-	-	10,111,780	94,000,081	(79,466,791)	14,533,290
Prepayments	-	330,603	-	-	-	330,603	-	330,603
Restricted assets:								
Cash and cash equivalents	8,541,442	-	-	-	69,119,151	77,660,593	-	77,660,593
<b>Total assets</b>	<b>\$ 146,741,908</b>	<b>\$ 17,503,731</b>	<b>\$ 3,006,159</b>	<b>\$ -</b>	<b>\$ 79,230,931</b>	<b>\$ 246,482,729</b>	<b>\$ (88,316,284)</b>	<b>\$ 158,166,445</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>(DEFICITS)</b>								
Accounts payable	\$ 34,484,131	\$ 11,576,083	\$ -	\$ -	2,000	\$ 46,062,214	\$ -	\$ 46,062,214
Accrued payroll and other	5,652,853	6,978,841	-	-	-	12,631,694	-	12,631,694
Due to component units	22,743,192	10,288,408	-	-	-	33,031,600	(8,849,493)	24,182,107
Due to retirement fund	-	17,057,793	-	-	-	17,057,793	-	17,057,793
Due to other funds	59,591,064	568,417	2,971,666	-	66,383,345	129,514,492	(79,466,791)	50,047,701
Deferred revenue	38,869,372	-	-	-	-	38,869,372	-	38,869,372
Provision for tax refunds	277,942,736	-	-	-	-	277,942,736	-	277,942,736
COLA liability	96,327,556	-	-	-	-	96,327,556	-	96,327,556
Deposits and other liabilities	10,560,207	-	-	-	-	10,560,207	-	10,560,207
<b>Total liabilities</b>	<b>546,171,111</b>	<b>46,469,542</b>	<b>2,971,666</b>	<b>-</b>	<b>66,385,345</b>	<b>661,997,664</b>	<b>(88,316,284)</b>	<b>573,681,380</b>
Fund balances (deficits):								
Reserved:								
Encumbrances	5,329,257	9,105,974	-	-	-	14,435,231	(1,008,470)	13,426,761
Continuing appropriations	18,591,015	8,467,644	-	-	-	27,058,659	-	27,058,659
Related assets	900,000	-	-	-	-	900,000	-	900,000
Debt service	-	-	-	-	69,119,151	69,119,151	-	69,119,151
Unreserved fund balance (deficit)	(424,249,475)	(46,539,429)	34,493	-	(56,273,565)	(527,027,976)	1,008,470	(526,019,506)
<b>Total fund balances (deficits)</b>	<b>(399,429,203)</b>	<b>(28,965,811)</b>	<b>34,493</b>	<b>-</b>	<b>12,845,586</b>	<b>(415,514,935)</b>	<b>-</b>	<b>(415,514,935)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 146,741,908</b>	<b>\$ 17,503,731</b>	<b>\$ 3,006,159</b>	<b>\$ -</b>	<b>\$ 79,230,931</b>	<b>\$ 246,482,729</b>	<b>\$ (88,316,284)</b>	<b>\$ 158,166,445</b>

See Accompanying Independent Auditors' Report.

Account Number	Account Name	Balance Owed to GPSS as of 09/30/08
5100A089919CT032290	GPSS RE-ORDER OF TEXTBOOKS	2,900,000.00
5100A089919CT033290	GPSS DEFENSE LOGISTICS DSCP	2,971,034.75
		<hr/> 5,871,034.75
5100A089919BS087290	GPSS ADA COMPLIANCE PRO RATA	260,345.00
5100A089919BS088290	GPSS-ASBESTOS ABATEMNT-PRORATA	246.80
5100A089919BS089290	GPSS INTRCOM/ALARM SYS PRORATA	40,812.00
5100A089919BS092290	GPSS-A/C MAINTENANCE-PRO RATA	120,144.87
5100A089919BS094290	GPSS-PHYSICAL INFRAST-PRO RATA	658,962.75
5100D089919BS090290	GPSS-FACILITY REPAIR-PRO RATA	958,924.48
		<hr/> 2,039,435.90
5602A089919CT202290	DOE INTERSCHOLASTIC SPORTS PRG	127,313.00
5602A089919CT203290	DOE HEALTH/PHYSICAL ACTIVITIES	81,101.00
5604C079919CT201290	PUBLIC SCHOOL LIBRARY RESOURCE	718,668.00
5101H039919PG1HA290	FLOOD CONTROL MITIGATION DOE	6,520.98
5101H039919PG1HC290	HRDNG OF 16 EMERG SHELTERS DOE	5,419.50
	Grand Total	<hr/> 8,849,493.13
	FY08	8,118,884.65
	FY07 and prior	730,608.48
		<hr/> 8,849,493.13
		0.00

Government of Guam  
 Department of Administration  
 Division of Accounts  
 General Obligation Bonds, 2007 Series A  
 Per PL / % of Total = Pro-rata Share  
 for Fiscal Year 2008 (Oct-07 thru Sept-09)

Department(s)	Account Number	PL#29-19	% of Total	Pro-rata Share	FY2008 Exp	FY2009 Exp	Balance fr Appropriation	Drawdown	Balance for Drawdown
GPSS <i>CIP's / Operations</i>	5 100 A08 9919 BS099	\$29,804,000.00	37.73%	\$26,814,833.96	\$11,227,527.29	\$6,436,813.76	\$9,150,492.91	\$17,664,341.05	\$0.00
UOG <i>CIP's / Operations</i>	5 100 A08 9973 BS099	360,000.00	0.46%	323,894.12		107,500.00	\$216,394.12	107,500.00	\$0.00
GMHA <i>CIP's / Operations</i>	5 100 A08 9966 BS099	2,640,000.00	3.34%	2,375,223.52		15,783.44	\$2,359,440.08	15,783.44	\$0.00
COLA	5 100 A08 9972 BS099	16,000,000.00	20.25%	14,395,294.03	14,030,856.21	0.00	\$364,437.82	14,030,856.21	\$0.00
Tax Refunds		21,196,000.00	26.83%	19,070,165.77	18,587,376.77	0.00	\$482,789.00	18,587,376.77	\$0.00
AG's <i>APASI System</i>	5 100 A08 1100 BS099	0.00	2.53%	0.00			\$0.00	0.00	\$0.00
DISID <i>Permanent Injunction</i>	5 100 A08 2600 BS099	2,000,000.00	2.53%	1,799,411.75			\$1,799,411.75	0.00	\$0.00
Mental Health <i>Permanent Injunction</i>	5 100 A08 2300 BS099	4,000,000.00	5.06%	3,598,823.51		1,523,424.39	\$2,075,399.12	612,429.16	910,995.23
Rev & Tax <i>Real Property Valuation</i>	5 100 A08 0800 BS099	1,000,000.00	1.27%	899,705.88			\$899,705.88	0.00	\$0.00
<b>Total</b>		<b>\$77,000,000.00</b>	<b>100%</b>	<b>\$69,277,352.54</b>	<b>\$43,845,760.27</b>	<b>\$8,083,521.59</b>	<b>\$17,348,070.68</b>	<b>\$51,018,286.63</b>	<b>\$910,995.23</b>

ACTUAL BOND PROCEEDS	\$69,277,352.54
BANK BALANCE AS OF 08/31/2009	\$ 19,703,792.20
Less:	
REQUESTED FOR DRAWDOWN 09/02/09	\$ 910,995.23
OBLIGATED BALANCE AS OF 09/03/2009	\$ 17,348,070.68
AVAILABLE BALANCE	<u>\$ 1,444,726.29</u>

Government of Guam  
 Department of Administration  
 Division of Accounts  
 General Obligation Bonds, 2007 Series A  
 Pro-rata Share - Payments (for the month) = Outstanding Balance Due  
 for Fiscal Year 2008 (Oct-07 thru Sept-08)

Department / Division	Account Number	Appropriation	Total Expenditures	Outstanding Balance Due
<b>Guam Public School System (GPSS)</b>				
* ADA Compliance	5 100 A08 9919 BS087	\$4,472,391.73	(\$260,345.00)	\$4,212,046.73
* Asbestos Abatement	5 100 A08 9919 BS088	2,193,531.68	(589.60)	2,192,942.08
* Intercom, Security & Fire Alarm Systems	5 100 A08 9919 BS089	2,601,318.80	(474,365.00)	2,126,953.80
* A/C Replacements	5 100 A08 9919 BS091	298,604.51	(298,503.00)	101.51
* A/C Maintenance & Repairs	5 100 A08 9919 BS092	426,577.87	(426,577.87)	-
* Recreational Facility Upgrade & Replacement	5 100 A08 9919 BS093	2,559,467.24	(426,578.00)	2,132,889.24
* Physical Infrastructure	5 100 A08 9919 BS094	853,155.75	(798,045.22)	55,110.53
* Water Tanks & Fountains	5 100 A08 9919 BS095	255,946.72	(255,946.72)	-
* RFP for Meal Reimbursement Program	5 100 A08 9919 BS096	250,000.00	(250,000.00)	-
* Management Audit	5 100 A08 9919 BS097	375,000.00	(375,000.00)	-
* Teacher Reclass & Employee Salary Increments	5 100 A08 9919 BS098	1,200,000.00	(1,200,000.00)	-
* Prior Years Vendor Payables	5 100 A08 9919 BS099	3,000,000.00	(3,000,000.00)	-
* Facility Repair / Replacement	5 100 D08 9919 BS090	7,649,983.11	(6,235,621.41)	1,414,361.70
<i>GPSS - Operations release</i>	<b>Total</b>	<b>26,135,977.41</b>	<b>(14,001,571.82)</b>	<b>12,134,405.59</b>

9/10/2009  
 11:27 AM

**ATTACHMENT E.2**

Prepare By: Elaine Ayuyu

Government of Guam  
 Department of Administration  
 Division of Accounts  
 General Obligation Bonds, 2007 Series A  
 Pro-rata Share - Payments (for the month) = Outstanding Balance Due  
 for Fiscal Year 2009 (Oct-08 thru Sept-09)

Department / Division	Account Number	Appropriation	Total Expenditures	Available Balance
<u>Guam Public School System (GPSS)</u>				
* ADA Compliance	5 100 x08 9919 BS087	\$1,712,046.73	(\$627,796.80)	\$1,084,249.93
* Asbestos Abatement	5 100 x08 9919 BS088	2,444,072.08	(1,212,866.48)	1,231,205.60
* Intercom, Security & Fire Alarm Systems	5 100 x08 9919 BS089	1,126,953.80	0.00	1,126,953.80
* A/C Replacements	5 100 x08 9919 BS091	500,101.51	(68,429.00)	431,672.51
* A/C Maintenance & Repairs	5 100 x08 9919 BS092	500,000.00	(23,775.75)	476,224.25
* Recreational Facility Upgrade & Replacement	5 100 x08 9919 BS093	1,632,889.24	0.00	1,632,889.24
* Physical Infrastructure	5 100 x08 9919 BS094	55,110.53	(54,600.00)	510.53
* Water Tanks & Fountains	5 100 x08 9919 BS095	0.00	0.00	-
* RFP for Meal Reimbursement Program	5 100 x08 9919 BS096	0.00	0.00	-
* Management Audit	5 100 x08 9919 BS097	0.00	0.00	-
* Teacher Reclass & Employee Salary Increments	5 100 x08 9919 BS098	0.00	0.00	-
* Prior Years Vendor Payables	5 100 x08 9919 BS099	0.00	0.00	-
* Facility Repair / Replacement	5 100 D08 9919 BS090	4,163,231.70	(1,677,532.62)	2,485,699.08
<i>GPSS - Operations release</i>	<b>Total</b>	<b>12,134,405.59</b>	<b>(3,665,000.65)</b>	<b>8,469,404.94</b>