

VICE SPEAKER BENJAMIN J.F. CRUZ  
Committee on Appropriations and Adjudication  
senator@senatorbjcruz.com | www.senatorbjcruz.com



*I Mina'trentai Tres na Liheslaturan Guåhan*  
**THE 33RD GUAM LEGISLATURE**  
155 Hesler Place, Suite 107, Hagåtña, Guam 96910  
T: (671) 477-2520/1 | F: (671) 477-2522

FEB 11 2016

The Honorable Judith T. Won Pat  
Speaker  
*I Mina'trentai Tres na Liheslaturan Guåhan*  
33<sup>rd</sup> Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

VIA: *for: R. J. Respicio*  
The Honorable Rory J. Respicio  
Chairperson, Committee on Rules

2016 FEB 11 PM 1:13

**RE: Committee Report on Bill No. 228-33 (COR), As Substituted by the Committee**

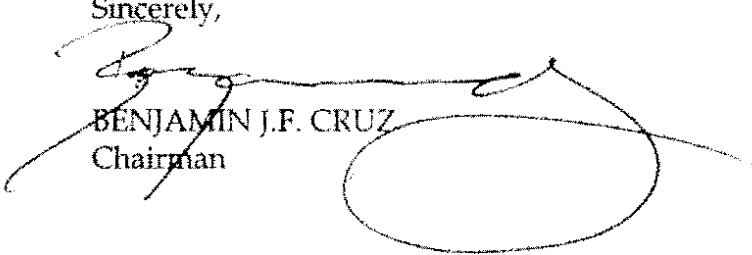
Dear Speaker Won Pat:

Transmitted herewith is the Report of the Committee on Appropriations and Adjudication on Bill No. 228-33 (COR), As Substituted by the Committee - M. F.Q. San Nicolas - "An act to authorize revenues projected to be or actually collected in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and to restrict appropriations of such revenues."

Committee votes are as follows:

- 6 TO DO PASS
- \_\_\_\_\_ TO NOT PASS
- 2 TO REPORT OUT ONLY
- \_\_\_\_\_ TO ABSTAIN
- \_\_\_\_\_ TO PLACE IN INACTIVE FILE

Sincerely,

  
BENJAMIN J.F. CRUZ  
Chairman

---

**VICE SPEAKER BENJAMIN J.F. CRUZ**  
Committee on Appropriations and Adjudication  
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## COMMITTEE REPORT

### **Bill No. 228-33 (COR), As Substituted by the Committee**

**“An act to authorize revenues projected to be or actually collected in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and to restrict appropriations of such revenues.”**

**VICE SPEAKER BENJAMIN J.F. CRUZ**  
Committee on Appropriations and Adjudication  
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**FEB 11 2016**

**MEMORANDUM**

**TO:** All Members  
**FROM:** Vice Speaker Benjamin J.F. Cruz  
*Chairman, Committee on Appropriations and Adjudication*

**SUBJECT:** Committee Report on Bill No. 228-33 (COR), As Substituted by the Committee

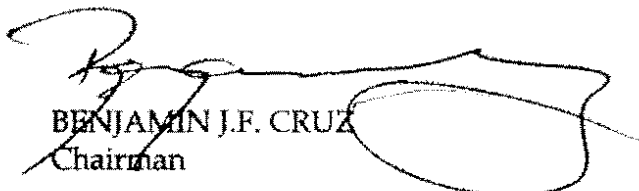
Transmitted herewith for your consideration is the Committee Report on Bill No. 228-33 (COR), As Substituted by the Committee - M. F.Q. San Nicolas - "An act to authorize revenues projected to be or actually collected in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and to restrict appropriations of such revenues."

This report includes the following:

- Committee Vote Sheet
- Committee Report Digest
- Bill No. 228-33 (COR), As Introduced
- Bill No. 228-33 (COR), As Substituted by the Committee
- Public Hearing Sign-in Sheet
- Copies of Submitted Testimony & Supporting Documents
- COR Referral of Bill No. 228-33 (COR)
- Fiscal Note Requirement
- Notices of Public Hearing
- Public Hearing Agenda
- Related News Reports

Please take the appropriate action on the attached voting sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

  
BENJAMIN J.F. CRUZ  
Chairman

**SENATOR BENJAMIN J.F. CRUZ, VICE SPEAKER**

Committee on Appropriations and Adjudication  
 senator@senatorbjcruz.com | www.senatorbjcruz.com



*I Mina'trentai Tres na Liheslaturan Guåhan*  
**THE THIRTY-THIRD GUAM LEGISLATURE**

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**COMMITTEE VOTING SHEET**

Bill No. 228-33 (COR), As Substituted by the Committee – M. F.Q. San Nicolas – “An act to authorize revenues projected to be or actually collected in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and to restrict appropriations of such revenues.”

COMMITTEE MEMBERS	SIGNATURE	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
CRUZ, BENJAMIN J.F. Chairperson		<input checked="" type="checkbox"/>				
AGUON, Jr., FRANK B. Vice Chairperson	2/11/16	<input checked="" type="checkbox"/>				
WON PAT, Ed.D., JUDITH T. Speaker and Ex-Officio Member		<input checked="" type="checkbox"/>				
MUÑA BARNES, TINA ROSE Member		<input checked="" type="checkbox"/>				
RODRIGUEZ, Jr., DENNIS G. Member						
SAN NICOLAS, MICHAEL, F.Q. Member		<input checked="" type="checkbox"/>				
UNDERWOOD, Ph.D., NERISSA B. Member		<input checked="" type="checkbox"/>				
ADA, V. ANTHONY Member				2/11/16 <input checked="" type="checkbox"/>		
MORRISON, THOMAS A. Member				<input checked="" type="checkbox"/>		
TORRES, MARY C. Member		<input checked="" type="checkbox"/>				



## COMMITTEE REPORT DIGEST

**Bill No. 228-33 (COR), As Substituted by the Committee – M. F.Q. San Nicolas – “An act to authorize revenues projected to be or actually collected in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and to restrict appropriations of such revenues.”**

### **I. OVERVIEW**

**Bill No. 228-33 (COR), “An act to authorize revenue in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and/or to pay accounts payable over thirty (30) days past due and restrict appropriations of such revenues,”** was introduced by Senator Michael F.Q. San Nicolas on January 4, 2016, and subsequently referred to the **Committee on Appropriations and Adjudication** on the same day.

The Committee on Appropriations and Adjudication convened a public hearing on Monday, January 25, 2016, beginning at 8:30 AM in the Guam Legislature Public Hearing Room. The hearing for Bill No. 228-33 (COR) began at 8:30 AM and ended at 8:35 AM.

#### **Public Notice Requirements**

All legal requirements for public notices were met, with requests for publication sent to all media and all Senators on January 15, 2016, and January 23, 2016, via email. Copies of the hearing notices are appended to the report.

#### **Senators Present**

**Vice Speaker Benjamin J.F. Cruz, Chairperson**  
**Senator Frank B. Aguon, Jr., Vice Chairperson**  
**Senator Michael F.Q. San Nicolas, Member**  
**Senator V. Anthony Ada, Member**

#### **Appeared Before the Committee**

None

#### **Submitted Written Testimony**

None

## II. TESTIMONY & DISCUSSION

**Vice Speaker Benjamin J.F. Cruz**, Chairman, Committee on Appropriations and Adjudication (the “Committee”), announced Bill No. 228-33 (COR), acknowledged the Committee members present, and recognized the sponsor of the legislation to provide a statement.

**Senator Michael F.Q. San Nicolas** thanked the Chairman and proceeded to provide his sponsor statement:

“As we go through the fiscal year, if the [Bureau of Budget and Management Research (“BBMR”) monthly Consolidated Revenue and Expenditure Reports] come in showing that we’re tracking to have more revenue than what we had originally anticipated and budgeted for [in the General Appropriations Act of FY 2016]<sup>1</sup>, Bill No. 228-33 (COR) basically says that none of that revenue can get appropriated for any other purpose other than to pay tax refunds, or to pay past-due vendor payments, or to pay anything that is an emergency as declared by *I Maga’Lahen Guåhan* (Governor of Guam). If the tax refunds and vendor payments are all current and within thirty (30) days of a billing cycle, then we can go ahead and appropriate [the excess revenue] for other purposes.

“But the reason why [Bill No. 228-33 (COR)] is being introduced is [that] with the current vendor situation that our government is facing<sup>2</sup>, and with the tax refund season upon us, and a history in our government of us having to have our refunds wait many months – even though there’s been much improvement over the years – we’re still waiting many months more than what’s standard for a U.S. jurisdiction<sup>3</sup>.

“This bill is intended to bring us closer to paying out our tax refunds within thirty (30) days, paying our vendors within thirty (30) days, and also having the revenues necessary for us to be able to address emergencies as they present themselves before the people of Guam. So I would like for the Committee to kindly consider Bill No. 228-33 (COR) and also allow our colleagues to kindly consider it, as well, in our next legislative session.”

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<sup>1</sup> GUAM PUBLIC LAW 33-66, Sept. 05, 2015.

<sup>2</sup> As of Nov. 30, 2015, the Guam Memorial Hospital Authority owed a total of \$16.9 million in outstanding vendor payables that are 30 days or older. In October 2015, Guam Department of Education officials stated during a public hearing for Bill No. 199-33 (LS) that the department had over \$5 million in outstanding vendor payables that are 30 days or older.

<sup>3</sup> While processing times for state income returns vary, the Internal Revenue Service measures refund timeliness as the percentage of refunds from paper returns issued in 40 days or less.

**Chairman Cruz** thanked Senator San Nicolas and remarked that, despite an extensive list of invitees (including the directors of BBMR, Department of Administration, Department of Revenue and Taxation; and hospital vendor Ms. Marvi Villacorta) and the sponsor's discussion of the measure on the radio show News Talk K-57 earlier that morning, no individuals were present to testify. On account that there were no additional comments from the Committee, the Chairman considered Bill No. 228-33 (COR) as heard.

### **III. FINDINGS AND RECOMMENDATIONS**

The Committee on Appropriations and Adjudication to which was referred Bill No. 228-33 (COR) - M. F.Q. San Nicolas - "An act to authorize revenue in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and/or to pay accounts payable over thirty (30) days past due and restrict appropriations of such revenues," hereby submits these findings to *I Mina'trentai Tres na Liheslaturan Gudhan* and reports out **Bill No. 228-33 (COR), As Substituted by the Committee, "An act to authorize revenues projected to be or actually collected in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and to restrict appropriations of such revenues,"** with a recommendation TO Do Pass.

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN  
2015 (FIRST) Regular Session

Bill No. 228-33 (COR)

Introduced by:

Michael F.Q. San Nicolas 

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AN ACT TO AUTHORIZE REVENUE IN EXCESS  
OF ADOPTED REVENUES FOR FISCAL YEAR 2016  
TO BE USED TO EXPEDITE THE PAYMENT OF  
TAX REFUNDS OWING TO TAXPAYERS AND/OR  
TO PAY ACCOUNTS PAYABLE OVER THIRTY (30)  
DAYS PAST DUE AND RESTRICT  
APPROPRIATIONS OF SUCH REVENUES.

2016 JAN -11 AM 8:07

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. **Short Title.** This Act *shall* be cited as the “Responsible Tax  
3 Refunds and Vendor Payment Act.”

4 Section 2. **Legislative Findings and Intent.** *I Liheslaturan Guåhan*  
5 finds that since 2011, the government of Guam has faced a federal  
6 injunction requiring that taxpayers receive their tax refunds within six (6)  
7 months of when error-free returns are filed.

8 *I Liheslatura* further finds that since 2002, Guam law has required that  
9 a certain proportion of income tax revenue be set aside from collections  
10 and deposited into the Income Tax Refund Efficient Payment Trust Fund.  
11 This measure is intended to ensure that sufficient amounts are set aside to  
12 pay tax refunds in each fiscal year. The mandatory deposits should be



1 made, but this may not be enough to assure that tax refunds within weeks  
2 of error-free filing.

3 *I Liheslaturan Guåhan* finds that the government of Guam has  
4 historically faced serious issues with past due payables to vendors, with  
5 many being paid over thirty (30), sixty (60), or even ninety (90) days after  
6 such payments were due.

7 *I Liheslatura* further finds that when agencies of the government of  
8 Guam are chronically behind on payments to private vendors, it places  
9 smaller, less liquid businesses at a disadvantage when they bid for  
10 government contracts. Simply put, many small businesses can not wait for  
11 months before they get paid for the goods and services they provide. Those  
12 that continue to offer goods and services to the government will require an  
13 additional mark-up because such delays are expected. Agencies of the  
14 government of Guam should stop the counter-productive practice of  
15 paying vendors late.

16 It is therefore the intent of *I Liheslaturan Guåhan* that anticipated  
17 revenue in excess of the estimated revenues in Fiscal Year 2016 shall be  
18 authorized to be used exclusively to deposit into the Income Tax Refund  
19 Efficient Payment Trust Fund to facilitate expedited payment of tax  
20 refunds owed to taxpayers and/or to pay vendors for payables over thirty  
21 (30) days past due.

22 **Section 3. Revenue in Excess of Adopted Revenues Authorized to**  
23 **Expedite the Payment of Tax Refunds Owing to Taxpayers and/or to Pay**

1 **Accounts Payable Over Thirty (30) Days Past Due.** Notwithstanding any  
2 other provision of law to the contrary, any anticipated revenue in Fiscal  
3 Year 2016 in excess of the estimated revenues for Fiscal Year 2016 adopted  
4 in Section 2 of Chapter I of Public Law 33-66 for such revenue sources are  
5 hereby authorized exclusively for the following:

6 (1) to deposit into the Income Tax Refund Efficient Payment  
7 Trust Fund to facilitate the expedited payment of tax refunds owing  
8 to taxpayers; and/or

9 (2) to pay accounts payable owing to a vendor that are over  
10 thirty (30) days past due from an agency of the government of Guam  
11 to which funds are appropriated by Public Law 33-66.

12 **Section 4. Appropriation Restriction.** Notwithstanding any other  
13 provision of law to the contrary, unless a state of emergency is declared by  
14 *I Maga'låhen Guåhan*, no appropriation shall be made from any anticipated  
15 revenue in Fiscal Year 2016 in excess of the estimated revenues for Fiscal  
16 Year 2016 adopted in Section 2 of Chapter I of Public Law 33-66 for such  
17 revenue sources, except pursuant to the authorizations in §3 of this Act.

18 **Section 5. Severability.** *If* any provision of this Act or its application  
19 to any person or circumstance is found to be invalid or contrary to law,  
20 such invalidity *shall* not affect other provisions or applications of this Act  
21 which can be given effect without the invalid provisions or application,  
22 and to this end the provisions of this Act are severable.

*I MINA TRENDAI TRES NA LIHESLATURAN GUÅHAN*  
2016 (SECOND) Regular Session

**Bill No. 228-33 (COR)**

As Substituted by the Committee on  
Appropriations and Adjudication

Introduced by:

Michael F.Q. San Nicolas

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AN ACT TO AUTHORIZE REVENUES PROJECTED TO BE  
OR ACTUALLY COLLECTED IN EXCESS OF ADOPTED  
REVENUES FOR FISCAL YEAR 2016 TO BE USED TO  
EXPEDITE THE PAYMENT OF TAX REFUNDS OWING TO  
TAXPAYERS AND TO RESTRICT APPROPRIATIONS OF  
SUCH REVENUES.

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

2 **Section 1. Short Title.** This Act *shall* be cited as the “Responsible Tax  
3 Refund Payment Act of 2016.”

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan*  
5 finds that since 2011, the government of Guam has faced a federal  
6 injunction requiring that taxpayers receive their tax refunds within six (6)  
7 months of when error-free returns are filed.

8 *I Liheslatura* further finds that since 2002, Guam law has required that  
9 a certain proportion of income tax revenue be set aside from collections  
10 and deposited into the Income Tax Refund Efficient Payment Trust Fund.  
11 This measure is intended to ensure that sufficient amounts are set aside to  
12 pay tax refunds in each fiscal year. The mandatory deposits should be

1 made, but this may not be enough to assure that tax refunds within weeks  
2 of error-free filing.

3 It is therefore the intent of *I Liheslaturan Guåhan* that revenues  
4 projected to be or actually collected in excess of the adopted revenues for  
5 Fiscal Year 2016 shall be authorized to be used exclusively for deposit into  
6 the Income Tax Refund Efficient Payment Trust Fund to facilitate  
7 expedited payment of tax refunds owed to taxpayers.

8 **Section 3. Priority of Excess Revenues to Expedite the Payment of**  
9 **Tax Refunds Owing to Taxpayers.** Notwithstanding any other provision  
10 of law to the contrary, any revenues projected to be or actually collected in  
11 Fiscal Year 2016 in excess of the adopted revenues for Fiscal Year 2016  
12 pursuant to Section 2, Chapter I of Public Law 33-66 from any General or  
13 Special Funds are hereby authorized *exclusively* for deposit into the Income  
14 Tax Refund Efficient Payment Trust Fund to facilitate the expedited  
15 payment of tax refunds owing to taxpayers. Any deposits made into the  
16 Income Tax Refund Efficient Payment Trust Fund as a result of the use of  
17 funds as authorized in this Section *shall be* in addition to the One Hundred  
18 Twenty Five Million Dollars (**\$125,000,000**) Income Tax Refund Provision  
19 pursuant to Public Law 33-66. Such authorization in this Section is effective  
20 *only* after *I Maga'låhen Guåhan's* submission of a written request to the  
21 Speaker of *I Liheslaturan Guåhan* that such revenues projected to be or  
22 actually collected in Fiscal Year 2016 in excess of the adopted revenues for  
23 Fiscal Year 2016 pursuant to Section 2, Chapter I of Public Law 33-66 from

1 any General or Special Funds, will be utilized for deposit into the Income  
2 Tax Refund Efficient Payment Trust Fund. Such written request *shall* be  
3 submitted to the Speaker of *I Liheslaturan Guåhan* five (5) days prior to any  
4 use of such revenues and *shall* include the reason for such use,  
5 identification of which fund(s) will be used, and the amount.

6 **Section 4. Appropriation Restriction.** Notwithstanding any other  
7 provision of law to the contrary, *I Liheslaturan Guåhan shall not* appropriate  
8 any revenues projected to be or actually collected in Fiscal Year 2016 in  
9 excess of the adopted revenues for Fiscal Year 2016 pursuant to Section 2,  
10 Chapter I of Public Law 33-66 from any General or Special Funds, except  
11 for the purpose of depositing into the Income Tax Refund Efficient  
12 Payment Trust Fund.

13 **Section 5. Severability.** *If* any provision of this Act or its application  
14 to any person or circumstance is found to be invalid or contrary to law,  
15 such invalidity *shall* not affect other provisions or applications of this Act  
16 which can be given effect without the invalid provisions or application,  
17 and to this end the provisions of this Act are severable.

SENATOR BENJAMIN J.F. CRUZ, VICE SPEAKER

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THE THIRTY-THIRD GUAM LEGISLATURE

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**PUBLIC HEARING SIGN-IN SHEET**

8:30 AM, Monday, January 25, 2016

Guam Legislature Public Hearing Room • Hagåtña, Guam

Bill No. 228-33 (COR) - M.F.Q. San Nicolas - "An act to authorize revenue in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and/or to pay accounts payable over thirty (30) days past due and restrict appropriations of such revenues."

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# COMMITTEE ON RULES

*I Mira'breñai Tres na Liheslaturan Guåhan* • The 33rd Guam Legislature  
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Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

Speaker  
Judith T.P. Won Pat, Ed.D.  
Member

Vice-Speaker  
Benjamin J.F. Cruz  
Member

Legislative Secretary  
Tina Rose Muna Barnes  
Member

Senator  
Dennis G. Rodriguez, Jr.  
Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
Nerissa Bretania Underwood  
Member

V. Anthony Ada  
MINORITY LEADER

Mary C. Torres  
MINORITY MEMBER

January 27, 2016

## Memorandum

**To:** Rennae Meno  
*Clerk of the Legislature*

**From:** Senator Rory J. Respicio  
*Majority Leader & Rules Chair*

**Subject:** Fiscal Note and Fiscal Note Waivers

*Hafa Adai!*

Attached please find the fiscal note and fiscal note waivers for the bill numbers listed below. Please note that the fiscal note and fiscal note waivers are issued on the bills as introduced.

**FISCAL NOTE:**  
Bill No. 228-33 (COR)

**FISCAL NOTE WAIVERS:**  
Bill No. 235-33(LS)  
Bill No. 236-33(LS)

Please forward the same to MIS for posting on our website. Please contact our office should you have any questions regarding this matter.

*Si Yu'os ma'läse'!*

2016 JAN 27 PM 11:20  
*[Signature]*

**Bureau of Budget & Management Research**  
**Fiscal Note of Bill No. 228-33 (COR)**

**AN ACT TO AUTHORIZE REVENUE IN EXCESS OF ADOPTED REVENUES FOR FISCAL YEAR 2016 TO BE USED TO EXPEDITE THE PAYMENT OF TAX REFUNDS OWING TO TAXPAYERS AND/OR TO PAY ACCOUNTS PAYABLE OVER THIRTY (30) DAYS PAST DUE AND RESTRICT APPROPRIATIONS OF SUCH REVENUES.**

**Department/Agency Appropriation Information**

Dept./Agency Affected: Department of Revenue and Taxation	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	8,889,485
Department's Other Fund (Specify) appropriation(s) to date: Tax Collection Enhancement Fund (\$886,091); and Better Public Service Fund (\$2,206,210)	3,092,301
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$11,981,786</b>

**Fund Source Information of Proposed Appropriation**

	General Fund:	(Specify Special Fund):	Total:
FY 2015 Unreserved Fund Balance		\$0	\$0
FY 2016 Adopted Revenues	\$0	\$0	\$0
FY 2016 Appro. (P.L. 33-66 thru <u>IX</u> )	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Estimated Fiscal Impact of Bill**

	One Full Fiscal Year	For Remainder of FY 2016 (if applicable)	FY 2017	FY 2018	FY 2019	FY 2020
General Fund	1/	1/	1/	1/	1/	1/
(Specify Special Fund)	1/	1/	1/	1/	1/	1/
<b>Total</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>	<b>1/</b>

- Does the bill contain "revenue generating" provisions?  Yes  No  
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation?  N/A  Yes  No  
If no, what is the additional amount required? \$ \_\_\_\_\_  N/A
- Does the Bill establish a new program/agency?  Yes  No  
If yes, will the program duplicate existing programs/agencies?  N/A  Yes  No  
Is there a federal mandate to establish the program/agency?  Yes  No
- Will the enactment of this Bill require new physical facilities?  Yes  No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason:  Yes  No  
 Requested agency comments not received by due date  Other:

Analyst: Angela S. Flores Date: 1/23/16 Director: Jose S. Calvo Date: JAN 27 2016  
 Angela S. Flores, BMA IV Jose S. Calvo, Director

**Footnotes: 1/**

The intent of Bill 228 is to authorize revenues in excess of adopted FY 2016 levels to address timely payments of income tax refunds and/or the payment of vendor payables over thirty (30) days past due. However, revenues received in excess of FY 2016 adopted levels should first be used to retire the existing deficit, comprised of personnel and operational costs, prior to addressing such payments.





## COMMITTEE ON RULES

*I Mina'trentai Tres Na Liheslaturan Guåhan* • The 33rd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • [www.guamlegislature.com](http://www.guamlegislature.com)

E-mail: [roryforguam@gmail.com](mailto:roryforguam@gmail.com) • Tel: (671)472-7679 • Fax: (671)472-3547

Senator  
Rory J. Respicio  
CHAIRPERSON  
MAJORITY LEADER

Senator  
Thomas C. Ada  
VICE CHAIRPERSON  
ASSISTANT MAJORITY LEADER

Speaker  
Judith T.P. Won Pat, Ed.D.  
Member

Vice-Speaker  
Benjamin J.F. Cruz  
Member

Legislative Secretary  
Tina Rose Muna Barnes  
Member

Senator  
Dennis G. Rodriguez, Jr.  
Member

Senator  
Frank Blas Aguon, Jr.  
Member

Senator  
Michael F.Q. San Nicolas  
Member

Senator  
Nerissa Bretania Underwood  
Member

V. Anthony Ada  
MINORITY LEADER

Mary C. Torres  
MINORITY MEMBER

January 4, 2016

### MEMORANDUM

To: **Rennae Meno**  
*Clerk of the Legislature*

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

From: **Senator Rory J. Respicio**  
*Chairperson of the Committee on Rules*

Subject: **Referral of Bill No. 228-33(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 228-33(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Tres Na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

*Si Yu'os Ma'åse!*

Attachment

*I Mina'Trentai Tres Na Liheslaturan Received*  
**Bill Log Sheet**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
228-33 (COR)	Michael F.Q. San Nicolas	AN ACT TO AUTHORIZE REVENUE IN EXCESS OF ADOPTED REVENUES FOR FISCAL YEAR 2016 TO BE USED TO EXPEDITE THE PAYMENT OF TAX REFUNDS OWING TO TAXPAYERS AND/OR TO PAY ACCOUNTS PAYABLE OVER THIRTY (30) DAYS PAST DUE AND RESTRICT APPROPRIATIONS OF SUCH REVENUES.	01/04/16 8:07 a.m.	01/04/16	Committee on Appropriations and Adjudication			Fiscal Note Request 01/14/16 Fiscal Note 01/27/16



Sarah Elmore &lt;sarah.elmore@senatorbjcruz.com&gt;

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**FIRST NOTICE of Public Hearing and Round Table Hearing – January 25, 2016**

1 message

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**Dani Reyes** <danireyes@senatorbjcruz.com>

Fri, Jan 15, 2016 at 8:30 AM

To: PH Notice &lt;phnotice@guamlegislature.org&gt;

Cc: "Senator Rory J. Respicio" &lt;cor@guamlegislature.org&gt;, Clerks &lt;clerks@guamlegislature.org&gt;, "Sergeant-at-Arms (Legislature)" &lt;sgtarms@guamlegislature.org&gt;, Management Information System &lt;mis@guamlegislature.org&gt;

January 15, 2016

**MEMORANDUM**

To: All Members / All Senators

From: Vice Speaker Benjamin J.F. Cruz, Chairman

Re: **FIRST NOTICE of Public Hearing and Round Table Hearing – January 25, 2016**

*Håfa Adai!* The **Committee on Appropriations and Adjudication** will conduct a series of hearings on **Monday, January 25, 2016**, in the *I Liheslatura* Public Hearing Room with the following schedule:

**8:30 AM - PUBLIC HEARING OF BILLS**

- **Bill No. 135-33 (COR)** – D.G. Rodriguez, Jr. – “An act to appropriate funds from the fiscal year 2014 Healthy Futures Fund un-appropriated fund balance to the Department of Public Health and Social Services (DPHSS) and the Non-Communicable Disease Consortium under the DPHSS.”
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**10:00 AM - ROUND TABLE HEARING: HYBRID RETIREMENT SYSTEM**

- **Bill No. 002-33 (LS)** – B. J.F. Cruz – “An act to add a new Article 5 to Title 4, Chapter 8, of the Guam Code Annotated to create a new ‘hybrid’ retirement system with mandatory participation by Government of Guam employees hired after December 31, 2015; with optional participation for Defined Contribution Retirement System participants who elect to transfer to the new hybrid plan in accordance with regulations to be promulgated.”

(The links provided above, as shown in the boldfaced and underlined text, direct to the respective PDF documents posted on the Guam Legislature website. For direct access, go to <http://www.guamlegislature.com>; bills are found under Bills > Introduced > 33rd).

Testimonies may be submitted via hand delivery to the Office of Vice Speaker Benjamin J.F. Cruz at the Guam Legislature; via postal mail to 155 Hesler Street, Hagåtña Guam 96910 or via e-mail to [senator@senatorbjcruz.com](mailto:senator@senatorbjcruz.com). Please submit testimonies at least one day prior to the date of the hearing.

All government activities, programs, and services are accessible for people with disabilities in compliance with Title II of the Americans with Disabilities Act (ADA). Should you or interested parties require assistance or special accommodations to fully participate in this public hearing, please contact Mr. Carlo J. Branch at the Office of the Vice Speaker at 477-2521 or via e-mail at [carlo.branch@senatorbjcruz.com](mailto:carlo.branch@senatorbjcruz.com).

We look forward to your attendance and participation.

CC: MIS  
COR  
Sgt-At-Arms

Media

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**Dani Reyes**  
*Policy Analyst*

**Vice Speaker Benjamin J.F. Cruz**  
*I Mina'trentai Tres na Liheslaturan Guáhan*  
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**2 attachments**

 **FIRST NOTICE MEMO PH and RTH 01252016.pdf**  
197K

 **FIRST NOTICE PR PH AND RTH 01252016.pdf**  
183K

**VICE SPEAKER BENJAMIN J.F. CRUZ**

Committee on Appropriations and Adjudication  
senator@senatorbjcruz.com | www.senatorbjcruz.com



*I Mina'trentai Tres na Liheslaturan Guåhan*

**THE 33RD GUAM LEGISLATURE**

155 Hesler Place, Suite 107, Hagåtña, Guam 96910

T: (671) 477-2520/1 | F: (671) 477-2522

January 15, 2016

**MEMORANDUM**

To: All Members/ All Senators  
From: Vice Speaker Benjamin J.F. Cruz, Chairman

Re: **FIRST NOTICE of Public Hearings - January 25, 2016**

*Håfa Adai!* The Committee on Appropriations and Adjudication will conduct a series of hearings on **Monday, January 25, 2016**, in the *I Liheslatura Public Hearing Room* with the following schedule:

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We look forward to your attendance and participation.

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**VICE SPEAKER BENJAMIN J.F. CRUZ**

Committee on Appropriations and Adjudication  
senator@senatorbjcruz.com | www.senatorbjcruz.com



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FOR IMMEDIATE RELEASE

January 15, 2016

### FIRST NOTICE OF PUBLIC HEARINGS

In accordance with the Open Government Law, P.L. 24-109, relative to notice for public meetings, let this release serve as five (5) days' notice for Public Hearings by the **Committee on Appropriations and Adjudication** scheduled on **Monday, January 25, 2016**, in the Guam Legislature Hearing Room in Hagåtña, on the following:

#### 8:30 AM - PUBLIC HEARING OF BILLS

- **Bill No. 135-33 (COR)** – D.G. Rodriguez, Jr. – “An act to appropriate funds from the fiscal year 2014 Healthy Futures Fund un-appropriated fund balance to the Department of Public Health and Social Services (DPHSS) and the Non-Communicable Disease Consortium under the DPHSS.”
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Testimonies may be submitted in person to the Office of Vice Speaker Benjamin J.F. Cruz at the Guam Legislature; by postal mail to 155 Hesler Place, Hagåtña Guam 96910 or by e-mail to senator@senatorbjcruz.com. Copies of written testimonies received at least one day before the scheduled date will be available at the hearing.

Individuals requiring assistance or special accommodations should contact Mr. Carlo J. Branch at the Office of the Vice Speaker at 477-2521, or by e-mail at carlo.branch@senatorbjcruz.com.

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Sarah Elmore &lt;sarah.elmore@senatorbjcruz.com&gt;

## SECOND NOTICE of Public Hearing and Round Table Hearing – January 25, 2016

1 message

**Dani Reyes** <danireyes@senatorbjcruz.com>

Sat, Jan 23, 2016 at 8:00 AM

To: PH Notice <phnotice@guamlegislature.org>

Cc: "Senator Rory J. Respicio" <cor@guamlegislature.org>, Clerks <clerks@guamlegislature.org>, Management Information System <mis@guamlegislature.org>, "Sergeant-at-Arms (Legislature)" <sgtarms@guamlegislature.org>

Please note changes made to the agenda.

January 23, 2016

### MEMORANDUM

To: All Members / All Senators

From: Vice Speaker Benjamin J.F. Cruz, Chairman

Re: **SECOND NOTICE of Public Hearings – January 25, 2016**

*Håfa Adal!* The **Committee on Appropriations and Adjudication** will conduct a series of hearings on **Monday, January 25, 2016**, in the *Liheslatura* Public Hearing Room with the following schedule:

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We look forward to your attendance and participation.

2/10/2016

Senator BJ Cruz Mail - SECOND NOTICE of Public Hearing and Round Table Hearing -- January 25, 2016

CC: MIS  
COR  
Sgt-At-Arms  
Media


--

**Dani Reyes**  
*Policy Analyst*

**Vice Speaker Benjamin J.F. Cruz**  
*I Mina'trentai Tres na Liheslaturan Guåhan*  
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<http://www.senatorbjcruz.com>

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**2 attachments**

 **SECOND NOTICE MEMO PH and RTH 01252016.pdf**  
198K

 **SECOND NOTICE PR PH AND RTH 01252016.pdf**  
183K



**VICE SPEAKER BENJAMIN J.F. CRUZ**

Committee on Appropriations and Adjudication  
senator@senatorbjcruz.com | www.senatorbjcruz.com



*I Mina'trentai Tres na Liheslaturan Guåhan*

**THE 33RD GUAM LEGISLATURE**

155 Hesler Place, Suite 107, Hagåtña, Guam 96910

T: (671) 477-2520/1 | F: (671) 477-2522

January 23, 2016

**MEMORANDUM**

To: All Members/ All Senators  
From: Vice Speaker Benjamin J.F. Cruz, Chairman

Re: **SECOND NOTICE of Public Hearings - January 25, 2016**

*Håfa Adai!* The **Committee on Appropriations and Adjudication** will conduct a series of hearings on **Monday, January 25, 2016**, in the *I Liheslatura Public Hearing Room* with the following schedule:

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We look forward to your attendance and participation.

VICE SPEAKER BENJAMIN J.F. CRUZ

Committee on Appropriations and Adjudication  
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*I Mina'trentai Tres na Liheslaturan Guåhan*

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FOR IMMEDIATE RELEASE

January 23, 2016

## SECOND NOTICE OF PUBLIC HEARINGS

In accordance with the Open Government Law, P.L. 24-109, relative to notice for public meetings, let this release serve as forty-eight (48) hours' notice for Public Hearings by the **Committee on Appropriations and Adjudication** scheduled on **Monday, January 25, 2016**, in the Guam Legislature Hearing Room in Hagåtña, on the following:

### 8:30 AM - PUBLIC HEARING OF BILLS

- ~~Bill No. 135-33 (COR) – D.G. Rodriguez, Jr. – “An act to appropriate funds from the fiscal year 2014 Healthy Futures Fund un-appropriated fund balance to the Department of Public Health and Social Services (DPHSS) and the Non-Communicable Disease Consortium under the DPHSS.”~~
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###

Public Hearing Notice Listserv  
*phnotice@guamlegislature.org (Media, All Senators, and Staff)*

Updated: December 2, 2015

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Public Hearing Notice Listserv  
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Updated: December 2, 2015

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sarah.elmore@senatorbjcruz.com	
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**VICE SPEAKER BENJAMIN J.F. CRUZ**

Committee on Appropriations and Adjudication  
senator@senatorbjcruz.com | www.senatorbjcruz.com



*I Mina'trentai Tres na Liheslaturan Guåhan*

**THE 33RD GUAM LEGISLATURE**

155 Hesler Place, Suite 107, Hagåtña, Guam 96910

T: (671) 477-2520/1 | F: (671) 477-2522

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Monday, January 25, 2016

Guam Legislature Public Hearing Room • Hagåtña, Guam

## **AGENDA**

### **8:30 AM - Public Hearing**

**Bill No. 228-33 (COR) - M.F.Q. San Nicolas - "An act to authorize revenue in excess of adopted revenues for fiscal year 2016 to be used to expedite the payment of tax refunds owing to taxpayers and/or to pay accounts payable over thirty (30) days past due and restrict appropriations of such revenues."**

### **10:00 AM - Round Table Hearing**

**Bill No. 002-33 (LS) - B. J.F. Cruz - "An act to add a new Article 5 to Title 4, Chapter 8, of the Guam Code Annotated to create a new 'hybrid' retirement system with mandatory participation by Government of Guam employees hired after December 31, 2015; with optional participation for Defined Contribution Retirement System participants who elect to transfer to the new hybrid plan in accordance with regulations to be promulgated."**

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The following are appended to this report as the referenced documents (second footnote, page 2 of this report) demonstrating outstanding vendor payables that are 30 days or older:

- Guam Memorial Hospital Authority Freedom of Information Act Response addressed to Vice Speaker Benjamin J.F. Cruz on December 4, 2015
- The Committee on Appropriations and Adjudication Report Digest for Bill No. 199-33 (LS)

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**VICE SPEAKER BENJAMIN J.F. CRUZ**

Committee on Appropriations and Adjudication  
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## COMMITTEE REPORT DIGEST

**Bill No. 199-33 (LS), As Amended by the Committee** – B. J.F. Cruz / N.B. Underwood, Ph.D. – “An act to appropriate the sum of Two Million Five Hundred Thousand Dollars (\$2,500,000) from the unappropriated Healthy Futures Fund Revenues in FY 2015 to the Guam Department of Education operations fund for the operations of the Guam Department of Education including an allocation for the Early Childhood Education Program.”

### **I. OVERVIEW**

**Bill No. 199-33 (LS)**, “An act to appropriate the sum of Two Million Five Hundred Thousand Dollars (\$2,500,000) from the unappropriated Healthy Futures Fund Revenues in FY 2015 to the Guam Department of Education operations fund for the operations of the Guam Department of Education,” was introduced by Vice Speaker Benjamin J.F. Cruz and Senator Nerissa B. Underwood, Ph.D. on October 27, 2105, and subsequently referred to the Committee on Appropriations and Adjudication on October 28, 2105.

The Committee on Appropriations and Adjudication convened a public hearing on Monday, December 7, 2015, beginning at 9:00AM in the Guam Legislature Public Hearing Room. The hearing for **Bill No. 199-33 (LS)** began at 9:08AM and ended at 9:21AM.

#### Public Notice Requirements

All legal requirements for public notices were met, with requests for publication sent to all media and all Senators on November 30, 2015, and December 5, 2015, via email. Copies of the hearing notices are appended to the report.

#### Senators Present

**Vice Speaker Benjamin J.F. Cruz**, *Chairperson*

**Senator Nerissa B. Underwood, Ph.D.**, *Member*

**Senator Tina R. Muña Barnes**, *Member*

**Senator V. Anthony Ada**, *Member*

#### Appeared Before the Committee

**Ms. Taling M. Taitano**, *Deputy Superintendent, Finance & Administrative Services, Guam Department of Education*

#### Submitted Written Testimony

**Mr. Jon J.P. Fernandez**, *Superintendent, Guam Department of Education*

## II. TESTIMONY & DISCUSSION

Chairman Benjamin J.F. Cruz announced Bill No. 199-33 (LS) and provided his statement as one of the main sponsors of the measure:

"[Bill No. 199-33 (LS)] was introduced soon after [the Committee on Appropriations and Adjudication] (Committee) received the October 20th, [2015] [...] Special Revenue [Fund Tracking] Report (2 GUAM CODE ANN. § 13109(a)(1)). In that Special Revenue Report, there was a Twelve Million Dollar (\$12,000,000) infusion of cash into the Healthy Futures Fund (HFF) and we thought we'd try to take advantage of that, if in fact there is some cash there that we can utilize to assist the [Guam] Department of Education (GDOE). We understand they were shorted in the Territorial Education Facilities Fund (TEFF) in the previous year. And anything we could do to try to assist them to get some cash from somewhere – Dr. Underwood and I [are] both committed to doing that. And I'm sure the Legislature would, too, if we could just confirm that there is cash there.

"Though the Special Revenue Fund for the end of the fiscal year did show a Twelve Million [Dollar] (\$12,000,000) infusion of cash, I understand that the Special Revenue Report issued last week for the month of October shows that [the HFF revenues are] short there in the negative – but that's for the upcoming fiscal year. [The Bureau of Budget and Management Research's] (BBMR) projection shows that it's going to be short. Hopefully, there's still money from last year."

Chairman Cruz took a moment to recognize the Committee members present. Having mentioned his dismay that the Department of Administration has failed to send a representative to testify in regards to funding availability, the Chairman also acknowledged GDOE Deputy Superintendent Ms. Taling M. Taitano as the sole individual present to testify and motioned for her to begin.

Ms. Taling M. Taitano greeted the members of the Committee, introduced herself as the Deputy Superintendent of the Finance & Administrative Services division of the Guam Department of Education, and testified in support of Bill No. 199-33 (LS):

"You have written testimony from [GDOE] Superintendent [Jon J.P. Fernandez]. Unfortunately, he wasn't able to make it today. We've been here previously requesting [for additional funding], making you aware of our situation, and certainly this infusion of cash would be welcome. And I'm happy to answer any questions that you might have.

"I would like to take this opportunity, if I could, to appeal to you to take a look at the [appropriation for the Early Childhood Education Program] (GUAM PUB. L. 33-29). That appropriation – although [it] was released by BBMR – the TEFF wasn't sufficient to fund it. Because BBMR has determined that that's an annual appropriation, we don't have access to it this year. We have committed to contracts and hired staff. We would hope that you would



consider amending the legislation so that that becomes a continuing appropriation.”

**Chairman Cruz** remarked that the Office of Finance and Budget, whose Director is on the Education Financial Supervisory Commission (EFSC), has been made aware of the matter, and assured the Deputy Superintendent that efforts to address it are forthcoming “these [next] possible days.”

**Senator Nerissa B. Underwood, Ph.D.** inquired:

“Regarding what you just shared with us, how does this then affect the delivery of services for those preschool students? Because, as I understand, you already have students in the classroom. So to the extent that the funds were not released to you because it’s a one—they interpreted that as an annual appropriation—”

**Ms. Taitano** responded:

“At this point, we’re covering the [Early Childhood Education Program] expenditures through our operating budget. So funding that will take away funding from other programs.”

**Chairman Cruz** requested that Ms. Taitano read the written testimony provided by Superintendent John Fernandez for the records.

**Ms. Taitano** proceeded to read the written testimony by GDOE Superintendent Fernandez (*appended to this report*). The letter underscores the department’s funding issues, specifically a projected \$12.9-million shortfall for fiscal year (FY) 2016, and notes that funding for the Early Childhood Education Program authorized in FY 2015 has been deemed by BBMR as an annual appropriation and has since been de-appropriated. It adds that a cash shortage of nearly \$17 million in GDOE staff appropriations over the last three fiscal years has also hampered GDOE operations and consequently impacted the department’s ability to keep up with vendor payables.

**Chairman Cruz** thanked Ms. Taitano and opened the floor for other inquiries.

**Senator Underwood** further inquired:

“Last Friday, when we were discussing the safety issues for our students, one of the comments that had been made was that there was a shortage of school aides. And I’m not quite clear as to whether the requests that had been made by the schools had been affected by your budget. You have a lump sum budget, but would this then help in meeting those needs in the critical areas that had been requested by the schools?”

**Ms. Taitano** responded:

“In our adopted budget, we had projected to hire between one (1) and two (2) school aides for each school.”

**Senator Underwood** interjected:

"Addition?"

**Ms. Taitano** clarified:

"In addition to their current staffing level. And so certainly these funds would go toward helping us to achieve that goal."

**Senator V. Anthony Ada** thanked Chairman Cruz, greeted Ms. Taitano, and posed his question:

"Do any of these funds that [are] going to be used for operations – or like you said to hire the school aides – are you guys earmarking any of these funds for vendor payments or any prior obligations? Or is this going to be strictly used for the hiring of personnel?"

**Ms. Taitano** replied:

"We'd like to use the Two-Point-Five [Million Dollars] (\$2,500,000) to shore up FY 2016 operations."

**Senator Ada** continued his inquiry:

"Okay, so none of it will be used for vendor payments or prior year?"

**Ms. Taitano** responded:

"As cash becomes available, we try to address any outstanding vendor payments."

**Chairman Cruz** asked:

"As long as the vendor payments issue is being broached – I'm afraid to ask – but how are we doing with our vendor payments?"

**Ms. Taitano** responded:

"I actually ran a payables listing this morning. We're at Six Million [Dollars] (\$6,000,000). That doesn't include our recent payroll run. So we anticipate another Four Million [Dollars] (\$4,000,000) in payroll vendor payables that will need to be paying this week. Of the Six-Point-Four Million (\$6,400,000) in vendor payments, about forty-four percent (44%) or Two-Point-Eight [Million Dollars] (\$2,800,000) is [overdue] ninety (90) days and over. And then another Three Million [Dollars] (\$3,000,000) is between sixty (60) and ninety (90) days [overdue]."

**Chairman Cruz** continued his inquiry:

"And the ones that are ninety (90) days and over, what kind of vendors are those?"

**Ms. Taitano** responded:

"Our biggest outstanding payables are to our food service vendor and then we have payments due to our air conditioning maintenance vendor. We also need to make a payment to [Guam] Waterworks [Authority]."

**Chairman Cruz** continued:

"And how much of your 2015 allotment remains outstanding and not received?"

**Ms. Taitano** replied:

"So we had an EFSC meeting just last week and based on documents provided from BBMR, they released all but about Five Hundred Thousand [Dollars] (\$500,000) of the 2015 appropriations. According to the AS400, DOA has [recorded] Two Hundred Fifteen Million [Dollars] (\$215,000,000). That leaves a balance of about Three-Point-Seven [Million Dollars] (\$3,700,000), mainly the TEFF. So one of the things that we are and have been working [on] with DOA is the non-cash charges against our appropriations. We're trying to work through that to make sure that we understand what they are and that we believe they are appropriate."

**Chairman Cruz** asked Ms. Taitano to repeat the balance figure.

**Ms. Taitano** repeated:

"That's Three-Point-Seven [Million Dollars] (\$3,700,000). And that includes the Nine Hundred Eighty-Two Thousand [Dollars] (\$982,000) for the Early Childhood [Education Program]."

**Chairman Cruz** thanked Ms. Taitano for attending the hearing and explaining the financial condition of GDOE, and requested that she thank Superintendent Fernandez on behalf of the Committee. The Chairman, on account that there were neither additional questions from the Committee nor other individuals present to testify, considered Bill No. 199-33 (LS) as heard.

### **III. FINDINGS AND RECOMMENDATIONS**

The Bureau of Budget and Management Research (BBMR) Special Fund Revenue Tracking as of the end of September 2015 indicates that there is an excess of \$6,547,086 in Healthy Futures Fund (HFF) revenues that remains unappropriated. This is as a result of Public Law 32-181 (FY 2015 Budget Act) projection for HFF revenues as well as corresponding appropriations in the amount of \$16,207,946 but with the BBMR Special Fund Revenue Tracking reporting collections of \$22,755,032.

Additionally, the Committee on Appropriations and Adjudication (Committee) received testimony in support of Bill No. 199-33 (LS) from Superintendent of Education Jon P. Fernandez. In his testimony, he states that the BBMR determined that the Early Learning Funding authorized in FY 2015 is an annual appropriation and has since been de-appropriated. He noted that the de-appropriation occurred after having already hired teachers and aides, and contracted for the renovation of classrooms for the four pre-kindergarten classes.

The Committee therefore recommends the an amended version of Bill No. 199-33 (LS) that provides an allocation of the appropriation from the HFF to the GDOE to be provided for Early Learning Funding in FY 2016.

The Committee on Appropriations and Adjudication to which was referred **Bill No. 199-33 (LS) - B. J.F. Cruz / N.B. Underwood, Ph.D. - "An act to appropriate the sum of Two Million Five Hundred Thousand Dollars (\$2,500,000) from the unappropriated Healthy Futures Fund Revenues in FY 2015 to the Guam Department of Education operations fund for the operations of the Guam Department of Education including an allocation for the Early Childhood Education Program"** hereby submits these findings to *1 Mina'trentai Tres na Liheslaturan Guåhan* and reports out **Bill No. 199-33 (LS), As Amended** by the Committee, with a recommendation TO

*Report Out Only*



# Guam Memorial Hospital Authority Aturidåt Espetåt Mimuriåt Guåhan



850 GOV. CARLOS CAMACHO ROAD  
OKA, TAMUNING, GUAM 96913  
TEL: 647-2444 or 647-2330  
FAX: (671) 649-0145

December 4, 2015

**VIA HAND DELIVERY**

The Honorable Vice-Speaker Benjamin J.F. Cruz  
The 33<sup>rd</sup> Guam Legislature  
155 Hesler Place, Suite 107  
Hagatna, Guam 96910

**Re: Guam Memorial Hospital Authority (GMHA) Current Detailed Listing of Accounts Payables**

The Honorable Vice-Speaker Cruz:

This letter responds to your Freedom of Information Act Request dated December 2, 2015. You requested GMHA to submit a copy of the following public records:

- A current detailed listing of GMHA's accounts payables, including aging information over thirty (30) days, sixty (60) days, and ninety (90) days, with a vendor description associated with each payable.

In response to your request, Guam Memorial Hospital Authority is transmitting five (5) pages of responsive documents in reference to above request.

Sincerely,

THEODORE LEWIS, MBA  
Hospital Administrator/CEO

Cc: Benita Manglona, GMHA Chief Financial Officer

Vice Speaker Benjamin J.F. Cruz

DEC 6 7 2015

Time: 2:55 11 AM 1/28/15 File No 33-717  
Received By:

Guam Memorial Hospital Authority  
 A/P LISTINGS COMPARISON BY WEEK.  
 Year: 2015

Description	Total	Current	Over 30	Over 60	Over 90
AS OF 11/30/2015	19,577,446.15	2,634,089.73	1,878,821.37	1,865,786.15	13,203,769.90
AS OF 11/23/2015	17,964,587.43	1,169,126.82	1,740,663.07	1,914,126.20	13,140,655.34
AS OF 11/14/2015	18,131,593.09	1,144,358.59	1,599,608.19	1,888,048.12	13,499,578.19
AS OF 11/09/2015	16,903,741.59	59,107.95	1,654,681.80	1,676,641.35	13,483,310.49
AS OF 10/31/2015	17,154,777.82	1,866,205.31	1,736,597.45	1,270,907.01	12,281,068.05
AS OF 10/24/2015	16,050,247.67	703,435.68	1,747,767.67	1,281,866.34	12,317,176.00
AS OF 10/19/2015	16,638,492.31	1,069,647.33	1,674,255.58	1,137,345.78	12,757,243.64
AS OF 10/12/2015	15,584,212.36	19,312.19	1,575,550.76	1,250,472.48	12,738,876.91
AS OF 10/05/2015	16,643,348.01	1,853,733.91	1,020,848.73	1,315,066.57	12,653,698.80
AS OF 09/26/2015	15,857,070.44	705,052.22	1,146,891.21	1,450,933.47	12,554,403.54
AS OF 09/21/2015	16,273,725.89	1,042,941.91	1,167,153.48	1,448,769.70	12,614,860.74
AS OF 09/12/2015	16,230,007.37	258,145.33	1,124,236.84	1,561,490.04	13,286,135.16
AS OF 09/08/2015	16,359,116.41	52,808.58	1,477,181.74	1,563,591.01	13,265,537.08
AS OF 08/31/2015	16,119,261.40	721,465.08	1,711,787.43	1,899,090.44	11,786,918.45
AS OF 08/24/2015	16,979,406.68	923,568.84	1,453,343.13	1,775,456.97	11,827,037.74
AS OF 08/17/2015	15,496,868.41	157,607.81	1,191,775.11	1,918,833.35	12,230,450.14
AS OF 08/10/2015	17,140,772.66	1,994,245.78	2,116,976.32	1,053,274.63	11,976,276.93
AS OF 08/03/2015	16,740,715.00	1,803,123.00	1,920,476.00	1,048,502.00	11,968,615.00
AS OF 07/27/2015	15,937,315.00	871,084.00	1,885,518.00	1,053,477.00	12,125,226.00
AS OF 07/20/2015	15,956,035.00	232,053.00	1,921,284.00	1,333,432.00	12,470,286.00
AS OF 07/07/2015	15,873,537.00	1,634,658.00	1,380,903.00	1,885,889.00	10,849,646.00
AS OF 06/30/2015	15,040,894.00	1,041,662.00	1,457,474.00	1,816,129.00	10,725,629.00
AS OF 06/22/2015	15,189,389.00	686,501.00	971,931.00	1,927,547.00	10,583,360.00
AS OF 06/17/2015	15,935,109.00	1,501,084.00	2,083,550.00	1,789,755.00	10,580,360.00
AS OF 05/31/2015	14,687,851.00	1,226,589.00	1,993,860.00	1,527,573.00	9,939,829.00
AS OF 05/16/2015	15,914,578.00	2,079,641.00	1,826,071.00	1,572,305.00	10,436,561.00
AS OF 04/30/2015	16,257,957.00	1,717,860.00	1,752,940.00	2,027,605.00	9,759,553.00
AS OF 04/13/2015	16,087,984.00	1,177,351.00	1,864,250.00	2,298,278.00	10,748,105.00
AS OF 04/06/2015	16,287,732.00	1,566,274.00	1,738,782.00	2,283,821.00	10,698,844.00
AS OF 03/30/2015	16,108,121.00	1,078,693.00	2,251,748.00	2,125,585.00	10,652,094.00
AS OF 03/20/2015	15,999,426.00	1,890,701.00	2,391,702.00	1,555,669.00	10,361,363.00
AS OF 03/18/2015	15,669,248.00	992,862.00	2,389,003.00	1,743,343.00	10,544,038.00
<b>SUMMARY AS OF 11/30/2015</b>					
<b>VENDOR DESCRIPTION</b>	<b>TOTAL</b>	<b>CURRENT</b>	<b>OVER 30</b>	<b>OVER 60</b>	<b>OVER 90</b>
PAYROLL PAYABLES	5,893,415.00	1,393,503.28	268,576.65	135,187.01	3,895,446.23
HOLIDAY CONTRACT DOCTORS	504,947.00	3,055.00	0.00	1,620.00	499,027.00
UTILITIES	1,295,184.00	317,420.41	76,926.57	80,221.75	615,601.00
DIETARY PAYABLES	482,004.53	31,235.31	99,876.00	85,484.08	265,246.54
VENDOR PAYABLES	11,894,682.37	867,244.77	1,435,234.75	1,562,961.71	7,969,434.04
PATIENT REFUNDS	22,047.95	16,269.85	1,095.00	0.00	5,012.10
<b>TOTAL</b>	<b>19,577,446.15</b>	<b>2,634,089.73</b>	<b>1,878,821.37</b>	<b>1,865,786.15</b>	<b>13,203,769.90</b>
<b>PREPARED BY : ADELIA SAN NICOLAS</b>					

Starr Memorial Hospital Authority  
Vendor Aged Trial Balance Report

YEAR: AS OF November 30, 2015  
PERIOD: 2  
VENDOR: ALL

	VENDOR	VENDOR DESCRIPTION	TOTAL	CURRENT	OVER 30	OVER 60	Over 90
<b>PAYROLL PAYABLES</b>							
	70	ADMINISTRATIVE SERVICE CORP	2,140.11	2,139.35			0.75
	86	BERMAN O'CONNOR & MANN	150.00	150.00			
	186	CALVO'S SELECT CARE	690,225.30	276,769.24	268,099.58	135,198.51	
	157	COASTSIDE FEDERAL CREDIT UNION	47,235.98	47,235.98			
	89	COLLECTION AGENCY OF GUAM	153.61	153.61			
	165	COUNTY OF SAN DIEGO	218.30	218.30			
	68	FAMILY FINANCE	128.69	128.69			
	158	FIRST HAWAIIAN BANK	56.00	56.00			
	75	GOV GUAM RET FUND DC LGAN	9,995.45	9,995.45			
	28	GOV GUAM RET FUND DCF	489,807.52	489,807.52			
	19	GOV GUAM RET FUND DEFF COMP	89,036.18	89,036.18			
	59	GOV GUAM RETIREMENT FUND D&D	18,783.42	18,783.42			
	85	GOVERNMENT OF GUAM	126,087.67	126,087.67			
	164	GUAM FEDERATION OF TEACHERS	1,111.52	1,103.52	0.50	0.50	1.00
	62	INTERNAL REVENUE SERVICE	1,840.00	1,840.00			
	83	LAW OFFICES OF TERRENCE M.	318.50	318.50			
	82	MCCULLY & BEGGS, P.C.	1,742.14	1,742.14			
	84	MISSISSIPPI DEPT OF HUMAN SVS	208.09	208.09			
	188	NETCARE LIFE & HEALTH INS CO.	10,201.10	10,201.10			
	84	ROY T. CHIKAMOTO	109.89	109.89			
	74	STANDARD INSURANCE COMPANY	14,306.73	14,306.73			
	53	STATE DISBURSEMENT UNIT	2,880.81	2,880.81			
	168	TAKECARE INSURANCE COMPANY INC	14,192.50	14,192.50			
	54	TREASURER OF GUAM/DOT	4,174,240.54	308,766.06			3,865,474.48
	73	U.S. DEPARTMENT OF EDUCATION	367.15	367.15			
	87	U.S. DEPT. OF TREASURY	130.08	130.08			
<b>TOTAL</b>			<b>4,843,416.69</b>	<b>1,383,803.39</b>	<b>268,970.05</b>	<b>136,197.01</b>	<b>3,865,446.23</b>
<b>HOUSE/CONTRACT DOCTORS</b>							
	243	ANTONIO L. GARCIA, MD	52,162.06				52,162.06
	220	BYUNG SOO KIM, M.D.	3,065.28				3,065.28
	307	EDGAR B. MAGCALAS	3,065.72				3,065.72
	231	EDNA V. SANTOS, MD	24,103.50				24,103.50
	201	FOJAS MILLICOR, MD	10,316.73				10,316.73
	247	GLADYS LINBANGAL, MD	43,376.56				43,376.56
	5223	GLENN CUMMINGS, MD	23,523.27				23,523.27
	299	GUAMAN PHYSICIANS & CONSULTANTS	112.00				112.00
	4275	GUAM MEDICAL IMAGING CENTER	30,345.23				30,345.23
	206	GUAM ORTHOPAEDIC ASSOCIATES	26,495.96				26,495.96
	292	GUAM SURGICAL GROUP	4,594.95				4,594.95
	256	ISLA PEDIATRICS	6,483.08				6,483.08
	288	JAMES W. MURPHY	1,920.00			1,920.00	
	223	JAROSLAV RICHTER, MD	112.00				112.00
	219	JOEL MARC RUBIO	4,299.44				4,299.44
	210	KIMBERLY WALTON, MD	8,000.00	8,000.00			
	271	MA CRISTINA MANALOTO, MD	22,724.18				22,724.18
	323	MARIA ANDREA ALANO	8,536.18				8,536.18
	265	MEDICAL PROFESSIONAL PC	145.12				145.12
	377	MPS PEDIATRICS CLINIC	18,061.00				18,061.00
	212	PACIFIC MEDICAL GROUP	111,878.42				111,878.42
	237	PEDIATRIC & ADOLESCENTS CLINIC	24,087.47				24,087.47
	328	SEAN FITZSIMMONS	1,620.29				1,620.29
	201	SHEFF CONRAD, MD	741.12				741.12
	261	THE DOCTORS CLINIC	4,325.95				4,325.95
	254	THE NEUROLOGY CLINIC	11,560.00				11,560.00
	361	TOLANER CARRERA, MD	61,422.60				61,422.60
<b>TOTAL</b>			<b>664,847.09</b>	<b>8,000.00</b>	<b>0.00</b>	<b>1,920.00</b>	<b>656,827.09</b>
<b>UTILITIES</b>							
	401	GTA	189,783.21	62,386.30	31,702.65	30,000.10	31,796.16
	400	GUAM POWER AUTHORITY	355,648.03	176,056.51			179,591.52
	402	GUAM WATERWORKS AUTHORITY	514,812.01	48,541.20	41,820.83	48,034.13	376,415.75

	403	GUAM WATERWORKS AUTHORITY	119.76	21.84	21.84	19.12	57.39
	404	GUAM WATERWORKS AUTHORITY	3,087.51	416.76	374.75	389.72	1,327.28
	405	GUAM WATERWORKS AUTHORITY	3,572.78		126.17	111.53	3,335.08
	406	GUAM WATERWORKS AUTHORITY	28,183.33		2,874.43	2,778.18	29,519.75
<b>TOTAL</b>			<b>1,096,164.63</b>	<b>317,425.41</b>	<b>76,920.57</b>	<b>80,221.76</b>	<b>818,601.90</b>
<b>DIETARY VENDORS</b>							
	6058	AMERICAN BAKERY	623.86	98.78	104.02	104.02	216.84
	6091	COCA COLA BEVERAGE CO	797.53	137.50	689.00		
	6090	COCA COLA/FOREMOST FOODS, INC.	10,472.40	2,845.70	7,623.70		
	6086	CROWN BAKERY	182.50	40.00	80.00	32.00	49.50
	6004	GUAM BAKERY, INC.	13,081.18	1,935.05	3,017.45	2,647.30	6,091.38
	6063	J.F.O. INTERNATIONAL TRADING	60,683.04	4,995.81	9,603.28	10,523.29	35,544.55
	6015	MARKET WHOLESALE DISTRIBUTORS	11,444.33	1,280.96	2,550.50	2,877.43	4,785.44
	6043	MH ENTERPRISES	18,900.77	999.50	11,156.02	6,746.25	
	6020	MICRONESIAN BROKERS, INC	85,480.10		12,088.78	19,692.82	53,700.40
	6009	ONE PACIFIC DISTRIBUTORS	3,663.36	202.68	347.76	1,287.00	1,625.74
	6036	PACIFIC GROCERS	11,357.48	4,518.39	5,784.82	856.28	
	6016	PACIFIC PRODUCE CORPORATION	219,199.39	11,964.23	33,687.19	38,629.25	144,518.72
	6021	PAY-LESS MARKETS, INC	702.29	702.29			
	6012	PEPSI-COLA BOTTLING CO. GUAM	5,736.68	695.69	1,674.18	1,207.94	2,154.61
	6009	QUALITY DISTRIBUTORS	1,631.09	513.30	1,117.79		
	6003	TAI FA IMPORT & EXPORT COMPANY	2,247.68	280.00	982.50	586.00	5,420.19
<b>TOTAL</b>			<b>462,604.83</b>	<b>31,595.31</b>	<b>90,676.90</b>	<b>88,484.68</b>	<b>254,248.54</b>
<b>OTHER VENDOR PAYABLES</b>							
	4227	10ZIG TECHNOLOGY BOSANOVA, INC.	590.00		590.00		
	1089	3M GUAM	81,194.57			8,823.99	86,370.68
	1003	ABBVIE	8,400.16	8,400.16			
	1004	AG SUPPLIES	372,110.72		33,347.52	11,262.48	327,500.74
	7310	AHR MEDICAL	315,209.87	3,481.23	48,783.50	12,870.92	249,874.12
	9578	AMBROS, INC.	23,814.56		7,085.24	3,375.00	12,554.32
	2072	AMERICAN HEALTH CARE SOFTWARE	1,980.00	990.00			990.00
	2032	AMERICAN PRINTING CORP	18,070.38	193.00	3,331.58	1,601.80	4,940.00
	1019	AMERICAN RED CROSS BLOOD SVCS	389,681.00				389,681.00
	5859	AMERICA'S BEST ELECTRICMART	11,786.25				11,786.25
	1052	BAKALTA US INC	13,484.80		13,484.80		
	1183	BAXTER HEALTHCARE CORPORATION	1,996.85				1,996.85
	5823	BBC LIGHTING & SUPPLY	171.60		171.60		
	4117	BENSON GUAM ENT	85,630.45	281.00	485.25	1,327.26	63,516.94
	4300	BIG D'S	3,772.50		1,710.00	2,062.50	
	1893	BROTROX INC.	14,011.50				14,011.50
	2041	BLUESKY TRADERS	3,848.93			1,260.88	2,398.05
	4016	BME & SONS	92,286.00	92,286.00			
	1164	BRACCO DIAGNOSTICS INC	5,984.31			2,713.80	4,270.51
	1182	CARIS MEDICAL INC.	87,297.61		(48,876.00)	136,173.91	
	7147	CERNER CORPORATION	111,311.30		330.00	43,089.76	67,891.54
	6214	CLEAN SHOT	3,190.00		1,260.00	580.00	1,290.00
	1223	COLLEGE OF AMERICAN	7,038.58				7,038.58
	4012	COMFORT AUTO AIR	4,980.00		735.00	685.00	3,560.00
	8073	COMPACIFIC	121,594.00			114,474.00	7,120.00
	2063	COMPUTER 2000	540.00				540.00
	2079	COMPUTERMART MEDICAL SERVICES	18,220.00	3,362.50	3,197.50	5,425.00	3,235.00
	6078	CONSOLIDATED TRANSPORTATION	12,408.00			12,408.00	
	4126	CPS ELECTRIC	4,080.83				4,080.83
	4062	CRANWARE, INC.	37,500.00		37,500.00		
	7844	CRISIS PREVENTION INSTITUTE	397.54				397.54
	4218	C-SOFT TECHNOLOGIES, INC.	15,110.00	15,110.00			
	5826	CULLIGAN OF GUAM	1,172.00			1,172.00	
	2044	DATA MANAGEMENT RESOURCES	5,129.00				5,129.00
	6060	DELOITTE & TOUCHE LLP	27,565.00				27,565.00
	3018	DENKO PROFESSIONAL MAINTENANCE	12,700.00		12,700.00		
	6213	DEPO RESOURCES	3,157.50	3,157.50			
	1008	DEPUY SYNTHES SALES INC	6,806.48				6,806.48
	4131	DETRY PUMPING SERVICE	6,475.12	378.00		536.00	5,861.12
	1021	DIAGNOSTIC LABORATORY SERVICES	489,928.87	62,379.67		53,542.20	374,007.00
	2077	DISCOUNT COMPUTER SUPPLIES	15,814.11		8,757.91	2,631.29	3,425.00
	7850	DOCOMO PACIFIC	2,883.86				2,883.86
	5019	DOOLEY ROBERTS & FOWLER LLP	5,709.30				5,709.30
	4051	DYNASTY MARKETING	14,096.25	2,619.25		5,638.90	6,695.50



4314	ECOLAB (GUAM) LLC	4,135.65	700.48	451.76		2,983.44
8751	EDMOND COLLINS-COLLINS SHOP	1,791.00				1,791.00
22502	EDUCATIONAL CREDIT MGMT. CORP.	264.50	264.50			
2045	ELITE PRINTING	1,723.20	731.00		562.20	430.00
4034	ENGINEERED SYSTEMS, INC.	3,175.58	1,118.74	2,056.84		
5873	EDNS ENTERPRISES CORP.	24,998.50		24,998.50		
4143	EPS, INC. / VUE-PAK SYSTEMS	201.30			201.30	
4004	ERC TRADING	3,553.79				3,553.79
5104	FISHER & ASSOCIATES	220,068.87	22,068.00	20,523.75	21,596.25	156,072.87
4292	FORMFAST, INC.	13,839.00			13,839.00	
1221	FRESENIUS USA, INC.	(570.53)				(570.53)
4365	G.E.T.S BUSINESS SYSTEMS	3,283.37		450.00		2,843.37
5760	G4S SECURE SOLUTIONS (GUAM)	969.54				969.54
5007	G4S SECURITY SYSTEMS/GUAM/INC	10,108.00		2,527.00	2,527.00	5,054.00
4011	GAMMA CORPORATION	19,500.00				19,500.00
1001	GENESIS ISLAND ENT GUAM	26,377.98				26,377.98
1031	GERITREX CORPORATION	282.00				282.00
1081	GLAXOSMITHKLINE	(219.13)				(219.13)
7371	GLOBAL MEDICAL STAFFING	132,945.28			9,502.88	123,443.99
5896	GRAPHIC CENTER, INC.	445.00			80.00	365.00
3013	GUAM MEDICAL TRANSPORT	18,450.00				18,450.00
4010	GUAM PACIFIC ENTERPRISE	29,269.53	3,544.88		3,580.62	22,134.03
4067	GUAM POWER TECH	628.48				628.48
5060	GUAM PUBLICATIONS	1,573.50				1,573.50
1026	GULF COAST PHARMACEUTICALS	10,456.95		1,528.00	8,651.95	277.00
4007	HAWTHORNE PACIFIC CORPORATION	4,351.96				4,351.96
7153	HEALTH CARE LOGISTIC	1,890.59		747.50	1,073.09	
5052	HELLO LEE GLOBAL (GUAM) INC	29,629.32		6,657.33	6,657.33	13,314.55
4189	HENRY SCHEIN INC	109.59				109.59
4015	HOLDEN HOSPITAL SUPPLY	34,193.35		30,803.00	3,290.39	
1027	HOSPIRA WORLDWIDE, INC.	58,831.71	7,804.21	47,484.89		3,363.41
5186	HOTEL SANTA FE	947.95	947.95			
5639	HYDRA-AIR / PACIFIC, GUAM L.P.	666.50				666.50
4032	IBM CORPORATION	(1,705.48)			(852.74)	(852.74)
8857	I-CONNECT	300.00				300.00
5180	INDUSTRIAL HYGIENE	1,480.00	590.00			870.00
5688	INKS & GRAPHICS	2,549.35	199.20	1,008.15		1,342.00
5815	INNER WORKINGS - HAWAII	3,264.40		2,043.00		1,221.40
4261	INTELLITYPE CORPORATION	30,033.29	(2,203.03)	5,352.03	3,908.73	22,977.56
1397	INTL HOSPITAL SUPPLY CO.	180,505.21	12,155.24	5,667.65	29,359.35	133,322.97
5030	IP&E GUAM	346.00				346.00
1030	ISLAND EQUIPMENT COMPANY	359,878.34	100,818.36	93,187.65	108,189.42	37,999.89
4175	J & B MODERN TECH	4,942.00				4,942.00
1048	J.C. MARKETING	1,048,783.20	63,728.94	74,575.44	80,554.57	827,923.55
4177	JMR-EDISON	954,501.10		47,345.04	42,066.67	865,159.39
5903	JOHNSTONE SUPPLY	11,628.60		1,626.00		9,950.60
4065	JTC SERVICES GUAM LLC	18,335.35			3,969.20	14,467.18
4179	JWS REFRIGERATION & A/C LTD	4,242.00		472.00		3,770.00
7324	KAUTZ & SONS GLASS CO.	3,248.00				3,248.00
1955	LANDMARK DISTRIBUTORS	240,991.50	32,782.00	21,380.00	23,655.00	163,174.50
7037	LIVING WORKS EDUCATION USA	4,206.53				4,206.53
1416	M.D. WHOLESALE	1,912,774.96	119,619.39	147,989.07	107,510.44	841,556.06
4278	MDX IMAGING CENTER	27,274.79				27,274.79
1019	MEDICA GUAM LLC	61,049.52	958.09	124.46	7,535.20	82,431.77
7630	MEDI-DOSE INC	4,068.97		4,065.87		
1403	MEDPHARM CORPORATION	862,768.64	47,450.03	117,968.30	48,626.40	591,323.91
1348	MEDTRONIC USA, INC.	49,950.00		325.00		49,625.00
2012	MEGABYTE	18,782.60			2,433.56	16,349.04
1936	MERCK & CO., INC.	4,306.30	1,992.64		1,519.49	1,294.18
1044	MICRO MED SUPPLIERS	18,179.72	397.50	10,777.54		5,044.68
4018	MICRONESIA GUAM, INC.	10,948.00				10,948.00
5781	M.M. INTERNATIONAL CORPORATION	885.00		565.00		
1048	MMS (A MEDICAL SUPPLY CO.)	80,322.70			792.00	59,530.70
4030	MORRICO EQUIPMENT LLC	908.00	493.00	450.00		
4006	MOTOROLA SOLUTIONS, INC.	45,347.90		27.50	27.50	45,292.90
5984	MOYLAN'S INSURANCE UNDERWRITERS	45,757.96	45,757.96			
7475	NALCO COMPANY	3,201.27				3,201.27
2001	NATIONAL OFFICE SUPPLY	31,454.45	3,290.00	5,801.18	1,800.00	20,483.27
4081	NATUS	5,000.00				5,000.00
2007	NET PC GUAM	199.00				199.00

4870	NEW MN CORPORATION	5,300.00		2,700.00	3,600.00	
2047	NTT DATA	475,152.95	80,856.69	72,805.69	85,109.59	238,981.58
5052	NURSING DIVISION	150.00				150.00
5882	ONEDERA'S WHOLESAL	11,592.35	1,132.90	789.95	1,182.40	9,473.20
4047	OTIS ELEVATOR	127,931.78			106,141.50	21,790.28
3002	PACIFIC DATA SYSTEMS	393.76				393.76
4301	PACIFIC GUAM	27,637.50	676.00	3,741.00		23,221.50
6118	PACIFIC LAUNDRY & TEXTILE	545,387.41		93,735.13	27,161.97	424,490.31
5070	PACIFIC STAR RESORT & SPA	3,000.00				3,000.00
6083	PACIFIC TECHNICAL SERVICE	831.00			831.00	
1053	PARAGON ENTERPRISES INC	6,461.14		5,440.54	1,020.60	
1083	PFIZER MEMPHIS LOGISTICS CENTE	7,607.48	3,503.00	1,194.48		
3049	PHILIPS HEALTHCARE	7,530.81		4,807.14	150.67	2,546.00
4003	PHOENIX PACIFIC (GUAM) INC.	2.50				2.50
7300	PITNEY BOWES INC	1,191.88			611.88	580.00
1056	PLUS MARKETING	217,216.60		173,174.00		44,742.60
4039	PROVIDER ADVANTAGE	3,654.84	927.00	900.00	900.00	927.84
5088	PTI PACIFICA INC. DBA IT&E	15,463.21	358.30	4,614.00	429.52	9,831.29
1028	QUALTEX LABORATORIES	299.20	298.20			
1002	QUANTUM PHARMACEUTICAL SUPPLY	32,666.35	3,532.24	9,223.64	1,261.77	18,651.50
1048	RADIATION DETECTION COMPANY	2,022.18				2,022.18
5884	REAGAN WILSON, INC	71,452.00	47,340.90	21,231.10	2,980.00	
5820	RIM ARCHITECTS	87,464.00	14,037.00		28,672.00	44,366.00
1069	ROYAL MEDIA NETWORK	26,780.06		16,539.12		10,240.94
8888	SECURESAFE SOLUTIONS	16,109.00			4,918.00	11,191.00
1024	SIEMENS HEALTHCARE DIAGNOSTICS	167,173.85		5,426.68		161,747.17
6698	SMITHBRIDGE	140.00				140.00
5816	SOUTH PACIFIC PETROLEUM CORP	25,402.50	1,900.00	24,402.50		
1241	SPECTRA LABORATORIES	2,430.00				2,430.00
2002	STANDARD OFFICE SUPPLY	2,457.35				2,457.35
7295	STRYKER INSTRUMENTS	987.60			987.60	
7266	STRYKER NEUROVASCULAR	9,970.09			9,970.00	
4096	SYSAID AUSTRALIA PTY LTD	2,379.00	2,379.00			
5852	TAASERA, INC	35,000.00	35,000.00			
2011	TAPE AND MEDIA.COM	2,110.10				2,110.10
1417	TEAL PACIFIC LLC	39,372.00				39,372.00
6231	THE ECP EDUCATION LLC	78,300.00				78,300.00
5889	THE GUAM DAILY POST	290.00				290.00
3001	TICK-TOCK	608.30				608.30
4195	TREASURER OF GUAM	86,699.30				86,699.30
1023	TRILLAMED LLC	58,460.99		536.74	4,894.37	53,030.68
5117	TRIPLE B FORWARDERS/IT WORLDW	44,867.37	1,080.12	1,983.03	4,745.93	36,458.28
5723	TSANG BROTHERS CORPORATION	3,750.03				3,750.03
1035	U.S. DEPT OF HEALTH & HUMAN SV	1,238,145.17	18,028.11	181,019.12	251,182.35	787,915.59
8806	UNITED LITHOGRAPHIC DIST.	6,205.00		1,600.00	3,600.00	805.00
4091	UNITEK ENVIRONMENTAL GUAM	5,995.00			5,995.00	
1090	US RENAL CARE	11,185.00				11,185.00
4057	USA CONTRACTORS	4,632.00				4,632.00
6942	VERATHON, INC	36,512.00			36,512.00	
7109	W.L. GORE & ASSOCIATES	15,998.00			15,248.00	(250.00)
1050	WESTSOURCE MSM	24,019.12	713.00	4,246.54	2,788.56	16,267.02
1287	WOLTERS KLUWER HEALTH	7,170.00				7,170.00
2004	XEROX CORPORATION	57,697.83			10,617.83	48,980.00
2065	YORKTOWN INDUSTRIES INC.	1,975.00				1,975.00
<b>TOTAL</b>		<b>11,834,883.27</b>	<b>867,244.77</b>	<b>1,436,224.75</b>	<b>1,562,961.71</b>	<b>7,968,434.04</b>
<b>PATIENT REFUNDS</b>	<b>30009</b>	<b>PATIENT REFUND</b>	<b>22,047.85</b>	<b>16,009.85</b>	<b>1,000.00</b>	<b>5,012.10</b>
			<b>18,577,446.15</b>	<b>2,634,069.73</b>	<b>1,873,821.37</b>	<b>1,866,786.15</b>
			<b>10,677,446.16</b>	<b>2,634,069.73</b>	<b>1,873,821.37</b>	<b>1,866,786.15</b>
						<b>13,203,769.90</b>