

MS



Felix P. Camacho
Governor
Michael W. Cruz
Lieutenant Governor

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



Lourdes M. Perez
Director
Joseph C. Manibusan
Deputy Director

January 29, 2009

The Honorable Judith T. Won Pat, Ed.D.
Speaker, Mina Bente Nuebe na Liheslaturan Guahan
155 Hesler Place
Hagatna, Guam 96910

RECEIVED - 2 PM 1:22 - WVV

**RE: Reporting Requirements (Preliminary) – Public Law 29-113
Chapter VII, Section 2
FIRST QUARTER REPORT – FY'2009**

Dear Madam Speaker:

Buenas yan Hafa Adai! In compliance with the reporting requirement as mandated in Public Law 29-113, our office is transmitting the 1st Quarter (period from October 1, 2008 through December 31, 2008) preliminary financial reports as listed on the attached summary, as follows:

1. Hard copy (1 set) of financial reports;
2. Copy of reports will be electronically e-mailed to your office at mark@judiwonpat.com, all the senators, and to the Guam Public Auditor's Office (admin@guamopa.org).
3. Reports can also be viewed at DOA's website address: <http://www.da.doa.guam.gov/>.

Should you have any questions, please contact my office at 475-1101/1221.

Si Yu'os Ma'ase!

30-09-0190
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 1/30/09
Time 1:54
Received by [Signature]

Sincerely,

Lourdes M. Perez
Lourdes M. Perez
Director of Administration

Attachments

Cc: Public Auditor, OPA

0185

Department of Administration
Reporting Requirement (Public Law 29-113)
Fiscal Year 2009 – 1st Quarter

Budget Appropriation, Expenditures, and Encumbrance Information
Government Claims
Residential Treatment Fund
Contract Information
Department of Administration Special Revenue Report

Every Child is entitled to an Adequate Public Education Fund
Asset Sheet
Liabilities
Revenue Statement

Fire, Life, and Medical Emergency Fund
Asset Sheet
Liabilities
Revenue Statement

Guam Public School System Operations Fund
Asset Sheet
Liabilities
Revenue Statement
Transfers to GPSS

Healthy Futures Fund
Asset Sheet
Liabilities
Revenue Statement
Revenue by Month
Funds Available

Bond Proceeds

**For Appropriation/Expenditure Report pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Appropriation/Expenditure Report
(Run Date January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Fund | Object Category | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|--------------------|--|-----------------------|----------------------|----------------------|-------------------------------------|----------------------------|-------------------------------|
| GENERAL FUND | REGULAR SALARY | 4,970,764.00 | 1,297,236.00 | 1,090,016.30 | 0 | 207,219.70 | 3,673,528.00 |
| | OVERTIME SALARY | 4,800.00 | 4,800.00 | 1,103.87 | 0 | 3,696.13 | 0 |
| | FRINGE | 1,480,894.00 | 381,371.00 | 337,730.44 | 0 | 43,640.56 | 1,099,523.00 |
| | TRAVEL | 30,000.00 | 30,000.00 | 0 | 0 | 30,000.00 | 0 |
| | CONTRACT | 1,959,944.19 | 1,606,288.19 | 122,485.24 | 836,829.82 | 646,973.13 | 353,656.00 |
| | SUPPLIES | 33,836.05 | 10,216.05 | 6,053.35 | 4,007.23 | 155.47 | 23,620.00 |
| | EQUIPMENT | 9,040.00 | 9,040.00 | 540 | 0 | 8,500.00 | 0 |
| | WORKERS COMP BENEFITS | 0 | 0 | 0 | 0 | 0 | 0 |
| | DRUG TESTING CHARGES | 48,600.00 | 48,600.00 | 7,172.50 | 0 | 41,427.50 | 0 |
| | MISCELLANEOUS | 7,617,901.76 | 7,617,901.76 | 8,916,687.41 | 469,468.67 | -1,768,254.32 | 0 |
| | POWER UTILITY | 253,065.38 | 253,065.38 | 61,627.20 | 191,438.18 | 0 | 0 |
| | WATER UTILITY | 75,768.33 | 75,768.33 | 5,668.50 | 70,099.83 | 0 | 0 |
| | TELEPHONE | 350,484.00 | 350,484.00 | 87,708.33 | 262,775.67 | 0 | 0 |
| | CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| | GENERAL FUND Fund Totals: | 16,835,097.71 | 11,684,770.71 | 10,636,793.14 | 1,834,619.40 | -786,641.83 | 5,150,327.00 |
| FEDERAL GRANT FUND | REGULAR SALARY | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERTIME SALARY | 0 | 0 | 0 | 0 | 0 | 0 |
| | FRINGE | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACT | 96,412.33 | 96,412.33 | 35,247.50 | 61,128.75 | 36.08 | 0 |
| | SUPPLIES | 9,883.60 | 9,883.60 | 0 | 9,883.60 | 0 | 0 |
| | EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL | 163,914.40 | 163,914.40 | 133,917.85 | 29,996.55 | 0 | 0 |
| | FEDERAL GRANT FUND Fund Totals: | 270,210.33 | 270,210.33 | 169,165.35 | 101,008.90 | 36.08 | 0 |
| STRIPPER WELL | MISCELLANEOUS | 0 | 0 | 187.5 | 0 | -187.5 | 0 |
| | STRIPPER WELL Fund Totals: | 0 | 0 | 187.5 | 0 | -187.5 | 0 |
| EXXON OVERCHARGE | MISCELLANEOUS | 0 | 0 | 296.61 | 0 | -296.61 | 0 |
| | EXXON OVERCHARGE Fund Totals: | 0 | 0 | 296.61 | 0 | -296.61 | 0 |

**For Appropriation/Expenditure Report pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Appropriation/Expenditure Report
(Run Date January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Fund | Object Category | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|--|------------------------|-----------------------|----------------------|---------------------|---------------------------------|------------------------|---------------------------|
| TERRITORIAL EDUCATION FACILITY | MISCELLANEOUS | 42,678.00 | 42,678.00 | 53,270.96 | 0 | -10,592.96 | 0 |
| TERRITORIAL EDUCATION FACILITY Fund Totals: | | 42,678.00 | 42,678.00 | 53,270.96 | 0 | -10,592.96 | 0 |
| TOURIST ATTRACTION | CONTRACT | 35,249.94 | 17,249.94 | 0 | 17,249.94 | 0 | 18,000.00 |
| TOURIST ATTRACTION Fund Totals: | | 35,249.94 | 17,249.94 | 0 | 17,249.94 | 0 | 18,000.00 |
| TERRITORIAL HIGHWAY | REGULAR SALARY | 241,688.00 | 63,073.00 | 52,728.48 | 0 | 10,344.52 | 178,615.00 |
| | FRINGE | 72,462.00 | 19,110.00 | 16,662.60 | 0 | 2,447.40 | 53,352.00 |
| | CONTRACT | 2,469,056.72 | 2,451,056.72 | 890,694.30 | 1,547,569.74 | 12,792.68 | 18,000.00 |
| | SUPPLIES | 1,134.20 | 1,134.20 | 0 | 0 | 1,134.20 | 0 |
| | EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 0 | 0 | 187.5 | 0 | -187.5 | 0 |
| | POWER UTILITY | 328.31 | 328.31 | 0 | 28.31 | 300 | 0 |
| | WATER UTILITY | 0 | 0 | 0 | 0 | 0 | 0 |
| | TELEPHONE | 5,000.00 | 5,000.00 | 806.08 | 4,193.92 | 0 | 0 |
| TERRITORIAL HIGHWAY Fund Totals: | | 2,789,669.23 | 2,539,702.23 | 961,078.96 | 1,551,791.97 | 26,831.30 | 249,967.00 |
| CUSTOMS, AGRIC & QUARANTN INSP | MISCELLANEOUS | 0 | 0 | 67.08 | 0 | -67.08 | 0 |
| CUSTOMS, AGRIC & QUARANTN INSP Fund Totals: | | 0 | 0 | 67.08 | 0 | -67.08 | 0 |
| L.O. HIGHWAY BOND 2001A-CPF | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 |
| L.O. HIGHWAY BOND 2001A-CPF Fund Totals: | | 0 | 0 | 0 | 0 | 0 | 0 |
| L.O. HIGHWAY BOND 2001A-DSF | MISCELLANEOUS | 6,030,400.00 | 490,200.00 | 490,200.00 | 0 | 0 | 5,540,200.00 |
| L.O. HIGHWAY BOND 2001A-DSF Fund Totals: | | 6,030,400.00 | 490,200.00 | 490,200.00 | 0 | 0 | 5,540,200.00 |
| GSA LIQUIDATED DAMAGES FUND | REGULAR SALARY | 0.08 | 0.08 | 0 | 0 | 0.08 | 0 |
| | OVERTIME SALARY | 0 | 0 | 0 | 0 | 0 | 0 |
| | FRINGE | 0.09 | 0.09 | 0 | 0 | 0.09 | 0 |
| | TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACT | 1,058.62 | 1,058.62 | 0 | 0 | 1,058.62 | 0 |
| | SUPPLIES | 1,201.19 | 1,201.19 | 0 | 0 | 1,201.19 | 0 |

**For Appropriation/Expenditure Report pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Appropriation/Expenditure Report
(Run Date January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Fund | Object Category | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|--|------------------------|-----------------------|----------------------|---------------------|-------------------------------------|----------------------------|-------------------------------|
| | EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | DRUG TESTING CHARGES | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| GSA LIQUIDATED DAMAGES FUND Fund Totals: | | 2,259.98 | 2,259.98 | 0 | 0 | 2,259.98 | 0 |
| GOVT CLAIMS FUND | MISCELLANEOUS | 94,176.00 | 94,176.00 | 88,410.92 | 0 | 5,765.08 | 0 |
| GOVT CLAIMS FUND Fund Totals: | | 94,176.00 | 94,176.00 | 88,410.92 | 0 | 5,765.08 | 0 |
| VILLAGE STREETS FUND | MISCELLANEOUS | 0 | 0 | 187.5 | 0 | -187.5 | 0 |
| VILLAGE STREETS FUND Fund Totals: | | 0 | 0 | 187.5 | 0 | -187.5 | 0 |
| INFRAST IMPRVMT BOND '97 - CPF | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 |
| INFRAST IMPRVMT BOND '97 - CPF Fund Totals: | | 0 | 0 | 0 | 0 | 0 | 0 |
| G.O. BOND 1993 SERIES A - CPF | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 |
| G.O. BOND 1993 SERIES A - CPF Fund Totals: | | 0 | 0 | 0 | 0 | 0 | 0 |
| HUMAN RESOURCES SERVICES REVLV | REGULAR SALARY | 251.06 | 251.06 | 0 | 0 | 251.06 | 0 |
| | OVERTIME SALARY | 5,000.00 | 5,000.00 | 0 | 0 | 5,000.00 | 0 |
| | FRINGE | 2,422.46 | 2,422.46 | 0 | 0 | 2,422.46 | 0 |
| | TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACT | 1,015.64 | 1,015.64 | 0 | 959.65 | 55.99 | 0 |
| | SUPPLIES | 598.18 | 598.18 | 502.2 | 46.07 | 49.91 | 0 |
| | EQUIPMENT | 1,595.20 | 1,595.20 | 0 | 686.94 | 908.26 | 0 |
| | DRUG TESTING CHARGES | 7,476.70 | 7,476.70 | 3,500.00 | 0 | 3,976.70 | 0 |
| | MISCELLANEOUS | 341.44 | 341.44 | 112.27 | 0 | 229.17 | 0 |
| | CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| HUMAN RESOURCES SERVICES REVLV Fund | | 18,700.68 | 18,700.68 | 4,114.47 | 1,692.66 | 12,893.55 | 0 |
| FINANCIAL MGMT DIVISION RELVNG | REGULAR SALARY | 1,042.38 | 1,042.38 | 0 | 0 | 1,042.38 | 0 |
| | OVERTIME SALARY | 0.85 | 0.85 | 0 | 0 | 0.85 | 0 |
| | FRINGE | 809.17 | 809.17 | 0 | 0 | 809.17 | 0 |
| | CONTRACT | 66,071.33 | 66,071.33 | 24,858.00 | 15,876.30 | 25,337.03 | 0 |

**For Appropriation/Expenditure Report pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Appropriation/Expenditure Report
(Run Date January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Fund | Object Category | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|--|------------------------|-----------------------|----------------------|---------------------|---------------------------------|------------------------|---------------------------|
| | SUPPLIES | 1,879.50 | 1,879.50 | 0 | 787.19 | 1,092.31 | 0 |
| | EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | DRUG TESTING CHARGES | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| FINANCIAL MGMT DIVISION RELVNG Fund Totals: | | 69,803.23 | 69,803.23 | 24,858.00 | 16,663.49 | 28,281.74 | 0 |
| HEALTH SECURITY TRUST FUND | MISCELLANEOUS | 0 | 0 | 119,000.00 | 0 | -119,000.00 | 0 |
| HEALTH SECURITY TRUST FUND Fund Totals: | | 0 | 0 | 119,000.00 | 0 | -119,000.00 | 0 |
| SPC SURPLUS PROP | REGULAR SALARY | 867.01 | 867.01 | 0 | 0 | 867.01 | 0 |
| | OVERTIME SALARY | 0 | 0 | 0 | 0 | 0 | 0 |
| | FRINGE | 221.27 | 221.27 | 0 | 0 | 221.27 | 0 |
| | TRAVEL | 12,000.00 | 12,000.00 | 9,060.00 | 0 | 2,940.00 | 0 |
| | CONTRACT | 6,615.95 | 6,615.95 | 96 | 2,420.60 | 4,099.35 | 0 |
| | SUPPLIES | 4,396.18 | 4,396.18 | 589.86 | 1,782.93 | 2,023.39 | 0 |
| | EQUIPMENT | 6,012.50 | 6,012.50 | 210 | 4,520.00 | 1,282.50 | 0 |
| | DRUG TESTING CHARGES | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL | 32,097.30 | 32,097.30 | 0 | 5,995.00 | 26,102.30 | 0 |
| SPC SURPLUS PROP Fund Totals: | | 62,210.21 | 62,210.21 | 9,955.86 | 14,718.53 | 37,535.82 | 0 |
| PUBLIC TRANSIT FUND | REGULAR SALARY | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERTIME SALARY | 0 | 0 | 0 | 0 | 0 | 0 |
| | FRINGE | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAVEL | 10,000.00 | 10,000.00 | 0 | 0 | 10,000.00 | 0 |
| | CONTRACT | 139,921.32 | 244,898.08 | 61 | 100,409.46 | 144,427.62 | -104,976.76 |
| | BLDG RENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUPPLIES | 5,719.22 | 5,719.22 | 906.1 | 511.89 | 4,301.23 | 0 |
| | EQUIPMENT | 1,295.00 | 1,295.00 | 0 | 0 | 1,295.00 | 0 |
| | DRUG TESTING CHARGES | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 2,038.00 | 2,038.00 | 300 | 0 | 1,738.00 | 0 |
| | POWER UTILITY | 0 | 0 | 0 | 0 | 0 | 0 |
| | WATER UTILITY | 0 | 0 | 0 | 0 | 0 | 0 |
| | TELEPHONE | 5,000.00 | 5,000.00 | 0 | 0 | 5,000.00 | 0 |

**For Appropriation/Expenditure Report pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Appropriation/Expenditure Report
(Run Date January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Fund | Object Category | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|--|------------------------|-----------------------|----------------------|---------------------|---------------------------------|------------------------|---------------------------|
| | CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 |
| PUBLIC TRANSIT FUND Fund Totals: | | 163,973.54 | 268,950.30 | 1,267.10 | 100,921.35 | 166,761.85 | -104,976.76 |
| GU PRESERV TRUST FUND | MISCELLANEOUS | 0 | 0 | 1,703.97 | 0 | -1,703.97 | 0 |
| GU PRESERV TRUST FUND Fund Totals: | | 0 | 0 | 1,703.97 | 0 | -1,703.97 | 0 |
| RESIDENTIAL TREATMENT FUND | TRAVEL | 30,763.00 | 30,763.00 | 0 | 763 | 30,000.00 | 0 |
| | CONTRACT | 0 | 0 | 0 | 0 | 0 | 0 |
| | MISCELLANEOUS | 1,004,747.00 | 1,004,747.00 | 106,196.32 | 551,080.66 | 347,470.02 | 0 |
| RESIDENTIAL TREATMENT FUND Fund Totals: | | 1,035,510.00 | 1,035,510.00 | 106,196.32 | 551,843.66 | 377,470.02 | 0 |
| DSF - 97 INFRAS IMPRVMT BOND | MISCELLANEOUS | 7,221,751.00 | 6,308,063.00 | 6,308,063.13 | 0 | -0.13 | 913,688.00 |
| DSF - 97 INFRAS IMPRVMT BOND Fund Totals: | | 7,221,751.00 | 6,308,063.00 | 6,308,063.13 | 0 | -0.13 | 913,688.00 |
| DSF - 89 WATER SYS REV BOND | MISCELLANEOUS | 11,105,568.00 | 10,382,924.00 | 0 | 0 | 10,382,924.00 | 722,644.00 |
| DSF - 89 WATER SYS REV BOND Fund Totals: | | 11,105,568.00 | 10,382,924.00 | 0 | 0 | 10,382,924.00 | 722,644.00 |
| DSF - 93 G.O. BOND | MISCELLANEOUS | 4,434,068.00 | 744,770.00 | 1,004,533.75 | 0 | -259,763.75 | 3,689,298.00 |
| DSF - 93 G.O. BOND Fund Totals: | | 4,434,068.00 | 744,770.00 | 1,004,533.75 | 0 | -259,763.75 | 3,689,298.00 |
| G.O. BOND 2007 SERIES A | MISCELLANEOUS | 10,499,600.00 | 4,593,575.00 | 3,937,350.00 | 0 | 656,225.00 | 5,906,025.00 |
| G.O. BOND 2007 SERIES A Fund Totals: | | 10,499,600.00 | 4,593,575.00 | 3,937,350.00 | 0 | 656,225.00 | 5,906,025.00 |
| 2008 SHORT TERM FINANCING 13.8 | MISCELLANEOUS | 4,194,473.00 | 1,048,619.00 | 700,368.84 | 0 | 348,250.16 | 3,145,854.00 |
| 2008 SHORT TERM FINANCING 13.8 Fund Totals: | | 4,194,473.00 | 1,048,619.00 | 700,368.84 | 0 | 348,250.16 | 3,145,854.00 |
| SOLID WASTE OPERATIONS FUND | MISCELLANEOUS | 0 | 0 | 4,628.69 | 0 | -4,628.69 | 0 |
| SOLID WASTE OPERATIONS FUND Fund Totals: | | 0 | 0 | 4,628.69 | 0 | -4,628.69 | 0 |
| HEALTHY FUTURES FUND | MISCELLANEOUS | 0 | 0 | 16,270.58 | 0 | -16,270.58 | 0 |
| HEALTHY FUTURES FUND Fund Totals: | | 0 | 0 | 16,270.58 | 0 | -16,270.58 | 0 |
| SUPPLEMENTAL ANNUITY BENEFITS | MISCELLANEOUS | 11,908,780.00 | 3,750,000.00 | 3,387,922.89 | 0 | 362,077.11 | 8,158,780.00 |

For Appropriation/Expenditure Report pursuant to PL 29-113
 Government of Guam
 (2009 1st Qtr) Appropriation/Expenditure Report
 (Run Date January 20, 2009)

DEPARTMENT OF ADMINISTRATION

| Fund | Object Category | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|---|-----------------|----------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|
| <i>SUPPLEMENTAL ANNUITY BENEFITS Fund Totals:</i> | | 11,908,780.00 | 3,750,000.00 | 3,387,922.89 | 0 | 362,077.11 | 8,158,780.00 |
| DEPARTMENT OF ADMINISTRATION | | 76,814,178.85 | 43,424,372.61 | 28,025,891.62 | 4,190,509.90 | 11,207,971.09 | 33,389,806.24 |

| | Appropriations | YTD Allotment | Expenditures | Outstanding Encumbrances | Funds Available | Unallotted Balance |
|----------------------|----------------|---------------|---------------|--------------------------|-----------------|--------------------|
| GRAND TOTALS: | 76,814,178.85 | 43,424,372.61 | 28,025,891.62 | 4,190,509.90 | 11,207,971.09 | 33,389,806.24 |

GOVERNMENT CLAIMS FUND

Fiscal Year 2009

Statement of Appropriations, Expenditures and Encumbrances

FIRST Quarter Reporting - Three Months Ended - December 31, 2008

FY'2009 Government Claims Fund Appropriation:

P.L. 29-113, Chapter V, Part II, Section 8 - FY'2009 Appropriation
(Account Number: 5239A090600CA202-290)

Fiscal Year 2009 - FIRST Quarter Disbursements:

| <u>Date</u> | <u>Claim No.</u> | <u>Claimant</u> |
|-------------|-----------------------------------|--|
| 11/28/08 | D090660345 AG File No. 00-0019 | Gorman & Gavras Client Trust Account and the Office of the Attorney General (AG) Client: Noel P.T. Cruz Final Payment of Balance Due Responsible Party: Government of Guam |
| 11/28/08 | D090660346 AG File No. 08.0269 | Guam Insurance Adjusters, Inc., and the Office of the Attorney General (AG) Insured: June Ann G. Bautista Responsible Party: Department of Public Works |
| 12/17/08 | D090660512 AG File No. 08.0050 | Takagi & Associates, Inc. and the Office of the AG (Insured: Harvey A. Ishiki) Responsible Party: Department of Public Works |
| 12/17/08 | D090660513 AG File No. 08.0188 | Mark B. Markham and the Office of the AG Responsible Party: Guam Customs and Quarantine Agency |

TOTALS:

December 31, 2008

YEAR-TO-DATE SUMMARY:

FIRST QUARTER REPORT

| Claims under the Government Claims Fund | |
|--|--------------|
| FY'2009 Account | |
| Appropriations | Expenditures |

| | |
|-----------|-----------|
| 94,176.00 | |
| | 79,739.38 |
| | 5,129.73 |
| | 3,041.81 |
| | 500.00 |
| 94,176.00 | 88,410.92 |

| |
|-----------------|
| 5,765.08 |
|-----------------|

| | |
|-----------|-----------|
| 88,410.92 | 88,410.92 |
|-----------|-----------|

Website Reporting is mandated by Public Law No. 29-113, Chapter V, Part II, Section 8.
A detailed transaction history is available on the Government of Guam's AS400 System.

RESIDENTIAL TREATMENT FUND (P.L. 29-113, Ch. V, Part II, Sec. 9)
Fiscal Year 2009

Statement of Appropriations, Expenditures and Encumbrances

First Quarter Reporting - Three Months Ended - December 31, 2008

FIRST QUARTER REPORT

FY'2009 Appropriation:

P.L. 29-19, Chapter V, Part II, Section 9 - FY'2009 Appropriation
 (Account Number: 5329 A09 0600 MA 002)

Fiscal Year 2009 - First Quarter Expenditures and Encumbrances:

| Date | Document Type | Service Provider | |
|------------|---------------------------------------|---|------------|
| 11/10/2008 | Authorization for Svcs C090698-001 | RESCARE PREMIER Service Period: October 1, 2008 - September 30, 2009 Client: TY (Adult) | 191,625.00 |
| 11/10/2008 | Authorization for Svcs C090698-002 | RESCARE PREMIER Service Period: October 1, 2008 - September 30, 2009 Client: CB (Adult) | 191,625.00 |
| 11/10/2008 | Authorization for Svcs C090698-003 | SHILOH TREATMENT CENTER, INC. Service Period: October 1, 2008 - September 30, 2009 Client: M.F. (Adult) | 127,750.00 |
| 11/10/2008 | Authorization for Svcs C090698-004 | THERESE F. AFLLEJE Service Period: October 1, 2008 - September 30, 2009 Client: BC (Adult) | 33,499.68 |
| 11/10/2008 | Authorization for Svcs C090698-005 | AMICARE OF ARKANSAS Service Period: October 1, 2008 - September 30, 2009 Client: DS (Minor) | 216,810.00 |
| 11/20/2008 | Direct Payment D090660269 | AMICARE OF ARKANSAS Service Period: October 17, 2008 Client: D.S. (Minor) | 2,368.00 |
| 11/20/2008 | Direct Payment D090660270 | AMICARE OF ARKANSAS Service Period: October 10, 2008 Client: D.S. (Minor) | 429.00 |
| 11/20/2008 | Direct Payment D090660271 | AMICARE OF ARKANSAS Service Period: October 2008 Client: D.S. (Minor) | 1,380.00 |
| 12/11/2008 | Direct Payment D090660433 | AMICARE OF ARKANSAS Service Period: October 17, 2008 Client: D.S. (Minor) | 187.00 |
| 12/11/2008 | Direct Payment D090660434 | WALLIS, J WESLEY (MD) Service Period: November 11, 2008 Client: C.B. (Adult) | 165.00 |
| 12/11/2008 | Direct Payment D090660435 | AMICARE OF ARKANSAS Service Period: October 27, 2008 Client: D.S. (Minor) | 449.00 |
| 12/11/2008 | Direct Payment D090660436 | PHARMACY ALTERNATIVES OF TEXAS Service Period: October 2008 Client: T.Y. (Adult) | 950.25 |
| 12/11/2008 | Direct Payment D090660437 | PHARMACY ALTERNATIVES OF TEXAS Service Period: October 2008 Client: C.B. (Adult) | 2,368.97 |
| 12/17/2008 | Authorization for Svcs C090698-008 | SHILOH TREATMENT CENTER, INC. Service Period: October 1, 2008 - September 30, 2009 Client: J.R. (Minor) | 127,750.00 |

TOTALS:

**Available Balance,
December 31, 2008**

YEAR-TO-DATE SUMMARY:

| Residential Treatment Fund | |
|-----------------------------|------------|
| FY'2009 RTF | |
| Encumbrances & Expenditures | |
| Appropriations | |
| 959,132.00 | |
| | 191,625.00 |
| | 191,625.00 |
| | 127,750.00 |
| | 33,499.68 |
| | 216,810.00 |
| | 2,368.00 |
| | 429.00 |
| | 1,380.00 |
| | 187.00 |
| | 165.00 |
| | 449.00 |
| | 950.25 |
| | 2,368.97 |
| | 127,750.00 |
| 959,132.00 | 897,356.90 |
| 61,775.10 | |
| 897,356.90 | 897,356.90 |

Website Reporting as mandated by P.L. No 29-19, Chapter V, Part II, Section 9.

NOTE: A detailed transaction history can be retrieved from the Government of Guam's AS400 System.

**SUPPORT OF CHILD IN CUSTODY - GENERAL FUND (19 GCA §5116)
Fiscal Year 2009**

Statement of Appropriations, Expenditures and Encumbrances

First Quarter Reporting - Three Months Ended - December 31, 2008

FY'2009 Appropriation:

19 GCA, Subsection 5116 - Support of Child - Court Ordered - General Funding
(Account Number: 5100 A09 0600 MA 009)

Fiscal Year 2009 - First Quarter Expenditures and Encumbrances:

| Date | Document Type | Service Provider | |
|------------|---------------------------------------|---|------------|
| 11/10/2008 | Authorization for Svcs C090698-006 | AMICARE OF ARKANSAS Service Period: October 1, 2008 - September 30, 2009 Client: AC (Minor) | 216,810.00 |
| 11/10/2008 | Authorization for Svcs C090698-007 | MICHAEL A. SUZUKI Service Period: October 1, - December 31, 2008 Client: AG (Minor) | 11,500.07 |

TOTALS:

**Available Balance,
December 31, 2008**

YEAR-TO-DATE SUMMARY:

FIRST QUARTER REPORT

| Residential Treatment Fund | |
|----------------------------|-----------------------------|
| Appropriations | FY'2009 19GCA |
| | Encumbrances & Expenditures |
| 659,232.00 | |
| | 216,810.00 |
| | 11,500.07 |
| 659,232.00 | 228,310.07 |
| 430,921.93 | |
| 228,310.07 | 228,310.07 |

Website Reporting as mandated by P.L. No 29-19, Chapter V, Part II, Section 9.

NOTE: A detailed transaction history can be retrieved from the Government of Guam's AS400 System.

**For Government of Guam Contracts pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Contracts
(As of January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Vendor Name | Duration | Description | Contract Amount |
|-------------------------------|---------------------------|--|------------------------|
| AFLEJE, THERESE F. | 10/01/2008- 09/30/2009 | PERSONAL CARE ASSISTANT SERVICES 10/01/08-09/30/09 B.O | 33,499.68 |
| AMICARE OF ARKANSAS | 10/01/2008- 09/30/2009 | OFF-ISLAND RESIDENTIAL TREATMENT FOR MINOR 10/01/08- 9/30/09 | 216,810.00 |
| AMICARE OF ARKANSAS | 10/01/2008- 09/30/2009 | OFF-ISLAND RESIDENTIAL TREATMENT FOR MINOR 10/01/08- 9/30/09 | 216,810.00 |
| AMICARE OF ARKANSAS | 12/29/2008- 09/30/2009 | | 216,810.00 |
| AON CONSULTING, INC. | 05/05/2008- 09/30/2008 | 2ND AMEND GROUP HEALTH INSUR PROGRAM SERVICE DATE MAR-SEPT 2008 FY2009 | 160,000.00 |
| DELOITTE & TOUCHE | 09/29/2007- 09/30/2008 | (THF)AUDIT SEPT,30 FY2006/FY2007/FY2008 SERVICE DATE 09/30/2007 THRU 09/30/2008 | 54,000.00 |
| DELOITTE & TOUCHE | 09/29/2007- 09/30/2008 | (TAF)AUDIT SEPT 30,FY2006/FY2007/FY2008 SERVICE DATE 9/30/2007 THRU 9/30/2008 | 54,000.00 |
| LEON GUERRERO, ELIZABETH | 01/02/2009- 09/30/2009 | | 16,800.00 |
| RESCARE PREMIER | 10/12/2006- 09/30/2007 | OFF-ISLAND PERSONAL CARE ASSISTANT SERV (10/12/06 - 09/30/07)(C.B.) | 195,750.00 |
| RESCARE PREMIER | 10/01/2008- 09/30/2009 | OFFISLAND RESIDENTIAL SERVICES 10/1/08-9 /30/09 T.Y COURT ORDER SP138-91 6/24/02 | 191,625.00 |
| RESCARE PREMIER | 10/01/2008- 09/30/2009 | OFFISLAND RESIDENTIAL SERVICES 10/1/08-9 /30/09 C.B COURT ORDER SP0228-93 12/7/06 | 191,625.00 |
| SHILOH TREATMENT CENTER, INC. | 10/01/2008- 09/30/2009 | OFF-ISLAND THERAPEUTIC SERVICES 10/01/08 -09/30/09 | 127,750.00 |
| SHILOH TREATMENT CENTER, INC. | 12/12/2008- 09/30/2009 | | 127,750.00 |

**For Government of Guam Contracts pursuant to PL 29-113
Government of Guam
(2009 1st Qtr) Contracts
(As of January 20, 2009)**

DEPARTMENT OF ADMINISTRATION

| Vendor Name | Duration | Description | Contract Amount |
|---|-----------------------|--|------------------------|
| SHILOH TREATMENT CENTER, INC. | 12/17/2008-09/30/2009 | OFF-ISLAND TREATMENT SERVICES 10/01/08-9 /30/09 RTF C/O SP#0033-07 DT:11/28/08 | 127,750.00 |
| SUZUKI, MICHAEL A. | 10/01/2008-09/30/2009 | THERAPEUTIC FOSTER PARENTING SVCS 10/01/08-12/31/08 | 11,500.02 |
| SUZUKI, MICHAEL A. | 12/18/2008-09/30/2009 | THERAPEUTIC FOSTER PARENT SERVICE DATE OCT 1,2008-SEPT 30,2009 | 46,000.08 |
| DEPARTMENT OF ADMINISTRATION TOTALS: | | | 1,988,479.78 |

GRAND TOTAL: 1,988,479.78

**Special Revenue Funds Administered by
Department of Administration
1st Quarter Reporting Requirement in pursuant of PL 29-113**

| Fund | Special Revenue Fund Name | Revenues | Expenditures | Encumbrances |
|-------------|--|-----------------|---------------------|---------------------|
| 404 | GSA Inventory Revolving Fund | 71,073.26 | - | 1,501,410.42 |
| 298 | Human Resources Services Revolving Fund | 3,487.50 | 4,114.47 | 1,692.66 |
| 299 | Financial Management Division Revolving Fund | 3,970.45 | 24,858.00 | 16,663.49 |
| 314 | State Agency for Surplus Property | 3,940.85 | 9,955.86 | 14,718.53 |
| 229 | GSA Liquidated Damages Fund | - | - | - |

Balance Sheet

Special Revenue Funds

For the Quarter Ended December 31, 2008

FY2009
as of 12/31/2008
Every Child
Entitled to
Pub Edu Fund

Assets

Current Assets

| | |
|-------------------------|-----|
| Cash & equivalents | \$0 |
| Investments | 0 |
| Tax receivables, net | 0 |
| Interfund receivables | 0 |
| A/R federal agencies | 0 |
| Other receivables, net | 0 |
| Inventories | 0 |
| Prepayments | 0 |
| Deposits & other assets | 0 |

Total Current Assets 0

Amount to be provided for
retirement of debt 0

Amount available in debt service funds 0

Restricted Assets 0

Long-Term Assets

| | |
|--------------------------|---|
| Support assets | 0 |
| Capital leases | 0 |
| Buildings & improvements | 0 |
| Plant in service | 0 |

Gross long-term assets 0

Less accumulated depreciation 0

Long-term assets, net of depreciation 0

Construction in progress 0

Land 0

Other 0

Total Long-Term Assets 0

Total Assets \$0

Balance Sheet
Special Revenue Funds

For the Quarter Ended December 31, 2008

FY2009
as of 12/31/2008
Every Child
Entitled to
Pub Edu Fund

Liabilities

Current Liabilities

| | |
|--|----------|
| Cash overdraft | \$0 |
| Current portion of debt & related interest | 0 |
| Accounts payable | 0 |
| Accrued payroll & other | 0 |
| Interfund payables | 0 |
| A/P federal agencies | 0 |
| Deferred revenue | 0 |
| Estimated tax refunds | 0 |
| Deposits & liabilities | 0 |
| Total Current Liabilities | <u>0</u> |

Deferred Liabilities

| | |
|-----------------------------------|----------|
| Vacation leave accrual | 0 |
| Contracts & Leases | 0 |
| Notes payable & bonds payable | 0 |
| Accrued unfunded retirement costs | 0 |
| Total Deferred Liabilities | <u>0</u> |

Total Liabilities 0

Fund Equity (Deficit)

Contributed capital:

| | |
|--------------------|---|
| Government of Guam | 0 |
| Federal Government | 0 |
| Other | 0 |

Retained earnings:

| | |
|--------------|---|
| Restricted | 0 |
| Unrestricted | 0 |

Fund Balance:

Reserved for:

| | |
|---------------------------|---|
| Debt service | 0 |
| Related assets | 0 |
| Encumbrances | 0 |
| Continuing appropriations | 0 |
| Unreserved | 0 |

Total Fund Equity (Deficit) 0

Total Liabilities and Fund Equity \$0

**Statement of Revenues, Expenditures
and Changes in Fund Balance**

Special Revenue Funds

For the Quarter Ended December 31, 2008

FY2009
as of 12/31/2008
Every Child
Entitled to
Pub Edu Fund

Revenues

| | |
|--------------------------|-----|
| Taxes | \$0 |
| Licenses, fees & permits | 0 |
| Use of money & property | 0 |
| Federal contributions | 0 |
| Other | 0 |
| Total Revenues | 0 |

Expenditures

| | |
|---------------------------------------|---|
| General government | 0 |
| Protection of life & property | 0 |
| Public health | 0 |
| Community services | 0 |
| Recreation | 0 |
| Individual & collective rights | 0 |
| Transportation | 0 |
| Education | 0 |
| Protection of environment & resources | 0 |
| Economic development | 0 |
| Transfers to persons | 0 |
| Interest | 0 |
| Principal | 0 |
| Total Expenditures | 0 |

Total Revenue Over (Under) Expenditures 0

Other Sources (Uses)

| | |
|--|---|
| Addition to long-term debt | 0 |
| Transfers in | 0 |
| Transfers out | 0 |
| Other sources | 0 |
| Other uses | 0 |
| Other financing uses- early extinguishment of debt | 0 |
| Total Sources (Uses) | 0 |

Excess (Deficiency) of Revenues and Other Sources
Over Expenditures and Other Uses 0

Beginning Fund Balance (Deficit) 0

| | |
|---------------------------------|---|
| Adjustment due to GASB33 | |
| Adjusted Beginning Fund Balance | |
| Equity Transfers In | 0 |
| Equity Transfers Out | 0 |
| | 0 |

Ending Fund Balance (Deficit) \$0

Balance Sheet

Special Revenue Funds

For the Quarter December 31, 2008

FY2009
as of 12/31/2008
Fire Life &
Medical Emer
(FLAME) Fund

Assets

Current Assets

| | |
|-------------------------|--------|
| Cash & equivalents | \$0 |
| Investments | 0 |
| Tax receivables, net | 0 |
| Interfund receivables | 38,038 |
| A/R federal agencies | 0 |
| Other receivables, net | 0 |
| Inventories | 0 |
| Prepayments | 0 |
| Deposits & other assets | 0 |

Total Current Assets 38,038

Amount to be provided for
retirement of debt 0

Amount available in debt service funds 0

Restricted Assets 0

Long-Term Assets

| | |
|--------------------------|---|
| Support assets | 0 |
| Capital leases | 0 |
| Buildings & improvements | 0 |
| Plant in service | 0 |

Gross long-term assets 0

Less accumulated depreciation 0

Long-term assets, net of depreciation 0

| | |
|--------------------------|---|
| Construction in progress | 0 |
| Land | 0 |
| Other | 0 |

Total Long-Term Assets 0

Total Assets \$38,038

Balance Sheet
Special Revenue Funds

For the Quarter December 31, 2008

FY2008
as of 12/31/2008
Fire Life &
Medical Emer
(FLAME) Fund

Liabilities

Current Liabilities

| | |
|--|-----|
| Cash overdraft | \$0 |
| Current portion of debt & related interest | 0 |
| Accounts payable | 0 |
| Accrued payroll & other | 0 |
| Interfund payables | 0 |
| A/P federal agencies | 0 |
| Deferred revenue | 0 |
| Estimated tax refunds | 0 |
| Deposits & liabilities | 0 |

Total Current Liabilities 0

Deferred Liabilities

| | |
|-----------------------------------|---|
| Vacation leave accrual | 0 |
| Contracts & Leases | 0 |
| Notes payable & bonds payable | 0 |
| Accrued unfunded retirement costs | 0 |

Total Deferred Liabilities 0

Total Liabilities 0

Fund Equity (Deficit)

Contributed capital:

| | |
|--------------------|---|
| Government of Guam | 0 |
| Federal Government | 0 |
| Other | 0 |

Retained earnings:

| | |
|--------------|---|
| Restricted | 0 |
| Unrestricted | 0 |

Fund Balance:

Reserved for:

| | |
|----------------|---|
| Debt service | 0 |
| Related assets | 0 |
| Encumbrances | 0 |

| | |
|---------------------------|-------------|
| Continuing appropriations | 1,347,140 |
| Unreserved | (1,309,102) |

Total Fund Equity (Deficit) 38,038

Total Liabilities and Fund Equity **\$38,038**

**Statement of Revenues, Expenditures
and Changes in Fund Balance**

Special Revenue Funds

For the Quarter December 31, 2008

FY2008
as of 12/31/2008
Fire Life &
Medical Emer
(FLAME) Fund

Revenues

| | |
|--------------------------|---------------|
| Taxes | \$0 |
| Licenses, fees & permits | 18,313 |
| Use of money & property | 0 |
| Federal contributions | 0 |
| Other | 0 |
| Total Revenues | <u>18,313</u> |

Expenditures

| | |
|---------------------------------------|----------|
| General government | 0 |
| Protection of life & property | 0 |
| Public health | 0 |
| Community services | 0 |
| Recreation | 0 |
| Individual & collective rights | 0 |
| Transportation | 0 |
| Education | 0 |
| Protection of environment & resources | 0 |
| Economic development | 0 |
| Transfers to persons | 0 |
| Interest | 0 |
| Principal | 0 |
| Total Expenditures | <u>0</u> |

Total Revenue Over (Under) Expenditures 18,313

Other Sources (Uses)

| | |
|--|----------|
| Addition to long-term debt | 0 |
| Transfers in | 0 |
| Transfers out | 0 |
| Other sources | 0 |
| Other uses | 0 |
| Other financing uses- early extinguishment of debt | 0 |
| Total Sources (Uses) | <u>0</u> |

Excess (Deficiency) of Revenues and Other Sources
Over Expenditures and Other Uses 18,313

Beginning Fund Balance (Deficit) 19,724

| | |
|---------------------------------|---|
| Adjustment due to GASB33 | |
| Adjusted Beginning Fund Balance | |
| Equity Transfers In | 0 |
| Equity Transfers Out | 0 |

Ending Fund Balance (Deficit) \$38,038

Balance Sheet

Special Revenue Funds

For Quarter Ended December 31, 2008

FY2009
as of 12/31/2008
Guam Public
School System
Fund

Assets

Current Assets

| | |
|-------------------------|-------------------|
| Cash & equivalents | \$25,685,036 |
| Investments | 0 |
| Tax receivables, net | 0 |
| Interfund receivables | 0 |
| A/R federal agencies | 0 |
| Other receivables, net | 0 |
| Inventories | 0 |
| Prepayments | 0 |
| Deposits & other assets | 0 |
| Total Current Assets | <u>25,685,036</u> |

| | |
|--|---|
| Amount to be provided for retirement of debt | 0 |
|--|---|

| | |
|--|---|
| Amount available in debt service funds | 0 |
|--|---|

| | |
|-------------------|---|
| Restricted Assets | 0 |
|-------------------|---|

Long-Term Assets

| | |
|---------------------------------------|----------|
| Support assets | 0 |
| Capital leases | 0 |
| Buildings & improvements | 0 |
| Plant in service | 0 |
| Gross long-term assets | <u>0</u> |
| Less accumulated depreciation | <u>0</u> |
| Long-term assets, net of depreciation | <u>0</u> |

| | |
|--------------------------|----------|
| Construction in progress | 0 |
| Land | 0 |
| Other | 0 |
| Total Long-Term Assets | <u>0</u> |

| | |
|--------------|----------------------------|
| Total Assets | <u><u>\$25,685,036</u></u> |
|--------------|----------------------------|

Balance Sheet

Special Revenue Funds

For Quarter Ended December 31, 2008

FY2009
as of 12/31/2008
Guam Public
School System
Fund

Liabilities

Current Liabilities

| | |
|--|------------|
| Cash overdraft | \$0 |
| Current portion of debt & related interest | 0 |
| Accounts payable | 0 |
| Accrued payroll & other | 0 |
| Interfund payables | 25,648,652 |
| A/P federal agencies | 0 |
| Deferred revenue | 0 |
| Estimated tax refunds | 0 |
| General Fund Advances | 0 |

Total Current Liabilities 25,648,652

Deferred Liabilities

| | |
|-----------------------------------|---|
| Vacation leave accrual | 0 |
| Contracts & Leases | 0 |
| Notes payable & bonds payable | 0 |
| Accrued unfunded retirement costs | 0 |

Total Deferred Liabilities 0

Total Liabilities 25,648,652

Fund Equity (Deficit)

Contributed capital:

| | |
|--------------------|---|
| Government of Guam | 0 |
| Federal Government | 0 |
| Other | 0 |

Retained earnings:

| | |
|--------------|---|
| Restricted | 0 |
| Unrestricted | 0 |

Fund Balance:

Reserved for:

| | |
|---------------------------|---|
| Debt service | 0 |
| Related assets | 0 |
| Encumbrances | 0 |
| Continuing appropriations | 0 |

Unreserved 36,383

Total Fund Equity (Deficit) 36,383

Total Liabilities and Fund Equity \$25,685,036

**Statement of Revenues, Expenditures
and Changes in Fund Balance
Special Revenue Funds**

For Quarter Ended December 31, 2008

FY2009
as of 12/31/2008
Guam Public
School System
Fund

Revenues

| | |
|--------------------------|--------------|
| Taxes | \$0 |
| Licenses, fees & permits | 0 |
| Use of money & property | 1,890 |
| Federal contributions | 0 |
| Other | 0 |
| Total Revenues | 1,890 |

Expenditures

| | |
|---------------------------------------|-------------------|
| General government | 0 |
| Protection of life & property | 0 |
| Public health | 0 |
| Community services | 0 |
| Recreation | 0 |
| Individual & collective rights | 0 |
| Transportation | 0 |
| Education | 18,000,000 |
| Protection of environment & resources | 0 |
| Economic development | 0 |
| Transfers to persons | 0 |
| Interest | 0 |
| Principal | 0 |
| Total Expenditures | 18,000,000 |

Total Revenue Over (Under) Expenditures (17,998,110)

Other Sources (Uses)

| | |
|--|-------------------|
| Addition to long-term debt | 0 |
| Transfers in | 18,000,000 |
| Transfers out | 0 |
| Other sources | 0 |
| Other uses | 0 |
| Other financing uses- early extinguishment of debt | 0 |
| Total Sources (Uses) | 18,000,000 |

Excess (Deficiency) of Revenues and Other Sources
Over Expenditures and Other Uses 1,890

Beginning Fund Balance (Deficit) 34,493

| | |
|---------------------------------|---|
| Adjustment due to GASB33 | |
| Adjusted Beginning Fund Balance | |
| Equity Transfers In | 0 |
| Equity Transfers Out | 0 |

Ending Fund Balance (Deficit) \$36,383

TRANSFERS TO GUAM PUBLIC SCHOOL SYSTEM AND OTHER DISBURSEMENTS

| <u>Date</u> | <u>JV Number</u> | <u>Total Expenditures</u> |
|-------------|------------------|---------------------------|
| 10/3/2008 | J090610177 | \$ 6,000,000.00 |
| 10/17/2008 | J090610178 | \$ 6,000,000.00 |
| 11/14/2008 | J090610600 | \$ 6,000,000.00 |

| | | |
|--|-----------|----------------------|
| Total Transfers to GPSS & Other Disbursements | \$ | 18,000,000.00 |
|--|-----------|----------------------|

Balance Sheet

Healthy Futures Fund

For Quarter Ended December 31, 2008

602
FY2009
as of 12/31/2008
Healthy
Futures
Fund

Assets

Current Assets

| | |
|-------------------------|-----------|
| Cash & equivalents | \$148,871 |
| Investments | 0 |
| Tax receivables, net | 821,689 |
| Interfund receivables | 3,639,114 |
| A/R federal agencies | 0 |
| Other receivables, net | 0 |
| Inventories | 0 |
| Prepayments | 0 |
| Deposits & other assets | 0 |

Total Current Assets 4,609,674

Amount to be provided for
retirement of debt 0

Amount available in debt service funds 0

Restricted Assets 0

Long-Term Assets

| | |
|--------------------------|---|
| Support assets | 0 |
| Capital leases | 0 |
| Buildings & improvements | 0 |
| Plant in service | 0 |

Gross long-term assets 0

Less accumulated depreciation 0

Long-term assets, net of depreciation 0

Construction in progress 0

Land 0

Other 0

Total Long-Term Assets 0

Total Assets \$4,609,674

Balance Sheet
Healthy Futures Fund

For Quarter Ended December 31, 2008

602
FY2008
as of 12/31/2008
Healthy
Futures
Fund

Liabilities

Current Liabilities

| | |
|--|-----------|
| Cash overdraft | \$0 |
| Current portion of debt & related interest | 0 |
| Accounts payable | 0 |
| Accrued payroll & other | 0 |
| Interfund payables | 1,494,447 |
| A/P federal agencies | 0 |
| Deferred revenue | 0 |
| Estimated tax refunds | 0 |
| Deposits & liabilities | 0 |

Total Current Liabilities 1,494,447

Deferred Liabilities

| | |
|-----------------------------------|---|
| Vacation leave accrual | 0 |
| Contracts & Leases | 0 |
| Notes payable & bonds payable | 0 |
| Accrued unfunded retirement costs | 0 |

Total Deferred Liabilities 0

Total Liabilities 1,494,447

Fund Equity (Deficit)

Contributed capital:

| | |
|--------------------|---|
| Government of Guam | 0 |
| Federal Government | 0 |
| Other | 0 |

Retained earnings:

| | |
|--------------|---|
| Restricted | 0 |
| Unrestricted | 0 |

Fund Balance:

Reserved for:

| | |
|---------------------------|-------------|
| Debt service | 0 |
| Related assets | 0 |
| Encumbrances | 349,505 |
| Continuing appropriations | 7,784,362 |
| Unreserved | (5,018,640) |

Total Fund Equity (Deficit) 3,115,227

Total Liabilities and Fund Equity \$4,609,674

**Statement of Revenues, Expenditures
and Changes in Fund Balance
Healthy Futures Fund**

For Quarter Ended December 31, 2008

602
FY2008
as of 12/31/2008
Healthy
Futures
Fund

Revenues

| | |
|--------------------------|------------------|
| Taxes | \$ 1,381,721 |
| Licenses, fees & permits | 0 |
| Use of money & property | 788 |
| Federal contributions | 0 |
| Other | 0 |
| Total Revenues | <u>1,382,508</u> |

Expenditures

| | |
|---------------------------------------|------------------|
| General government | 16,271 |
| Protection of life & property | 60,127 |
| Public health | 1,347,537 |
| Community services | 0 |
| Recreation | 0 |
| Individual & collective rights | 0 |
| Transportation | 0 |
| Education | 58,194 |
| Protection of environment & resources | 0 |
| Economic development | 0 |
| Transfers to persons | 0 |
| Interest | 0 |
| Principal | 0 |
| Total Expenditures | <u>1,482,128</u> |

Total Revenue Over (Under) Expenditures (99,619)

Other Sources (Uses)

| | |
|--|----------|
| Addition to long-term debt | 0 |
| Transfers in | 0 |
| Transfers out - Unreserved Fund | 0 |
| Other sources | 0 |
| Other uses | 0 |
| Other financing uses- early extinguishment of debt | 0 |
| Total Sources (Uses) | <u>0</u> |

Excess (Deficiency) of Revenues and Other Sources
Over Expenditures and Other Uses (99,619)

Beginning Fund Balance (Deficit) 3,214,846

| | |
|---------------------------------|---|
| Adjustment due to GASB33 | |
| Adjusted Beginning Fund Balance | |
| Equity Transfers In | 0 |
| Equity Transfers Out | 0 |

Ending Fund Balance (Deficit) \$3,115,227

Healthy Futures Fund

Fund 602

Revenues

| <u>Month</u> | <u>FY2009</u> |
|--------------|------------------------|
| Oct | \$ 633,484.62 |
| Nov | \$ 265,389.20 |
| Dec | \$ 483,634.66 |
| Jan | |
| Feb | |
| Mar | |
| Apr | |
| May | |
| Jun | |
| Jul | |
| Aug | |
| Sep | |
| Total | \$ 1,382,508.48 |

| | | |
|-------------------------------|-----------|---------------------|
| Tobacco Taxes | \$ | 525,287.58 |
| Alcohol/Beverage Taxes | \$ | 856,433.08 |
| Interest Income | \$ | 787.82 |
| Transfers In | \$ | - |
| Prior Year Adjustment | \$ | - |
| Total Revenues | \$ | 1,382,508.48 |

HEALTHY FUTURES FUND
Statement of Funds Available as of 12/31/2008

| Fund 602 | | | | | | |
|-----------------|----------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|
| DEPT | Appropriation Total | Allotment | Expenditures | Outstanding Enc | Available Funds | Unalloted Balance |
| DRT | \$ 594.41 | \$ 594.41 | \$ - | \$ - | \$ 594.41 | \$ - |
| Bank Fees | \$ - | \$ - | \$ 16,270.58 | \$ - | \$ (16,270.58) | \$ - |
| DPHSS | \$ 6,100,050.92 | \$ 1,932,401.92 | \$ 1,114,999.73 | \$ 320,412.13 | \$ 496,990.06 | \$ 4,167,649.00 |
| DYA | \$ 277,018.42 | \$ 113,114.42 | \$ 60,126.53 | \$ 20,739.05 | \$ 32,248.84 | \$ 163,904.00 |
| DMHSA | \$ 1,570,064.55 | \$ 326,979.55 | \$ 232,537.11 | \$ 745.55 | \$ 93,696.89 | \$ 1,243,085.00 |
| DISID | \$ 510,499.00 | \$ 510,499.00 | \$ - | \$ - | \$ 510,499.00 | \$ - |
| MC | \$ 11,763.52 | \$ 11,763.52 | \$ - | \$ 0.25 | \$ 11,763.27 | \$ - |
| Unres Fnd | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GPSS | \$ 698,335.00 | \$ 174,582.00 | \$ 58,194.00 | \$ - | \$ 116,388.00 | \$ 523,753.00 |
| GMHA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DYA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GPD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DYA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GPD | \$ 246,989.00 | \$ 246,989.00 | \$ - | \$ - | \$ 246,989.00 | \$ - |
| Mayors | \$ 200,267.34 | \$ 200,267.34 | \$ - | \$ 7,608.51 | \$ 192,658.83 | \$ - |
| DRT | \$ 413.03 | \$ 413.03 | \$ - | \$ - | \$ 413.03 | \$ - |
| GPD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | |
| Total | \$ 9,615,995.19 | \$ 3,517,604.19 | \$ 1,482,127.95 | \$ 349,505.49 | \$ 1,685,970.75 | \$ 6,098,391.00 |

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS
GENERAL OBLIGATION BONDS, 2007 SERIES A
AS OF DECEMBER 31, 2008 - FISCAL YEAR 2009

| ACCOUNT | DESCRIPTION | APPROPRIATION | EXPENDITURES | | ENCUMBRANCE | AVAILABLE |
|---------------------|--------------------------------|---------------|---------------|------------|-------------|---------------|
| | | | FY2008 | FY2009 | | |
| 5100A080800BS099112 | DRT REAL PROP ASSESSMENT BOND | - | - | - | - | - |
| 5100A080800BS099290 | DRT REAL PROP ASSESSMENT BOND | 1,000,000.00 | 1,000,000.00 | - | - | - |
| 5100A081100BS099290 | DEPT OF LAW (AG) APASI SYSTEM | 1,753,857.03 | - | - | - | 1,753,857.03 |
| 5100A089919BS087290 | GPSS ADA COMPLIANCE PRO RATA | 4,472,391.73 | 260,345.00 | - | - | 4,212,046.73 |
| 5100A089919BS088290 | GPSS-ASBESTOS ABATEMNT-PRORATA | 2,193,531.68 | 589.60 | - | - | 2,192,942.08 |
| 5100A089919BS089290 | GPSS INTRCOM/ALARM SYS PRORATA | 2,601,318.80 | 474,365.00 | - | - | 2,126,953.80 |
| 5100A089919BS091290 | GPSS A/C REPLACEMENT PRO RATA | 298,604.51 | 298,503.00 | - | - | 101.51 |
| 5100A089919BS092290 | GPSS-A/C MAINTENANCE-PRO RATA | 426,577.87 | 426,577.87 | - | - | - |
| 5100A089919BS093290 | GPSS RECR FACILITY PRO RATA | 2,559,467.24 | 426,578.00 | - | - | 2,132,889.24 |
| 5100A089919BS094230 | GPSS-PHYSICAL INFRAST-PRO RATA | 52,000.00 | - | 52,000.00 | - | - |
| 5100A089919BS094290 | GPSS-PHYSICAL INFRAST-PRO RATA | 801,155.75 | 798,045.22 | - | - | 3,110.53 |
| 5100A089919BS095290 | GPSS-WATER TANKS AND FOUNTAINS | 255,946.72 | 255,946.72 | - | - | - |
| 5100A089919BS096290 | GPSS RFP FOR MEAL REIMBURSEMNT | 250,000.00 | 250,000.00 | - | - | - |
| 5100A089919BS097290 | GPSS MANAGEMENT AUDIT | 375,000.00 | 375,000.00 | - | - | - |
| 5100A089919BS098290 | GPSS TECHR RECLASS & SAL INCRE | 1,200,000.00 | 1,200,000.00 | - | - | - |
| 5100A089919BS099290 | GPSS PRIOR YR VENDOR PAYABLES | 3,000,000.00 | 3,000,000.00 | - | - | - |
| 5100A089966BS099290 | GMHA CIPS BOND PROCEEDS | - | - | - | - | - |
| 5100A089972BS099290 | COLA JUDGMENT SP0206-93 BOND | 14,030,856.21 | 12,400,770.20 | - | - | 1,630,086.01 |
| 5100A089973BS099290 | UOG CIPS BOND PROCEEDS | 315,694.26 | - | - | - | 315,694.26 |
| 5100A090800BS099290 | DRT REAL PROP ASSESSMENT BOND | - | - | - | - | - |
| | PAST DUE INCOME TAX REFUND | 18,587,376.77 | - | - | - | 18,587,376.77 |
| 5100A099919BS087290 | GPSS ADA COMPLIANCE PRO RATA | - | - | - | - | - |
| 5100A099919BS088290 | GPSS-ASBESTOS ABATEMNT-PRORATA | - | - | - | - | - |
| 5100C082300BS099XXX | DMHSA PERM INJUNCTION-PRO-RATA | 3,507,714.05 | 205,618.12 | 318,299.82 | 75,071.28 | 2,908,724.83 |
| 5100C082600BS099XXX | DISID PERM INJUNCTION-PRO-RATA | 1,753,857.03 | - | - | - | 1,753,857.03 |
| 5100A099919BS089290 | GPSS INTRCOM/ALARM SYS PRORATA | - | - | - | - | - |

**GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS
GENERAL OBLIGATION BONDS, 2007 SERIES A
AS OF DECEMBER 31, 2008 - FISCAL YEAR 2009**

| ACCOUNT | DESCRIPTION | APPROPRIATION | EXPENDITURES | | ENCUMBRANCE | AVAILABLE |
|---------------------|--------------------------------|----------------------|----------------------|-------------------|-------------------|----------------------|
| | | | FY2008 | FY2009 | | |
| 5100A099919BS091290 | GPSS A/C REPLACEMENT PRO RATA | - | - | - | - | - |
| 5100A099919BS092290 | GPSS-A/C MAINTENANCE-PRO RATA | - | - | - | - | - |
| 5100A099919BS093290 | GPSS RECR FACILITY PRO RATA | - | - | - | - | - |
| 5100A099919BS094290 | GPSS-PHYSICAL INFRAST-PRO RATA | - | - | - | - | - |
| 5100A099919BS095290 | GPSS-WATER TANKS AND FOUNTAINS | - | - | - | - | - |
| 5100A099919BS096290 | GPSS RFP FOR MEAL REIMBURSEMNT | - | - | - | - | - |
| 5100A099919BS097290 | GPSS MANAGEMENT AUDIT | - | - | - | - | - |
| 5100A099919BS098290 | GPSS TECHR RECLASS & SAL INCRE | - | - | - | - | - |
| 5100A099919BS099290 | GPSS PRIOR YR VENDOR PAYABLES | - | - | - | - | - |
| 5100A099972BS099290 | COLA JUDGMENT SP0206-93 BOND | - | - | - | - | - |
| 5100A099973BS099290 | UOG CIPS BOND PROCEEDS | - | - | - | - | - |
| 5100D089919BS090230 | GPSS-FACILITY REPAIR-PRO RATA | 4,390,708.53 | 3,434,238.90 | 541,492.49 | 414,977.14 | 956,469.63 |
| 5100D089919BS090250 | GPSS-FACILITY REPAIR-PRO RATA | - | - | - | - | - |
| 5100D089919BS090290 | GPSS-FACILITY REPAIR-PRO RATA | 3,259,274.58 | 2,801,382.51 | - | - | 457,892.07 |
| 5100D089919BS090450 | GPSS-FACILITY REPAIR-PRO RATA | - | - | - | - | - |
| 5100D089966BS098290 | GMH CIP G.O.BOND 2007 SERIES A | 2,315,091.27 | - | - | - | 2,315,091.27 |
| 5100D089973BS098290 | UOG CIPS 2007 SERIES A BOND | - | - | - | - | - |
| GRAND TOTAL | | 69,400,424.03 | 27,607,960.14 | 911,792.31 | 490,048.42 | 41,347,092.79 |