



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

2009 FEB 13 PM 2:13

FEB 13 2009

The Honorable Judith Won Pat
Speaker
I Mina' Trenta Na Liheslaturan Guåhan
Thirtieth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of January 2009 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2008 through January 2009. These reports will be posted shortly on our website.

Should you have any questions, please do not hesitate to call me.

Sincerely,

BERTHA M. DUENAS

Attachment(s)

Cc: Chairman, Committee of Finance, Taxation,
Commerce and Economic Development
Office of the Public Auditor

30-09-0260
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 2/13/09
Time 2:13/09
Received by [Signature]

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	A Pursuant to PL 29- 113 Chapter I Section 2*	B Actual for the Month of January 2009**	C Actual Cumulative January 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	8,375,965	35,227,834	(68,812,145)
Individual	77,505,105	7,398,360	20,703,107	(56,801,998)
Withholding Taxes, Interest and Penalties	174,329,231	14,942,783	55,422,961	(118,906,270)
Provision for Tax Refund	(88,600,000)	(11,548,116)	(27,846,615)	60,753,385
TOTAL INCOME TAXES	267,274,315	19,168,992	83,507,287	(183,767,028)
Gross Receipts Tax	197,599,805	15,865,821	64,363,394	(133,236,411)
TOTAL TAXES	464,874,120	35,034,813	147,870,681	(317,003,439)
B. FEDERAL SOURCES	48,351,222	3,372,884	13,624,356	(34,726,866)
C. USE OF MONEY AND PROPERTY	3,293,486	15,287	134,146	(3,159,340)
D. LICENSES, FEES AND PERMITS	3,248,507	128,843	456,011	(2,792,496)
E. DEPARTMENT CHARGES	954,462	35,763	327,923	(626,539)
TOTAL GENERAL FUND REVENUE	520,721,797	38,587,590	162,413,117	(358,308,680)

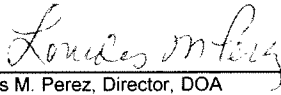
Certified By:



FEB 13 2009

Bertha M. Duenas, Director, BBMR

Date



Lourdes M. Perez, Director, DOA

2/13/09

Date



Artemio B. Illagan, Director, DRT

2/13/09

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 02/12/2009.

Government Of Guam
 Combined Comparative Statement Of Revenues
 General Fund
 January 31, 2009 & 2008

	For the Months		Increase (Decrease)	Fiscal Year 2009	Year-To-Date	
	January, 2009	January, 2008			Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$7,398,360	\$4,028,346	\$3,370,014	\$20,703,107	\$13,720,939	\$6,982,168
Corporation	8,375,965	4,189,911	4,186,054	35,227,834	23,743,182	11,484,651
Withholding	14,300,396	15,828,643	(1,528,247)	53,827,330	59,806,226	(5,978,896)
Withholding - COLA	0	24,934	(24,934)	6,254	145,013	(138,759)
Interest & penalties	642,387	129,621	512,766	1,589,377	558,659	1,030,718
Provision for refunds	(11,548,116)	(9,992,573)	(1,555,543)	(27,846,615)	(24,397,819)	(3,448,796)
Total Income Taxes	19,168,992	14,208,882	4,960,110	83,507,286	73,576,201	9,931,086
Business privilege taxes:						
Gross Receipts Taxes	15,754,388	15,644,831	109,557	63,074,624	58,992,172	4,082,452
Other Taxes:						
Admissions tax	250	13	238	1,063	813	250
Use tax	111,182	441,827	(330,644)	1,287,708	913,488	374,220
Total Business Privilege Taxes	15,865,821	16,086,671	(220,850)	64,363,394	59,906,472	4,456,922
Total Licenses, Fees & Permits	128,843	59,717	69,126	456,011	305,987	150,025
Total Use of Money & Property	15,287	69,388	(54,101)	134,146	201,529	(67,382)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	12,956,457	13,408,410	(451,952)
Immigration fees	118,310	229,802	(111,492)	585,115	672,396	(87,281)
Indirect cost recovery	15,459	105,584	(90,124)	82,783	217,051	(134,267)
Total Federal Sources	3,372,884	3,687,488	(314,605)	13,624,356	14,297,857	(673,501)
Department Charges:						
Agriculture	100	407	(307)	761	1,452	(691)
Police & corrections	0	10	(10)	0	1,187	(1,187)
Public works	4,200	1,245	2,955	14,373	6,824	7,549
Public health	18,641	13,978	4,663	64,863	52,856	12,007
Commerce	34,137	11,260	22,877	110,970	58,691	52,279
Other charges	(21,315)	82,691	(104,006)	136,956	222,884	(85,927)
Total Department Charges	35,763	109,591	(73,828)	327,923	343,894	(15,971)
TOTAL GENERAL FUND REVENUES	\$38,587,590	\$34,221,737	\$4,365,852	\$162,413,117	\$148,631,939	\$13,781,178

Note:

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Four Months Ended January 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$8,090,835	\$7,398,360	(\$692,475)	\$18,407,949	\$20,703,107	\$2,295,158
Corporation	4,441,670	8,375,965	3,934,295	26,953,896	35,227,834	8,273,938
Withholding	15,323,304	14,300,396	(1,022,908)	57,435,832	53,827,330	(3,608,502)
Withholding - COLA	24,920	0	(24,920)	123,640	6,254	(117,386)
Interest & penalties	274,250	642,387	368,137	703,115	1,589,377	886,262
Provision for refunds	(11,548,116)	(11,548,116)	0	(27,846,615)	(27,846,615)	0
Total Income Taxes	16,606,863	19,168,992	2,562,129	75,777,817	83,507,286	7,729,469
Business privilege taxes:						
Gross Receipts Taxes	17,461,619	15,754,388	(1,707,231)	63,510,463	63,074,624	(435,839)
Other Taxes:						
Admissions tax	15	250	235	815	1,063	248
Use tax	130,146	111,182	(18,964)	506,562	1,287,708	781,146
Total Business Privilege Taxes	17,591,780	15,865,821	(1,725,959)	64,017,840	64,363,394	345,554
Total Licenses, Fees & Permits	39,502	128,843	89,341	236,451	456,011	219,560
Total Use of Money & Property	23,460	15,287	(8,173)	199,704	134,146	(65,558)
Federal Sources:						
Section 30	3,499,487	3,239,114	(260,373)	14,004,070	12,956,457	(1,047,613)
Immigration fees	140,673	118,310	(22,363)	664,228	585,115	(79,113)
Indirect cost recovery	98,323	15,459	(82,864)	367,049	82,783	(284,266)
Total Federal Sources	3,738,483	3,372,884	(365,599)	15,035,347	13,624,356	(1,410,991)
Department Charges:						
Agriculture	275	100	(175)	1,709	761	(948)
Police & corrections	7	0	(7)	833	0	(833)
Public works	841	4,200	3,359	7,996	14,373	6,377
Public health	9,438	18,641	9,203	54,850	64,863	10,013
Commerce	7,603	34,137	26,534	74,770	110,970	36,200
Other charges	55,831	(21,315)	(77,146)	201,896	136,956	(64,940)
Total Department Charges	73,995	35,763	(38,232)	342,054	327,923	(14,131)
TOTAL GENERAL FUND REVENUES	\$38,074,083	\$38,587,590	\$513,507	\$155,609,213	\$162,413,117	\$6,803,904

Note:

¹Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30 (in accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are reported for the provision for 2008 Refunds & Section 30 is prorated for 12 months

Prepared by: Finance Office

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative January 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,931,348	2,893,033	2,038,315
I Segundu Na Maga'lahaen Guahan	1,029,559	322,511	707,048
Guam State Clearinghouse	285,611	88,357	197,254
Bureau of Budget & Management Research	1,245,886	382,307	863,579
Civil Service Commission	715,037	243,392	471,645
Bureau of Statistics & Plans	1,031,048	320,492	710,556
Military Affairs	394,188	128,052	266,136
Public Works	9,854,817	3,710,621	6,144,196
Public Works (CONSTRUCTION OF ADDITIONAL CRYPTS IN THE MERIZO PUBLIC CEMETERY)	75,000	-	75,000
CONSTRUCTION OF ADDITIONAL CRYPTS IN THE AGAT PUBLIC CEMETERY	66,264	-	66,264
Department of Land Management	84,589	55,892	28,697
Guam Election Commission	217,613	119,616	97,997
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	230,148	230,148	0
Commission on Decolonization	175,962	52,912	123,050
Ancestral Lands Commission	229,035	92,584	136,451
Department of Veterans Affairs	245,939	83,434	162,505
Medical Referral Offices	674,121	335,242	338,879
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	21,486,165	9,058,592	12,427,573
PUBLIC SAFETY			
Guam Police Department	21,376,332	7,224,126	14,152,206
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	1,993,129	-	1,993,129
Guam Fire Department	22,009,318	7,495,784	14,513,534
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	2,264,973	-	2,264,973
Corrections	15,795,253	7,600,763	8,194,490
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	1,289,437	-	1,289,437
Youth Affairs	3,217,012	1,213,805	2,003,207
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	143,338	-	143,338
Youth Affairs Sanctuary	371,677	188,541	183,136
DPR - Park Patrol Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	17,044	-	17,044
AGRI - Conservation Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	78,755	-	78,755
Chief Medical Examiner	370,596	100,676	269,920
TOTAL	68,926,864	23,823,694	45,103,170
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	10,667,049	4,230,523	6,436,526
MIP/Medicaid Program (DPH&SS)	28,424,309	4,866,678	23,557,631
Public Assistance Programs (DPH&SS)	2,120,748	562,448	1,558,300
Dept. of Public Health & Social Services Community Health Centers	282,528	-	282,528

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative January 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	5,909,952	2,126,654	3,783,298
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	565,056	126,562	438,494
Mental Health and Substance Abuse Youth Drug & Alcohol Program	141,582	141,582	-
Guam Memorial Hospital Authority		-	-
Dept. of Integ. Services for Indiv. With Dis.	1,505,920	343,086	1,162,834
TOTAL	49,617,144	12,397,534	37,219,610
EDUCATION			
GPSS Operations	169,516,690	57,658,357	111,858,333
GPSS Textbooks (PL 29-19 Section 1 (f)(1))	2,000,000	2,000,000	-
GPSS Library Resources Fund For The Purchase of Textbooks (PL 29-102 Section 1)	800,000	-	800,000
GPSS Textbooks (PL 29-106 Section 5)	5,800,000	2,900,000	2,900,000
GPSS Outstanding Invoices for Defense Logistics/DSCP For The Child Nutrition Program (PL 29-106 Section 8)	2,971,035	2,971,035	-
GPSS Office of the Education Suruhanu	163,041	13,587	149,454
University of Guam	27,148,016	9,725,156	17,422,860
UOG Scholarships (SSFAP)	2,387,991	795,996	1,591,995
A.C. Yamashita Ed. Corps.	1,238,127	438,994	799,133
Guam Community College	13,278,499	5,586,710	7,691,789
Guam Public Library	1,435,991	732,427	703,564
Guam Edu. Telecom. Corp. (KGTF)	581,264	188,313	392,951
TOTAL	227,320,654	83,010,575	144,310,079
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,040,009	3,283,270	4,756,739
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	353,656	-	353,656
Training & Continuing Education of Government Public Accountants	31,549	21,549	10,000
CHILD IN CUSTODY - 19 GCA §5116	659,232	628,351	30,881
TOTAL	9,178,622	4,027,346	5,151,276
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	3,929,192	4,010,808
TOTAL	7,940,000	3,929,192	4,010,808
JUSTICE			
Department of Law	7,525,531	2,642,346	4,883,185
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	18,201	90,294
TOTAL	7,634,026	2,660,547	4,973,479
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,365,342	783,346	1,581,996
TOTAL	2,365,342	783,346	1,581,996
LABOR			

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative January 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Worker's Compensation Fund	798,593	210,090	588,503
Department of Labor	1,252,504	572,554	679,950
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,051,097	782,644	1,268,453
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	338,394	83,821	254,573
Department of Chamorro Affairs	888,537	420,995	467,542
TOTAL	1,226,931	504,816	722,115
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,297,536	1,380,896	1,916,640
TOTAL	3,297,536	1,380,896	1,916,640
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	2,095,263	4,983,064
Guam Legislature	6,800,000	3,116,667	3,683,333
Guam Legislature (Office of Finance and Budget)	428,567	178,570	249,997
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	19,543,645	6,644,204	12,899,441
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	624,529	-	624,529
Public Defender	2,750,753	946,394	1,804,359
Office of the Public Auditor	1,108,676	261,901	846,775
Retirement Fund	18,736,678	5,918,712	12,817,966
TOTAL	57,546,175	19,636,710	37,909,465
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	64,104	128,203
WERI (Water Resource Monitoring)	163,817	54,604	109,213

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	Pursuant to PL 29-113*	Actual Cumulative January 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Aquaculture Development and Training Center	131,846	43,948	87,898
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	26,286	131,434
UOG - KPRG Ops	94,176	31,392	62,784
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	228,694	415,515
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	228,000	456,000
Retirement (Judges Annuities)	454,200	151,400	302,800
Retirement (Gov./Lt. Gov. Pensions)	145,000	48,336	96,664
Judiciary - Northern Satellite Courts	931,304	232,824	698,480
Judiciary - Court Appt. Fees	659,232	400,000	259,232
Judiciary - Drug Courts	498,374	166,124	332,250
Judiciary - Family Visit. Center (Erica)		-	-
GCAHA (Guam Territorial Band)		-	-
Administration (COLA)	6,670,000	7,761,600	(1,091,600)
Administration (Supplemental Annuity Benefits Special Fund)	11,908,780	4,503,767	7,405,013
Off-Island Residential Treatment Fund (DOA)	959,132	707,882	251,250
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	509,761	526,265
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	102,829	344,546
Mayor's Council (Island-Wide Beautification)	470,921	254,990	215,931
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	57,180	272,488
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR-\$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	45,403	18,617
OPA (Procurement Appeals Div.)	163,106	53,760	109,346
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	331,483	15,520	315,963
GMHA Pharmaceutical Fund	12,140,525	2,093,172	10,047,353
BBMR & DOA (COSTS RELATING TO NEGOTIATING & ADMINISTERING THE INDIRECT COST RATE)	118,939	-	118,939
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	165,062	-	165,062
Office of the Governor (COMRIGHT - 21 OPERATIONS)	30,473	-	30,473
UOG Center of Excellence		-	-
TOTAL	39,691,695	17,876,575	21,815,120
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A		-	-
Limited Obligation Highway Refunding Bond 2001		-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,823,750	-	9,823,750
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A		-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,197,474	1,050,553	3,146,921
2002 Short Term Financing	1,281,818	-	1,281,818
TOTAL	15,303,042	1,050,553	14,252,489
GRAND TOTAL	513,585,293	180,923,020	332,662,273

Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

Pursuant to
PL 29-113*

Actual Cumulative
January 2009**

GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS

EXPENDITURES &
ENCUMBRANCES

FUNDS AVAILABLE

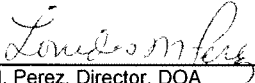
Certified By:



FEB 13 2009

Bertha M. Duenas, Director, BBMR

Date



Lourdes M. Perez, Director, DOA

2/12/09

Date



Artemio B. Illagan, Director, DRT

2/13/09

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 02/12/2009.