



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

2009 MAR 13 AM 10:15 me

MAR 13 2009

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

30-09-0331
Office of the Speaker
Judith T. Won Pat, Ed.D.
Date 3/13/09
Time 4PM
Received by [Signature]

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of February 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 February 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

0341

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 February 2009**	C Actual Cumulative February 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	2,486,230	38,169,639	(65,870,340)
Individual	77,505,105	1,373,971	22,077,078	(55,428,027)
Withholding Taxes, Interest and Penalties	174,329,231	7,998,376	62,960,554	(111,368,677)
Provision for Tax Refund	(88,600,000)	(5,546,171)	(33,392,786)	55,207,214
TOTAL INCOME TAXES	267,274,315	6,312,406	89,814,485	(177,459,830)
Gross Receipts Tax	197,599,805	13,685,305	78,207,598	(119,392,207)
TOTAL TAXES	464,874,120	19,997,711	168,022,083	(296,852,037)
B. FEDERAL SOURCES	48,351,222	3,237,452	16,861,807	(31,489,415)
C. USE OF MONEY AND PROPERTY	3,293,486	21,907	156,055	(3,137,431)
D. LICENSES, FEES AND PERMITS	3,248,507	89,499	545,510	(2,702,997)
E. DEPARTMENT CHARGES	954,462	115,436	442,915	(511,547)
TOTAL GENERAL FUND REVENUE	520,721,797	23,462,004	186,028,370	(334,693,427)

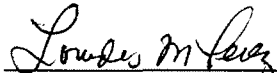
Certified By:



Bertha M. Duenas, Director, BBMR

MAR 13 2009

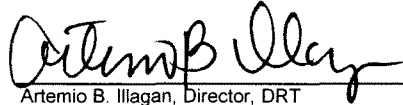
Date



Lourdes M. Perez, Director, DOA

3-13-2009

Date



Artemio B. Illagan, Director, DRT

3-13-2009

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 03/13/2009.

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Government Of Guam
 Combined Comparative Statement Of Revenues
 General Fund
 February 28, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	February, 2009	February, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$1,373,971	\$3,818,932	(\$2,244,962)	\$22,077,078	\$17,339,872	\$4,737,206
Corporation	2,486,230	777,973	1,708,257	38,169,839	24,521,155	13,648,484
Withholding	7,285,899	11,876,899	(4,591,000)	60,652,447	71,683,125	(11,030,678)
Withholding - COLA	1,055	16,315	(15,260)	7,308	161,328	(154,019)
Interest & penalties	711,422	217,718	493,704	2,300,799	776,377	1,524,422
Provision for refunds	(5,546,171)	(4,465,021)	(1,081,150)	(33,392,786)	(28,862,840)	(4,529,946)
Total Income Taxes	6,312,405	12,042,816	(5,730,411)	89,814,485	85,619,017	4,195,468
Business privilege taxes:						
Gross Receipts Taxes	13,400,715	14,547,754	(1,147,039)	76,469,142	73,539,926	2,929,216
Other Taxes:						
Admissions tax	100	0	100	1,163	813	350
Use tax	284,489	271,433	13,056	1,737,293	1,184,921	552,372
Total Business Privilege Taxes	13,685,305	14,819,188	(1,133,883)	78,207,598	74,725,660	3,481,938
Total Licenses, Fees & Permits	89,499	66,074	23,425	545,510	372,061	173,450
Total Use of Money & Property	21,907	38,242	(16,335)	156,055	239,771	(83,716)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	16,195,572	16,760,512	(564,940)
Immigration fees	7,680	97,235	(89,555)	592,795	769,631	(176,836)
Indirect cost recovery	(9,343)	274,499	(283,842)	73,441	491,550	(418,109)
Total Federal Sources	3,237,452	3,723,837	(486,385)	16,861,807	18,021,693	(1,159,886)
Department Charges:						
Agriculture	440	204	236	1,201	1,656	(455)
Police & corrections	0	0	0	0	1,187	(1,187)
Public works	1,925	2,695	(770)	16,348	9,519	6,829
Public health	13,497	12,462	1,035	78,040	65,318	12,721
Commerce	765	19,265	(18,500)	111,735	77,956	33,779
Other charges	98,810	36,702	62,108	235,591	259,586	(23,995)
Total Department Charges	115,436	71,328	44,108	442,915	415,223	27,692
TOTAL GENERAL FUND REVENUES	\$23,462,004	\$30,761,485	(\$7,299,481)	\$186,028,370	\$179,393,424	\$6,634,946

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 recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Five Months Ended February 28, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$2,143,591	\$1,373,971	(\$769,620)	\$20,551,540	\$22,077,078	\$1,525,538
Corporation	2,298,687	2,486,230	187,543	29,252,583	38,169,639	8,917,056
Withholding	13,279,744	7,285,899	(5,993,845)	70,715,576	60,652,447	(10,063,129)
Withholding - COLA	1,620	1,055	(565)	125,260	7,308	(117,952)
Interest & penalties	234,080	711,422	477,342	937,195	2,300,799	1,363,604
Provision for refunds	(5,546,171)	(5,546,171)	0	(33,392,786)	(33,392,786)	0
Total Income Taxes	12,411,551	8,312,405	(6,099,146)	88,189,368	89,814,485	1,625,117
Business privilege taxes:						
Gross Receipts Taxes	15,510,215	13,400,715	(2,109,500)	79,020,678	76,469,142	(2,551,536)
Other Taxes:						
Admissions tax	0	100	100	815	1,163	348
Use tax	110,515	284,489	173,974	617,077	1,737,293	1,120,216
Total Business Privilege Taxes	15,620,730	13,685,305	(1,935,425)	79,638,570	78,207,598	(1,430,972)
Total Licenses, Fees & Permits	54,422	89,499	35,077	290,873	545,510	254,637
Total Use of Money & Property	111,355	21,907	(89,448)	311,059	156,055	(155,004)
Federal Sources:						
Section 30	3,499,487	3,239,114	(260,373)	17,503,557	16,195,572	(1,307,985)
Immigration fees	106,397	7,680	(98,717)	770,625	592,795	(177,830)
Indirect cost recovery	82,347	(9,343)	(91,690)	449,396	73,441	(375,955)
Total Federal Sources	3,688,231	3,237,452	(450,779)	18,723,578	16,861,807	(1,861,771)
Department Charges:						
Agriculture	136	440	304	1,845	1,201	(644)
Police & corrections	0	0	0	833	0	(833)
Public works	1,797	1,925	128	9,793	16,348	6,555
Public health	8,310	13,497	5,187	63,160	78,040	14,880
Commerce	12,846	765	(12,081)	87,616	111,735	24,119
Other charges	24,470	98,810	74,340	226,366	235,591	9,225
Total Department Charges	47,559	115,436	67,877	389,613	442,915	53,302
TOTAL GENERAL FUND REVENUES	\$31,933,848	\$23,462,004	(\$8,471,844)	\$187,543,061	\$186,028,370	(\$1,514,691)

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 recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

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

	Pursuant to PL 29-113*	Actual Cumulative February 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	4,931,348	3,266,625	1,664,723
I Segundu Na Maga'lahaen Guahan	1,029,559	399,945	629,615
Guam State Clearinghouse	285,611	106,278	179,333
Bureau of Budget & Management Research	1,245,886	523,758	722,128
Civil Service Commission	715,037	285,651	429,386
Bureau of Statistics & Plans	1,031,048	399,843	631,205
Military Affairs	394,188	-	394,188
Public Works	9,854,817	4,378,266	5,476,551
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	70,296	14,293
Guam Election Commission	217,613	136,450	81,163
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	230,148	291,558	(61,410)
Commission on Decolonization	175,962	66,495	109,467
Ancestral Lands Commission	229,035	105,668	123,367
Department of Veterans Affairs	245,939	103,479	142,460
Medical Referral Offices	674,121	341,730	332,391
Chamorro Land Trust Commission		-	-
Contractors License Board		-	-
Professional Engineers', Architects' and Land Surveyors'		-	-
TOTAL	21,486,165	10,476,040	11,010,125
PUBLIC SAFETY			
Guam Police Department	21,376,332	8,882,344	12,493,988
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	1,993,129	-	1,993,129
Guam Fire Department	22,009,318	9,216,250	12,793,068
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	2,264,973	-	2,264,973
Corrections	15,795,253	8,571,038	7,224,215
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	1,289,437	-	1,289,437
Youth Affairs	3,217,012	1,471,252	1,745,760
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	135,358	235,238
TOTAL	68,926,864	28,464,784	40,462,080
HOMELAND SECURITY			
Customs and Quarantine		-	-
Civil Defense		-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	10,667,049	4,709,305	5,957,744
MIP/Medicaid Program (DPH&SS)	28,424,309	5,755,320	22,668,989
Public Assistance Programs (DPH&SS)	2,120,748	596,325	1,524,423
Dept. of Public Health & Social Services Community Health Centers	282,528	1,509	281,019

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

	Pursuant to PL 29-113*	Actual Cumulative February 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	5,909,952	2,547,781	3,362,171
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	391,723	1,114,197
TOTAL	49,617,144	14,270,109	35,347,035
EDUCATION			
GPSS Operations	169,516,690	70,053,000	99,463,690
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	600,000	200,000
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	81,522	81,519
University of Guam	27,148,016	10,180,508	16,967,508
UOG Scholarships (SSFAP)	2,387,991	994,995	1,392,996
A.C. Yamashita Ed. Corps.	1,238,127	515,885	722,242
Guam Community College	13,278,499	5,999,323	7,279,176
Guam Public Library	1,435,991	818,451	617,540
Guam Edu. Telecom. Corp. (KGTF)	581,264	287,054	294,210
TOTAL	227,320,654	97,401,773	129,918,881
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	8,040,009	3,780,335	4,259,674
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	353,656	-	353,656
Training & Continuing Education of Government Public Accountants	31,549	18,310	13,239
CHILD IN CUSTODY - 19 GCA §5116	659,232	628,351	30,881
TOTAL	9,178,622	4,521,172	4,657,450
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	4,424,903	3,515,097
TOTAL	7,940,000	4,424,903	3,515,097
JUSTICE			
Department of Law	7,525,531	3,145,470	4,380,061
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	23,382	85,113
TOTAL	7,634,026	3,168,852	4,465,174
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,365,342	943,529	1,421,813
TOTAL	2,365,342	943,529	1,421,813
LABOR			

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

	Pursuant to PL 29-113*	Actual Cumulative February 2009**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Worker's Compensation Fund	798,593	305,042	493,551
Department of Labor	1,252,504	642,220	610,284
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	2,051,097	947,262	1,103,835
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	338,394	121,079	217,315
Department of Chamorro Affairs	888,537	476,909	411,628
TOTAL	1,226,931	597,987	628,944
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,297,536	1,596,906	1,700,630
TOTAL	3,297,536	1,596,906	1,700,630
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	2,788,457	4,289,870
Guam Legislature	6,800,000	2,833,333	3,966,667
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	8,088,175	11,455,470
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	624,529	-	624,529
Public Defender	2,750,753	1,156,203	1,594,550
Office of the Public Auditor	1,108,676	308,496	800,180
Retirement Fund	18,736,678	7,908,269	10,828,409
TOTAL	57,546,175	23,736,504	33,809,671
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	80,130	112,177
WERI (Water Resource Monitoring)	163,817	68,255	95,562

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

	Pursuant to PL 29-113*	Actual Cumulative February 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Aquaculture Development and Training Center	131,846	54,935	76,911
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	65,715	92,005
UOG - KPRG Ops	94,176	39,240	54,936
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	268,420	375,789
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	285,000	399,000
Retirement (Judges Annuities)	454,200	189,250	264,950
Retirement (Gov./Lt. Gov. Pensions)	145,000	60,420	84,580
Judiciary - Northern Satellite Courts	931,304	232,824	698,480
Judiciary - Court Appt. Fees	659,232	500,000	159,232
Judiciary - Drug Courts	498,374	207,655	290,719
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	5,610,866	6,297,914
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	618,820	417,206
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	137,540	309,835
Mayor's Council (Island-Wide Beautification)	470,921	291,542	179,379
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	80,219	249,449
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR- \$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	55,077	8,943
OPA (Procurement Appeals Div.)	163,106	57,816	105,290
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	331,483	27,633	303,851
GMHA Pharmaceutical Fund	12,140,525	3,449,557	8,690,968
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	20,945,394	18,746,301
CONTINUING APPROPRIATIONS			
1993 General Obligation Bonds Series A		-	-
Limited Obligation Highway Refunding Bond 2001		-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,823,750	9,101,106	722,644
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A		-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,197,474	1,400,738	2,796,736
2002 Short Term Financing	1,281,818	-	1,281,818
TOTAL	15,303,042	10,501,844	4,801,198
GRAND TOTAL	513,585,293	221,997,058	291,588,235

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

Pursuant to
PL 29-113*

Actual Cumulative
February 2009**

GENERAL FUND EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS

EXPENDITURES &
ENCUMBRANCES

FUNDS AVAILABLE

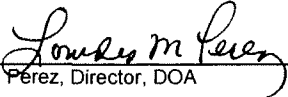
Certified By:



MAR 13 2009

Bertha M. Duenas, Director, BBMR

Date



3-13-2009

Lourdes M. Perez, Director, DOA

Date



3-13-2009

Artemio B. Illagan, Director, DRT

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 03/09/2009.