



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

AUG 13 2009

2009 AUG 14 AM 8:54 AM

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 July 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 July 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
for
BERTHA M. DUENAS

Attachment(s)

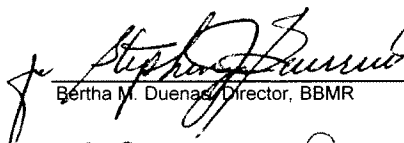
cc: Chairman, Committee on Appropriations, Taxation,
Banking, Insurance, Retirement, and Land
Office of Public Accountability

30-09-1008
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: *[Signature]*
Time: 12:30
Received: 8/13/09

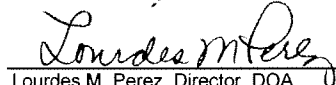
Monthly Comparative Reporting Requirement
Pursuant to §4109 (c) (3) of Title 5 GCA
General Fund

	A Pursuant to PL 29- 113 Chapter I Section 2*	B Actual for the Month of July 2009**	C Actual Cumulative July 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	3,349,310	76,832,696	(27,207,283)
Individual	77,505,105	5,043,010	62,439,694	(15,065,411)
Withholding Taxes, Interest and Penalties	174,329,231	11,019,623	159,607,004	(14,722,227)
Provision for Tax Refund	(88,600,000)	(8,034,177)	(76,675,569)	11,924,431
TOTAL INCOME TAXES	267,274,315	11,377,766	222,203,825	(45,070,490)
Gross Receipts Tax	197,599,805	16,410,264	159,447,994	(38,151,811)
TOTAL TAXES	464,874,120	27,788,030	381,651,819	(83,222,301)
B. FEDERAL SOURCES	48,351,222	3,244,568	33,814,698	(14,536,524)
C. USE OF MONEY AND PROPERTY	3,293,486	51,497	402,476	(2,891,010)
D. LICENSES, FEES AND PERMITS	3,248,507	644,528	4,140,797	892,290
E. DEPARTMENT CHARGES	954,462	193,786	1,187,793	233,331
TOTAL GENERAL FUND REVENUE	520,721,797	31,922,410	421,197,582	(99,524,215)


Certified By:



Bertha M. Duenas, Director, BBMR
8/12/09
Date



Lourdes M. Perez, Director, DOA
8/13/09
Date



Artemio B. Ilagan, Director, DRT
8/13/09
Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 08/11/2009.

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Combined Comparative Statement Of Revenues
 General Fund
 July 31, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	July, 2009	July, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$5,043,010	\$3,352,993	\$1,690,018	\$62,439,694	\$64,680,282	(\$2,240,588)
Corporation	3,349,310	10,451,724	(7,102,414)	76,832,696	84,673,062	(7,840,366)
Withholding	10,541,367	11,516,104	(974,737)	146,004,596	141,282,418	4,722,178
Withholding - COLA	93,394	6,155	87,239	9,006,173	213,300	8,792,873
Interest & penalties	384,862	455,218	(70,356)	4,596,235	3,396,055	1,200,179
Provision for refunds	(8,034,177)	(6,935,060)	(1,099,117)	(76,675,569)	(66,284,143)	(10,391,426)
Total Income Taxes	11,377,766	18,847,133	(7,469,367)	222,203,825	227,960,974	(5,757,149)
Business privilege taxes:						
Gross Receipts Taxes	16,385,296	15,385,980	999,316	156,553,368	152,559,998	3,993,370
Other Taxes:						
Admissions tax	17,025	16,250	775	87,213	38,538	48,675
Use tax	7,943	294,729	(286,787)	2,807,413	2,698,717	108,696
Total Business Privilege Taxes	16,410,264	15,696,959	713,305	159,447,994	155,297,252	4,150,741
Total Licenses, Fees & Permits	644,528	914,274	(269,745)	4,140,797	4,128,852	11,945
Total Use of Money & Property	51,497	173,789	(122,292)	402,476	636,538	(234,063)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	32,391,143	33,521,024	(1,129,881)
Immigration fees	5,280	264,555	(259,275)	1,224,760	1,507,601	(282,841)
Indirect cost recovery	174	56,050	(55,876)	198,795	1,024,517	(825,722)
Total Federal Sources	3,244,568	3,672,707	(428,139)	33,814,698	36,053,142	(2,238,444)
Department Charges:						
Agriculture	104	339	(235)	2,668	2,746	(78)
Police & corrections	0	0	0	30	1,197	(1,167)
Public works	41,829	3,785	38,044	74,653	20,583	54,070
Public health	16,030	14,667	1,363	161,406	135,852	25,554
Commerce	31,653	25,507	6,146	228,904	208,942	19,962
Other charges	104,170	117,443	(13,273)	720,132	638,507	81,626
Total Department Charges	193,786	161,741	32,045	1,187,793	1,007,827	179,966
TOTAL GENERAL FUND REVENUES	\$31,922,410	\$39,466,604	(\$7,544,194)	\$421,197,582	\$425,084,585	(\$3,887,003)

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.

²Revenue Report for the month of July, 2009 "Draft" pending receipts/deposits from various bank for TOG posting.

Prepared By: Elaine C. Ayuyu

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Actual Revenues Compared to Original Estimates
 General Fund
 Ten Months Ended July 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$1,599,595	\$5,043,010	\$3,443,415	\$67,576,456	\$62,439,694	(\$5,136,762)
Corporation	8,035,700	3,349,310	(4,686,390)	83,520,328	76,832,696	(6,687,632)
Withholding	13,431,720	10,541,367	(2,890,353)	142,306,862	146,004,596	3,697,734
Withholding - COLA	6,140	93,394	87,254	172,190	9,006,173	8,833,983
Interest & penalties	461,200	384,862	(76,338)	3,608,555	4,596,235	987,680
Provision for refunds	(8,034,177)	(8,034,177)	0	(76,675,569)	(76,675,569)	0
Total Income Taxes	15,500,178	11,377,766	(4,122,412)	220,508,822	222,203,825	1,695,003
Business privilege taxes:						
Gross Receipts Taxes	16,356,478	16,385,296	28,818	162,866,842	156,553,368	(6,313,474)
Other Taxes:						
Admissions tax	16,250	17,025	775	38,540	87,213	48,673
Use tax	106,503	7,943	(98,560)	1,269,842	2,807,413	1,537,571
Total Business Privilege Taxes	16,479,231	16,410,264	(68,967)	164,175,224	159,447,994	(4,727,230)
Total Licenses, Fees & Permits	611,765	644,528	32,763	3,004,220	4,140,797	1,136,577
Total Use of Money & Property	101,779	51,497	(50,282)	978,936	402,476	(576,460)
Federal Sources:						
Section 30	3,499,493	3,239,114	(260,379)	35,001,016	32,391,143	(2,609,873)
Immigration fees	169,462	5,280	(164,182)	1,515,289	1,224,760	(290,529)
Indirect cost recovery	56,609	174	(56,435)	2,280,887	198,795	(2,082,092)
Total Federal Sources	3,725,564	3,244,568	(480,996)	38,797,192	33,814,698	(4,982,494)
Department Charges:						
Agriculture	224	104	(120)	2,664	2,668	4
Police & corrections	0	0	0	836	30	(806)
Public works	2,505	41,829	39,324	18,081	74,653	56,572
Public health	9,706	16,030	6,324	118,562	161,406	42,844
Commerce	16,880	31,653	14,773	189,181	228,904	39,723
Other charges	77,533	104,170	26,637	439,315	720,132	280,817
Total Department Charges	106,848	193,786	86,938	768,639	1,187,793	419,154
TOTAL GENERAL FUND REVENUES	\$36,525,365	\$31,922,410	(\$4,602,955)	\$428,233,033	\$421,197,582	(\$7,035,451)

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.

²Revenue Report for the month of July, 2009 "Draft" pending receipts/deposits from various bank for TOG posting.

Prepared By: Elaine C. Ayuyu

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

	Pursuant to PL 29-113*	Actual Cumulative July 2009**	
			<u>EXPENDITURES</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>ENCUMBRANCES</u>	<u>FUNDS</u>
EXECUTIVE DIRECTION			AVAILABLE
Office of I Maga'lahan Guahan	6,186,821	4,822,357	1,364,464
I Segundu Na Maga'lahan Guahan	1,029,559	853,758	175,801
Guam State Clearinghouse	236,201	192,500	43,701
Bureau of Budget & Management Research	1,305,356	1,070,723	234,633
Civil Service Commission	678,540	538,203	140,337
Bureau of Statistics & Plans	1,031,048	831,011	200,037
Military Affairs	394,188	342,106	52,082
Public Works	9,630,187	7,974,271	1,655,916
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	145,616	(61,027)
Guam Election Commission	181,139	135,254	45,885
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	258,148	258,148	0
Commission on Decolonization	175,962	141,113	34,849
Ancestral Lands Commission	211,800	177,677	34,123
Department of Veterans Affairs	243,366	198,568	44,798
Medical Referral Offices	674,121	665,044	9,077
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	22,462,288	18,346,349	4,115,940
PUBLIC SAFETY			
Guam Police Department	23,601,661	19,750,004	3,851,657
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Guam Fire Department	23,294,114	18,472,433	4,821,681
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Corrections	16,942,248	14,133,117	2,809,131
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs	3,403,058	2,897,054	506,004
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs Sanctuary	571,677	353,093	218,584
DPR - Park Patrol Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
AGRI - Conservation Div. Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Chief Medical Examiner	370,596	275,659	94,937
TOTAL	68,183,354	55,881,361	12,301,993
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	13,856,640	10,335,742	3,520,898

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

	Pursuant to PL 29-113*	Actual Cumulative July 2009**	
	<u>EXPENDITURES</u>		
	<u>APPROPRIATIONS</u>	<u>& ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
MIP/Medicaid Program (DPH&SS)	28,424,309	14,566,658	13,857,651
Public Assistance Programs (DPH&SS)	2,120,748	1,698,082	422,666
Dept. of Public Health & Social Services Community Health Centers	282,528	282,526	2
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	6,999,096	6,530,335	468,761
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	565,056	565,056	-
Mental Health and Substance Abuse Youth Drug & Alcohol Program	216,582	141,582	75,000
Guam Memorial Hospital Authority		-	-
Dept. of Integ. Services for Individ. With Dis.	1,501,381	770,972	730,409
TOTAL	<u>53,966,340</u>	<u>34,890,953</u>	<u>19,075,387</u>
EDUCATION			
Department of Education Operations	169,516,690	142,575,252	26,941,438
Department of Education Textbooks (PL 29-19 Section 1 (f)(1))	2,000,000	2,000,000	-
Department of Education Library Resources Fund For The Purchase of Textbooks (PL 29-102 Section 1)	800,000	718,000	82,000
Department of Education Textbooks (PL 29-106 Section 5)	5,800,000	2,900,000	2,900,000
Department of Education Outstanding Invoices for Defense Logistics/DSCP For The Child Nutrition Program (PL 29-106 Section 8)	2,971,035	2,971,035	-
Department of Education Office of the Education Suruhanu	163,041	135,870	27,171
University of Guam	27,148,016	22,337,121	4,810,895
UOG Scholarships (SSFAP)	2,387,991	1,989,991	398,000
A.C. Yamashita Ed. Corps.	1,238,127	1,031,771	206,356
Guam Community College	13,278,499	10,322,010	2,956,489
Guam Public Library	1,435,991	1,233,609	202,382
Guam Edu. Telecom. Corp. (KGTF)	572,619	479,633	92,986
TOTAL	<u>227,312,009</u>	<u>188,694,291</u>	<u>38,617,717</u>
UTILITIES			
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
FINANCE & ADMINISTRATION			
Department of Administration	9,290,505	8,043,871	1,246,634
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	353,656	322,656	31,000
Training & Continuing Education of Government Public Accountants	31,549	26,595	4,954
CHILD IN CUSTODY - 19 GCA §5116	659,232	452,228	207,004
TOTAL	<u>10,429,118</u>	<u>8,939,526</u>	<u>1,489,592</u>
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	7,196,744	743,256
TOTAL	<u>7,940,000</u>	<u>7,196,744</u>	<u>743,256</u>
JUSTICE			

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

	Pursuant to PL 29-113*	Actual Cumulative July 2009**	
	<u>EXPENDITURES</u>		
	<u>APPROPRIATIONS</u>	<u>& ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Department of Law	7,525,531	6,356,393	1,169,138
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	44,285	64,210
TOTAL	<u>7,634,026</u>	<u>6,400,679</u>	<u>1,233,347</u>
NATURAL RESOURCES			
Guam Environmental Protection Agency		-	-
Department of Agriculture	2,429,097	1,858,718	570,379
TOTAL	<u>2,429,097</u>	<u>1,858,718</u>	<u>570,379</u>
LABOR			
Worker's Compensation Fund	844,888	693,967	150,921
Department of Labor	1,252,504	1,097,557	154,947
Agency for Human Resources Dev. (Federal)		-	-
TOTAL	<u>2,097,392</u>	<u>1,791,525</u>	<u>305,868</u>
TOURISM & CULTURE			
Guam Visitors Bureau		-	-
Guam Council on the Arts and Humanities	337,846	238,149	99,697
Department of Chamorro Affairs	908,706	774,415	134,291
TOTAL	<u>1,246,552</u>	<u>1,012,564</u>	<u>233,988</u>
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing		-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TRANSPORTATION			
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RECREATION			
Department of Parks & Recreation	3,314,580	2,763,288	551,292
TOTAL	<u>3,314,580</u>	<u>2,763,288</u>	<u>551,292</u>
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	6,135,705	942,622
Guam Legislature	6,800,000	5,666,667	1,133,333
Guam Legislature (Office of Finance and Budget)	428,567	357,139	71,428
Guam Legislature (Prior Year Obligation)	475,000	475,000	-
Unified Judiciary	20,168,174	18,415,018	1,753,156
Unified Judiciary (Compensation of Public Safety & Law Enforcement pursuant to PL 29-105 Section 14)	-	-	-
Public Defender	2,750,753	2,310,154	440,599
Office of Public Accountability	1,108,676	709,776	398,900
Retirement Fund	18,736,678	16,238,789	2,497,889
TOTAL	<u>57,546,175</u>	<u>50,308,247</u>	<u>7,237,928</u>
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	160,257	32,050
WERI (Water Resource Monitoring)	163,817	136,513	27,304

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

	Pursuant to PL 29-113*	Actual Cumulative July 2009**	
	<u>EXPENDITURES</u>		
	<u>&</u>		<u>FUNDS</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>ENCUMBRANCES</u>	<u>AVAILABLE</u>
Aquaculture Development and Training Center	131,846	109,870	21,976
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	131,432	26,288
UOG - KPRG Ops	94,176	78,480	15,696
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	536,840	107,369
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	570,000	114,000
Retirement (Judges Annuities)	454,200	378,500	75,700
Retirement (Gov./Lt. Gov. Pensions)	145,000	120,840	24,160
Judiciary - Northern Satellite Courts	931,304	853,688	77,616
Judiciary - Court Appt. Fees	659,232	659,232	-
Judiciary - Drug Courts	498,374	456,841	41,533
Judiciary - Family Visit. Center (Erica)		-	-
GCAHA (Guam Territorial Band)		-	-
Administration (COLA)	6,670,000	7,762,700	(1,092,700)
Administration (Supplemental Annuity Benefits Special Fund)	11,908,780	11,059,100	849,680
Off-Island Residential Treatment Fund (DOA)	959,132	793,799	165,333
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	820,439	215,587
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	272,548	174,827
Mayor's Council (Island-Wide Beautification)	470,921	406,273	64,648
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	167,248	162,420
Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR- \$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	58,511	5,509
OPA (Procurement Appeals Div.)	163,106	147,298	15,808
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	303,483	204,516	98,967
GMHA Pharmaceutical Fund	12,140,525	11,102,137	1,038,388
BBMR & DOA (COSTS RELATING TO NEGOTIATING & ADMINISTERING THE INDIRECT COST RATE)	103,939	-	103,939
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	39,648,695	37,082,063	2,566,633
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	3,151,660	1,045,814
2002 Short Term Financing	1,281,818	1,281,818	-
TOTAL	15,303,042	14,257,228	1,045,814
GRAND TOTAL	519,512,668	429,423,537	90,089,132

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

Pursuant to
PL 29-113* Actual Cumulative
 July 2009**

	<u>EXPENDITURES</u>	<u>FUNDS</u>
	<u>&</u>	<u>AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>ENCUMBRANCES</u>
Certified By:		

Bertha M. Duenas 8/12/09
Bertha M. Duenas, Director, BBMR Date

Lourdes M. Perez 8/13/09
Lourdes M. Perez, Director, DOA Date

Artemio B. Ilagan 8/13/09
Artemio B. Ilagan, 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 08/10/2009.