



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

SEP 14 2009

36-09-1112

Office of the Speaker
Judith T. Won Pat, Ed. D.

Date 9/14/09
Time 11:30 AM
Received by [Signature]

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 August 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 August 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

2009 SEP 14 PM 2:35 [Signature]

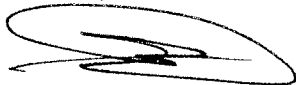
Attachment(s)

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

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 August 2009**	C Actual Cumulative August 2009**	(C - A) <u>Actual to date vs. Adopted</u>
GENERAL FUND REVENUES	AMOUNT		AMOUNT	
A. TAXES				
Income Tax				
Corporate	104,039,979	2,130,236	79,263,211	(24,776,768)
Individual	77,505,105	1,678,470	64,151,160	(13,353,945)
Withholding Taxes, Interest and Penalties	174,329,231	14,188,484	174,916,991	587,760
Provision for Tax Refund	(88,600,000)	(4,417,730)	(81,093,299)	7,506,701
TOTAL INCOME TAXES	267,274,315	13,579,460	237,238,063	(30,036,252)
Gross Receipts Tax	197,599,805	15,202,457	172,807,701	(24,792,104)
TOTAL TAXES	464,874,120	28,781,917	410,045,764	(54,828,356)
B. FEDERAL SOURCES	48,351,222	3,416,654	37,231,352	(11,119,870)
C. USE OF MONEY AND PROPERTY	3,293,486	29,725	560,511	(2,732,975)
D. LICENSES, FEES AND PERMITS	3,248,507	196,136	4,335,214	1,086,707
E. DEPARTMENT CHARGES	954,462	238,977	1,425,820	471,358
TOTAL GENERAL FUND REVENUE	520,721,797	32,663,409	453,598,661	(67,123,136)

Certified By:



SEP 14 2009

Bertha M. Duenas, Director, BBMR

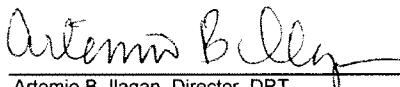
Date



9-14-09

Lourdes M. Perez, Director, DOA

Date



9-14-09

Artemio B. Ilagan, Director, DRT

Date

*Provided by BBMR pursuant to PL 29-113.

**Preliminary numbers provided by DOA & DRT, run date as of 09/11/2009.

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

	For the Months			Year-To-Date		
	August, 2009	August, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Income taxes:						
Individual	\$1,678,470	\$1,856,381	(\$177,911)	\$64,151,160	\$66,536,663	(\$2,385,503)
Corporation	2,130,236	656,426	1,473,811	79,263,211	85,329,487	(6,066,276)
Withholding	13,592,733	12,680,075	912,658	160,715,587	153,962,492	6,753,095
Withholding - COLA	1,867	2,270	(403)	8,996,939	215,570	8,781,368
Interest & penalties	593,884	190,183	403,701	5,204,465	3,586,238	1,618,226
Provision for refunds	(4,417,730)	(3,802,053)	(615,677)	(81,093,299)	(70,086,196)	(11,007,103)
Total Income Taxes	13,579,460	11,583,282	1,996,178	237,238,063	239,544,255	(2,306,192)
Business privilege taxes:						
Gross Receipts Taxes	14,930,601	15,394,423	(463,822)	169,331,901	167,954,421	1,377,480
Other Taxes:						
Admissions tax	238	650	(413)	87,450	39,188	48,263
Use tax	271,619	255,407	16,211	3,388,350	2,954,124	434,226
Total Business Privilege Taxes	15,202,457	15,650,480	(448,023)	172,807,701	170,947,733	1,859,968
Total Licenses, Fees & Permits	196,136	308,075	(111,938)	4,335,214	4,436,927	(101,713)
Total Use of Money & Property	29,725	67,120	(37,396)	560,511	703,659	(143,148)
Federal Sources:						
Section 30	3,239,114	3,352,102	(112,988)	35,630,258	36,873,126	(1,242,869)
Immigration fees	168,485	110,745	57,740	1,393,245	1,618,346	(225,101)
Indirect cost recovery	9,054	204,529	(195,474)	207,849	1,229,045	(1,021,196)
Total Federal Sources	3,416,654	3,667,376	(250,722)	37,231,352	39,720,518	(2,489,166)
Department Charges:						
Agriculture	130	182	(52)	2,798	2,928	(130)
Police & corrections	0	10	(10)	30	1,207	(1,177)
Public works	56,704	2,030	54,674	131,356	22,613	108,743
Public health	13,430	13,240	190	174,491	149,092	25,398
Commerce	15,116	25,671	(10,555)	244,020	234,613	9,407
Other charges	153,598	133,565	20,033	873,125	772,072	101,053
Total Department Charges	238,977	174,698	64,279	1,425,820	1,182,525	243,295
TOTAL GENERAL FUND REVENUES	\$32,663,409	\$31,451,031	\$1,212,377	\$453,598,661	\$456,535,617	(\$2,936,956)

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
Eleven Months Ended August 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$4,117,454	\$1,678,470	(\$2,438,984)	\$71,693,910	\$64,151,160	(\$7,542,750)
Corporation	1,649,791	2,130,236	480,445	85,170,119	79,263,211	(5,906,908)
Withholding	13,919,859	13,592,733	(327,126)	156,226,721	160,715,587	4,488,866
Withholding - COLA	2,270	1,867	(403)	174,460	8,996,939	8,822,479
Interest & penalties	192,400	593,884	401,484	3,800,955	5,204,465	1,403,510
Provision for refunds	(4,417,730)	(4,417,730)	0	(81,093,299)	(81,093,299)	0
Total Income Taxes	15,464,044	13,579,460	(1,884,584)	235,972,866	237,238,063	1,265,197
Business privilege taxes:						
Gross Receipts Taxes	16,400,757	14,930,601	(1,470,156)	179,267,599	169,331,901	(9,935,698)
Other Taxes:						
Admissions tax	650	238	(413)	39,190	87,450	48,260
Use tax	138,382	271,619	133,237	1,408,224	3,388,350	1,980,126
Total Business Privilege Taxes	16,539,789	15,202,457	(1,337,332)	180,715,013	172,807,701	(7,907,312)
Total Licenses, Fees & Permits	130,094	196,136	66,042	3,134,314	4,335,214	1,200,900
Total Use of Money & Property	27,257	29,725	2,468	1,006,193	560,511	(445,682)
Federal Sources:						
Section 30	3,499,493	3,239,114	(260,379)	38,500,509	35,630,258	(2,870,251)
Immigration fees	209,054	168,485	(40,569)	1,724,343	1,393,245	(331,098)
Indirect cost recovery	684,487	9,054	(675,433)	2,965,374	207,849	(2,757,525)
Total Federal Sources	4,393,034	3,416,654	(976,380)	43,190,226	37,231,352	(5,958,875)
Department Charges:						
Agriculture	119	130	11	2,783	2,798	15
Police & corrections	6	0	(6)	842	30	(812)
Public works	1,332	56,704	55,372	19,413	131,356	111,943
Public health	8,685	13,430	4,745	127,247	174,491	47,244
Commerce	16,839	15,116	(1,723)	206,020	244,020	38,000
Other charges	87,612	153,598	65,986	526,927	873,125	346,198
Total Department Charges	114,593	238,977	124,384	883,232	1,425,820	542,588
TOTAL GENERAL FUND REVENUES	\$36,668,811	\$32,663,409	(\$4,005,402)	\$464,901,844	\$453,598,661	(\$11,303,183)

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 August 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION			
Office of I Maga'lahaen Guahan	6,186,821	5,171,141	1,015,680
I Segundu Na Maga'lahaen Guahan	1,029,559	939,583	89,976
Guam State Clearinghouse	236,201	205,225	30,976
Bureau of Budget & Management Research	1,305,356	1,167,438	137,917
Civil Service Commission	678,540	579,611	98,929
Bureau of Statistics & Plans	1,031,048	908,794	122,254
Military Affairs	479,722	372,660	107,062
Public Works	9,630,187	8,679,169	951,018
Public Works (CONSTRUCTION OF ADDITIONAL CRYPTS IN THE MERIZO PUBLIC CEMETERY)	75,000	41,546	33,454
CONSTRUCTION OF ADDITIONAL CRYPTS IN THE AGAT PUBLIC CEMETERY	66,264	-	66,264
Department of Land Management	84,589	81,274	3,315
Guam Election Commission	181,139	151,880	29,259
Guam Election Commission (PAYMENT OF PRIOR YEARS RENTAL OBLIGATIONS)	258,148	258,148	0
Commission on Decolonization	175,962	154,680	21,282
Ancestral Lands Commission	211,800	189,918	21,882
Department of Veterans Affairs	243,366	212,483	30,883
Medical Referral Offices	674,121	669,977	4,144
Chamorro Land Trust Commission	-	-	-
Contractors License Board	-	-	-
Professional Engineers', Architects' and Land Surveyors'	-	-	-
TOTAL	22,547,822	19,783,528	2,764,294
PUBLIC SAFETY			
Guam Police Department	23,601,661	21,689,150	1,912,511
Guam Police Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Guam Fire Department	23,294,114	20,286,729	3,007,385
Guam Fire Department Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Corrections	16,942,248	15,032,336	1,909,912
Corrections Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs	3,384,466	3,147,851	236,615
Youth Affairs Compensation of Public Safety & Law Enforcement (PL 29-105)	-	-	-
Youth Affairs Sanctuary	571,677	371,677	200,000
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	305,347	65,249
TOTAL	68,164,762	60,833,088	7,331,674
HOMELAND SECURITY			
Customs and Quarantine	-	-	-
Civil Defense	-	-	-
TOTAL	-	-	-
HEALTH			
Dept. of Public Health & Social Services	13,856,640	11,097,123	2,759,517
MIP/Medicaid Program (DPH&SS)	28,424,309	15,709,308	12,715,001
Public Assistance Programs (DPH&SS)	2,120,748	1,905,514	215,234

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

	Pursuant to PL 29-113*	Actual Cumulative August 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Dept. of Public Health & Social Services Community Health Centers Catastrophic Illness Asst. Program (DPH&SS)	282,528	281,628	900
Mental Health and Substance Abuse	6,999,096	6,915,245	83,851
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	804,021	697,360
TOTAL	53,966,340	37,419,477	16,546,863
EDUCATION			
Department of Education Operations	169,516,690	156,199,232	13,317,458
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	25,730,622	1,417,394
UOG Scholarships (SSFAP)	2,387,991	2,387,991	-
A.C. Yamashita Ed. Corps.	1,238,127	1,238,127	-
Guam Community College	13,278,499	12,171,962	1,106,537
Guam Public Library	1,435,991	1,216,563	219,428
Guam Edu. Telecom. Corp. (KGTF)	598,807	540,781	58,026
TOTAL	227,338,197	208,210,182	19,128,015
UTILITIES			
TOTAL	-	-	-
FINANCE & ADMINISTRATION			
Department of Administration	9,290,505	8,529,449	761,055
Government Claims Fund	94,176	94,176	-
Government Annual Single Audit	353,656	353,656	-
Training & Continuing Education of Government Public Accountants	31,549	30,802	747
CHILD IN CUSTODY - 19 GCA §5116	659,232	593,035	66,197
TOTAL	10,429,118	9,601,119	827,999
REVENUE & TAXATION			
Department of Revenue & Taxation	7,940,000	7,718,769	221,231
TOTAL	7,940,000	7,718,769	221,231
JUSTICE			

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

	Pursuant to PL 29-113*	Actual Cumulative August 2009**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL FUND EXPENDITURES & ENCUMBRANCES			
Department of Law	7,525,531	6,690,629	834,902
Department of Law Compensation of Public Safety & Law Enforcement (PL 29-105)	108,495	51,921	56,574
TOTAL	7,634,026	6,742,550	891,476
NATURAL RESOURCES			
Guam Environmental Protection Agency	-	-	-
Department of Agriculture	2,429,097	2,051,909	377,188
TOTAL	2,429,097	2,051,909	377,188
LABOR			
Worker's Compensation Fund	844,888	757,450	87,438
Department of Labor	1,252,504	1,161,183	91,321
Agency for Human Resources Dev. (Federal)	-	-	-
TOTAL	2,097,392	1,918,633	178,759
TOURISM & CULTURE			
Guam Visitors Bureau	-	-	-
Guam Council on the Arts and Humanities	337,846	255,915	81,931
Department of Chamorro Affairs	908,706	831,403	77,303
TOTAL	1,246,552	1,087,317	159,235
HOUSING & ECONOMIC DEVELOPMENT			
DOA Administration Housing	-	-	-
TOTAL	-	-	-
TRANSPORTATION			
TOTAL	-	-	-
RECREATION			
Department of Parks & Recreation	3,395,055	3,035,143	359,912
TOTAL	3,395,055	3,035,143	359,912
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS			
Mayor's Council of Guam	7,078,327	6,627,295	451,032
Guam Legislature	6,800,000	6,800,000	-
Guam Legislature (Office of Finance and Budget)	428,567	428,567	-
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	2,530,454	220,299
Office of Public Accountability	1,108,676	777,039	331,637
Retirement Fund	18,736,678	17,886,592	850,086
TOTAL	57,546,175	53,939,965	3,606,210
MISCELLANEOUS APPROPRIATIONS			
WERI (Guam Hydro. Survey)	192,307	192,307	-
WERI (Water Resource Monitoring)	163,817	163,817	-

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


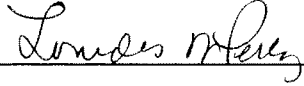

	Pursuant to PL 29-113*	Actual Cumulative August 2009**	
GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
Aquaculture Development and Training Center	131,846	131,846	-
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	157,720	-
UOG - KPRG Ops	94,176	94,176	-
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	590,524	53,685
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	684,000	627,000	57,000
Retirement (Judges Annuities)	454,200	416,350	37,850
Retirement (Gov./Lt. Gov. Pensions)	145,000	132,924	12,076
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	915,014	44,118
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	862,671	173,355
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	307,869	139,506
Mayor's Council (Island-Wide Beautification)	470,921	409,942	60,979
xx Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	329,668	176,958	152,710
xx Mayor's Council (OFFICE RENOVATIONS YIGO VICE MAYOR- \$34,000 & MANGILAO VICE MAYOR - \$30,020)	64,020	59,959	4,061
xxx OPA (Procurement Appeals Div.)	163,106	160,357	2,749
Agriculture (Animal Shelter)	100,000	95,000	5,000
2008 General Election	303,483	204,516	98,967
GMHA Pharmaceutical Fund	12,140,525	10,637,370	1,503,155
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	37,127,884	2,520,811
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	3,501,844	695,630
2002 Short Term Financing	1,281,818	1,281,818	-
TOTAL	15,303,042	14,607,412	695,630
GRAND TOTAL	519,686,273	464,076,978	55,609,296

Certified By:

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

Pursuant to
PL 29-113*

Actual Cumulative
August 2009**

<u>GENERAL FUND EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
	SEP 14 2009		
_____ Bertha M. Duenas, Director, BBMR	_____ Date		
	9/14/09		
_____ Lourdes M. Perez, Director, DOA	_____ Date		
	9-14-09		
_____ 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 09/13/2009.