



**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

**MAR 17 2010**

MM 16 10 09 AM  
EPM

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 February 2010 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2009 through February 2010. 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 on Appropriations, Taxation,  
Banking, Insurance, Retirement, and Land  
Office of Public Accountability

30-10-0231  
9/19/2010  
10:50 AM

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

	A Pursuant to PL 30- 55 Chapter I Section 2*	B Actual for the Month of February 2010**	C Actual Cumulative February 2010**	(C - A)  <u>Actual to date vs. Adopted</u>
<b>GENERAL FUND REVENUES</b>	<b>AMOUNT</b>		<b>AMOUNT</b>	
<b>A. TAXES</b>				
Income Tax				
Corporate	103,059,690	1,881,148	28,716,443	(74,343,247)
Individual	85,574,693	1,443,672	24,415,809	(61,158,884)
Withholding Taxes, Interest and Penalties	205,705,323	16,001,905	75,868,626	(129,836,697)
Provision for Tax Refund	(101,860,000)	(5,995,232)	(38,386,174)	63,473,826
<b>TOTAL INCOME TAXES</b>	<b>292,479,706</b>	<b>13,331,493</b>	<b>90,614,704</b>	<b>(201,865,002)</b>
Gross Receipts Tax	211,355,131	14,916,055	75,502,394	(135,852,737)
<b>TOTAL TAXES</b>	<b>503,834,837</b>	<b>28,247,548</b>	<b>166,117,098</b>	<b>(337,717,739)</b>
<b>B. FEDERAL SOURCES</b>	<b>42,479,346</b>	<b>3,380,000</b>	<b>17,049,145</b>	<b>(25,430,201)</b>
<b>C. USE OF MONEY AND PROPERTY</b>	<b>599,890</b>	<b>22,110</b>	<b>116,532</b>	<b>(483,358)</b>
<b>D. LICENSES, FEES AND PERMITS</b>	<b>4,942,859</b>	<b>81,989</b>	<b>521,120</b>	<b>(4,421,739)</b>
<b>E. DEPARTMENT CHARGES</b>	<b>1,660,791</b>	<b>142,772</b>	<b>627,463</b>	<b>(1,033,328)</b>
2% General Fund Reserve	(13,299,085)			
<b>TOTAL GENERAL FUND REVENUE</b>	<b>540,218,638</b>	<b>31,874,419</b>	<b>184,431,358</b>	<b>(369,086,365)</b>

Certified By:



Bertha M. Duenas, Director, BBMR


**MAR 17 2010**

Date

for   
Lourdes M. Perez, Director, DOA

3-19-10

Date

  
Artemio B. Ilagan, Director, DRT

3-19-10

Date

\*Provided by BBMR pursuant to PL 30-55.

\*\*Preliminary numbers provided by DOA & DRT, run date as of 03/16/2010.

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Government Of Guam  
Combined Comparative Statement Of Revenues  
General Fund  
February 28, 2010 & 2009

	For the Months			Fiscal Year	Year-To-Date	Increase
	February, 2010	February, 2009	Increase (Decrease)	2010	Fiscal Year 2009	(Decrease)
Income taxes:						
Individual	\$1,443,672	\$1,368,767	\$74,905	\$24,415,809	\$22,081,841	\$2,333,967
Corporation	1,881,148	856,388	1,024,760	28,716,443	30,439,339	(1,722,896)
Withholding	15,164,879	12,809,400	2,355,479	74,052,994	72,383,970	1,669,024
Withholding - COLA	8,926	1,055	7,872	56,542	7,308	49,234
Interest & penalties	828,100	710,872	117,228	1,759,090	2,302,191	(543,101)
Provision for refunds	(5,995,232)	(5,546,171)	(449,061)	(38,386,174)	(33,392,786)	(4,993,388)
<b>Total Income Taxes</b>	<b>13,331,493</b>	<b>10,200,311</b>	<b>3,131,182</b>	<b>90,614,704</b>	<b>93,821,864</b>	<b>(3,207,160)</b>
Business privilege taxes:						
Gross Receipts Taxes	14,722,744	15,079,277	(356,533)	74,204,950	77,952,267	(3,747,317)
Other Taxes:						
Admissions tax	0	100	(100)	388	1,163	(775)
Use tax	193,311	309,539	(116,229)	1,297,057	1,762,343	(465,287)
<b>Total Business Privilege Taxes</b>	<b>14,916,055</b>	<b>15,388,917</b>	<b>(472,862)</b>	<b>75,502,394</b>	<b>79,715,773</b>	<b>(4,213,379)</b>
<b>Total Licenses, Fees &amp; Permits</b>	<b>81,989</b>	<b>89,554</b>	<b>(7,565)</b>	<b>521,120</b>	<b>545,590</b>	<b>(24,471)</b>
<b>Total Use of Money &amp; Property</b>	<b>22,110</b>	<b>15,539</b>	<b>6,571</b>	<b>116,532</b>	<b>156,137</b>	<b>(39,605)</b>
Federal Sources:						
Section 30	3,252,344	3,239,114	13,230	16,261,720	16,195,572	66,148
Immigration fees	118,500	7,680	110,820	698,775	592,795	105,980
Indirect cost recovery	9,156	23,796	(14,640)	88,650	106,580	(17,929)
<b>Total Federal Sources</b>	<b>3,380,000</b>	<b>3,270,591</b>	<b>109,409</b>	<b>17,049,145</b>	<b>16,894,946</b>	<b>154,199</b>
Department Charges:						
Agriculture	187	440	(253)	671	1,201	(530)
Police & corrections	0	0	0	30	0	30
Public works	40,504	1,925	38,579	161,684	16,448	145,237
Public health	13,313	13,330	(17)	66,217	77,633	(11,416)
Commerce	53,670	765	52,905	138,086	111,735	26,351
Other charges	35,098	112,061	(76,962)	260,775	248,872	11,903
<b>Total Department Charges</b>	<b>142,772</b>	<b>128,521</b>	<b>14,252</b>	<b>627,463</b>	<b>455,889</b>	<b>171,574</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$31,874,419</b>	<b>\$29,093,432</b>	<b>\$2,780,987</b>	<b>\$184,431,358</b>	<b>\$191,590,199</b>	<b>(\$7,158,841)</b>

Note:

<sup>1</sup>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.

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Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 General Fund  
 Five Months Ended February 28, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$2,189,102	\$1,443,672	(\$745,430)	\$20,923,453	\$24,415,809	\$3,492,356
Corporation	842,416	1,881,148	1,038,732	28,942,031	28,716,443	(225,588)
Withholding	15,088,539	15,164,879	76,340	83,945,387	74,052,994	(9,892,393)
Withholding - COLA	0	8,926	8,926	0	56,542	56,542
Interest & penalties	310,872	828,100	517,228	1,602,192	1,759,090	156,898
Provision for refunds	(5,995,232)	(5,995,232)	0	(38,386,174)	(38,386,174)	0
<b>Total Income Taxes</b>	<b>12,435,697</b>	<b>13,331,493</b>	<b>895,796</b>	<b>97,026,889</b>	<b>90,614,704</b>	<b>(6,412,185)</b>
Business privilege taxes:						
Gross Receipts Taxes	16,610,524	14,722,744	(1,887,780)	84,751,467	74,204,950	(10,546,517)
Other Taxes:						
Admissions tax	100	0	(100)	1,163	388	(776)
Use tax	319,148	193,311	(125,837)	1,693,669	1,297,057	(396,612)
<b>Total Business Privilege Taxes</b>	<b>16,929,772</b>	<b>14,916,055</b>	<b>(2,013,717)</b>	<b>86,446,299</b>	<b>75,502,394</b>	<b>(10,943,905)</b>
<b>Total Licenses, Fees &amp; Permits</b>	<b>89,961</b>	<b>81,989</b>	<b>(7,972)</b>	<b>498,352</b>	<b>521,120</b>	<b>22,768</b>
<b>Total Use of Money &amp; Property</b>	<b>34,445</b>	<b>22,110</b>	<b>(12,335)</b>	<b>141,615</b>	<b>116,532</b>	<b>(25,083)</b>
Federal Sources:						
Section 30	3,213,977	3,252,344	38,367	16,069,885	16,261,720	191,835
Immigration fees	84,324	118,500	34,176	827,712	698,775	(128,937)
Indirect cost recovery	102,398	9,156	(93,242)	336,519	88,650	(247,869)
<b>Total Federal Sources</b>	<b>3,400,699</b>	<b>3,380,000</b>	<b>(20,699)</b>	<b>17,234,116</b>	<b>17,049,145</b>	<b>(184,971)</b>
Department Charges:						
Agriculture	340	187	(153)	1,400	671	(729)
Police & corrections	10	0	(10)	50	30	(20)
Public works	1,925	40,504	38,579	17,026	161,684	144,658
Public health	13,330	13,313	(17)	80,034	66,217	(13,817)
Commerce	765	53,670	52,905	113,656	138,086	24,430
Other charges	85,688	35,098	(50,590)	273,623	260,775	(12,848)
<b>Total Department Charges</b>	<b>102,058</b>	<b>142,772</b>	<b>40,714</b>	<b>485,789</b>	<b>627,463</b>	<b>141,674</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$32,992,632</b>	<b>\$31,874,419</b>	<b>(\$1,118,213)</b>	<b>\$201,833,060</b>	<b>\$184,431,358</b>	<b>(\$17,401,702)</b>
<sup>2</sup> 2% General Fund Reserve	(1,108,257)	(1,108,257)	0	(5,541,285)	(5,541,285)	0
<sup>2</sup> Appropriation	\$31,884,375	\$30,766,162	(\$1,118,213)	\$196,291,775	\$178,890,073	(\$17,401,702)

Note:

<sup>1</sup>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.

<sup>2</sup>Appropriations Cap of 98% of General Fund Revenue, 22436, Chapter 22 of the Title 5 GCA. No available revenues to reserve.  
 3/16/2010

Prepare By: Elaine C. Ayuyu

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

	Pursuant to PL 30-55*	Actual Cumulative February 2010**	
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES &amp; ENCUMBRANCES</b>	<b>FUNDS AVAILABLE</b>
<b>EXECUTIVE DIRECTION</b>			
Office of I Maga'lahaen Guahan	3,764,501	2,175,299	1,589,202
I Segundu Na Maga'lahaen Guahan	998,670	404,100	594,570
Guam State Clearinghouse	185,959	76,256	109,703
Bureau of Budget & Management Research	1,366,158	518,207	847,951
Civil Service Commission	740,694	217,433	523,261
Bureau of Statistics & Plans	1,118,208	406,012	712,196
Military Affairs	511,371	94,490	416,881
Public Works	9,036,675	3,295,367	5,741,308
Department of Land Management		-	-
Guam Election Commission	845,301	284,382	560,919
Commission on Decolonization	89,480	50,553	38,927
Ancestral Lands Commission	242,086	110,689	131,397
Department of Veterans Affairs	380,246	123,774	256,472
Medical Referral Offices	641,788	603,668	38,120
Chamorro Land Trust Commission		-	-
Contractors License Board		-	-
Professional Engineers', Architects' and Land Surveyors'		-	-
<b>TOTAL</b>	<b>19,921,137</b>	<b>8,360,228</b>	<b>11,560,909</b>
<b>PUBLIC SAFETY</b>			
Guam Police Department	24,264,955	9,281,913	14,983,042
Guam Fire Department	26,434,183	10,929,186	15,504,997
Corrections	15,800,687	7,831,299	7,969,388
Youth Affairs	3,510,950	1,597,573	1,913,377
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	360,527	11,150
Chief Medical Examiner	389,593	133,895	255,698
<b>TOTAL</b>	<b>70,772,045</b>	<b>30,134,394</b>	<b>40,637,651</b>
<b>HOMELAND SECURITY</b>			
Customs and Quarantine		-	-
Civil Defense		-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH</b>			
Dept. of Public Health & Social Services	14,716,097	9,682,595	5,033,502
MIP/Medicaid Program (DPH&SS)	30,468,400	6,332,154	24,136,246
Public Assistance Programs (DPH&SS)	2,629,359	-	2,629,359
Dept. of Public Health & Social Services Community Health Centers		-	-
Catastrophic Illness Asst. Program (DPH&SS)		-	-
Mental Health and Substance Abuse	10,043,959	5,243,861	4,800,098
Mental Health and Substance Abuse Outsourcing Services Providing			
Drug & Alcohol Detoxification, Rehab & Prevention	883,200	856,704	26,496
Dept. of Integ. Services for Individ. With Dis.	1,038,534	527,297	511,237
<b>TOTAL</b>	<b>59,779,549</b>	<b>22,642,610</b>	<b>37,136,939</b>
<b>EDUCATION</b>			
Department of Education Operations	174,986,508	64,979,104	110,007,404
Department of Education Textbooks	2,000,000	1,940,000	60,000
DOE Principals Mentorship Program	100,000	97,000	3,000
DOE Contractual Services	6,169	5,984	185
Department of Education Office of the Education Suruhanu	205,450	-	205,450
University of Guam	27,730,166	12,709,659	15,020,507
UOG Growth Initiatives	1,200,000	500,000	700,000

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

	Pursuant to PL 30-55*	Actual Cumulative February 2010**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>			
UOG Scholarships (SSFAP)	2,550,670	1,062,779	1,487,891
A.C. Yamashita Ed. Corps.	1,238,127	515,886	722,241
Guam Community College	13,278,499	5,687,549	7,590,951
Guam Public Library	1,278,243	580,731	697,512
PBS Guam	500,094	257,447	242,647
<b>TOTAL</b>	<b>225,073,926</b>	<b>88,336,139</b>	<b>136,737,787</b>
<b>UTILITIES</b>			
<b>TOTAL</b>	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>			
Department of Administration	7,955,691	5,926,589	2,029,102
Government Claims Fund	100,000	97,000	3,000
Government Annual Single Audit	353,656	-	353,656
Training & Continuing Education of Government Public Accountants		-	-
CHILD IN CUSTODY - 19 GCA §5116	684,170	22,381	661,789
<b>TOTAL</b>	<b>9,093,517</b>	<b>6,045,969</b>	<b>3,047,548</b>
<b>REVENUE &amp; TAXATION</b>			
Department of Revenue & Taxation	8,742,194	3,759,227	4,982,967
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	652,938	-	652,938
<b>TOTAL</b>	<b>9,395,132</b>	<b>3,759,227</b>	<b>5,635,905</b>
<b>JUSTICE</b>			
Department of Law	8,249,425	3,160,035	5,089,390
<b>TOTAL</b>	<b>8,249,425</b>	<b>3,160,035</b>	<b>5,089,390</b>
<b>NATURAL RESOURCES</b>			
Guam Environmental Protection Agency			
Department of Agriculture	2,531,289	902,527	1,628,762
<b>TOTAL</b>	<b>2,531,289</b>	<b>902,527</b>	<b>1,628,762</b>
<b>LABOR</b>			
Worker's Compensation Fund	798,593	272,530	526,063
Department of Labor	1,361,652	599,033	762,619
Agency for Human Resources Dev. (Federal)		-	-
<b>TOTAL</b>	<b>2,160,245</b>	<b>871,563</b>	<b>1,288,682</b>
<b>TOURISM &amp; CULTURE</b>			
Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	71,457	260,201
Department of Chamorro Affairs	1,134,528	437,097	697,431
<b>TOTAL</b>	<b>1,566,186</b>	<b>508,554</b>	<b>1,057,632</b>

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

	Pursuant to PL 30-55*	Actual Cumulative February 2010**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>			
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>			
DOA Administration Housing			
<b>TOTAL</b>	-	-	-
<b>TRANSPORTATION</b>			
<b>TOTAL</b>	-	-	-
<b>RECREATION</b>			
Department of Parks & Recreation	2,889,435	1,369,132	1,520,303
<b>TOTAL</b>	2,889,435	1,369,132	1,520,303
<b>RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS</b>			
Mayor's Council of Guam	7,512,569	2,692,278	4,820,291
Guam Legislature	7,285,000	3,035,417	4,249,583
Guam Legislature (Office of Finance and Budget)	428,567	178,570	249,997
Unified Judiciary	21,618,466	9,803,376	11,815,091
Public Defender	3,150,194	1,319,115	1,831,079
Office of Public Accountability	1,226,349	377,577	848,772
Guam Regional Transit Authority	500,000	-	500,000
Retirement Fund	18,330,774	6,415,576	11,915,198
<b>TOTAL</b>	60,051,919	23,821,907	36,230,012
<b>MISCELLANEOUS APPROPRIATIONS</b>			
WERI (Guam Hydro. Survey)	192,307	80,128	112,179
WERI (Water Resource Monitoring)	163,817	68,257	95,560
Aquaculture Development and Training Center	131,846	54,936	76,910
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	65,717	92,003
UOG - KPRG Ops	94,176	39,240	54,936
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	260,370	383,839
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	700,000	312,775	387,225
Retirement (Judges Annuities)	458,448	191,020	267,428
Retirement (Gov./Lt. Gov. Pensions)	145,000	60,420	84,580
Judiciary - Northern Satellite Courts	748,277	311,785	436,492
Judiciary - Court Appt. Fees	800,000	500,000	300,000
Judiciary - Drug Courts	656,562	273,570	382,992
Administration (COLA)	6,490,000	7,817,700	(1,327,700)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	5,443,339	6,292,781
Administration (Medical/Dental & Life Cost Pool)	4,199,985	1,969,473	2,230,512
Administration (Power Utility Cost Pool)	5,340,521	5,279,975	60,546
Administration (Water Utility Cost Pool)	1,424,750	1,424,750	-
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)	1,084,250	1,084,250	-
Off-Island Residential Treatment Fund (DOA)	1,200,000	861,720	338,280
BBMR (Vacancy Cost Pool)	864,932	-	864,932
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	594,038	441,988

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

	Pursuant to PL 30-55*	Actual Cumulative February 2010**	
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>	<b>APPROPRIATIONS</b>	<b>EXPENDITURES &amp; ENCUMBRANCES</b>	<b>FUNDS AVAILABLE</b>
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	111,236	336,139
Mayor's Council (Island-Wide Beautification)	470,921	274,371	196,550
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	480,647	148,184	332,463
Mayor's Council (RELOCATION OF PUBLIC STREETLIGHTS IN THE VILLAGES)	100,000	-	100,000
Mayor's Council (FOR REPAIRS OF THE ROLLING DOOR AT THE AGANA HEIGHTS GYMNASIUM)	8,000	-	8,000
OPA (Procurement Appeals Div.)	-	-	-
Agriculture (Animal Shelter)	100,000	-	100,000
GMHA Pharmaceutical Fund	12,839,909	1,692,111	11,147,798
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	278,120	-	278,120
<b>TOTAL</b>	<b>52,993,918</b>	<b>28,919,364</b>	<b>24,074,554</b>
<b>CONTINUING APPROPRIATIONS</b>			
1993 General Obligation Bonds Series A	-	-	-
Limited Obligation Highway Refunding Bond 2001	-	-	-
Limited Obligation (Section 30) Bond, Series 2001A	9,822,288	9,822,288	1
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A	-	-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,202,213	1,408,478	2,793,735
2002 Short Term Financing	1,281,818	1,281,818	(0)
<b>TOTAL</b>	<b>15,306,319</b>	<b>12,512,583</b>	<b>2,793,736</b>
<b>GRAND TOTAL</b>	<b>539,784,042</b>	<b>231,344,234</b>	<b>308,439,808</b>

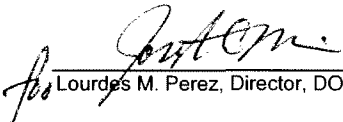
Certified By:



Bertha M. Duenas, Director, BBMR

MAR 17 2010

Date



Lourdes M. Perez, Director, DOA

3-19-10

Date



Artemio B. Ilagan, Director, DRT

3-19-10

Date

\*Provided by BBMR pursuant to PL 30-55.

\*\*Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 03/15/2010.