BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

FELIX P. CAMACHO
GOVERNOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

BERTHA M. DUENAS
DIRECTOR

OCT 14 2008

RECEIVED
OFFICE OF THE PUBLIC AUDITOR
DATE: 10/15/08
TIME: 2:20 pm
BY: [illegible]

The Honorable Judith Won Pat
Speaker
I Mina'Bente Nuebi Na Liheslaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtñå, Guam 96910

Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of September 2008 pursuant to P.L. 29-19, Chapter VI, Section 14. The report includes preliminary revenue and expenditure totals for the months of October 2007 through September 2008. 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

Senator Edward J.B. Calvo
ACKNOWLEDGEMENT RECEIPT
Rcv'd by: John
Print Name & Initial
Time: 2:00pm
Date: 10/15/08

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

	A	B	C	(C - A)
	Pursuant to PL 29-19 Chapter I Section 2*	Actual for the Month of September 2008**	Actual Cumulative September 2008**	
GENERAL FUND REVENUES	**AMOUNT**		**AMOUNT**	**Actual to date vs. Adopted**
A. TAXES				
Income Tax				
Corporate	89,361,412	12,443,650	96,996,157	7,634,745
Individual	75,915,467	6,176,622	72,713,529	(3,201,938)
Withholding Taxes, Interest and Penalties	164,478,331	17,038,695	175,582,833	11,104,502
Provision for Tax Refund	(76,600,000)	(6,513,804)	(76,600,000)	-
TOTAL INCOME TAXES	**253,155,210**	**29,145,163**	**268,692,519**	**15,537,309**
Gross Receipts Tax	181,329,473	15,067,280	186,030,665	4,701,192
TOTAL TAXES	**434,484,683**	**44,212,443**	**454,723,184**	**20,238,501**
B. FEDERAL SOURCES	**41,886,802**	**3,653,194**	**43,465,992**	**1,579,190**
C. USE OF MONEY AND PROPERTY	**891,855**	**67,967**	**771,600**	**(120,255)**
D. LICENSES, FEES AND PERMITS	**10,738,606**	**221,760**	**4,669,579**	**(6,069,027)**
E. DEPARTMENT CHARGES	**1,850,544**	**221,644**	**1,407,719**	**(442,825)**
TOTAL GENERAL FUND REVENUE	**489,852,490**	**48,377,008**	**505,038,074**	**15,185,584**

Certified By:

for Bertha M. Duenas, Director, BBMR — 10/14/08 Date

for Lourdes M. Perez, Director, DOA — 10-14-08 Date

Artemio B. Illagan, Director, DRT — 10/15/08 Date

*Provided by BBMR pursuant to PL 29-19.
**Preliminary numbers provided by DOA & DRT, run date as of 10/14/2008.

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Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
September 30, 2008 & 2007

	For the Months				Year-To-Date	
	September, 2008	September, 2007	Increase (Decrease)	Fiscal Year 2008	Fiscal Year 2007	Increase (Decrease)
Income taxes:						
Individual	$6,176,622	$3,711,333	$2,465,289	$72,713,529	$62,466,298	$10,247,232
Corporation	12,443,650	17,029,383	(4,585,733)	96,996,157	87,901,480	9,094,678
Withholding	16,755,041	12,780,257	3,974,784	171,497,229	161,111,692	10,385,538
Interest & penalties	283,654	104,397	179,257	4,085,604	2,112,916	1,972,688
Provision for refunds	(6,513,804)	(6,290,982)	(222,822)	(76,600,000)	(75,600,003)	(999,997)
Total Income Taxes	29,145,163	27,334,387	1,810,776	268,692,520	237,992,382	30,700,137
Business privilege taxes:						
Gross Receipts Taxes	14,860,707	16,040,422	(1,179,714)	182,833,404	171,949,002	10,884,402
Other Taxes:						
Admissions tax	500	600	(100)	40,238	29,120	11,118
Use tax	206,073	0	206,073	3,157,023	2,436,801	720,223
Total Business Privilege Taxes	15,067,280	16,041,022	(973,742)	186,030,665	174,414,922	11,615,742
Total Licenses, Fees & Permits	221,760	113,925	107,835	4,669,579	4,270,574	399,005
Total Use of Money & Property	67,967	73,294	(5,327)	771,600	337,550	434,050
Federal Sources:						
Section 30	3,352,102	4,325,779	(973,677)	40,225,229	73,085,097	(32,859,869)
Immigration fees	18,095	16,346	1,749	1,636,441	1,148,022	488,419
Indirect cost recovery	282,996	255,501	27,495	1,604,322	752,672	851,650
Total Federal Sources	3,653,194	4,597,625	(944,432)	43,465,992	74,985,792	(31,519,799)
Department Charges:						
Agriculture	30	291	(261)	2,958	6,472	(3,514)
Police & corrections	0	0	0	1,207	418	789
Public works	1,540	1,675	(135)	24,153	26,247	(2,094)
Public health	17,420	8,636	8,784	166,512	157,176	9,336
Commerce	27,772	4,021	23,751	262,385	103,251	159,134
Other charges	174,882	67,185	107,697	950,504	922,842	27,662
Total Department Charges	221,644	81,808	139,836	1,407,719	1,216,406	191,313
TOTAL GENERAL FUND REVENUES	$48,377,008	$48,242,062	$134,946	$505,038,075	$493,217,626	$11,820,449

Note:

[1]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.

DRAFT

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Twelve Months Ended September 30, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	$6,823,073	$6,176,622	($646,451)	$75,915,467	$72,713,529	($3,201,938)
Corporation	17,480,544	12,443,650	(5,036,894)	89,361,412	96,996,157	7,634,745
Withholding	15,125,788	16,755,041	1,629,253	162,363,308	171,497,229	9,133,921
Interest & penalties	106,518	283,654	177,136	2,115,023	4,085,604	1,970,581
Provision for refunds	(6,513,804)	(6,513,804)	0	(76,600,000)	(76,600,000)	0
Total Income Taxes	33,022,119	29,145,163	(3,876,956)	253,155,210	268,692,520	15,537,310
Business privilege taxes:						
Gross Receipts Taxes	15,490,072	14,860,707	(629,365)	178,875,492	182,833,404	3,957,912
Other Taxes:						
Admissions tax	600	500	(100)	8,895	40,238	31,343
Use tax	137,768	206,073	68,305	2,445,086	3,157,023	711,937
Total Business Privilege Taxes	15,628,440	15,067,280	(561,160)	181,329,473	186,030,665	4,701,192
Total Licenses, Fees & Permits	269,838	221,760	(48,078)	10,738,606	4,669,579	(6,069,027)
Total Use of Money & Property	651,894	67,967	(583,927)	891,855	771,600	(120,255)
Federal Sources:						
Section 30	3,352,102	3,352,102	0	41,026,064	40,225,229	(800,836)
Immigration fees	5,480	18,095	12,615	620,405	1,636,441	1,016,036
Indirect cost recovery	89,701	282,996	193,295	240,333	1,604,322	1,363,989
Total Federal Sources	3,447,283	3,653,194	205,910	41,886,802	43,465,992	1,579,190
Department Charges:						
Agriculture	15,119	30	(15,089)	102,479	2,958	(99,521)
Police & corrections	4,257	0	(4,257)	49,113	1,207	(47,906)
Public works	25,675	1,540	(24,135)	75,812	24,153	(51,659)
Public health	22,611	17,420	(5,191)	160,952	166,512	5,560
Commerce	18,021	27,772	9,751	108,856	262,385	153,529
Other charges	358,141	174,882	(183,259)	1,353,332	950,504	(402,828)
Total Department Charges	443,824	221,644	(222,180)	1,850,544	1,407,719	(442,825)
TOTAL GENERAL FUND REVENUES	$53,463,398	$48,377,008	($5,086,391)	$489,852,490	$505,038,075	$15,185,584

Note:

[1]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.

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19* APPROPRIATION	Actual Cumulative September 2008** EXPENDITURE & ENCUMBRANCES	BUDGET ADJUSTMENT	FUNDS AVAILABLE***
EXECUTIVE DIRECTION				
Office of I Maga'lahen Guahan	3,948,621	4,044,114	987,201	891,708
I Segundu Na Maga'lahen Guahan	970,610	1,005,278	34,668	(0)
Guam State Clearinghouse	315,000	286,124	(10,998)	17,878
Bureau of Budget & Management Research	1,349,668	1,293,622	(65,147)	(9,101)
Civil Service Commission	674,712	733,254	(18,930)	(77,472)
Bureau of Statistics & Plans	1,107,622	1,023,237	(62,929)	21,456
Military Affairs	445,520	419,709	(9,625)	16,186
Public Works	8,702,545	9,663,756	1,403,125	441,914
Department of Land Management		-		-
Guam Election Commission	339,536	245,605	(76,600)	17,331
Commission on Decolonization	111,107	174,606	64,847	1,348
Ancestral Lands Commission	229,823	227,786	1,736	3,773
Department of Veterans Affairs	297,463	286,041	(62,748)	(51,326)
Medical Referral Offices	635,748	666,766		(31,018)
Chamorro Land Trust Commission		-		-
Contractors License Board		-		-
Professional Engineers', Architects' and Land Surveyors'		-		-
TOTAL	19,127,975	20,069,899	2,184,600	1,242,676
PUBLIC SAFETY				
Guam Police Department	21,617,256	20,688,855	(268,733)	659,668
Guam Police Department Crime Lab (PL 29-52 Section 14)	50,000	35,040		14,960
Guam Fire Department	24,724,372	22,388,918	(1,218,693)	1,116,761
FUND PROMOTIONS FOR UNIFORMED PERSONNEL FOR REMAINIDER OF FY2007 (GFD)		-		-
Corrections	14,995,984	15,915,024	1,915,308	996,268
Youth Affairs	3,908,540	3,578,897	(163,898)	165,745
DPR - Park Patrol Div.	226,974	153,621		73,353
AGRI - Conservation Div.		-		-
Chief Medical Examiner	377,393	-	1,423	378,816
TOTAL	65,900,519	62,760,354	265,407	3,405,572
HOMELAND SECURITY				
Customs and Quarantine		-		-
Civil Defense		-		-
TOTAL	-	-	-	-
HEALTH				
Dept. of Public Health & Social Services	18,625,532	13,435,164		5,190,368
MIP/Medicaid Program (DPH&SS)	29,182,136	27,613,086		1,569,050
Public Assistance Programs (DPH&SS)	2,251,900	2,062,607		189,293
Off-Island Residential Treatment Fund (DOA)		-		-
Catastrophic Illness Asst. Program (DPH&SS)	100,000	100,000		-
Mental Health and Substance Abuse	6,359,984	5,815,711		544,273
Guam Memorial Hospital Authority		-		-
Dept. of Integ. Services for Indiv. With Dis.	1,754,007	2,272,640	1,263,632	744,999
TOTAL	58,273,559	51,299,208	1,263,632	8,237,983
EDUCATION				
Education	163,218,120	162,477,229		740,891
GPSS Textbooks	1,500,000	1,500,000		-
University of Guam	28,123,707	26,717,521	(1,160,538)	245,648
UOG Scholarships (SSFAP)	2,535,670	2,408,886		126,784
A.C. Yamashita Ed. Corps.	1,314,696	1,248,961		65,735
Guam Community College	13,774,851	12,896,109	(408,139)	470,603

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

	Pursuant to PL 29-19*	Actual Cumulative September 2008**		
GENERAL FUND EXPENDITURES & ENCUMBRANCES	**APPROPRIATION**	**EXPENDITURE & ENCUMBRANCES**	**BUDGET ADJUSTMENT**	**FUNDS AVAILABLE*** **
Guam Public Library	1,796,518	1,416,168	(117,046)	263,304
Guam Edu. Telecom. Corp. (KGTF)	559,643	577,154	28,453	10,942
TOTAL	212,823,205	209,242,028	(1,657,270)	1,923,907
UTILITIES				
				-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	7,707,557	10,981,062	1,452,118	(1,821,387)
Government Claims Fund	100,000	76,134	(5,000)	18,866
Government Annual Single Audit	375,527	375,527		-
Training & Continuing Education of Government Public Accountants	35,000	33,009		1,991
Public Transit (GMTA)(Special Fund)		-		-
TOTAL	8,218,084	11,465,732	1,447,118	(1,800,530)
REVENUE & TAXATION				
Department of Revenue & Taxation	8,396,640	8,378,541		18,099
COMPUTER SYSTEM UPGRADES & HARDWARE & SOFTWARE INTEGRATION		-		-
FUND THE OFFICE OF THE PRINCIPAL GUAM INCOME TAX ATTORNEY		-		-
TOTAL	8,396,640	8,378,541	-	18,099
JUSTICE				
Department of Law	8,364,342	6,399,909	(373,415)	1,591,018
TOTAL	8,364,342	6,399,909	(373,415)	1,591,018
NATURAL RESOURCES				
Guam Environmental Protection Agency		-		-
Department of Agriculture	2,190,808	2,359,849	593,972	424,931
TOTAL	2,190,808	2,359,849	593,972	424,931
LABOR				
Worker's Compensation Fund	847,980	839,877		8,103
Department of Labor	1,705,185	1,238,198	(91,776)	375,211
Agency for Human Resources Dev. (Federal)		-		-
TOTAL	2,553,165	2,078,075	(91,776)	383,314
TOURISM & CULTURE				
Guam Visitors Bureau		-		-
Guam Council on the Arts and Humanities	330,318	416,914	1,436	(85,160)
Department of Chamorro Affairs	879,991	884,014	57,225	53,202
TOTAL	1,210,309	1,300,928	58,661	(31,958)
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing		-		-
TOTAL	-	-	-	-
TRANSPORTATION		-		-
TOTAL	-	-	-	-

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19* APPROPRIATION	Actual Cumulative September 2008** EXPENDITURE & ENCUMBRANCES	BUDGET ADJUSTMENT	FUNDS AVAILABLE***
RECREATION				
Department of Parks & Recreation Sports & Electrical Equipment (PL 29-52 Section 5)	2,855	2,784		71
Department of Parks & Recreation	3,098,289	3,129,793	52,000	20,496
TOTAL	3,101,144	3,132,577	52,000	20,567
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS				
Mayor's Council of Guam	7,510,309	7,268,951		241,358
Guam Legislature (Adjusted pursuant to PL 29-52 Section 5 & 14)	7,065,349	6,780,691		284,658
Guam Legislature (Office of Finance and Budget)	455,071	455,071		-
Unified Judiciary	20,752,270	20,752,270		-
Public Defender	2,920,866	2,920,866		-
Office of the Public Auditor	1,177,239	856,337	(320,692)	210
Retirement Fund	1,181,849	1,142,569		39,280
TOTAL	41,062,953	40,176,755	(320,692)	565,506
MISCELLANEOUS APPROPRIATIONS				
WERI (Guam Hydro. Survey)	204,200	193,990		10,210
WERI (Water Resource Monitoring)	173,948	165,251		8,697

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19* APPROPRIATION	Actual Cumulative September 2008** EXPENDITURE & ENCUMBRANCES	BUDGET ADJUSTMENT	FUNDS AVAILABLE***
Aquaculture Development and Training Center	140,000	133,000		7,000
UOG - College of Natural & Applied Sciences	125,000	125,000		-
UOG - KPRG Ops	100,000	95,000		5,000
UOG - Hero Scholarship Program		-		-
GCC - LPN & Voc Guidance Programs	684,048	649,846	(34,202)	-
GCC - Apprenticeship Programs		-		-
I Maga'lahen Guahan - RTB Proceeds		-		-
Retirement (Supplemental Annuity Benefits)	11,908,780	11,362,287		546,493
Retirement (Health/Dental/Life Insurance)	8,000,000	8,000,000		-
Retirement (Medical Premiums)	684,000	684,000		-
Retirement (Judges Annuities)	500,712	500,712		-
Retirement (Gov./Lt. Gov. Pensions)	145,000	145,000		-
Retirement (FY2006 Medicare Shortfalls)		-		-
Retirement (FY2005 Medicare Shortfalls)		-		-
DPW- Street Lights		-		-
DPHSS - Comm. Health Centers (Medicines & Treat.)	300,000	273,686		26,314
GPSS - Principal's Fund		-		-
GPSS - Deappropriation/Reappropriation to "Every Child is Entitled to an Adequate Public Education Fund		-		-
Judiciary - Court Appt. Fees	700,000	700,000		-
Judiciary - Drug Courts	529,195	529,195		-
Judiciary - Family Visit. Center (Erica)		-		-
GCAHA (Guam Territorial Band)	25,000	23,750		1,250
Administration (COLA)	6,593,400	7,636,090		(1,042,690)
Residential Treatment	2,397,909	1,547,393		850,516
Mayor's Council (Village St. Maint. & Beautification)	1,100,000	991,961		108,039
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	475,000	437,397		37,603
Mayor's Council (Island-Wide Beautification)	500,000	414,577		85,423
OPA (Procurement Appeals Div.)	173,193	176,036		(2,843)
Agriculture (Animal Shelter)	50,000	50,000		-
2008 Primary and General Election	700,000	479,234		220,766
Medical Referral Office (Purchase Vehicles)	75,000	-		75,000
Veterans Affairs (Maintenance of the Veterans' Memorial Cemetary	100,000	-		100,000
GMHA Pharmaceutical Fund	11,072,393	10,931,948		140,445
UOG Center of Excellence	65,411	62,140		3,271
TOTAL	47,522,189	46,307,492	(34,202)	1,180,495
CONTINUING APPROPRIATIONS				
1993 General Obligation Bonds Series A		-		
Limited Obligation Highway Refunding Bond 2001		-		
Limited Obligation (Section 30) Bond, Series 2001A	9,825,780	9,825,780		
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A		-		
2002 Short Term Financing	1,281,818	1,281,818		
TOTAL	11,107,598	11,107,598	-	-
GRAND TOTAL	489,852,490	463,007,565	3,388,035	17,161,581

Certified By:

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19* APPROPRIATION	Actual Cumulative September 2008** EXPENDITURE & ENCUMBRANCES	BUDGET ADJUSTMENT	FUNDS AVAILABLE***

for Bertha M. Duenas, Director, BBMR — Date: 10/15/08

for Lourdes M. Perez, Director, DOA — Date: 10-15-08

Artemio B. Illagan, Director, DRT — Date: 10-15-08

*Provided by BBMR pursuant to PL 29-19.
**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 10/13/2008.
***All negative balances in column labeled "FUNDS AVAILABLE" will be covered by the Governor's Transfer Authority pursuant to PL29-19, Chapter VI, Section 9.

Supplemental Report for Other Appropriations to Date

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

OTHER GENERAL FUND EXPENDITURES & ENCUMBRANCES

DESCRIPTION	Authority	APPROPRIATION*	ACTUAL CUMULATIVE SEPTEMBER 2008 EXPENDITURES & ENCUMBRANCES**	BUDGET ADJUSTMENT	FUNDS AVAILABLE
Consent Decree-Ordot Dump	PL 29-19 Chapter VI Section 9 (Governor's Transfer Authority)		3,804,870	3,805,000	130
GPSS Textbook Appropriation from FY 2009 General Fund Revenues	PL 29-19 Chapter II Part I Section 1 (f) (1)	2,000,000	2,000,000		-
GPSS School Operations	PL 29-52 Section 4	73,360	-	(73,360)	-
GMHA Operations Supplemental	PL 29-52 Section 4	1,100,000	-	(1,100,000)	-
DPHSS MIP Supplemental	PL 29-52 Section 4	1,082,458	-	(641,247)	441,211
AG Court Settlement	PL 29-52 Section 4	500,000	-	(500,000)	-
GMHA Renovations & Repairs	PL 29-52 Section 4	3,178,429	-	(3,178,429)	-
Legislature Operations	PL 29-52 Section 4	100,000	-	(100,000)	-
GPD Forensic Science Lab	PL 29-52 Section 4	1,500,000	-	(1,500,000)	-
Mayor-Barrigada	PL 29-52 Section 4	100,000	-	(100,000)	-
DRT	PL 29-68 Section 1	800,000	745,946		54,054
GPA FY 2008 Streetlight Obligations	PL 29-82 Section 4***	2,000,000	1,200,000		800,000
DMHSS Healing Hearts Crisisi Center	PL 29-82 Section 5***	100,000	1,283		98,717
GPD Rental from GIAA Tiyan Property	PL 29-82 Section 6***	880,050	880,050		-
GPD Crime Lab Supplemental Funding	PL 29-82 Section 7***	340,946	-		340,946
Retirement Health & Life Insurance Premiums	PL 29-85 Section 2	7,823,194	10,626,406		(2,803,212)
Public School Library Resource Fund from FY 2009 General Fund Revenues	PL 29-102 Section 1****	800,000	-		800,000
GPSS School Operations	PL 29-102 Section 3***	4,076,640	4,076,640		-
UOG Guam Coconut Rhinoceros Beetle Eradication Program	PL 29-104 Section 4(b)***	250,000	-		250,000
DOC Law Enforcement Compensation	PL 29-105 Section 5****	1,289,437	-		1,289,437
Dept. of Agriculture Law Enforcement Compensation	PL 29-105 Section 7****	78,755	-		78,755
GPD Law Enforcement Compensation	PL 29-105 Section 9****	1,993,129	-		1,993,129
GFD Law Enforcement Compensation	PL 29-105 Section 10****	2,264,973	-		2,264,973
DPR Law Enforcement Compensation	PL 29-105 Section 11****	17,044	-		17,044
DYA Law Enforcement Compensation	PL 29-105 Section 12****	143,338	-		143,338
AG Law Enforcement Compensation	PL 29-105 Section 13****	108,495	-		108,495
Judiciary Law Enforcement Compensation	PL 29-105 Section 14****	624,529	-		624,529
GPSS Texbooks	PL 29-106 Section 5****	5,800,000	-		5,800,000
GPSS Defense Logistics/DSCP for the Child Nutrition Program	PL 29-106 Section 8****	2,971,035	-		2,971,035
					-
GRAND TOTAL		41,995,812	23,335,195	(3,388,036)	(268,154)

Certified By:

for [signature] 10/15/08
Bertha M. Duenas, Director, BBMR — Date

[signature] 10-15-08
Lourdes M. Perez, Director, DOA — Date

[signature] 10-15-08
Artemio B. Illagan, Director, DRT — Date

*Provided by BBMR pursuant to PL 29-52 through 29-106.
**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 10/13/2008.
***Appropriations from FY 2008 General Fund Revenues in excess of adopted.
****Advance appropriations to FY2009 General Fund Revenues pursuant to PL 29-113.

Supplemental Report for the Bond Proceeds

Monthly Comparative Reporting Requirement
Pursuant to PL 29-19 Chapter VI Section 14
General Fund

	Pursuant to PL 29-19* ADOPTED	Actual Cumulative September 2008** ACTUALS	VARIANCE
GENERAL FUND SOURCE			
Bond Proceeds (Addition to long-term debt)	79,000,000	69,277,353	(9,722,647)
TOTAL GENERAL FUND SOURCE	79,000,000	69,277,353	(9,722,647)

GENERAL FUND EXPENDITURES & ENCUMBRANCES	Pursuant to PL 29-19* APPROPRIATION	Actual Cumulative September 2008** EXPENDITURES & ENCUMBRANCES	FUNDS AVAILABLE
EDUCATION			
Guam Public School System ADA Compliance	5,242,175	4,472,392	769,783
Guam Public School System Asbestos Abatement	2,571,080	2,193,532	377,548
Guam Public School System Intercom, Security & Fire Alarm Systems	3,049,055	2,601,319	447,736
Guam Public School System General CIP (Facility Repair/Replacement)	8,966,690	3,259,275	5,707,415
Guam Public School System A/C Replacement	350,000	298,604	51,396
Guam Public School System A/C Maintenance & Repairs	500,000	426,577	73,423
Guam Public School System Recreational Facility Upgrade & Replacement	3,000,000	2,559,467	440,533
Guam Public School System Physical Infrastructure	1,000,000	801,156	198,844
Guam Public School System RFP for Meal Reimbursement Program comparable to Hawaii and Alaska	250,000	250,000	-
Guam Public School System Teacher Reclassification and employee salary increments	1,200,000	1,200,000	-
Guam Public School System Prior Years Vendor Payables	3,000,000	3,000,000	-
Guam Public School System Management Audit	375,000	375,000	-
Guam Public School System Water Tanks and Fountains	300,000	255,947	44,053
University of Guam (UOG CIPS)	360,000	-	360,000
TOTAL	30,164,000	21,693,268	8,470,732
HEALTH			
Guam Memorial Hospital (GMHA CIPS)	2,640,000	-	2,640,000
Dept. of Integ. Services for Indiv. With Dis. (Permanent Injunction)	2,000,000	-	2,000,000
Department of Mental Health & Substance Abuse (Permanent Injunction)	4,000,000	274,366	3,725,634
TOTAL	8,640,000	274,366	8,365,634
REVENUE & TAXATION			
Department of Revenue & Taxation (Real Property Assessment Bond)	1,000,000	1,000,000	-
TOTAL	1,000,000	1,000,000	-
JUSTICE			
Department of Law (APASI System)	2,000,000	-	2,000,000
TOTAL	2,000,000	-	2,000,000
MISCELLANEOUS APPROPRIATIONS			
Cost of Living Allowance	16,000,000	12,400,770	3,599,230
Income Tax Refund	21,196,000	18,210,539	2,985,461
TOTAL	37,196,000	30,611,310	6,584,690
GRAND TOTAL	79,000,000	53,578,944	25,421,056

Certified By:

Benita M. Duenas, Director, BBMR — Date 10/14/08

Lourdes M. Perez, Director, DOA — Date 10-14-08

Artemio B. Illagan, Director, DRT — Date 10-15-08

*Provided by BBMR pursuant to PL 29-19.
**Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 10/13/2008.