



# 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

**JAN 20 2010**

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 December 2009 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for the months of October 2009 through December 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)

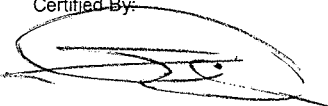
cc: Chairman, Committee on Appropriations, Taxation,  
Banking, Insurance, Retirement, and Land  
Office of Public Accountability

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 1/20/10  
Time 11:52AM  
Received by

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 December 2009**	C Actual Cumulative December 2009**	(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	14,693,609	20,705,946	(82,353,744)
Individual	85,574,693	1,095,065	12,370,182	(73,204,511)
Withholding Taxes, Interest and Penalties	205,705,323	16,701,029	45,413,017	(160,292,306)
Provision for Tax Refund	(101,860,000)	(8,085,462)	(19,109,526)	82,750,474
<b>TOTAL INCOME TAXES</b>	<b>292,479,706</b>	<b>24,404,241</b>	<b>59,379,619</b>	<b>(233,100,087)</b>
Gross Receipts Tax	211,355,131	13,956,708	44,096,950	(167,258,181)
<b>TOTAL TAXES</b>	<b>503,834,837</b>	<b>38,360,949</b>	<b>103,476,569</b>	<b>(400,358,268)</b>
<b>B. FEDERAL SOURCES</b>	<b>42,479,346</b>	<b>3,410,057</b>	<b>10,236,601</b>	<b>(32,242,745)</b>
<b>C. USE OF MONEY AND PROPERTY</b>	<b>599,890</b>	<b>7,468</b>	<b>130,611</b>	<b>(469,279)</b>
<b>D. LICENSES, FEES AND PERMITS</b>	<b>4,942,859</b>	<b>113,225</b>	<b>364,691</b>	<b>(4,578,169)</b>
<b>E. DEPARTMENT CHARGES</b>	<b>1,660,791</b>	<b>215,286</b>	<b>425,748</b>	<b>(1,235,044)</b>
2% General Fund Reserve	(13,299,085)			
<b>TOTAL GENERAL FUND REVENUE</b>	<b>540,218,638</b>	<b>42,106,984</b>	<b>114,634,219</b>	<b>(438,883,504)</b>

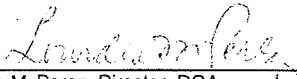
Certified By:



JAN 20 2010

Bertha M. Duenas, Director, BBMR

Date



Lourdes M. Perez, Director, DOA

Date

1/20/2010



Artemio B. Ilagan, Director, DRT

Date

1/20/10

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

\*\*Preliminary numbers provided by DOA & DRT, run date as of 01/12/2010.

**DRAFT**

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

	For the Months			Fiscal Year 2010	Year-To-Date Fiscal Year 2009	Increase (Decrease)
	December, 2009	December, 2008	December, 2008			
<b>Income taxes:</b>						
Individual	\$1,095,065	\$1,785,645	(\$690,581)	\$12,370,182	\$13,304,747	(\$934,565)
Corporation	14,693,609	15,037,997	(344,389)	20,705,946	21,306,429	(600,483)
Withholding	16,548,034	15,473,659	1,074,375	44,632,794	45,072,374	(439,580)
Withholding - COLA	33,675	3,331	30,345	47,616	6,254	41,362
Interest & penalties	119,321	299,762	(180,442)	732,607	946,990	(214,383)
Provision for refunds	(8,085,462)	(7,033,271)	(1,052,191)	(19,109,526)	(16,298,499)	(2,811,027)
<b>Total Income Taxes</b>	<b>24,404,241</b>	<b>25,567,123</b>	<b>(1,162,882)</b>	<b>59,379,619</b>	<b>64,338,294</b>	<b>(4,958,675)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	13,724,914	15,500,915	(1,776,001)	43,213,105	46,120,701	(2,907,596)
<b>Other Taxes:</b>						
Admissions tax	150	225	(75)	263	813	(550)
Use tax	231,644	598,753	(367,109)	883,583	1,176,525	(292,942)
<b>Total Business Privilege Taxes</b>	<b>13,956,708</b>	<b>16,099,893</b>	<b>(2,143,185)</b>	<b>44,096,950</b>	<b>47,298,039</b>	<b>(3,201,089)</b>
<b>Total Licenses, Fees &amp; Permits</b>	<b>113,225</b>	<b>134,434</b>	<b>(21,209)</b>	<b>364,691</b>	<b>327,168</b>	<b>37,523</b>
<b>Total Use of Money &amp; Property</b>	<b>7,468</b>	<b>36,550</b>	<b>(29,081)</b>	<b>130,611</b>	<b>118,860</b>	<b>11,752</b>
<b>Federal Sources:</b>						
Section 30	3,252,344	3,239,114	13,230	9,757,032	9,717,343	39,689
Immigration fees	135,015	90,160	44,855	429,980	466,805	(36,825)
Indirect cost recovery	22,698	23,947	(1,250)	49,589	67,324	(17,735)
<b>Total Federal Sources</b>	<b>3,410,057</b>	<b>3,353,222</b>	<b>56,835</b>	<b>10,236,601</b>	<b>10,251,472</b>	<b>(14,871)</b>
<b>Department Charges:</b>						
Agriculture	93	81	12	420	661	(241)
Police & corrections	0	0	0	90	0	90
Public works	63,468	5,203	58,266	115,662	10,173	105,490
Public health	12,026	17,512	(5,486)	41,114	46,222	(5,108)
Commerce	33,715	21,196	12,519	76,755	76,833	(78)
Other charges	105,983	40,725	65,258	191,706	158,271	33,435
<b>Total Department Charges</b>	<b>215,286</b>	<b>84,716</b>	<b>130,569</b>	<b>425,748</b>	<b>292,160</b>	<b>133,588</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$42,106,984</b>	<b>\$45,275,937</b>	<b>(\$3,168,953)</b>	<b>\$114,634,219</b>	<b>\$122,625,992</b>	<b>(\$7,991,773)</b>

**Note:**

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  
Three Months Ended December 31, 2009

	For the Months		Favorable (Unfavorable)	Estimated	Year-To-Date		Favorable (Unfavorable)
	Actual	Estimated			Actual	Estimated	
Income taxes:							
Individual	\$2,948,538	\$1,095,065	(\$1,853,473)	\$12,355,808	\$12,370,182	\$14,374	\$14,374
Corporation	16,831,724	14,693,609	(2,138,115)	21,955,423	20,705,946	(1,249,477)	(1,249,477)
Withholding	18,037,781	16,548,034	(1,489,747)	50,640,548	44,632,794	(6,007,754)	(6,007,754)
Withholding - COLA	0	33,675	33,675	0	47,616	47,616	47,616
Interest & penalties	299,762	119,321	(180,441)	946,991	732,607	(214,384)	(214,384)
Provision for refunds	(8,085,462)	(8,085,462)	0	(19,109,526)	(19,109,526)	0	0
Total Income Taxes	30,032,343	24,404,241	(5,628,102)	66,789,244	59,379,619	(7,409,625)	(7,409,625)
Business privilege taxes:							
Gross Receipts Taxes	16,546,437	13,724,914	(2,821,523)	49,732,023	43,213,105	(6,518,918)	(6,518,918)
Other Taxes:							
Admissions tax	225	150	(75)	813	263	(551)	(551)
Use tax	346,582	231,644	(114,938)	972,340	883,583	(88,757)	(88,757)
Total Business Privilege Taxes	16,893,244	13,956,708	(2,936,536)	50,705,176	44,096,950	(6,608,226)	(6,608,226)
Total Licenses, Fees & Permits	119,287	113,225	(6,062)	323,641	364,691	41,050	41,050
Total Use of Money & Property	41,254	7,468	(33,786)	80,622	130,611	49,989	49,989
Federal Sources:							
Section 30	3,213,977	3,252,344	38,367	9,641,931	9,757,032	115,101	115,101
Immigration fees	118,071	135,015	16,944	564,041	429,980	(134,061)	(134,061)
Indirect cost recovery	39,832	22,698	(17,135)	93,892	49,589	(44,303)	(44,303)
Total Federal Sources	3,371,880	3,410,057	38,177	10,299,864	10,236,601	(63,263)	(63,263)
Department Charges:							
Agriculture	280	93	(187)	860	420	(440)	(440)
Police & corrections	10	0	(10)	30	90	60	60
Public works	5,544	63,468	57,924	10,448	115,662	105,214	105,214
Public health	19,512	12,026	(7,486)	46,623	41,114	(5,509)	(5,509)
Commerce	23,196	33,715	10,519	76,754	76,755	1	1
Other charges	44,727	105,983	61,256	160,475	191,706	31,231	31,231
Total Department Charges	93,269	215,286	122,017	295,190	425,748	130,558	130,558
TOTAL GENERAL FUND REVENUES	\$50,551,277	\$42,106,984	(\$8,444,293)	\$128,493,737	\$114,634,219	(\$13,859,518)	(\$13,859,518)
<sup>2</sup> % General Fund Reserve	(1,108,257)	(1,108,257)	0	(3,324,771)	(3,324,771)	0	0
<sup>2</sup> Appropriation	\$49,443,020	\$40,998,727	(\$8,444,293)	\$125,168,966	\$111,309,448	(\$13,859,518)	(\$13,859,518)

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.

1/12/2010

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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 December 2009**	
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>	<b><u>APPROPRIATIONS</u></b>	<b><u>EXPENDITURES &amp; ENCUMBRANCES</u></b>	<b><u>FUNDS AVAILABLE</u></b>
<b>EXECUTIVE DIRECTION</b>			
Office of I Maga'lahaen Guahan	3,764,501	1,392,560	2,371,941
I Segundu Na Maga'lahaen Guahan	998,670	244,529	754,141
Guam State Clearinghouse	185,959	43,341	142,618
Bureau of Budget & Management Research	1,366,158	301,100	1,065,058
Civil Service Commission	740,694	170,917	569,777
Bureau of Statistics & Plans	1,118,208	230,938	887,270
Military Affairs	511,371	33,984	477,387
Public Works	9,036,675	1,990,121	7,046,554
Department of Land Management		-	-
Guam Election Commission	845,301	233,643	611,658
Commission on Decolonization	89,480	34,262	55,218
Ancestral Lands Commission	242,086	85,289	156,797
Department of Veterans Affairs	380,246	76,888	303,358
Medical Referral Offices	641,788	594,691	47,097
Chamorro Land Trust Commission		-	-
Contractors License Board		-	-
Professional Engineers', Architects' and Land Surveyors'		-	-
<b>TOTAL</b>	<b>19,921,137</b>	<b>5,432,263</b>	<b>14,488,874</b>
<b>PUBLIC SAFETY</b>			
Guam Police Department	24,264,955	5,764,934	18,500,021
Guam Fire Department	26,434,183	6,828,469	19,605,714
Corrections	15,800,687	5,415,203	10,385,484
Youth Affairs	3,510,950	1,090,516	2,420,434
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	360,527	11,150
Chief Medical Examiner	389,593	73,921	315,672
<b>TOTAL</b>	<b>70,772,045</b>	<b>19,533,571</b>	<b>51,238,474</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	7,878,691	6,837,406
MIP/Medicaid Program (DPH&SS)	30,468,400	4,130,178	26,338,222
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	4,448,105	5,595,854
Mental Health and Substance Abuse Outsourcing Services Providing		-	-
Drug & Alcohol Detoxication, Rehab & Prevention	883,200	-	883,200
Dept. of Integ. Services for Individ. With Dis.	1,038,534	493,035	545,499
<b>TOTAL</b>	<b>59,779,549</b>	<b>16,950,010</b>	<b>42,829,539</b>
<b>EDUCATION</b>			
Department of Education Operations	174,986,508	39,686,817	135,299,691
Department of Education Textbooks	2,000,000	-	2,000,000
DOE Principals Mentorship Program	100,000	-	100,000
DOE Contractual Services	6,169	-	6,169
Department of Education Office of the Education Suruhanu	205,450	-	205,450
University of Guam	27,730,166	5,777,118	21,953,048
UOG Growth Initiatives	1,200,000	400,000	800,000

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

	Pursuant to PL 30-55*	Actual Cumulative December 2009**	
	<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	637,668	1,913,002
A.C. Yamashita Ed. Corps.	1,238,127	309,533	928,595
Guam Community College	13,278,499	3,220,035	10,058,464
Guam Public Library	1,278,243	439,009	839,234
Guam Edu. Telecom. Corp. (KGTF)	500,094	149,400	350,694
<b>TOTAL</b>	<b>225,073,926</b>	<b>50,619,580</b>	<b>174,454,346</b>
<b>UTILITIES</b>			
<b>TOTAL</b>	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>			
Department of Administration	7,955,691	4,964,338	2,991,353
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	19,482	-
<b>TOTAL</b>	<b>9,093,517</b>	<b>5,080,821</b>	<b>4,012,696</b>
<b>REVENUE &amp; TAXATION</b>			
Department of Revenue & Taxation	8,742,194	2,705,626	6,036,568
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>2,705,626</b>	<b>6,689,506</b>
<b>JUSTICE</b>			
Department of Law	8,249,425	2,043,147	6,206,278
<b>TOTAL</b>	<b>8,249,425</b>	<b>2,043,147</b>	<b>6,206,278</b>
<b>NATURAL RESOURCES</b>			
Guam Environmental Protection Agency Department of Agriculture	2,531,289	598,282	1,933,007
<b>TOTAL</b>	<b>2,531,289</b>	<b>598,282</b>	<b>1,933,007</b>
<b>LABOR</b>			
Worker's Compensation Fund	798,593	123,464	675,129
Department of Labor	1,361,652	459,147	902,505
Agency for Human Resources Dev. (Federal)	-	-	-
<b>TOTAL</b>	<b>2,160,245</b>	<b>582,611</b>	<b>1,577,634</b>
<b>TOURISM &amp; CULTURE</b>			
Guam Visitors Bureau	100,000	-	100,000
Guam Council on the Arts and Humanities	331,658	15,071	316,587
Department of Chamorro Affairs	1,134,528	340,121	794,407
<b>TOTAL</b>	<b>1,566,186</b>	<b>355,192</b>	<b>1,210,994</b>


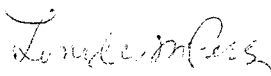
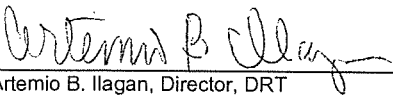
Monthly Comparative Reporting Requirement  
Pursuant to §4109 (c) (3) of Title 5 GCA  
General Fund

	Pursuant to PL 30-55*	Actual Cumulative December 2009**	
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>	<b><u>APPROPRIATIONS</u></b>	<b><u>EXPENDITURES &amp; ENCUMBRANCES</u></b>	<b><u>FUNDS AVAILABLE</u></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	1,048,430	1,841,005
<b>TOTAL</b>	<b>2,889,435</b>	<b>1,048,430</b>	<b>1,841,005</b>
<b>RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS</b>			
Mayor's Council of Guam	7,512,569	1,711,961	5,800,608
Guam Legislature	7,285,000	1,821,250	5,463,750
Guam Legislature (Office of Finance and Budget)	428,567	107,142	321,425
Unified Judiciary	21,618,466	5,404,617	16,213,849
Public Defender	3,150,194	830,039	2,320,155
Office of Public Accountability	1,226,349	224,793	1,001,556
Guam Regional Transit Authority	500,000	-	500,000
Retirement Fund	18,330,774	4,018,835	14,311,940
<b>TOTAL</b>	<b>60,051,919</b>	<b>14,118,637</b>	<b>45,933,282</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>			
WERI (Guam Hydro. Survey)	192,307	48,077	144,230
WERI (Water Resource Monitoring)	163,817	40,955	122,862
Aquaculture Development and Training Center	131,846	32,961	98,885
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	39,431	118,289
UOG - KPRG Ops	94,176	23,544	70,632
UOG - Hero Scholarship Program		-	-
GCC - LPN & Voc Guidance Programs	644,209	156,222	487,987
GCC - Apprenticeship Programs		-	-
Retirement (Medical Premiums)	700,000	175,003	524,997
Retirement (Judges Annuities)	458,448	114,612	343,836
Retirement (Gov./Lt. Gov. Pensions)	145,000	36,252	108,748
Judiciary - Northern Satellite Courts	748,277	187,071	561,206
Judiciary - Court Appt. Fees	800,000	300,000	500,000
Judiciary - Drug Courts	656,562	164,142	492,420
Administration (COLA)	6,490,000	7,811,100	(1,321,100)
Administration (Supplemental Annuity Benefits Special Fund)	11,736,120	3,282,958	8,453,162
Administration (Medical/Dental & Life Cost Pool)	4,199,985	502,920	3,697,065
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	549,126	650,874
BBMR (Vacancy Cost Pool)	864,932	-	864,932
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	1,036,026	488,952	547,074

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

	Pursuant to PL 30-55*	Actual Cumulative December 2009**	
	<u>APPROPRIATIONS</u>	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>			
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	88,113	359,262
Mayor's Council (Island-Wide Beautification)	470,921	236,063	234,858
Mayor's Council (COMMUNITY DEVELOPMENT FUND FOR GPSS GROUNDS MAINTENANCE)	480,647	148,212	332,435
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>23,906,800</b>	<b>29,087,118</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	708,109	3,494,104
2002 Short Term Financing	1,281,818	1,281,818	(0)
<b>TOTAL</b>	<b>15,306,319</b>	<b>11,812,214</b>	<b>3,494,105</b>
<b>GRAND TOTAL</b>	<b>539,784,042</b>	<b>154,787,185</b>	<b>384,996,857</b>

Certified By:

	<b>JAN 20 2010</b>
_____ Bertha M. Duenas, Director, BBMR	_____ Date
	1/20/2010
_____ Lourdes M. Perez, Director, DOA	_____ Date
	1/20/10
_____ Artemio B. Ilagan, Director, DRT	_____ Date

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

\*\*Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 01/15/2010.