BEFORE THE OFFICE OF PUBLIC ACCOUNTABILITY

PROCUREMENT APPEAL

| IN THE APPEAL OF |) DOCKET NO. OPA-PA-11-012 |
|---------------------------------------|--|
| JOETEN DEVELOPMENT, INC., Appellant. |)) SUBMISSION OF SUPPLEMENTAL) EXHIBIT) |
| | 1 |

Comes now the Appellant, by and through their attorney of record, John C. Terlaje, and submits the following additional exhibit "C" of the Memorandum filed on August 29, 2011 in the above entitled matter:

1. Government of Guam's approved budget for FY2011 and FY2012.

This submission was approved by Timothy J. McLaughlin attorney for Department of Revenue of Taxation, Government of Guam.

Respectfully submitted this 27th day of September, 2011.

The Law Office of John C. Terlaje, P.C. Attorney for Appellant Joeten Development, Inc.

By: JOHN C TERLAJE

LAW OFFICES OF JOHN C. TERLAJE

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I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN 2011 (SECOND) Special Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUAHAN

This is to certify that Substitute Bill No. 1 (2-S), "AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE, AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR FISCAL YEAR ENDING SEPTEMBER 30, 2012, MAKING OTHER APPROPRIATIONS, **ESTABLISHING** AND MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS," was on the 7th day of September, 2011, duly and regularly passed-

> Judith T. Won Pat, Ed.D. Speaker

Attested Tina Rose Muña Barnes Legislative Secretary This Act was received by I Maga'lahen Guåhan this 8 day of Sept., 2011, at 10:10 o'clock A .M. , Maga'lahi's Office APPROVED:

EDWARD J.B. CÁLVO l Maga'lahen Guåhan

SEP 20 2011 Date:

Public Law No. 31-77

(i) DEPARTMENT OF REVENUE AND TAXATION SUMMARY OF BASE OPERATIONAL APPROPRIATION

| 4 REG SALARIES 111 \$5,900,873 \$273,807 \$6,174,68 5 OT/SP 112 \$0 \$0 \$ 6 BENEFITS 113 \$1,800,443 \$85,946 \$1,886,38 7 TRAVEL/MIL 220 \$0 \$9,500 \$9,50 8 CONT. SERV. 230 \$0 \$1,367,097 \$1,367,09 9 OFF. RENTAL 233 \$1,059,635 \$15,785 \$1,075,42 10 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 11 EQUIPMENT 250 \$0 \$0 \$ 12 WORK. COMP. 270 \$0 \$0 \$ 13 DRUG-TEST 271 \$1,500 \$0 \$1,50 14 SUBGRANT 280 \$0 \$0 \$ 15 MISC 290 \$0 \$0 \$ 16 POWER 361 \$0 \$0 \$ 17 WATE | | SOMETHING OF BASE OF ERATIONAL ATTROUGHT | | | | |
|---|----|--|------------|-------------|-------------|--------------|
| 5 OT/SP 112 \$0 \$0 \$ 6 BENEFITS 113 \$1,800,443 \$85,946 \$1,886,38 7 TRAVEL/MIL 220 \$0 \$9,500 \$9,50 8 CONT. SERV. 230 \$0 \$1,367,097 \$1,367,09 9 OFF. RENTAL 233 \$1,059,635 \$15,785 \$1,075,42 10 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 11 EQUIPMENT 250 \$0 \$0 \$ 12 WORK. COMP. 270 \$0 \$0 \$ 13 DRUG-TEST 271 \$1,500 \$0 \$1,50 14 SUBGRANT 280 \$0 \$0 \$ 15 MISC 290 \$0 \$0 \$ 16 POWER 361 \$0 \$0 \$ 17 WATER/SEWER 362 \$0 \$0 \$ 18 PHONE/TOLL <t< th=""><th>3</th><th>APPROP. CLASS</th><th>OBJ. CLASS</th><th>GEN FUND</th><th>SPCL FUND</th><th>) TOTAL</th></t<> | 3 | APPROP. CLASS | OBJ. CLASS | GEN FUND | SPCL FUND |) TOTAL |
| BENEFITS 113 \$1,800,443 \$85,946 \$1,886,38 7 TRAVEL/MIL 220 \$0 \$9,500 \$9,500 8 CONT. SERV. 230 \$0 \$1,367,097 \$1,367,099 9 OFF. RENTAL 233 \$1,059,635 \$15,785 \$1,075,42 10 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 11 EQUIPMENT 250 \$0 \$0 \$0 \$ 12 WORK. COMP. 270 \$0 \$0 \$0 13 DRUG-TEST 271 \$1,500 \$0 \$1,500 14 SUBGRANT 280 \$0 \$0 \$0 15 MISC 290 \$0 \$0 \$0 16 POWER 361 \$0 \$0 \$0 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 SR,770,652 \$1,914,610 \$10,685,265 | 4 | REG SALARIES | 111 | \$5,900,873 | \$273,807 | \$6,174,680 |
| TRAVEL/MIL 220 \$0 \$9,500 \$9,500 CONT. SERV. 230 \$0 \$1,367,097 \$1,367,099 OFF. RENTAL 233 \$1,059,635 \$15,785 \$1,075,42 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 EQUIPMENT 250 \$0 \$0 \$0 \$0 WORK. COMP. 270 \$0 \$0 \$0 DRUG-TEST 271 \$1,500 \$0 \$1,50 SUBGRANT 280 \$0 \$0 \$0 SUBGRANT 280 \$0 \$0 \$0 MISC 290 \$0 \$0 \$0 MISC 290 \$0 \$0 \$0 WATER/SEWER 361 \$0 \$0 \$0 MATER/SEWER 362 \$0 \$0 \$0 CAP. OUTLAY 450 \$0 \$0 \$0 SI,500 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,265 | 5 | OT/SP | 112 | \$0 | \$0 | \$0 |
| 8 CONT. SERV. 230 \$0 \$1,367,097 \$1,367,099 9 OFF. RENTAL 233 \$1,059,635 \$15,785 \$1,075,42 10 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 11 EQUIPMENT 250 \$0 \$0 \$ 12 WORK. COMP. 270 \$0 \$0 \$ 13 DRUG-TEST 271 \$1,500 \$0 \$1,50 14 SUBGRANT 280 \$0 \$0 \$ 15 MISC 290 \$0 \$0 \$ 16 POWER 361 \$0 \$0 \$ 17 WATER/SEWER 362 \$0 \$0 \$ 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,266 | 6 | BENEFITS | 113 | \$1,800,443 | \$85,946 | \$1,886,389 |
| 9 OFF. RENTAL 233 \$1,059,635 \$15,785 \$1,075,42 10 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 11 EQUIPMENT 250 \$0 \$0 \$0 \$ 12 WORK. COMP. 270 \$0 \$0 \$0 \$1,500 14 SUBGRANT 280 \$0 \$0 \$0 \$1 15 MISC 290 \$0 \$0 \$0 \$0 16 POWER 361 \$0 \$0 \$0 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,260 | 7 | TRAVEL/MIL | 220 | \$0 | \$9,500 | \$9,500 |
| 10 SUP. & MAT. 240 \$8,201 \$61,075 \$69,27 11 EQUIPMENT 250 \$0 \$0 \$ 12 WORK. COMP. 270 \$0 \$0 \$ 13 DRUG-TEST 271 \$1,500 \$0 \$1,50 14 SUBGRANT 280 \$0 \$0 \$ 15 MISC 290 \$0 \$0 \$ 16 POWER 361 \$0 \$0 \$ 17 WATER/SEWER 362 \$0 \$0 \$ 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,260 | 8 | CONT. SERV. | 230 | \$0 | \$1,367,097 | \$1,367,097 |
| EQUIPMENT 250 \$0 \$0 \$0 \$1,570 \$12 WORK. COMP. 270 \$0 \$0 \$0 \$1,500 \$13 DRUG-TEST 271 \$1,500 \$0 \$1,500 | 9 | OFF. RENTAL | 233 | \$1,059,635 | \$15,785 | \$1,075,420 |
| 12 WORK. COMP. 270 \$0 \$0 \$1 13 DRUG-TEST 271 \$1,500 \$0 \$1,500 14 SUBGRANT 280 \$0 \$0 \$0 15 MISC 290 \$0 \$0 \$0 16 POWER 361 \$0 \$0 \$0 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,265 | 10 | SUP. & MAT. | 240 | \$8,201 | \$61,075 | \$69,276 |
| 13 DRUG-TEST 271 \$1,500 \$0 \$1,500 14 SUBGRANT 280 \$0 \$0 \$1,500 15 MISC 290 \$0 \$0 \$0 16 POWER 361 \$0 \$0 \$0 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,260 | 11 | EQUIPMENT | 250 | \$0 | \$0 | \$0 |
| 14 SUBGRANT 280 \$0 \$0 \$1 15 MISC 290 \$0 \$0 \$1 16 POWER 361 \$0 \$0 \$1 17 WATER/SEWER 362 \$0 \$0 \$1 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,262 | 12 | WORK. COMP. | 270 | \$0 | \$0 | \$0 |
| 15 MISC 290 \$0 \$0 \$1 16 POWER 361 \$0 \$0 \$0 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,265 | 13 | DRUG-TEST | 271 | \$1,500 | \$0 | \$1,500 |
| 16 POWER 361 \$0 \$0 \$0 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,265 | 14 | SUBGRANT | 280 | \$0 | \$0 | \$0 |
| 17 WATER/SEWER 362 \$0 \$0 \$0 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,262 | 15 | MISC | 290 | \$0 | \$0 | \$0 |
| 18 PHONE/TOLL 363 \$0 \$101,400 \$101,400 19 CAP. OUTLAY 450 \$0 \$0 \$0 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,262 | 16 | POWER | 361 | \$0 | \$0 | \$0 |
| 19 CAP. OUTLAY 450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 17 | WATER/SEWER | 362 | \$0 | \$0 | \$0 |
| 20 GRAND TOTAL \$8,770,652 \$1,914,610 \$10,685,262 | 18 | PHONE/TOLL | 363 | \$0 | \$101,400 | \$101,400 |
| 90,770,032 91,714,010 910,003,20. | 19 | CAP. OUTLAY | 450 | \$0 | \$0 | \$0 |
| 21 Peter D.11' G | 20 | GRAND TOTAL | | \$8,770,652 | \$1,914,610 | \$10,685,262 |
| 21 Better Public Service Fund \$1,422,747 (220 - \$9,500; 230 - \$1,367,097; 240 | 21 | 367,097; 240 | | | | |

Better Public Service Fund \$1,422,747 (220 - \$9,500; 230 - \$1,367,097; 240

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²² - \$46,150)

²³ Tax Collection Enhancement Fund \$491,863 (111 - \$273,807; 113 -

²⁴ \$85,946; 233 - \$15,785; 240 - \$14,925; 363 - \$101,400)

| 1 | SUMMARY OF BASE OPERATIONAL APPROPRIATION FUNDING |
|----|--|
| 2 | SOURCE |
| 3 | GENERAL FUND \$8,770,652 |
| 4 | FEDERAL MATCHING GRANTS-IN-AID \$0 |
| 5 | SPECIAL FUNDS \$1,914,610 |
| 6 | TOTAL \$10,685,262 |
| 7 | (1) Personnel Costs for the Department of Revenue and Taxation. |
| 8 | The sum of Seven Hundred Twenty-Six Thousand One Hundred Ninety-Five |
| 9 | Dollars (\$726,195) is appropriated from the General Fund to the Department of |
| 10 | Revenue and Taxation (DRT) in Object Class 111 and the sum of Two Hundred |
| 11 | Forty-Two Thousand Sixty-Five Dollars (\$242,065) is appropriated from the |
| 12 | General Fund to DRT in Object Class 113 for the payment of personnel costs at |
| 13 | DRT. |