



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JUL 20 2011

The Honorable Judith Won Pat
Speaker
I Mina'Trentai Unu Na Liheslaturan Guåhan
Thirty-First Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

July 20, 2011

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending June 30, 2011. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

Should you have any questions, please do not hesitate to call me.

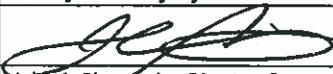
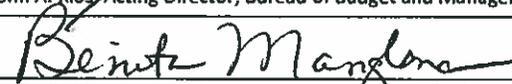
Sincerely,


JOHN A. RIOS
ACTING

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

Date 7/20/11
Time 7:50 PM
Received by [Signature]

Enclosures

| Certification of information contained in Enclosures subject to Note 1. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  John A. Rios, Acting Director, Bureau of Budget and Management Research |
|  Benita A. Manglona, Acting Director, Department of Administration |
|  John P. Camacho, Director, Department of Revenue and Taxation |

**Government Of Guam
Consolidated Revenue / Expenditure Report ^{1/1}
General Fund**

**Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2011 and FY2010
For the Month Ending June 30.**

**Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2011 and FY2010
Nine Months Ending June 30.**

| | June 2011 | June 2010 | Increase (Decrease) | Fiscal Year 2011 | Fiscal Year 2010 | Increase (Decrease) |
|--------------------------------------------------------------------------|----------------------|----------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Income taxes: | | | | | | |
| Individual Corporation | \$ 4,161,342 | \$ 5,583,935 | \$(1,422,593) | \$ 55,429,451 | \$ 65,916,159 | \$(10,486,709) |
| Withholding | 17,172,062 | 15,319,682 | 1,852,380 | 80,541,119 | 68,425,864 | 12,115,256 |
| Withholding - COLA | 16,645,668 | 14,885,350 | 1,760,318 | 138,260,950 | 114,946,849 | 23,314,101 |
| Interest & penalties | 1,572 | 13,617 | (12,044) | 124,932 | 80,282 | 44,720 |
| Income Taxes | 367,614 | 579,081 | (211,467) | 5,001,602 | 3,220,852 | 1,780,750 |
| Business privilege taxes: | 38,348,257 | 36,361,664 | 1,986,594 | 279,358,054 | 252,589,936 | 26,768,118 |
| Gross Receipts Taxes | 16,202,303 | 15,704,857 | 497,446 | 148,488,271 | 137,789,530 | 10,698,740 |
| Other Taxes: | 25,275 | 14,450 | 10,825 | 26,123 | 14,925 | 11,198 |
| Admissions tax | 309,968 | 322,770 | (12,803) | 2,443,740 | 2,340,444 | 103,296 |
| Business Privilege Taxes | 16,537,545 | 16,042,077 | 495,468 | 150,958,134 | 140,144,899 | 10,813,235 |
| Licenses, Fees & Permits | 2,955,271 | 2,746,532 | 208,745 | 3,902,000 | 3,598,670 | 303,330 |
| Use of Money & Property | (141,289) | 419,474 | \$(560,763) | 87,919 | 815,616 | \$(727,697) |
| Federal Sources: | | | | | | |
| Section 30 | 3,863,114 | 3,252,344 | 610,770 | 34,768,026 | 29,271,096 | 5,496,930 |
| Immigration fees | 179,600 | 133,200 | 46,400 | 1,464,930 | 1,267,375 | 197,555 |
| Recovery from Individuals | 0 | 0 | 0 | 0 | 522 | (522) |
| Child Support AFDC Local Share | 0 | 0 | 0 | 155,602 | 144,823 | 10,778 |
| Federal Sources | 4,042,714 | 3,385,544 | 657,170 | 36,388,558 | 30,683,816 | 5,704,742 |
| Department Charges: | | | | | | |
| Agriculture | 227 | 174 | 53 | 3,098 | 1,585 | 1,513 |
| Police & corrections | 10 | 5 | 5 | 55 | 75 | (20) |
| Public works | 1,050 | 3,315 | (2,265) | 12,425 | 239,628 | (227,203) |
| Public health | 13,649 | 12,895 | 754 | 103,332 | 116,824 | (13,492) |
| Commerce | 21,053 | 10,686 | 10,367 | 260,650 | 216,061 | 44,589 |
| Other charges | 213,080 | 166,774 | 46,306 | 644,576 | 664,923 | (20,347) |
| Department Charges | 249,069 | 193,849 | 55,220 | 1,024,136 | 1,239,096 | (214,960) |
| TOTAL GENERAL FUND REVENUES | \$ 61,991,573 | \$ 59,169,139 | \$ 2,822,434 | \$ 471,718,802 | \$ 429,072,034 | \$ 42,646,768 |
| Budget (Provision per P.L. 30-196) ^{2/} | \$ 9,787,146 | \$ 13,131,996 | \$(3,344,850) | \$ 77,524,220 | \$ 104,019,190 | \$(26,494,970) |
| DRT Estimated (Subject to change and to be recorded on DOA books) | \$ 11,453,793 | \$ 13,131,996 | \$(1,688,203) | \$ 90,646,844 | \$ 104,019,190 | \$(13,372,346) |
| | | PROVISION FOR TAX REFUNDS | | | | |
| | | \$ 2,822,434 | | | | |

^{1/1} Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but an accrual is made in accordance with GASB 33.

^{2/} Estimates are recorded for the provision for 2011 Refunds & Section 30 is provided for 12 months.

**Government Of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund**

| | MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue | | | QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue | | |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------|
| | For the Month Ended June 30, 2011. Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end] | | | For the 3rd Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(d) [due 30 days after the close of each quarter] ^{3/} | | |
| | FY2011 Adopted Revenues Allocated for the Month ^{4/} | FY2011 Actual Collections for the Month | Favorable (Unfavorable) | FY2011 Adopted Revenues Allocated for the Quarter ^{4/} | FY2011 Actual Collections for the Quarter | Favorable (Unfavorable) |
| Income taxes: | | | | | | |
| Individual Corporation | \$ 8,495,257 | \$ 4,161,342 | \$ (4,333,915) | \$ 60,136,933 | \$ 29,027,731 | \$ (31,109,202) |
| Withholding | 12,761,789 | 17,172,062 | 4,410,273 | 27,065,964 | 30,568,409 | 3,502,445 |
| Withholding - COLA | 17,765,506 | 16,645,668 | (1,119,839) | 48,775,905 | 47,935,577 | (840,328) |
| Interest & penalties | 0 | 1,572 | 1,572 | 0 | 50,900 | 50,900 |
| Income Taxes | 0 | 367,614 | 367,614 | 0 | 1,615,825 | 1,615,825 |
| | 39,022,552 | 38,348,257 | (674,295) | 135,978,803 | 109,198,442 | (26,780,361) |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 17,261,251 | 16,202,303 | (1,058,948) | 50,535,068 | 47,351,254 | (3,183,814) |
| Other Taxes: | | | | | | |
| Admissions tax | 0 | 25,275 | 25,275 | 0 | 26,017 | 26,017 |
| Use tax | 264,274 | 309,968 | 45,693 | 824,049 | 815,199 | (8,850) |
| Business Privilege Taxes | 17,525,526 | 16,537,545 | (987,980) | 51,359,117 | 48,192,470 | (3,166,647) |
| | 4,009,329 | 2,955,277 | (1,054,252) | 4,356,446 | 3,213,458 | (1,142,988) |
| Use of Money & Property | 247,213 | (141,289) | (388,502) | 792,807 | (519,883) | (1,312,689) |
| Federal Sources: | | | | | | |
| Section 30 | 3,852,467 | 3,863,114 | 10,647 | 11,577,401 | 11,589,342 | 31,941 |
| Immigration fees | 111,867 | 179,600 | 67,733 | 344,305 | 499,440 | 155,135 |
| Recovery from Individuals | 0 | 0 | 0 | 0 | 0 | 0 |
| Child Support AFDC Local Share | 31,518 | 0 | (31,518) | 65,463 | 66,001 | 538 |
| Federal Sources | 3,995,851 | 4,042,714 | 46,863 | 11,967,169 | 12,154,783 | 187,614 |
| Department Charges: | | | | | | |
| Agriculture | 472 | 227 | (245) | 1,005 | 948 | (57) |
| Police & corrections | 64 | 10 | (54) | 134 | 30 | (104) |
| Public works | 10,639 | 1,050 | (9,589) | 34,540 | 6,975 | (27,565) |
| Public health | 30,527 | 13,649 | (16,878) | 65,203 | 34,129 | (31,074) |
| Commerce | 46,060 | 21,053 | (25,007) | 109,761 | 77,177 | (32,584) |
| Other charges | 174,744 | 213,080 | 38,336 | 407,459 | 304,700 | (102,758) |
| Department Charges | 262,506 | 249,069 | (13,437) | 618,101 | 423,959 | (194,142) |
| TOTAL GENERAL FUND REVENUES | \$ 65,063,177 | \$ 61,991,573 | \$ (3,071,604) | \$ 205,072,442 | \$ 172,663,229 | \$ (32,409,213) |

Note 1: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

^{1/} Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 31.
^{2/} This information is for the 3rd Quarter and will be updated in the quarter ending 9/30/2011.
^{3/} Based on Adopted Revenues allocated per P.L. 30-196, Chapter 1, Section 6(b)(2).

**Government Of Guam
Consolidated Revenue / Expenditure Report^{1/1}
General Fund**

| | YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Nine Months Ending June 30, 2011. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end] | | | | FY2011 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA, Ch. 13, §13109(a)(1) [due no later than 30 days after month-end], 5GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end], and P.L. 30-196, Ch. XIII, §5 [due no later than 30 days after month-end] | | | |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|---------------|
| | FY2011 Adopted Revenues for the Cumulative Period ^{4/5} | FY2011 Actual Revenues for the Cumulative Period | Favorable (Unfavorable) | | FY2011 Adopted Revenues (Full Year Projection) ^{7/} | FY2011 Revenue Tracking | Favorable (Unfavorable) | |
| Income taxes: | | | | | | | | |
| Individual Corporation | \$ 91,782,980 | \$ 55,429,451 | \$ (36,353,529) | \$ 107,455,121 | \$ 65,606,180 | \$ (41,848,941) | \$ 105,906,187 | \$ 10,667,319 |
| Withholding | 69,804,008 | 80,541,119 | 10,737,111 | 95,238,868 | 188,714,052 | 193,181,658 | 4,467,606 | 0 |
| Withholding - COLA | 143,363,687 | 138,260,950 | (5,102,736) | 0 | 0 | 0 | 0 | 0 |
| Interest & penalties | 0 | 124,932 | 124,932 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 5,001,602 | 5,001,602 | 0 | 0 | 0 | 0 | 0 |
| Income Taxes | 304,950,675 | 279,358,054 | (25,592,620) | 391,408,041 | 364,694,025 | (26,714,016) | | |
| Business privilege taxes: | | | | | | | | |
| Gross Receipts Taxes | 150,295,961 | 148,488,271 | (1,807,691) | 202,375,945 | 199,916,819 | (2,459,126) | | |
| Other Taxes: | 0 | | | | | | | |
| Admissions tax | | 26,123 | 26,123 | | | | | |
| Use tax | 2,445,007 | 2,443,740 | (1,267) | 3,162,792 | 3,417,616 | 54,824 | | |
| Business Privilege Taxes | 152,740,968 | 150,958,134 | (1,782,834) | 205,738,737 | 203,334,434 | (2,404,303) | | |
| Licenses, Fees & Permits | 5,242,893 | 3,902,000 | (1,340,893) | 6,987,481 | 5,200,402 | (1,787,079) | | |
| Use of Money & Property | 1,746,394 | 87,919 | (1,658,474) | 3,539,513 | 126,703 | (3,402,810) | | |
| Federal Sources: | | | | | | | | |
| Section 30 ^{5/} | 34,672,204 | 34,768,026 | 95,822 | | | | | 0 |
| Immigration fees | 1,056,359 | 1,464,930 | 408,571 | | | | | 0 |
| Recovery from Individuals | 0 | 0 | 0 | | | | | 0 |
| Child Support AFDC Local Share | 146,204 | 155,602 | 9,398 | | | | | 0 |
| Federal Sources | 35,874,767 | 36,388,558 | 513,791 | 47,978,403 | 48,567,585 | 589,182 | | |
| Department Charges: | | | | | | | | |
| Agriculture | 2,956 | 3,098 | 142 | | | | | 0 |
| Police & corrections | 397 | 55 | (342) | | | | | 0 |
| Public works | 208,165 | 12,425 | (195,740) | | | | | 0 |
| Public health | 169,008 | 103,332 | (65,676) | | | | | 0 |
| Commerce | 256,322 | 260,650 | 4,328 | | | | | 0 |
| Other charges | 856,837 | 644,576 | (212,261) | | | | | 0 |
| Department Charges | 1,493,685 | 1,024,136 | (469,549) | 2,259,952 | 1,548,980 | (710,972) | | |
| TOTAL GENERAL FUND REVENUES | \$ 502,049,382 | \$ 471,718,802 | \$ (30,330,580) | \$ 657,902,127 | \$ 623,472,129 | \$ (34,429,998) | | -5.23% |

^{1/1} 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 in accordance with GASB 33.
^{3/3} Section 30 is presented for 12 months.

^{4/6} Based on Adopted Revenues allocated per P.L. 30-196, Chapter I, Section 4(0)2
^{7/7} Based on Adopted Revenues P.L. 30-196, Chapter I, Section 2.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2011**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

| | EXPENDITURES & ENCUMBRANCES | | | FUNDS AVAILABLE |
|-------------------------------------------------------------------|-----------------------------|------------------------------|----------------------------|-----------------|
| | EXECUTIVE DIRECTION | APPROPRIATIONS ^{1/} | EXPENDITURES ^{2/} | ENCUMBRANCES |
| Office of I Magalahen Guahan | 4,046,322 | 3,360,639 | 180,683 | 505,000 |
| I Segundu Na Magalahen Guahan | 856,340 | 762,853 | 10,984 | 82,494 |
| Bureau of Budget & Management Research | 271,486 | 221,638 | 9,041 | 40,807 |
| Civil Service Commission | 803,664 | 525,023 | 32,197 | 246,444 |
| Bureau of Statistics & Plans | 1,163,186 | 835,772 | 8,060 | 319,354 |
| Military Affairs | 657,699 | 422,541 | 203 | 234,956 |
| Public Works | 8,292,225 | 6,484,607 | 55,618 | 1,752,000 |
| Department of Land Management | 1,138,735 | 658,468 | 60,585 | 419,682 |
| Guam Election Commission | 209,132 | 160,198 | 5,094 | 43,840 |
| Commission on Decolonization | 329,956 | 215,561 | 18,685 | 95,710 |
| Ancestral Lands Commission | 742,762 | 457,387 | 262,494 | 22,881 |
| Department of Veterans Affairs | 18,511,497 | 14,104,687 | 643,644 | 3,763,167 |
| Medical Referral Offices | | | | |
| TOTAL | | | | |
| | 18,511,497 | 14,104,687 | 643,644 | 3,763,167 |
| PUBLIC SAFETY | | | | |
| Guam Police Department | 24,029,815 | 17,184,489 | 139,725 | 6,705,601 |
| Guam Fire Department | 23,980,430 | 20,197,456 | 164,754 | 3,618,220 |
| Corrections | 19,096,905 | 12,401,411 | 234,050 | 6,461,444 |
| Youth Affairs | 4,199,199 | 2,688,084 | 242,618 | 1,268,497 |
| Chief Medical Examiner | 399,049 | 288,524 | 30,512 | 80,014 |
| TOTAL | 71,705,398 | 52,759,964 | 811,659 | 18,133,775 |
| HOMELAND SECURITY | | | | |
| Customs and Quarantine | | | | |
| Civil Defense | | | | |
| TOTAL | | | | |
| HEALTH | | | | |
| Dept. of Public Health & Social Services | 14,843,567 | 9,044,565 | 3,050,312 | 2,748,690 |
| MIP/Medicaid Program (DPH&SS) | 29,303,585 | 20,032,438 | 24,470 | 9,246,677 |
| Public Assistance Programs (DPH&SS) | 2,166,418 | 1,624,342 | - | 542,076 |
| Dept. of Public Health & Social Services Community Health Centers | | | | |
| Catastrophic Illness Asst. Program (DPH&SS) | | | | |

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2011**

| | <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------|---------------------|------------------------|
| EDUCATION | | | | | |
| Mental Health and Substance Abuse | 6,859,118 | 5,591,402 | 459,761 | 807,955 | |
| Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention | 883,200 | 476,329 | 406,871 | | |
| Mental Health and Substance Abuse New I Panaguan-Ta Wapapound Care Teams | 361,665 | 149,610 | - | 212,055 | |
| Dept. of Integ. Services for Indiv. With Dis. | 1,202,105 | 499,244 | 73,481 | 629,380 | |
| TOTAL | <u>55,619,658</u> | <u>37,417,930</u> | <u>4,014,895</u> | <u>14,186,833</u> | |
| EDUCATION | | | | | |
| Department of Education Operations | 160,065,643 | 117,314,716 | - | 42,750,927 | |
| Department of Education Textbooks | 2,000,000 | 666,668 | - | 1,333,332 | |
| Department of Education Office of the Education Surinham | 179,547 | 101,692 | 394 | 77,462 | |
| University of Guam | 26,957,264 | 20,523,915 | - | 6,433,349 | |
| UOG Scholarships (SSFAP) | 2,550,670 | 1,913,004 | - | 637,666 | |
| A.C. Yamashita Ed. Corps. | 1,238,127 | 928,593 | - | 309,534 | |
| Guam Community College | 12,775,041 | 9,411,870 | - | 3,363,171 | |
| Guam Public Library | 1,219,670 | 842,408 | 47,951 | 329,311 | |
| PBS Guam | 554,751 | 395,630 | - | 159,121 | |
| TOTAL | <u>207,540,713</u> | <u>152,098,495</u> | <u>48,345</u> | <u>55,593,873</u> | |
| UTILITIES | | | | | |
| TOTAL | | | | | |
| FINANCE & ADMINISTRATION | | | | | |
| Department of Administration | 6,809,334 | 5,173,076 | 181,471 | 1,454,786 | |
| Government Claims Fund | 100,000 | 100,000 | - | - | |
| Government Annual Single Audit | 377,000 | - | - | 377,000 | |
| Bank Fees | 900,000 | 3,196,882 | - | (2,296,882) | |
| Child in Custody - 19 GCA §5116 | 684,170 | 475,795 | 115,438 | 92,937 | |
| TOTAL | <u>8,870,504</u> | <u>8,945,754</u> | <u>296,909</u> | <u>(372,159)</u> | |

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2011**

| | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|-------------------------------------------|-------------------------------------|-----------------------------------|---------------------|----------------------------|
| EXPENDITURES & ENCUMBRANCES | | | | |
| REVENUE & TAXATION | | | | |
| Department of Revenue & Taxation | 10,017,682 | 6,335,976 | 219,923 | 3,461,783 |
| TOTAL | 10,017,682 | 6,335,976 | 219,923 | 3,461,783 |
| JUSTICE | | | | |
| Office of the Attorney General | 10,803,806 | 5,781,508 | 188,742 | 4,833,557 |
| TOTAL | 10,803,806 | 5,781,508 | 188,742 | 4,833,557 |
| NATURAL RESOURCES | | | | |
| Guam Environmental Protection Agency | 2,871,858 | 1,827,198 | 46,824 | 997,836 |
| Department of Agriculture | 2,871,858 | 1,827,198 | 46,824 | 997,836 |
| TOTAL | 2,871,858 | 1,827,198 | 46,824 | 997,836 |
| LABOR | | | | |
| Worker's Compensation Fund | 798,593 | 506,964 | - | 291,629 |
| Department of Labor | 596,890 | 439,940 | 76,701 | 80,249 |
| TOTAL | 1,395,483 | 946,904 | 76,701 | 371,878 |
| TOURISM & CULTURE | | | | |
| Guam Visitors Bureau | 288,700 | 137,915 | - | 150,785 |
| Guam Council on the Arts and Humanities | 1,078,042 | 583,967 | 71,837 | 422,239 |
| Department of Chamorro Affairs | 1,366,742 | 721,882 | 71,837 | 573,023 |
| TOTAL | 2,733,484 | 1,443,764 | 143,674 | 1,146,047 |
| HOUSING & ECONOMIC DEVELOPMENT | | | | |
| DOA Administration Housing | - | - | - | - |
| TOTAL | - | - | - | - |

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2011**

| | APPROPRIATIONS ^{1/} | EXPENDITURES ^{2/} | ENCUMBRANCES | FUNDS AVAILABLE |
|-----------------------------------------------------------------------|------------------------------|----------------------------|----------------|--------------------|
| EXPENDITURES & ENCUMBRANCES | | | | |
| TRANSPORTATION | | | | |
| TOTAL | - | - | - | - |
| RECREATION | | | | |
| Department of Parks & Recreation | 2,934,744 | 1,997,936 | 51,689 | 885,118 |
| TOTAL | 2,934,744 | 1,997,936 | 51,689 | 885,118 |
| RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS | | | | |
| Mayor's Council of Guam | 8,876,089 | 5,463,717 | 811,110 | 2,601,262 |
| Guam Legislature | 7,716,450 | 5,889,851 | | 1,826,599 |
| Guam Legislature (Office of Finance and Budget) | 392,460 | 294,345 | | 98,115 |
| Unified Judiciary | 23,447,893 | 17,597,846 | | 5,850,047 |
| Public Defender | 3,748,374 | 2,851,760 | - | 896,614 |
| Office of Public Accountability | 1,274,771 | 688,746 | - | 586,025 |
| TOTAL | 45,456,036 | 32,786,264 | 811,110 | 11,858,662 |
| MISCELLANEOUS APPROPRIATIONS | | | | |
| WERI (Guam Hydro. Survey) | 192,309 | 144,234 | | 48,075 |
| WERI (Water Resource Monitoring) | 163,817 | 122,864 | | 40,953 |
| Aquaculture Development and Training Center | 131,846 | 98,885 | | 32,961 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 157,720 | 118,291 | | 39,429 |
| UOG - KPRQ Ops | 94,176 | 70,632 | | 23,544 |
| GCC - LPN & Voc Guidance Programs | 742,166 | 539,928 | - | 202,238 |
| Retirement Fund (Medical/Dental/Life) | 19,500,000 | 19,157,307 | | 342,693 |
| Retirement (Medical Premiums) | 702,000 | 689,715 | | 12,285 |
| Retirement (Judges Annuites) | 458,448 | 343,836 | | 114,612 |
| Retirement (Gov/IA Gov. Pensions) | 145,000 | 142,901 | | 2,099 |
| Judiciary - Court Appt. Fees | 800,000 | 800,000 | | - |
| Judiciary - Drug Courts | 698,952 | 524,214 | | 174,738 |
| Administration (COLA) | 6,770,500 | 7,883,425 | - | (1,112,925) |
| Administration (Supplemental Annuity Benefits Special Fund) | 11,375,000 | 5,276,130 | | 6,098,870 |

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2011**

| | EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS ^{1/} | EXPENDITURES ^{2/} | ENCUMBRANCES | FUNDS AVAILABLE |
|---------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|----------------------------|--------------------|--------------------|
| Administration (Government of Guam Competitive Wage Act of 2011) | | 10,083,848 | 7/3 | | 10,083,848 |
| Administration (Drug Testing) | | 2,000 | | | 2,000 |
| Administration (Random Drug Testing for Testing of Designated Positions) | | 13,930 | | | 13,930 |
| Administration (Medical/Dental & Life Cost Pool) | | 3,635,527 | | 3,706,501 | (70,974) |
| Administration (Power Utility Cost Pool) | | 4,764,313 | | 3,527,787 | 138,167 |
| Administration (Water Utility Cost Pool) | | 1,109,928 | | 1,109,599 | 321 |
| Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights) | | | | 8 | |
| Administration- Off-Island Residential Treatment Fund | | | | | |
| BBMR (Vacancy Cost Pool) | | 1,200,000 | | 694,194 | 505,806 |
| Mayor's Council (Expended for approved plans on public safety and social education that enforce alcohol regulations ect.) | | 447,375 | | 197,076 | 129,565 |
| Mayor's Council (Grounds Maintenance for Schools) | | 480,647 | | 85,032 | 213,552 |
| DPHSS (Animal Shelter) | | 10,000 | | 10,000 | |
| GMHA Pharmaceutical Fund | | | | | |
| Guam Commission for Educator Certification | | 221,235 | | 108,849 | 100,659 |
| TOTAL | | 63,900,737 | | 45,351,399 | 17,104,957 |
| CONTINUING APPROPRIATIONS | | | | 11,727 | |
| 1993 General Obligation Bonds Series A | | | | | |
| Limited Obligation Highway Refunding Bond 2001 | | | | | |
| Limited Obligation (Section 30) Bond, Series 2001A | | 9,825,275 | | 8,289,846 | 1,535,429 |
| Limited Obligation Infrastructure Improvement Bonds, 1997 Series A | | | | | |
| 2008 Short Term Financing (GF/Section 30) | | 4,202,213 | | 3,151,660 | 1,050,553 |
| Limited Obligation (Section 30) Bonds Series 2009A | | | | | |
| General Obligation Bonds, 2009 Series A | | 23,278,492 | | 21,442,250 | 1,836,242 |
| 2002 Short Term Financing | | 1,281,818 | | 1,281,818 | |
| TOTAL | | 38,587,798 | | 34,165,574 | 4,422,224 |
| GRAND TOTAL | | 539,582,656 | | 395,241,470 | 135,614,529 |

Footnotes:
^{1/} Appropriations pursuant to PL 30-196, PL 30-224 and appropriation adjustments.
^{2/} Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 7/15/11
^{3/} Appropriations were moved to various departments/agencies to include DOE, Judiciary, GGC, and the Public Defenders Corporation to cover the cost of the "Hay Study" for the period of October 2010 through January 2011
^{4/} GMHA Pharmaceutical Fund is a set-aside amount per Public Law 30-196.
 Carry over prior year appropriations expended this year is \$6.4M

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.