



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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JOHN A. RIOS
ACTING DIRECTOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

SEP 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

September 20, 2011

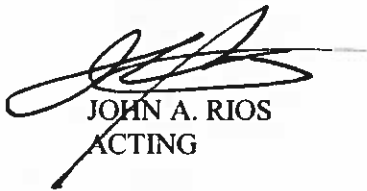
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 9/20/11
Time 3:52P
Received by [Signature]

Dear Speaker Won Pat:

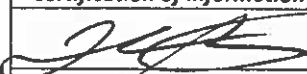
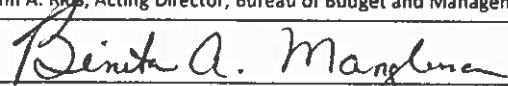
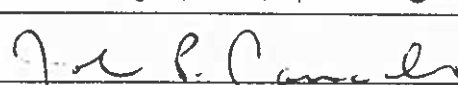
Enclosed is the Consolidated Revenue/Expenditure Report for the period ending August 31, 2011. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts 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

Enclosures

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

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

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2011 and FY2010
For the Month Ending August 31.

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2011 and FY2010
Eleven Months Ending August 31.

	August, 2011	August, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Income taxes						
Individual	\$ 3,160,978	\$ 1,693,181	\$ 1,467,797	\$ 61,793,560	\$ 71,405,373	\$ (9,611,813)
Corporation	2,024,798	624,528	1,400,269	88,022,865	71,961,380	16,061,485
Withholding	13,797,183	15,064,137	(1,266,954)	166,791,953	142,748,837	24,043,117
Withholding - COLA	0	8,191	(8,191)	125,020	88,403	36,616
Interest & penalties	353,766	425,675	(71,909)	5,535,302	4,169,206	1,366,095
Income Taxes	19,336,725	17,815,713	1,521,012	322,268,700	290,373,200	31,895,500
Business privilege taxes						
Gross Receipts Taxes	16,490,197	17,096,061	(605,865)	179,609,773	171,836,164	7,773,610
Other Taxes	1,450	250	1,200	31,273	26,626	4,647
Admissions tax	136,877	506,638	(369,762)	2,753,780	3,405,649	(651,869)
Use tax	16,628,523	17,602,950	(974,426)	182,394,826	175,268,439	7,126,388
Business Privilege Taxes	202,226	203,725	(1,499)	4,415,318	4,421,584	(6,265)
Licenses, Fees & Permits	20,147	15,382	4,765	444,886	345,053	99,833
Use of Money & Property						
Federal Sources:						
Section 30	3,863,114	3,252,344	610,770	42,494,254	35,775,784	6,718,470
Immigration fees	166,620	140,435	26,185	1,795,045	1,581,138	213,907
Recovery from Individuals	0	0	0	0	522	(522)
Child Support AFDC Local Share	18,021	11,938	6,084	207,903	165,844	42,060
Federal Sources	4,047,755	3,404,717	643,039	44,497,202	37,523,288	6,973,915
Department Charges						
Agriculture	181	214	(33)	3,638	2,058	1,580
Police & corrections	0	0	0	55	75	(20)
Public works	2,550	1,375	1,175	15,900	242,878	(226,978)
Public health	14,031	19,051	(5,020)	128,996	149,031	(20,035)
Commerce	22,191	38,149	(15,958)	318,691	263,524	55,167
Other charges	194,728	152,077	42,651	949,999	916,286	33,713
Department Charges	233,681	210,866	22,815	1,417,279	1,573,852	(156,573)
TOTAL GENERAL FUND REVENUES	\$ 40,469,055	\$ 39,253,351	\$ 1,215,705	\$ 555,438,212	\$ 509,505,414	\$ 45,932,798
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 30-196) ^{2/}	\$ 4,989,979	\$ 6,713,921	\$ (1,723,942)	\$ 91,593,270	\$ 122,935,165	\$ (31,341,895)
DRT Estimated (Subject to change and to be recorded on IDOA books)	\$ 5,850,803	\$ 6,713,921	\$ (863,118)	\$ 107,131,048	\$ 122,935,165	\$ (15,804,117)

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.

Note 2. Revenue are based on a modified annual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

Note 3. Estimates are recorded for the provision for 2011 refunds & Section 30 is prorated for 12 months.

**Government Of Guam
Consolidated Revenue / Expenditure Report¹
General Fund**

MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE
For the Month Ended August 31, 2011.
Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]

	FY2011 Adopted Revenues Allocated for the Month ⁴	FY2011 Actual Collections for the Month	Favorable (Unfavorable)
Income taxes			
Individual	\$ 3,001,538	\$ 3,160,978	\$ 159,440
Corporation	1,117,890	2,024,798	906,908
Withholding	14,683,413	13,797,183	(886,230)
Withholding - COLA	0	0	0
Interest & penalties	0	353,766	353,766
Income Taxes	18,802,840	19,336,725	533,884
Business privilege taxes			
Gross Receipts Taxes	17,185,338	16,490,197	(695,141)
Other Taxes	0	1,450	1,450
Admissions tax	325,692	136,877	(188,815)
Use tax	17,511,030	16,628,523	(882,507)
Business Privilege Taxes	371,439	202,226	(169,213)
Licenses, Fees & Permits	235,362	20,147	(215,215)
Use of Money & Property			
Federal Sources			
Section 30	3,852,467	3,863,114	10,647
Immigration fees	118,855	166,620	47,765
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	17,467	18,021	554
Federal Sources	3,988,789	4,047,755	58,966
Department Charges			
Agriculture	331	181	(150)
Police & corrections	40	0	(40)
Public works	10,437	2,550	(7,887)
Public health	44,299	14,031	(30,268)
Commerce	55,519	22,191	(33,328)
Other charges	193,156	194,728	1,572
Department Charges	303,782	233,681	(70,101)
TOTAL GENERAL FUND REVENUES	\$ 41,213,241	\$ 40,469,055	\$ (744,186)

QUARTERLY ADOPTED REVENUE ALLOCATED vs. QUARTERLY ACTUAL REVENUE
For the 3rd Quarter of the Fiscal Year
Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] / 3

	FY2011 Adopted Revenues Allocated for the Quarter ⁴	FY2011 Actual Collections for the Quarter	Favorable (Unfavorable)
Income taxes			
Individual	\$ 9,004,714	\$ 9,482,934	\$ 478,220
Corporation	3,353,670	6,074,397	2,720,727
Withholding	44,049,856	41,191,516	(2,858,340)
Withholding - COLA	0	0	0
Interest & penalties	0	1,055,825	1,055,825
Income Taxes	56,408,240	56,704,672	296,432
Business privilege taxes			
Gross Receipts Taxes	51,278,006	49,486,234	(1,791,772)
Other Taxes	0	4,317	4,317
Admissions tax	974,044	395,199	(578,845)
Use tax	51,356,517	48,162,770	(3,193,747)
Business Privilege Taxes	53,228,067	48,048,520	(5,179,547)
Licenses, Fees & Permits	703,803	63,567	(640,236)
Use of Money & Property			
Federal Sources			
Section 30	11,557,467	11,594,362	36,895
Immigration fees	344,485	465,480	120,995
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	53,965	18,611	(35,354)
Federal Sources	11,955,917	12,178,453	222,536
Department Charges			
Agriculture	331	181	(150)
Police & corrections	40	0	(40)
Public works	10,437	2,550	(7,887)
Public health	44,299	14,031	(30,268)
Commerce	55,519	22,191	(33,328)
Other charges	193,156	194,728	1,572
Department Charges	303,782	233,681	(70,101)
TOTAL GENERAL FUND REVENUES	\$ 108,973,867	\$ 107,274,719	\$ (1,699,148)

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 33.

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 4(b)2.

**Government Of Guam
Consolidated Revenue / Expenditure Report¹⁴
General Fund**

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Eleven Months Ending August 31, 2011. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]		FY2011 Actual Revenues for the Cumulative Period		FY2011 Adopted Revenues (Full Year Projection) ¹⁷		FY2011 Revenue Tracking		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 ¹⁶	Favorable (Unfavorable)	FY2011 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2011 Adopted Revenues (Full Year Projection) ¹⁷	FY2011 Revenue Tracking	Favorable (Unfavorable)	FY2011 Adopted Revenues (Full Year Projection) ¹⁷	FY2011 Revenue Tracking	Favorable (Unfavorable)
Income taxes										
Individual Corporation	\$ 97,960,061	\$ (36,166,501)	\$ 61,793,560	\$ (36,166,501)	\$ 107,455,121	\$ 66,657,241	\$ (40,797,880)	\$ 107,455,121	\$ 66,657,241	\$ (40,797,880)
Withholding	76,465,883	11,556,982	88,022,865	11,556,982	95,238,868	106,950,111	11,711,243	95,238,868	106,950,111	11,711,243
Withholding - COLA	1,70,897,675	(4,105,722)	166,791,953	(4,105,722)	188,714,052	191,822,047	3,107,995	188,714,052	191,822,047	3,107,995
Interest & penalties	0	125,020	125,020	125,020	0	0	0	0	0	0
Income Taxes	345,323,620	(23,054,919)	322,268,700	(23,054,919)	391,408,041	365,429,400	(25,978,641)	391,408,041	365,429,400	(25,978,641)
Business privilege taxes:										
Gross Receipts Taxes	184,356,386	(4,746,613)	179,609,773	(4,746,613)	202,375,945	197,158,212	(5,217,733)	202,375,945	197,158,212	(5,217,733)
Other Taxes	0									
Admissions tax	31,273	31,273	31,273	31,273	3,362,792	2,974,900	(387,892)	3,362,792	2,974,900	(387,892)
Use tax	3,154,657	(400,878)	2,753,780	(400,878)	3,362,792	2,974,900	(387,892)	3,362,792	2,974,900	(387,892)
Business Privilege Taxes	187,511,044	(5,116,217)	182,394,826	(5,116,217)	205,738,737	200,133,111	(5,605,626)	205,738,737	200,133,111	(5,605,626)
Licenses, Fees & Permits	6,745,899	(2,330,581)	4,415,318	(2,330,581)	6,987,481	4,573,439	(2,414,042)	6,987,481	4,573,439	(2,414,042)
Use of Money & Property	2,476,541	(2,031,655)	444,886	(2,031,655)	3,529,513	915,879	(2,613,634)	3,529,513	915,879	(2,613,634)
Federal Sources:										
Section 30 ¹⁵	42,377,138	117,116	42,494,254	117,116			0			0
Immigration fees	1,300,723	494,322	1,795,045	494,322			0			0
Recovery from Individuals	0	0	0	0			0			0
Child Support AFDC Local Share	167,716	40,187	207,903	40,187			0			0
Federal Sources	43,845,578	651,625	44,497,202	651,625	47,978,403	48,598,428	620,025	47,978,403	48,598,428	620,025
Department Charges										
Agriculture	3,732	(94)	3,638	(94)			0			0
Police & corrections	495	(440)	55	(440)			0			0
Public works	231,385	(215,485)	15,900	(215,485)			0			0
Public health	256,586	(127,590)	128,996	(127,590)			0			0
Commerce	350,564	(31,373)	318,691	(31,373)			0			0
Other charges	1,189,564	(239,565)	949,999	(239,565)			0			0
Department Charges	2,032,326	(615,048)	1,417,279	(615,048)	2,259,952	1,576,046	(683,906)	2,259,952	1,576,046	(683,906)
TOTAL GENERAL FUND REVENUES	\$ 587,935,007	\$ (32,496,795)	\$ 555,438,212	\$ (32,496,795)	\$ 657,902,127	\$ 621,226,304	\$ (36,675,823)	\$ 657,902,127	\$ 621,226,304	\$ (36,675,823)
		-5.53%					-5.57%			

¹⁴ 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.

¹⁵ Section 30 is provided for 12 months.

¹⁶ Based on Adopted Revenues allocated per P.L. 30-196, Chapter 1, Section 60(2).

¹⁷ Based on Adopted Revenues per P.L. 30-196, Chapter 1, Section 2.

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 31, 2011**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION				
Office of I Magalahen Guahan	4,119,530	4,256,470	230,110	(367,050) /B
I Segundu Na Magalahen Guahan	852,456	886,187	12,589	(46,319) /B
Bureau of Budget & Management Research	267,094	286,670	3,843	(23,419) /B
Civil Service Commission	793,136	674,561	14,533	104,043
Bureau of Statistics & Plans	1,145,466	1,044,227	2,301	98,938
Military Affairs	655,610	513,100	203	142,308
Public Works	8,292,225	7,861,333	45,737	385,156
Department of Land Management				
Guam Election Commission	1,138,735	790,900	34,957	312,878
Commission on Decolonization				
Ancestral Lands Commission	206,456	191,497	2,088	12,871
Department of Veterans Affairs	329,956	269,954	16,243	43,759
Medical Referral Offices	673,428	532,044	117,080	24,304
TOTAL	18,474,092	17,306,941	479,684	687,467
PUBLIC SAFETY				
Guam Police Department	24,029,815	21,423,401	121,932	2,484,482
Guam Fire Department	23,630,784	25,243,684	120,637	(1,733,537) /B
Corrections	19,096,905	15,763,298	187,453	3,146,154
Youth Affairs	4,199,199	3,393,719	153,094	652,386
Chief Medical Examiner	399,049	363,956	29,542	5,551
TOTAL	71,355,752	66,188,058	612,659	4,555,036
IIOMELAND SECURITY				
Customs and Quarantine				
Civil Defense				
TOTAL				
HEALTH				
Dept. of Public Health & Social Services	14,890,126	11,610,745	1,342,226	1,937,156
MIP/Medicaid Program (DPH&SS)	29,257,026	22,390,708	20,928	6,845,390
Public Assistance Programs (DPH&SS)	2,166,418	1,710,159	-	456,259
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 August 31, 2011**

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Mental Health and Substance Abuse		6,859,118	6,591,442	282,679	(15,003) /8
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention		883,200	686,327	273,539	(76,666) /9
Mental Health and Substance Abuse New I Famaguton-Ta Wraparound Care Teams		361,665	183,838	-	177,827
Dept. of Integ. Services for Indiv. With Dis.		1,202,105	639,709	11,839	550,558
TOTAL		55,619,658	43,812,927	1,931,210	9,875,521
EDUCATION		8,103,983	7,461,607		
Department of Education Operations (PL30-196/ PL31-74)		161,365,643 /5	130,420,730	-	30,944,913
Department of Education Textbooks		2,000,000	100,000	-	1,900,000
Department of Education Office of the Education Suruhanu University of Guam		179,947	118,686	320	60,541
UOG Scholarships (SSFAP)		26,957,264	25,456,941	-	1,500,323
A.C. Yamashita Ed. Corps.		2,550,670	2,338,115	-	212,555
Guam Community College		1,238,127	1,134,947	-	103,180
Guam Public Library		12,775,041	11,293,486	-	1,481,555
PBS Guam		1,219,670	1,029,288	27,336	163,047
TOTAL		208,840,713	172,377,503	27,656	36,435,554
UTILITIES					
TOTAL					
FINANCE & ADMINISTRATION					
Department of Administration		6,889,336	6,404,305	125,832	359,199 /6
Government Claims Fund		100,000	100,000	-	-
Government Annual Single Audit		377,000	377,000	-	-
Bank Fees		900,000	3,792,541	-	(2,892,541) /6
Child in Custody - 19 GCA §5116		644,170	554,652	75,802	13,716
TOTAL		8,910,506	11,228,499	201,634	(2,519,627)

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 August 31, 2011**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹¹</u>	<u>EXPENDITURES ¹²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
REVENUE & TAXATION				
Department of Revenue & Taxation	9,889,962	7,968,943	103,497	1,817,523
TOTAL	9,889,962	7,968,943	103,497	1,817,523
JUSTICE				
Office of the Attorney General	10,584,256	7,444,907	213,147	2,926,202
TOTAL	10,584,256	7,444,907	213,147	2,926,202
NATURAL RESOURCES				
Guam Environmental Protection Agency	2,871,858	2,287,432	11,469	572,957
Department of Agriculture	2,871,858	2,287,432	11,469	572,957
TOTAL	2,871,858	2,287,432	11,469	572,957
LABOR				
Worker's Compensation Fund	798,593	736,217	-	62,376
Department of Labor	596,890	500,207	40,096	56,587
TOTAL	1,395,483	1,236,424	40,096	118,963
TOURISM & CULTURE				
Guam Visitors Bureau	288,700	176,120	-	112,580
Guam Council on the Arts and Humanities	1,078,042	764,785	95,108	218,149
Department of Chamorro Affairs	1,366,742	940,905	95,108	330,728
TOTAL	2,733,484	1,881,810	190,216	661,457
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 August 31, 2011**

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
TRANSPORTATION					
TOTAL					
RECREATION					
Department of Parks & Recreation		2,934,744	2,467,206	46,453	421,085
TOTAL		2,934,744	2,467,206	46,453	421,085
RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS					
Mayor's Council of Guam		8,488,036	6,970,146	595,030	922,860
Guam Legislature		7,668,310	7,093,320		574,990
Guam Legislature (Office of Finance and Budget)		392,460	359,755		32,705
Unified Judiciary		23,134,212	21,975,389		1,158,823
Public Defender		3,699,971	3,431,044		268,927
Office of Public Accountability		1,274,771	885,085		389,686
TOTAL		44,657,759	40,714,738	595,030	3,347,991
MISCELLANEOUS APPROPRIATIONS					
WERI (Guam Hydro. Survey)		192,309	176,286		16,023
WERI (Water Resource Monitoring)		163,817	150,166		13,651
Aquaculture Development and Training Center		131,846	120,859		10,987
UOG - Northern & Southern Soil & Water Conservation District Programs		157,720	144,577		13,143
UOG - KPRG Ops		94,176	86,328		7,848
GCC - LPN & Voc Guidance Programs		742,166	659,912		82,254
Retirement Fund (Medical/Dental/Life) PL30-196/PL31-74		27,642,267 /5	24,200,736		3,441,531
Retirement (Medicare)		702,000	689,715		12,285
Retirement (Judges Annuities)		458,448	420,244		38,204
Retirement (Gov./Lt. Gov. Pensions)		145,000	145,000		-
Judiciary - Court Appt. Fees		800,000	800,000		-
Judiciary - Drug Courts		698,952	640,706		58,246
Administration (COLA)		6,770,500	7,883,425		(1,112,925) /7
Administration (Supplemental Annuity Benefits Special Fund)		11,375,000	11,401,444		(26,444)

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 August 31, 2011**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS /1</u>	<u>EXPENDITURES /2</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Administration (Government of Guam Competitive Wage Act of 2011)	2,483,848			2,483,848
Administration (Drug Testing)	2,000			2,000
Administration (Random Drug Testing for Testing of Designated Positions)	13,930			13,930
Administration (Medical/Dental & Life) PL 30-196/ PL 31-74	6,938,958 /5	4,777,118		2,161,840
Administration (Power Utility Cost Pool)	4,764,313	4,497,014	39,123	228,176
Administration (Water Utility Cost Pool)	1,109,928	1,107,915	8	2,004
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)				
Administration- Off-Island Residential Treatment Fund	1,200,000	903,038		296,962
BBMR (Vacancy Cost Pool)				
Mayor's Council (Expended for approved plans on public safety and social education that enforce alcohol regulations ect.)	447,375	250,096	107,790	89,489
Mayor's Council (Grounds Maintenance for Schools)	480,647	116,462	166,105	198,081
DPHSS (Animal Shelter)	10,000	10,000		
GMHA Pharmaceutical Fund				
Guam Commission for Educator Certification	221,235	150,051	7,075	64,108
TOTAL	67,746,435	59,331,093	320,101	8,095,240
CONTINUING APPROPRIATIONS				
1993 General Obligation Bonds Series A				
Limited Obligation Highway Refunding Bond 2001				
Limited Obligation (Section 30) Bond, Series 2001A	9,825,275	8,550,477		1,274,798
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	34,426,205		4,161,593
GRAND TOTAL	543,235,759	467,731,780	4,677,745	70,826,233

Footnotes:

- /1 Pursuant to PL 30-196, PL 30-224 & PL 31-74 General Fund Appropriations and appropriation adjustments.
- /2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 9/13/11
- /3 Appropriations were moved to various departments/agencies to include DOE, Judiciary, GCC, 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.
- /5 Distribution of Health Insurance Appropriation from P.L. 31-74 included.
- /6 Pursuant to P.L. 30-196, any amount in excess of the \$900,000 appropriation, but not to exceed \$2.7M, shall be de-appropriated from the DOA's Base Operational Budget and re-appropriated to said bank fees.
- /7 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursements.
- /8 Pending department modifications.
- /9 As of September 19, 2011, no overrun exists, DOA had made necessary corrections to address this matter.