



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

**EDDIE BAZA CALVO**  
GOVERNOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**BENITA A. MANGLONA**  
DIRECTOR

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

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

June 20, 2011

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending May 31, 2011. As noted last month, 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,

BENITA A. MANGLONA  
Enclosures

6/20/2011  
4:30 PM

<b>Certification of information contained in Enclosures subject to Note 1.</b>
Benita A. Manglona, 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 <sup>1/</sup>  
General Fund**

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

**Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2011 and FY2010  
Eight Months Ending May 31.**

	May, 2011	May, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
<b>Income taxes:</b>						
Individual	\$ 1,710,213	\$ 3,441,466	\$(1,731,253)	\$ 51,268,351	\$ 60,332,224	\$(9,063,873)
Corporation	3,403,861	3,584,478	(180,618)	63,294,275	53,106,182	10,188,093
Withholding	13,994,831	12,077,462	1,917,369	121,694,793	100,061,499	21,633,294
Withholding - COLA	0	0	0	123,360	66,595	56,764
Interest & penalties	234,009	174,749	59,260	4,633,989	2,641,771	1,992,217
<b>Income Taxes</b>	<b>19,342,914</b>	<b>19,278,155</b>	<b>64,759</b>	<b>241,014,768</b>	<b>216,208,272</b>	<b>24,806,496</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	14,571,384	14,122,761	448,623	132,209,353	122,084,673	10,124,680
Other Taxes:						
Admissions tax	666	38	629	848	475	373
Use tax	134,493	242,099	(107,606)	2,022,077	2,017,673	4,404
<b>Business Privilege Taxes</b>	<b>14,706,543</b>	<b>14,364,897</b>	<b>341,646</b>	<b>134,232,278</b>	<b>124,102,822</b>	<b>10,129,457</b>
<b>Licenses, Fees &amp; Permits</b>	<b>151,395</b>	<b>124,193</b>	<b>27,202</b>	<b>946,783</b>	<b>852,139</b>	<b>94,645</b>
<b>Use of Money &amp; Property</b>	<b>23,998</b>	<b>45,272</b>	<b>(21,274)</b>	<b>229,137</b>	<b>396,143</b>	<b>(167,006)</b>
<b>Federal Sources:</b>						
Section 30	3,863,114	3,252,344	610,770	30,904,912	26,018,752	4,886,160
Immigration fees	141,955	156,860	(14,905)	1,285,330	1,134,175	151,155
Recovery from Individuals	0	0	0	0	522	(522)
Child Support AFDC Local Share	35,052	15,850	19,201	155,602	144,823	10,778
<b>Federal Sources</b>	<b>4,040,121</b>	<b>3,425,054</b>	<b>615,066</b>	<b>32,345,844</b>	<b>27,298,272</b>	<b>5,047,572</b>
<b>Department Charges:</b>						
Agriculture	401	258	143	2,871	1,411	1,460
Police & corrections	20	0	20	45	70	(25)
Public works	1,800	1,710	90	11,375	236,313	(224,938)
Public health	10,236	11,831	(1,595)	89,683	103,929	(14,246)
Commerce	35,684	40,593	(4,909)	239,597	205,375	34,222
Other charges	37,554	118,849	(81,294)	431,329	498,150	(66,821)
<b>Department Charges</b>	<b>85,695</b>	<b>173,241</b>	<b>(87,545)</b>	<b>774,900</b>	<b>1,045,248</b>	<b>(270,347)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 38,350,666</b>	<b>\$ 37,410,812</b>	<b>\$ 939,854</b>	<b>\$ 409,543,710</b>	<b>\$ 369,902,895</b>	<b>\$ 39,640,816</b>
<b>PROVISION FOR TAX REFUNDS</b>						
Budget (Provision per P.L. 30-196) <sup>2/</sup>	\$ 5,431,607	\$ 7,288,025	\$(1,856,418)	\$ 67,737,074	\$ 90,887,194	\$(23,150,120)
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 6,351,102	\$ 7,288,025	\$(936,923)	\$ 79,203,051	\$ 90,887,194	\$(11,684,143)

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

2/. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.

Estimates:

**Government Of Guam**  
**Consolidated Revenue / Expenditure Report**<sup>1/</sup>  
**General Fund**

**MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue**  
**For the Month Ended May 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 <sup>4</sup>	FY2011 Actual Collections for the Month	Favorable (Unfavorable)
<b>Income taxes:</b>			
Individual	\$ 3,300,369	\$ 1,710,213	\$ (1,590,156)
Corporation	3,214,020	3,403,861	189,841
Withholding	14,654,770	13,994,831	(659,940)
Withholding - COLA	0	0	0
Interest & penalties	0	234,009	234,009
<b>Income Taxes</b>	<b>21,169,160</b>	<b>19,342,914</b>	<b>(1,826,247)</b>
<b>Business privilege taxes:</b>			
Gross Receipts Taxes	15,852,966	14,571,384	(1,281,582)
Other Taxes:			
Admissions tax	0	666	666
Use tax	279,520	134,493	(145,027)
<b>Business Privilege Taxes</b>	<b>16,132,487</b>	<b>14,706,543</b>	<b>(1,425,943)</b>
<b>Licenses, Fees &amp; Permits</b>	<b>188,606</b>	<b>151,395</b>	<b>(37,211)</b>
<b>Use of Money &amp; Property</b>	<b>388,447</b>	<b>23,998</b>	<b>(364,449)</b>
<b>Federal Sources:</b>			
Section 30	3,852,467	3,863,114	10,647
Immigration fees	103,854	141,955	38,101
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	22,188	35,052	12,864
<b>Federal Sources</b>	<b>3,978,510</b>	<b>4,040,121</b>	<b>61,611</b>
<b>Department Charges:</b>			
Agriculture	255	401	146
Police & corrections	40	20	(20)
Public works	9,286	1,800	(7,486)
Public health	20,568	10,236	(10,332)
Commerce	46,491	35,684	(10,807)
Other charges	154,735	37,554	(117,181)
<b>Department Charges</b>	<b>231,375</b>	<b>85,695</b>	<b>(145,680)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 42,088,585</b>	<b>\$ 38,350,666</b>	<b>\$ (3,737,919)</b>

**Footnotes:**  
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 2nd Quarter and will be updated in the quarter ending 6/30/2011.  
3/ Based on Adopted Revenues allocated per P.L. 30-196, Chapter 1, Section 6(b)2.

**QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue**  
**For the 2nd 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 <sup>4</sup>	FY2011 Actual Collections for the Quarter	Favorable (Unfavorable)
	\$ 17,460,135	\$ 13,494,582	\$ (3,965,554)
	227,311,881	24,283,564	1,552,383
	47,942,868	48,196,553	253,685
	0	63,789	63,789
	0	2,489,219	2,489,219
	<b>88,134,184</b>	<b>88,527,706</b>	<b>393,522</b>
	51,741,358	52,731,391	990,033
	0	50	50
	794,564	932,313	137,949
	<b>52,535,722</b>	<b>53,663,754</b>	<b>1,128,032</b>
	413,719	289,212	(124,508)
	86,567	392,534	306,166
	11,557,401	11,589,342	31,941
	332,724	401,575	68,851
	0	0	0
	45,577	34,041	(11,536)
	<b>11,935,702</b>	<b>12,024,958</b>	<b>89,256</b>
	790	1,380	590
	95	25	(70)
	96,903	2,975	(93,928)
	51,099	34,438	(16,661)
	77,423	87,809	10,386
	187,081	163,557	(23,524)
	<b>413,391</b>	<b>290,184</b>	<b>(123,207)</b>
	<b>153,519,086</b>	<b>\$ 155,189,347</b>	<b>\$ 1,669,261</b>

**Footnotes:**  
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.  
2/ 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.  
3/ This information is for the 2nd Quarter and will be updated in the quarter ending 6/30/2011.  
4/ Based on Adopted Revenues allocated per P.L. 30-196, Chapter 1, Section 6(b)2.

**Government Of Guam**  
**Consolidated Revenue / Expenditure Report**<sup>/1</sup>  
**General Fund**

**YTD ADOPTED REVENUES ALLOCATED vs. YTD ACTUAL COLLECTIONS**  
**Ending Eight Months Ending May 31, 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 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 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2011 Adopted Revenues (Full Year Projection) <sup>/7</sup>	FY2011 Revenue Tracking	Favorable (Unfavorable)
<b>Income taxes:</b>					
Individual	\$ 83,287,723	\$ (32,019,372)	\$ 107,455,121	\$ 68,967,100	\$ (38,488,021)
Corporation	57,042,219	6,252,056	95,238,868	98,359,380	3,120,512
Withholding	125,598,180	(3,903,387)	188,714,052	194,865,319	6,151,267
Withholding - COLA	0	123,360	0	0	0
Interest & penalties	0	4,633,989	0	0	0
<b>Income Taxes</b>	<b>265,928,122</b>	<b>(24,913,354)</b>	<b>391,408,041</b>	<b>362,191,799</b>	<b>(29,216,242)</b>
<b>Business privilege taxes:</b>					
Gross Receipts Taxes	133,034,710	(825,357)	202,375,945	201,120,391	(1,255,554)
Other Taxes:					
Admissions tax	848	848	3,362,792	3,119,444	(243,348)
Use tax	2,180,732	(158,655)	205,738,737	204,239,835	(1,498,902)
<b>Business Privilege Taxes</b>	<b>135,215,443</b>	<b>(983,164)</b>	<b>208,467,264</b>	<b>207,468,674</b>	<b>(1,000,000)</b>
<b>Licenses, Fees &amp; Permits</b>	<b>1,233,364</b>	<b>(286,581)</b>	<b>6,987,481</b>	<b>5,363,890</b>	<b>(1,623,591)</b>
<b>Use of Money &amp; Property</b>	<b>1,499,181</b>	<b>(1,270,044)</b>	<b>3,529,513</b>	<b>539,454</b>	<b>(2,990,059)</b>
<b>Federal Sources:</b>					
Section 30 <sup>/5</sup>	30,819,737	85,175	85,175	0	0
Immigration fees	944,492	340,838	340,838	0	0
Recovery from Individuals	0	0	0	0	0
Child Support AFDC Local Share	114,686	40,916	40,916	0	0
<b>Federal Sources</b>	<b>31,878,915</b>	<b>466,929</b>	<b>47,978,403</b>	<b>48,598,256</b>	<b>619,853</b>
<b>Department Charges:</b>					
Agriculture	2,484	2,871	387	0	0
Police & corrections	333	45	(288)	0	0
Public works	197,527	11,375	(186,152)	0	0
Public health	138,481	89,683	(48,798)	0	0
Commerce	210,262	239,597	29,335	0	0
Other charges	682,093	431,329	(250,764)	0	0
<b>Department Charges</b>	<b>1,231,179</b>	<b>(456,279)</b>	<b>2,259,952</b>	<b>1,422,441</b>	<b>(837,511)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 436,986,204</b>	<b>\$ (27,442,494)</b>	<b>\$ 657,902,127</b>	<b>\$ 622,355,674</b>	<b>\$ (35,546,453)</b>
		<b>-6.28 %</b>			<b>-5.40 %</b>

**Footnotes:**

<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 in accordance with GASB 33.

<sup>/5</sup>. Section 30 is prorated for 12 months.

<sup>/6</sup>. Based on Adopted Revenues allocated per P.L. 30-196, Chapter 1, Section 6(b)2

<sup>/7</sup>. Based on Adopted Revenues 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 substantiates the correct presentation of the underlying revenue transactions.

**Monthly Comparative Revenue and Expenditure Analysis Report**  
(Pursuant to §4109 (c) (3) of Title 5 GCA)  
General Fund  
As of May 31, 2011

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>EXECUTIVE DIRECTION</b>				
Office of I Magalahen Guahan	4,192,404	3,090,233	229,978	872,193
I Segundu Na Magalahen Guahan/Guam State Clearinghouse	870,090	700,836	11,595	157,659
Bureau of Budget & Management Research	271,745	194,873	11,580	65,292
Civil Service Commission	838,374	463,480	10,589	364,305
Bureau of Statistics & Plans	1,183,075	750,598	9,775	422,702
Military Affairs	657,699	367,437	507	289,755
Public Works	8,781,513	5,800,809	74,754	2,905,951
Department of Land Management	-	-	-	-
Guam Election Commission	1,155,388	636,585	62,384	456,419
Commission on Decolonization	-	-	-	-
Ancestral Lands Commission	212,888	138,787	13,519	60,582
Department of Veterans Affairs	345,875	185,121	14,296	146,458
Medical Referral Offices	662,762	356,597	279,366	26,799
<b>TOTAL</b>	<b>19,171,813</b>	<b>12,696,889</b>	<b>718,342</b>	<b>5,756,581</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	24,281,162	15,403,895	178,707	8,698,560
Guam Fire Department	23,933,175	18,099,660	197,150	5,636,366
Corrections	15,930,405	11,204,451	389,215	4,336,739
Youth Affairs	4,089,627	2,405,650	276,395	1,407,582
Chief Medical Examiner	403,287	263,034	30,723	109,530
<b>TOTAL</b>	<b>68,637,656</b>	<b>47,376,690</b>	<b>1,072,190</b>	<b>20,188,776</b>
<b>HOMELAND SECURITY</b>				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>HEALTH</b>				
Dept. of Public Health & Social Services	13,779,308	7,915,658	3,618,913	2,244,737
MIP/Medicaid Program (DPH&SS)	29,194,552	16,966,420	30,228	12,197,904
Public Assistance Programs (DPH&SS)	3,432,653	1,593,698	-	1,838,955
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.

**Monthly Comparative Revenue and Expenditure Analysis Report**  
**(Pursuant to §4109 (c) (3) of Title 5 GCA)**

General Fund  
As of May 31, 2011

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Mental Health and Substance Abuse	6,835,283	5,112,418	487,703	1,235,162
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	883,200	382,997	500,203	-
Mental Health and Substance Abuse New I Famagu'on-Ta Wraparound Care Teams	360,329	135,674	-	224,655
Dept. of Integ. Services for Indiv. With Dis.	1,200,375	429,027	93,250	678,098
<b>TOTAL</b>	<b>55,685,700</b>	<b>32,535,892</b>	<b>4,730,296</b>	<b>18,419,512</b>
<b>EDUCATION</b>				
Department of Education Operations	158,825,995	92,184,612	-	66,641,383
Department of Education Textbooks	2,000,000	666,668	-	1,333,332
DOE Contractual Services	-	-	500	88,565
Department of Education Office of the Education Suruhanu University of Guam	180,112	91,047	-	8,846,718
UOG Growth Initiatives	27,208,620	18,361,902	-	-
UOG Scholarships (SSFAP)	2,550,670	1,700,448	-	850,222
A.C. Yamashita Ed. Corps.	1,238,127	825,416	-	412,711
Guam Community College	12,841,257	8,412,748	-	4,428,509
Guam Public Library	1,258,225	764,287	43,183	450,755
PBS Guam	557,629	359,451	-	198,178
<b>TOTAL</b>	<b>206,660,635</b>	<b>123,366,579</b>	<b>43,683</b>	<b>83,250,373</b>
<b>UTILITIES</b>				
<b>TOTAL</b>	-	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>				
Department of Administration	6,744,761	4,632,751	262,763	1,849,247
Government Claims Fund	100,000	100,000	-	-
Government Annual Single Audit	377,000	-	-	377,000
Bank Fees	900,000	2,729,214	-	(1,829,214)
Child in Custody - 19 GCA §5116	684,170	456,521	134,260	93,389
<b>TOTAL</b>	<b>8,805,931</b>	<b>7,918,485</b>	<b>397,023</b>	<b>490,423</b>

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.

**Monthly Comparative Revenue and Expenditure Analysis Report  
(Pursuant to §4109 (c) (3) of Title 5 GCA)**

General Fund  
As of May 31, 2011

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>REVENUE &amp; TAXATION</b>					
Department of Revenue & Taxation					
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations		9,318,618	5,743,784	291,004	3,283,830
<b>TOTAL</b>		<b>9,318,618</b>	<b>5,743,784</b>	<b>291,004</b>	<b>3,283,830</b>
<b>JUSTICE</b>					
Office of the Attorney General					
<b>TOTAL</b>		<b>10,604,957</b>	<b>5,243,404</b>	<b>216,814</b>	<b>5,144,740</b>
<b>NATURAL RESOURCES</b>					
Guam Environmental Protection Agency					
Department of Agriculture		3,025,454	1,525,960	79,597	1,419,897
<b>TOTAL</b>		<b>3,025,454</b>	<b>1,525,960</b>	<b>79,597</b>	<b>1,419,897</b>
<b>LABOR</b>					
Worker's Compensation Fund					
Department of Labor		798,593	505,582		293,011
Agency for Human Resources Dev. (Federal)		606,319	426,136	79,073	101,110
<b>TOTAL</b>		<b>1,404,912</b>	<b>931,718</b>	<b>79,073</b>	<b>394,121</b>
<b>TOURISM &amp; CULTURE</b>					
Guam Visitors Bureau					
Guam Council on the Arts and Humanities		288,700	123,341		165,359
Department of Chamorro Affairs		1,146,109	500,539	161,628	483,941
<b>TOTAL</b>		<b>1,434,809</b>	<b>623,881</b>	<b>161,628</b>	<b>649,300</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>					
DOA Administration Housing					
<b>TOTAL</b>					

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.

**Monthly Comparative Revenue and Expenditure Analysis Report**  
(Pursuant to §4109 (c) (3) of Title 5 GCA)

General Fund  
As of May 31, 2011

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>TRANSPORTATION</b>					
<b>TOTAL</b>					
<b>RECREATION</b>					
Department of Parks & Recreation	3,744,749	1,808,986	1,808,986	24,513	1,911,250
<b>TOTAL</b>	<b>3,744,749</b>	<b>1,808,986</b>	<b>1,808,986</b>	<b>24,513</b>	<b>1,911,250</b>
<b>RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS</b>					
Mayor's Council of Guam	7,455,702	4,860,460	4,860,460	733,976	1,861,266
Guam Legislature	7,716,450	5,288,117	5,288,117	-	2,428,333
Guam Legislature (Office of Finance and Budget)	392,460	261,640	261,640	-	130,820
Unified Judiciary	23,121,379	15,740,770	15,740,770	-	7,380,609
Public Defender	3,708,020	2,564,931	2,564,931	-	1,143,089
Office of Public Accountability	1,231,160	613,278	613,278	-	617,882
Guam Regional Transit Authority	-	-	-	-	-
<b>TOTAL</b>	<b>43,625,171</b>	<b>29,329,195</b>	<b>29,329,195</b>	<b>733,976</b>	<b>13,562,000</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>					
WERI (Guam Hydro. Survey)	192,309	128,208	128,208	-	64,101
WERI (Water Resource Monitoring)	163,817	109,213	109,213	-	54,604
Aquaculture Development and Training Center	131,846	87,898	87,898	-	43,948
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	105,148	105,148	-	52,572
UOG - KPRG Ops	94,176	62,784	62,784	-	31,392
UOG - Hero Scholarship Program	-	479,936	479,936	-	262,230
GCC - LPN & Voc Guidance Programs	742,166	-	-	-	-
GCC - Apprenticeship Programs	-	-	-	-	-
Retirement Fund (Medical/Dental/Life)	19,500,000	17,329,647	17,329,647	-	2,170,353
Retirement (Medical Premiums)	702,000	513,000	513,000	-	189,000
Retirement (Judges Annuities)	458,448	305,632	305,632	-	152,816
Retirement (Gov./Lt. Gov. Pensions)	145,000	133,172	133,172	-	11,828
Judiciary - Northern Satellite Courts	-	-	-	-	-
Judiciary - Court Appt. Fees	800,000	800,000	800,000	-	-
Judiciary - Drug Courts	698,952	465,968	465,968	-	232,984
Administration (COLA)	6,770,500	7,883,425	7,883,425	-	(1,112,925)
Administration (Supplemental Annuity Benefits Special Fund)	11,375,000	5,276,130	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.



**Monthly Comparative Revenue and Expenditure Analysis Report**  
**(Pursuant to §4109 (c) (3) of Title 5 GCA)**

**General Fund**

**As of May 31, 2011**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>/1</sup></u>	<u>EXPENDITURES <sup>/2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Administration (Government of Guam Competitive Wage Act of 2011)	13,114,596			13,114,596
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)	2,547,044	3,268,827		(721,783)
Administration (Power Utility Cost Pool)	3,978,251	3,058,204		(659,081)
Administration (Water Utility Cost Pool)	495,100	1,109,818	1,579,128	(614,726)
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)			8	
Off-Island Residential Treatment Fund (DOA)	1,200,000	648,185		551,815
BBMR (Vacancy Cost Pool)				
Mayor's Council (Expended for approved plans on public safety and social education that enforce alcohol regulations ect.)	447,375	172,642	133,717	141,016
Mayor's Council (Island-Wide Beautification)	480,647	78,818	209,440	192,389
Mayor's Council (Grounds Maintenance for Schools)	100,000	10,000		90,000
DPHSS (Animal Shelter)		3,900,926		(3,900,926)
GMHA Pharmaceutical Fund				
Guam Commission for Educator Certification	223,613	98,059	7,727	117,828
<b>TOTAL</b>	<b>64,534,496</b>	<b>46,025,640</b>	<b>1,930,019</b>	<b>16,578,830</b>
<b>CONTINUING APPROPRIATIONS</b>				
1993 General Obligation Bonds Series A				
Limited Obligation Highway Refunding Bond 2001				
Limited Obligation (Section 30) Bond, Series 2001A	9,825,275	9,571,664		253,611
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A				
2008 Short Term Financing (GF/Section 30)	4,202,213	1,878,301		2,323,912
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		
<b>TOTAL</b>	<b>38,587,798</b>	<b>34,174,033</b>		<b>4,413,765</b>
<b>GRAND TOTAL</b>	<b>535,242,693</b>	<b>349,301,137</b>	<b>10,478,158</b>	<b>175,463,398</b>

**Footnotes:**

- /1 Pursuant to PL 30-196 and PL 30-224.
- /2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 6/8/11
- /3 A total of \$3,030,748 in appropriations was moved to various departments/agencies to include DOE, Judiciary, GCC and the Public Defender Corp 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 Appropriations are available to cover the negative balances shown. As noted, appropriations shown are pursuant to PL 30-196 and PL 30-224. Carry over prior year appropriations expended this year is \$6.2M