



**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

DEC 20 2010

The Honorable Judith Won Pat  
Speaker  
I Mina'Trenta Na Liheslaturan Guåhan  
Thirtieth Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

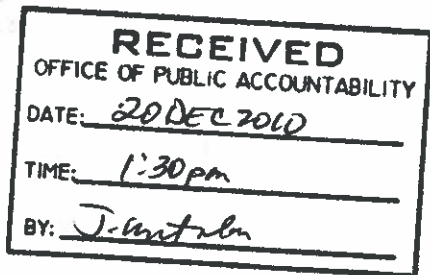
Dear Speaker Won Pat:

Attached is the monthly comparative revenues and expenditures report as of October 2010 pursuant to §4109 (c) (3) of Title 5 GCA. The report includes preliminary revenue and expenditure totals for months of October 2010 through November 2010. 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)

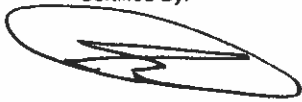
Cc: Chairman, Committee on Appropriations, Taxation,  
Banking, Insurance, Retirement, and Land  
Office of Public Accountability

Office of the Speaker  
**Judith T. Won Pat, Ed. D.**  
Date 12/30/10  
Time 1:28  
Received by [Signature]

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

	A Pursuant to PL 30- 196 Chapter I Section 2*	B Actual for the Month of November 2010**	C Actual Cumulative November 2010**	(C - A)
GENERAL FUND REVENUES	AMOUNT		AMOUNT	<u>Actual to date</u> <u>vs. Adopted</u>
<b>A. TAXES</b>				
Income Tax				
Corporate	95,238,868	543,482	7,361,215	(87,877,653)
Individual	107,455,121	6,812,509	11,033,337	(96,421,784)
Withholding Taxes, Interest and Penalties	188,714,052	12,429,252	26,276,306	(182,437,746)
Provision for Tax Refund	(100,062,184)	(4,121,141)	(10,733,027)	89,329,157
<b>TOTAL INCOME TAXES</b>	<b>291,345,657</b>	<b>15,664,102</b>	<b>33,937,831</b>	<b>(257,408,026)</b>
Gross Receipts Tax	194,643,699	15,436,429	32,746,777	(161,896,922)
<b>TOTAL TAXES</b>	<b>485,989,556</b>	<b>31,100,531</b>	<b>66,684,608</b>	<b>(419,304,948)</b>
<b>B. FEDERAL SOURCES</b>	<b>47,978,403</b>	<b>4,087,189</b>	<b>8,145,033</b>	<b>(39,833,370)</b>
<b>C. USE OF MONEY AND PROPERTY</b>	<b>3,529,513</b>	<b>2,271</b>	<b>19,731</b>	<b>(3,509,782)</b>
<b>D. LICENSES, FEES AND PERMITS</b>	<b>6,396,890</b>	<b>128,121</b>	<b>251,952</b>	<b>(6,144,938)</b>
<b>E. DEPARTMENT CHARGES</b>	<b>2,259,952</b>	<b>13,397</b>	<b>94,382</b>	<b>(2,165,570)</b>
2% General Fund Reserve	(10,923,086)			10,923,086
<b>TOTAL GENERAL FUND REVENUE</b>	<b>535,231,228</b>	<b>35,331,509</b>	<b>75,195,706</b>	<b>(460,035,522)</b>

Certified By:



Bertha M. Duenas, Director, BBMR

12-20-10

Date



Lourdes M. Perez, Director, DOA

12-20-10

Date



Artemio B. Ilagan, Director, DRT

12-20-10

Date

\*Provided by BBMR pursuant to PL 30-196.

\*\*Preliminary numbers provided by DOA & DRT, run date as of 12/17/10



**Government Of Guam**  
**Combined Comparative Statement Of Revenues**  
**General Fund**  
**November 30, 2010 & 2009**

	For the Months		Increase (Decrease)	Fiscal Year 2011	Year-To-Date Fiscal Year 2010	Increase (Decrease)
	November, 2010	November, 2009				
<b>Income taxes:</b>						
Individual <sup>2</sup>	\$ 6,812,509	\$ 708,093	\$ 6,104,416	\$ 11,033,337	\$ 11,275,117	\$ (241,780)
Corporation	\$ 543,482	\$ 2,522,442	\$ (1,978,960)	\$ 7,361,215	\$ 6,012,797	\$ 1,348,418
Withholding <sup>3</sup>	\$ 12,248,976	\$ 13,285,500	\$ (1,036,523)	\$ 25,814,231	\$ 28,085,772	\$ (2,271,541)
Withholding - COLA	\$ 5,144	\$ 0	\$ 5,144	\$ 5,144	\$ 13,941	\$ (8,797)
Interest & penalties	\$ 175,132	\$ 185,468	\$ (20,336)	\$ 456,931	\$ 613,286	\$ (156,355)
Provision for refunds	\$ (4,121,141)	\$ (5,529,781)	\$ 1,408,640	\$ (10,733,027)	\$ (14,530,639)	\$ 3,797,612
<b>Total Income Taxes</b>	<b>\$ 15,664,102</b>	<b>\$ 11,181,721</b>	<b>\$ 4,482,381</b>	<b>\$ 33,937,832</b>	<b>\$ 31,470,275</b>	<b>\$ 2,467,557</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	\$ 15,242,023	\$ 13,475,822	\$ 1,766,202	\$ 32,339,803	\$ 29,488,446	\$ 2,851,356
Other Taxes:						
Admissions tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113	\$ (113)
Use tax	\$ 194,406	\$ 446,424	\$ (252,017)	\$ 408,974	\$ 651,939	\$ (244,965)
<b>Total Business Privilege Taxes</b>	<b>\$ 15,436,430</b>	<b>\$ 13,922,245</b>	<b>\$ 1,514,184</b>	<b>\$ 32,746,778</b>	<b>\$ 30,140,498</b>	<b>\$ 2,606,279</b>
<b>Total Licenses, Fees &amp; Permits</b>	<b>\$ 128,121</b>	<b>\$ 126,191</b>	<b>\$ 1,930</b>	<b>\$ 251,952</b>	<b>\$ 251,466</b>	<b>\$ 487</b>
<b>Total Use of Money &amp; Property</b>	<b>\$ 2,271</b>	<b>\$ 83,785</b>	<b>\$ (81,514)</b>	<b>\$ 19,731</b>	<b>\$ 193,127</b>	<b>\$ (173,397)</b>
<b>Federal Sources:</b>						
Section 30	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 7,726,228	\$ 6,504,688	\$ 1,221,540
Immigration fees	\$ 224,075	\$ 163,050	\$ 61,025	\$ 418,805	\$ 284,965	\$ 123,840
Indirect cost recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Federal Sources</b>	<b>\$ 4,087,189</b>	<b>\$ 3,415,394</b>	<b>\$ 671,795</b>	<b>\$ 8,145,033</b>	<b>\$ 6,789,653</b>	<b>\$ 1,345,380</b>
<b>Department Charges:</b>						
Agriculture	\$ 235	\$ 180	\$ 55	\$ 575	\$ 327	\$ 248
Police & corrections	\$ 0	\$ 80	\$ (80)	\$ 0	\$ 90	\$ (90)
Public works	\$ 550	\$ 18,584	\$ (18,034)	\$ 1,575	\$ 52,194	\$ (50,619)
Public health	\$ 10,715	\$ 15,305	\$ (4,590)	\$ 24,153	\$ 28,088	\$ (4,935)
Commerce	\$ 38,671	\$ 24,613	\$ 14,058	\$ 65,595	\$ 43,040	\$ 22,555
Other charges	\$ (36,774)	\$ (17,823)	\$ (18,951)	\$ 2,484	\$ 85,723	\$ (83,239)
<b>Total Department Charges</b>	<b>\$ 13,397</b>	<b>\$ 40,819</b>	<b>\$ (27,522)</b>	<b>\$ 94,382</b>	<b>\$ 210,482</b>	<b>\$ (116,080)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 35,331,510</b>	<b>\$ 28,770,255</b>	<b>\$ 6,561,256</b>	<b>\$ 75,195,706</b>	<b>\$ 69,065,481</b>	<b>\$ 6,130,225</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 2009 Refunds & Section 30 is prorated for 12 months.  
<sup>2</sup>Individual Income Tax Revenues received for the "ACTG" of \$3,314,637.97 on Nov 1 and TaxPayer (1040ES) tax payment of \$2,700,800.00 on Nov 12.  
<sup>3</sup>Withholding-Income Tax Revenues doesn't include GMHA's payment which approximates \$400,000 per month.

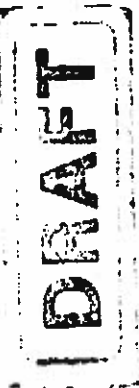
**Government Of Guam  
Actual Revenues Compared to Original Estimates  
General Fund**

**Two Months Ended November 30, 2010**

	For the Months		Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Estimated	Actual	
<b>Income taxes:</b>					
Individual Corporation	\$ 2,694,359	\$ 6,612,509	\$ 11,321,585	\$ 11,033,337	\$ (288,248)
Withholding	\$ 1,891,338	\$ 543,482	\$ 5,583,884	\$ 7,361,215	\$ 1,777,331
Withholding - COLA	\$ 13,551,242	\$ 12,248,976	\$ 28,941,681	\$ 25,814,231	\$ (4,127,450)
Interest & penalties	\$ 0	\$ 5,144	\$ 0	\$ 5,144	\$ 5,144
Provision for refunds	\$ 183,740	\$ 175,132	\$ 568,133	\$ 456,931	\$ (111,202)
	\$ (4,121,141)	\$ (4,121,141)	\$ (10,733,027)	\$ (10,733,027)	\$ 0
<b>Total Income Taxes</b>	\$ 14,199,538	\$ 15,664,102	\$ 36,682,256	\$ 33,937,832	\$ (2,744,424)
<b>Business privilege taxes:</b>					
Gross Receipts Taxes	\$ 14,829,018	\$ 15,242,023	\$ 30,585,514	\$ 32,339,803	\$ 1,754,289
Other Taxes:					
Admissions tax	\$ 0	\$ 0	\$ 115	\$ 0	\$ (115)
Use tax	\$ 336,049	\$ 194,406	\$ 555,478	\$ 408,974	\$ (146,504)
<b>Total Business Privilege Taxes</b>	\$ 14,965,067	\$ 15,436,430	\$ 31,141,107	\$ 32,746,776	\$ 1,605,669
<b>Total Licenses, Fees &amp; Permits</b>	\$ 151,407	\$ 128,121	\$ 294,369	\$ 251,952	\$ (42,417)
<b>Total Use of Money &amp; Property</b>	\$ 90,906	\$ 2,271	\$ 246,165	\$ 19,731	\$ (226,434)
<b>Federal Sources:</b>					
Section 30	\$ 3,852,429	\$ 3,863,114	\$ 7,704,858	\$ 7,726,228	\$ 21,370
Immigration fees	\$ 133,105	\$ 224,075	\$ 329,357	\$ 418,805	\$ 89,448
Indirect cost recovery	\$ 434	\$ 0	\$ 4,116	\$ 0	\$ (4,116)
<b>Total Federal Sources</b>	\$ 3,985,968	\$ 4,087,189	\$ 8,038,331	\$ 8,145,033	\$ 106,702
<b>Department Charges:</b>					
Agriculture	\$ 200	\$ 235	\$ 780	\$ 575	\$ (205)
Police & corrections	\$ 20	\$ 0	\$ 99	\$ 0	\$ (99)
Public works	\$ 12,864	\$ 550	\$ 41,934	\$ 1,575	\$ (40,359)
Public health	\$ 14,405	\$ 10,715	\$ 30,711	\$ 24,153	\$ (6,558)
Commerce	\$ 16,810	\$ 38,671	\$ 39,336	\$ 65,595	\$ 26,259
Other charges	\$ 51,106	\$ (36,774)	\$ 179,716	\$ 2,484	\$ (177,232)
<b>Total Department Charges</b>	\$ 97,425	\$ 13,397	\$ 292,576	\$ 94,382	\$ (198,194)
<b>TOTAL GENERAL FUND REVENUES</b>	\$ 33,490,311	\$ 35,331,510	\$ 76,694,804	\$ 75,195,706	\$ (1,499,098)
<b>2% General Fund Reserve</b>	\$ (9,102,571)	\$ (7,066,630)	\$ (1,820,514)	\$ (1,503,914)	\$ 316,600
<b>2 Appropriation</b>	\$ 32,587,740	\$ 34,624,880	\$ 74,874,290	\$ 73,691,792	\$ (1,182,498)

**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 2009 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.



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

General Fund

Pursuant to  
PL 30-196\*

Actual Cumulative November 2010\*\*

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	Actual Cumulative October 2010** EXPENDITURES & ENCUMBRANCES	Expenditures		Encumbrance AMOUNT	FUNDS AVAILABLE
			CASH REMITTANCE AMOUNT***	ACCOUNTS PAYABLES AMOUNT		
<b>EXECUTIVE DIRECTION</b>						
Office of I Maga'lahaen Guahan	4,192,404	734,232	583,037	19,101	132,094	3,458,172
I Segundu Na Maga'lahaen Guahan	870,090	160,781	155,365	205	5,211	709,309
Guam State Clearinghouse	-	11,533	11,533	-	-	(11,533)
Bureau of Budget & Management Research	271,745	108,376	93,433	127	12,815	165,369
Civil Service Commission	838,374	107,314	84,470	-	22,844	731,060
Bureau of Statistics & Plans	1,183,075	171,829	152,663	1,870	17,296	1,011,446
Military Affairs	657,699	59,258	59,258	-	-	598,443
Public Works	8,905,687	1,144,860	1,052,637	1,895	90,328	7,760,827
Department of Land Management	-	-	-	-	-	-
Guam Election Commission	1,355,388	348,858	171,313	42,902	134,444	1,006,730
Commission on Decolonization	-	-	-	-	-	-
Ancestral Lands Commission	212,888	54,244	23,593	2,611	28,040	158,644
Department of Veterans Affairs	345,875	38,522	33,617	-	4,905	307,353
Medical Referral Offices	662,762	610,464	179,408	-	431,057	52,298
Chamorro Land Trust Commission	-	-	-	-	-	-
Contractors License Board	-	-	-	-	-	-
Professional Engineers, Architects and Land Surveyors	-	-	-	-	-	-
<b>TOTAL</b>	<b>19,495,987</b>	<b>3,547,871</b>	<b>2,600,325</b>	<b>68,511</b>	<b>879,034</b>	<b>15,948,118</b>
<b>PUBLIC SAFETY</b>						
Guam Police Department	24,281,182	3,027,688	2,772,918	19,350	235,420	21,253,474
Guam Fire Department	23,933,175	4,134,126	3,845,382	24,934	263,810	19,799,049
Corrections	15,930,405	2,803,039	2,336,260	225,816	240,963	13,127,366
Youth Affairs	4,091,543	537,358	447,441	1,043	88,873	3,554,187
Youth Affairs Nursing and Medication	-	-	-	-	-	-
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	-	-	-	-	371,677
Chief Medical Examiner	403,287	47,278	46,225	329	724	356,009
<b>TOTAL</b>	<b>69,011,249</b>	<b>10,549,487</b>	<b>9,448,226</b>	<b>271,471</b>	<b>829,790</b>	<b>58,461,762</b>
<b>HOMELAND SECURITY</b>						
Customs and Quarantine	-	-	-	-	-	-
Civil Defense	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH</b>						
Dept. of Public Health & Social Services	13,779,308	9,257,311	555,542	18,060	8,683,709	4,521,997
MIP/Medicaid Program (DPH&SS)	29,194,552	4,107,525	4,083,012	5,153	19,361	25,087,027
Public Assistance Programs (DPH&SS)	3,432,653	58,336	58,336	-	-	3,374,317
Dept. of Public Health & Social Services Community Health Centers	-	-	-	-	-	-
Catastrophic illness Asst. Program (DPH&SS)	-	-	-	-	-	-
Mental Health and Substance Abuse	6,842,592	1,628,427	544,855	81,533	1,002,039	5,214,185
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxification, Rehab & Prevention	883,200	-	-	-	-	883,200
Mental Health and Substance Abuse New i Famagu'on-Ta Wraparound Care Teams	360,329	31,591	31,591	-	-	328,738
Dept. of Integ. Services for indiv. With Dis.	1,200,375	197,798	75,716	19,845	102,237	1,002,577
<b>TOTAL</b>	<b>55,693,009</b>	<b>15,280,988</b>	<b>5,349,052</b>	<b>124,590</b>	<b>9,807,346</b>	<b>40,412,021</b>
<b>EDUCATION</b>						
Department of Education Operations	160,825,995	25,720,452	25,720,452	-	-	135,105,543
Department of Education Textbooks	2,000,000	-	-	-	-	2,000,000
DOE Contractual Services	-	-	-	-	-	-
Department of Education Office of the Education Suruhanu	180,112	19,607	19,173	-	434	160,505
University of Guam	27,208,620	4,534,770	4,534,770	-	-	22,673,850
UOG Growth Initiatives	-	-	-	-	-	-

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

General Fund

Pursuant to  
PL 30-196\*

Actual Cumulative November 2010\*\*

	Actual Cumulative October 2010**		Expenditures		Encumbrance AMOUNT	FUNDS AVAILABLE
	<u>EXPENDITURES</u> & <u>ENCUMBRANCES</u>	<u>AMOUNT***</u>	<u>CASH</u> <u>REMITTANCE</u> <u>AMOUNT</u>	<u>ACCOUNTS</u> <u>PAYABLES</u> <u>AMOUNT</u>		
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>						
UOG Scholarships (SSFAP)	2,550,670	425,112	425,112			2,125,558
A.C. Yamashita Ed. Corps.	1,238,127	206,354	206,354			1,031,773
Guam Community College	12,841,257	1,070,104	1,070,104			11,771,153
Guam Public Library	1,258,225	231,824	144,762	2,732	84,330	1,026,401
PBS Guam	557,629	63,333	63,333			494,296
<b>TOTAL</b>	<b>208,660,635</b>	<b>32,271,556</b>	<b>32,184,060</b>	<b>2,732</b>	<b>84,764</b>	<b>176,389,079</b>
<b>UTILITIES</b>						
<b>TOTAL</b>						
<b>FINANCE &amp; ADMINISTRATION</b>						
Department of Administration	6,795,277	1,454,132	581,850	98,991	773,292	5,341,145
Government Claims Fund	100,000	80,205	80,205			19,795
Government Annual Single Audit	377,000	-	-			377,000
Bank Fees	900,000	368,208	368,208			531,792
CHILD IN CUSTODY - 19 GCA §5116	684,170	280,825	23,497		257,329	403,345
<b>TOTAL</b>	<b>8,856,447</b>	<b>2,183,371</b>	<b>1,053,760</b>	<b>98,991</b>	<b>1,030,620</b>	<b>6,873,078</b>
<b>REVENUE &amp; TAXATION</b>						
Department of Revenue & Taxation	9,318,618	2,206,789	998,360	299,062	909,367	7,111,829
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	-	48,187	48,187			(48,187)
<b>TOTAL</b>	<b>9,318,618</b>	<b>2,254,976</b>	<b>1,046,546</b>	<b>299,062</b>	<b>909,367</b>	<b>7,063,642</b>
<b>JUSTICE</b>						
Department of Law	10,604,957	1,243,335	935,188	39,310	268,837	9,361,622
<b>TOTAL</b>	<b>10,604,957</b>	<b>1,243,335</b>	<b>935,188</b>	<b>39,310</b>	<b>268,837</b>	<b>9,361,622</b>
<b>NATURAL RESOURCES</b>						
Guam Environmental Protection Agency	-	-	-			-
Department of Agriculture	3,025,454	294,341	285,794	1,375	7,173	2,731,113
<b>TOTAL</b>	<b>3,025,454</b>	<b>294,341</b>	<b>285,794</b>	<b>1,375</b>	<b>7,173</b>	<b>2,731,113</b>
<b>LABOR</b>						
Worker's Compensation Fund	798,593	69,649	28,553	41,096		728,944
Department of Labor	1,386,783	309,645	143,460	42,536	123,849	1,077,138
Agency for Human Resources Dev. (Federal)	-	-	-			-
<b>TOTAL</b>	<b>2,185,376</b>	<b>379,294</b>	<b>172,013</b>	<b>83,632</b>	<b>123,649</b>	<b>1,806,082</b>
<b>TOURISM &amp; CULTURE</b>						
Guam Visitors Bureau	-	-	-			-
Guam Council on the Arts and Humanities	288,700	441	441			288,259
Department of Chamorro Affairs	1,146,109	283,841	79,226	18,357	188,258	862,268
<b>TOTAL</b>	<b>1,434,809</b>	<b>284,282</b>	<b>79,667</b>	<b>16,357</b>	<b>188,258</b>	<b>1,150,527</b>

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

General Fund	Pursuant to PL 30-196*		Actual Cumulative November 2010**		Encumbrance AMOUNT	FUNDS AVAILABLE
	Actual Cumulative October 2010** EXPENDITURES & ENCUMBRANCES	Actual Cumulative October 2010** EXPENDITURES & ENCUMBRANCES	Expenditures CASH REMITTANCE AMOUNT***	Expenditures ACCOUNTS PAYABLES AMOUNT		
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>	<b>APPROPRIATIONS</b>	<b>ENCUMBRANCES</b>	<b>AMOUNT***</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>AVAILABLE</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>						
DOA Administration Housing TOTAL	-	-	-	-	-	-
<b>TRANSPORTATION</b>						
TOTAL	-	-	-	-	-	-
<b>RECREATION</b>						
Department of Parks & Recreation TOTAL	3,744,749	458,818	400,443	6,145	52,229	3,285,931
	3,744,749	458,818	400,443	8,145	52,229	3,285,931
<b>RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS</b>						
Mayor's Council of Guam	7,455,702	1,512,966	889,230	25,395	598,341	5,942,736
Guam Legislature	7,716,450	1,214,167	574,378	639,788		6,502,283
Guam Legislature (Office of Finance and Budget)	392,460	65,410	65,410			327,050
Unified Judiciary	23,121,379	4,818,955	2,548,899	2,270,056		18,304,424
Public Defender	3,708,020	731,238	413,678	317,560		2,976,782
Office of Public Accountability	1,231,160	185,640	140,890	24,950		1,065,520
Guam Regional Transit Authority Retirement Fund	19,500,000	-	-	-		-
TOTAL	63,125,171	8,506,376	4,630,286	3,277,749	598,341	54,618,795
<b>MISCELLANEOUS APPROPRIATIONS</b>						
WERI (Guam Hydro. Survey)	192,309	32,052	32,052			160,257
WERI (Water Resource Monitoring)	163,617	27,304	27,304			136,513
Aquaculture Development and Training Center	131,846	21,976	21,978			109,870
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	28,288	26,288			131,432
UOG - KPRG Ops	94,178	15,696	15,696			78,480
UOG - Hero Scholarship Program	-	-	-			-
GCC - LPN & Voc Guidance Programs	742,166	61,847	61,847			680,318
GCC - Apprenticeship Programs	-	-	-			-
Retirement (Medical Premiums)	702,000	58,500	58,500			643,500
Retirement (Judges Annuities)	458,448	76,406	76,408			382,040
Retirement (Gov./Lt. Gov. Pensions)	145,000	24,168	24,168			120,832
Judiciary - Northern Satellite Courts	-	-	-			-
Judiciary - Court Appt. Fees	800,000	200,000	200,000			600,000
Judiciary - Drug Courts	698,952	116,492	116,492			582,460
Administration (COLA)	6,770,500	7,873,525	7,873,525			(1,103,025)
Administration (Supplemental Annuity Benefits Special Fund)	11,375,000	2,115,320	2,115,320			9,259,680
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 Positio- Administration (Medical/Dental & Life Cost Pool)	13,930	-	-			13,930
Administration (Medical/Dental & Life Cost Pool)	2,584,156	826,899	826,899			1,757,257
Administration (Power Utility Cost Pool)	3,978,251	4,808,026	537,330		4,270,698	(829,777)
Administration (Water Utility Cost Pool)	495,100	1,109,928	557,167		552,761	(614,828)
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)	-	-	-			-
Off-Island Residential Treatment Fund (DOA)	1,200,000	855,045	46,108		808,938	344,955
BBMR (Vacancy Cost Pool)	-	-	-			-

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


General Fund

Pursuant to  
PL 30-196\*

Actual Cumulative November 2010\*\*

	APPROPRIATIONS	Actual Cumulative October 2010** <u>EXPENDITURES</u> & <u>ENCUMBRANCES</u>	Expenditures		Encumbrance <u>AMOUNT</u>	<u>FUNDS</u> <u>AVAILABLE</u>
			<u>CASH</u> <u>REMITTANCE</u> <u>AMOUNT***</u>	<u>ACCOUNTS</u> <u>PAYABLES</u> <u>AMOUNT</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	14,900	-	-	14,900	432,475
Mayor's Council (Island-Wide Beautification)	-	-	-	-	-	-
Mayor's Council (Grounds Maintenance for Schools)	480,647	34,000	-	-	34,000	446,647
DPHSS (Animal Shelter)	100,000	-	-	-	-	100,000
GMHA Pharmaceutical Fund	-	171,887	171,887	-	-	(171,887)
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	223,613	42,466	29,535	-	12,931	181,147
<b>TOTAL</b>	<b>45,071,602</b>	<b>18,512,731</b>	<b>12,818,502</b>	<b>-</b>	<b>5,694,229</b>	<b>26,558,872</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	9,822,288	-	-	-
Limited Obligation Infrastructure Improvement Bonds, 1997 Series A	-	-	-	-	-	-
2008 SHORT TERM FINANCING (GF/SECTION 30)	4,202,213	-	-	-	-	4,202,213
LIMITED OBLIGATION (SECTION 30) BONDS SERIES 2009A	7,135,019	7,135,019	7,135,019	-	-	-
General Obligation Bonds, 2009 Series A	23,278,492	-	-	-	-	23,278,492
2002 Short Term Financing	1,281,818	1,281,818	1,281,818	-	-	-
<b>TOTAL</b>	<b>45,719,830</b>	<b>18,239,125</b>	<b>18,239,125</b>	<b>-</b>	<b>-</b>	<b>27,480,705</b>
<b>GRAND TOTAL</b>	<b>545,947,893</b>	<b>114,008,550</b>	<b>89,242,986</b>	<b>4,289,927</b>	<b>20,473,637</b>	<b>431,941,343</b>

Certified By:



Bertha M. Duenas, Director, BBMR

10-20-10

Date



Lourdes M. Perez, Director, DOA

12-20-10

Date



Artemio B. Ilagan, Director, DRT

12-20-10

Date

\*Provided by BBMR pursuant to PL 30-196.

\*\*Preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 11/16/2010.

\*\*\*Includes check writes against General Fund, but not paid and payments made pending "transfers in" to the General Fund from other fund accounts.