



# 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

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

**NOV 19 2010**

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 month ending October 2010. These reports will be posted shortly on our website.

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

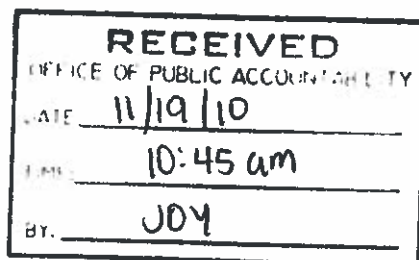
Sincerely,

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 11/19/10  
Time 10:25  
Received by AW

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 October 2010**	C Actual Cumulative October 2010**	(C - A)
	<u>AMOUNT</u>		<u>AMOUNT</u>	<u>Actual to date vs. Adopted</u>
<b>GENERAL FUND REVENUES</b>				
<b>A. TAXES</b>				
Income Tax				
Corporate	95,238,868	6,817,734	6,817,734	(88,421,134)
Individual	107,455,121	4,220,828	4,220,828	(103,234,293)
Withholding Taxes, Interest and Penalties	188,714,052	13,785,007	13,785,007	(174,929,045)
Provision for Tax Refund	(100,062,184)	(6,611,886)	(6,611,886)	93,450,298
<b>TOTAL INCOME TAXES</b>	<b>291,345,857</b>	<b>18,211,683</b>	<b>18,211,683</b>	<b>(273,134,174)</b>
Gross Receipts Tax	194,643,699	17,343,933	17,343,933	(177,299,766)
<b>TOTAL TAXES</b>	<b>485,989,556</b>	<b>35,555,616</b>	<b>35,555,616</b>	<b>(450,433,940)</b>
<b>B. FEDERAL SOURCES</b>	<b>47,978,403</b>	<b>4,084,602</b>	<b>4,084,602</b>	<b>(43,893,801)</b>
<b>C. USE OF MONEY AND PROPERTY</b>	<b>3,529,513</b>	<b>2,729</b>	<b>2,729</b>	<b>(3,526,784)</b>
<b>D. LICENSES, FEES AND PERMITS</b>	<b>6,396,890</b>	<b>124,211</b>	<b>124,211</b>	<b>(6,272,679)</b>
<b>E. DEPARTMENT CHARGES</b>	<b>2,259,952</b>	<b>80,984</b>	<b>80,984</b>	<b>(2,178,968)</b>
2% General Fund Reserve	(10,923,086)			10,923,086
<b>TOTAL GENERAL FUND REVENUE</b>	<b>535,231,228</b>	<b>39,848,142</b>	<b>39,848,142</b>	<b>(495,383,086)</b>

Certified By:



Bertha M. Duenas, Director, BBMR

NOV 19 2010

Date



Lourdes M. Pérez, Director, DOA

11-19-10

Date



Artemio B. Ilagan, Director, DRT

11/19/2010

Date

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

\*\*Preliminary numbers provided by DOA & DRT, run date as of 11/18/10

**DRAFT**

**Government Of Guam  
Combined Comparative Statement Of Revenues  
General Fund  
October 31, 2010 & 2009**

	For the Months			Increase (Decrease)	Fiscal Year 2011	Year-To-Date Fiscal Year 2010	Increase (Decrease)
	October, 2010	October, 2009	October, 2008				
<b>Income taxes:</b>							
Individual Corporation	\$ 4,220,828	\$ 10,567,025	\$ (6,346,197)	\$ 4,220,828	\$ 10,567,025	\$ (6,346,197)	\$ 3,327,378
Withholding - COLA	\$ 6,817,734	\$ 3,490,356	\$ 3,327,378	\$ 6,817,734	\$ 3,490,356	\$ 3,327,378	\$ (1,297,064)
Interest & penalties	\$ 13,503,208	\$ 14,800,273	\$ (1,297,064)	\$ 13,503,208	\$ 14,800,273	\$ (1,297,064)	\$ (13,941)
Provision for refunds	\$ 0	\$ 13,941	\$ (13,941)	\$ 0	\$ 13,941	\$ (13,941)	\$ (136,019)
Total Income Taxes	\$ 18,211,884	\$ 20,288,554	\$ (2,076,870)	\$ 18,211,884	\$ 20,288,554	\$ (2,076,870)	\$ 2,388,972
<b>Business privilege taxes:</b>							
Gross Receipts Taxes	\$ 17,188,351	\$ 16,012,624	\$ 1,175,727	\$ 17,188,351	\$ 16,012,624	\$ 1,175,727	\$ (49,934)
Other Taxes:							
Admissions tax	\$ 0	\$ 113	\$ (113)	\$ 0	\$ 113	\$ (113)	\$ (113)
Use tax	\$ 155,582	\$ 205,516	\$ (49,934)	\$ 155,582	\$ 205,516	\$ (49,934)	\$ 1,125,681
Total Business Privilege Taxes	\$ 17,343,933	\$ 16,218,252	\$ 1,125,681	\$ 17,343,933	\$ 16,218,252	\$ 1,125,681	\$ (1,064)
Total Licenses, Fees & Permits	\$ 124,211	\$ 125,275	\$ (1,064)	\$ 124,211	\$ 125,275	\$ (1,064)	\$ (106,613)
Total Use of Money & Property	\$ 2,729	\$ 109,342	\$ (106,613)	\$ 2,729	\$ 109,342	\$ (106,613)	\$ 610,770
<b>Federal Sources:</b>							
Section 30	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 62,815
Immigration fees	\$ 194,730	\$ 131,915	\$ 62,815	\$ 194,730	\$ 131,915	\$ 62,815	\$ 19,010
Indirect cost recovery	\$ 26,758	\$ 7,748	\$ 19,010	\$ 26,758	\$ 7,748	\$ 19,010	\$ 692,595
Total Federal Sources	\$ 4,084,602	\$ 3,392,007	\$ 692,595	\$ 4,084,602	\$ 3,392,007	\$ 692,595	\$ 193
<b>Department Charges:</b>							
Agriculture	\$ 340	\$ 147	\$ 193	\$ 340	\$ 147	\$ 193	\$ (10)
Police & corrections	\$ 0	\$ 10	\$ (10)	\$ 0	\$ 10	\$ (10)	\$ (32,605)
Public works	\$ 1,025	\$ 33,630	\$ (32,605)	\$ 1,025	\$ 33,630	\$ (32,605)	\$ (345)
Public health	\$ 13,438	\$ 13,783	\$ (345)	\$ 13,438	\$ 13,783	\$ (345)	\$ 8,497
Commerce	\$ 26,924	\$ 18,427	\$ 8,497	\$ 26,924	\$ 18,427	\$ 8,497	\$ (64,289)
Other charges	\$ 39,257	\$ 103,546	\$ (64,289)	\$ 39,257	\$ 103,546	\$ (64,289)	\$ (88,559)
Total Department Charges	\$ 80,984	\$ 169,543	\$ (88,559)	\$ 80,984	\$ 169,543	\$ (88,559)	\$ (454,831)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 38,848,143</b>	<b>\$ 40,302,974</b>	<b>\$ (454,831)</b>	<b>\$ 38,848,143</b>	<b>\$ 40,302,974</b>	<b>\$ (454,831)</b>	<b>\$ (454,831)</b>

**Note:**  
 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 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.  
 2. Individual-Income Tax Revenues doesn't include the "ACTC" of \$3,314,637.97, it was received on Nov 1 this year as compared to FY2010 when it was received on October, 2009.  
 3. Withholding-Income Tax Revenues doesn't include GMHA's payment which approximates \$400,000 per month.

DRAFT

Government Of Guam  
Actual Revenues Compared to Original Estimates  
General Fund  
One Month Ended October 31, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Income taxes:</b>						
Individual	\$ 8,627,226	\$ 4,220,828	\$ (4,406,398)	\$ 8,627,226	\$ 4,220,828	\$ (4,406,398)
Corporation	\$ 3,692,546	\$ 6,817,734	\$ 3,125,188	\$ 3,692,546	\$ 6,817,734	\$ 3,125,188
Withholding	\$ 16,390,439	\$ 13,503,208	\$ (2,887,231)	\$ 16,390,439	\$ 13,503,208	\$ (2,887,231)
Withholding - COLA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest & penalties	\$ 384,393	\$ 281,799	\$ (102,594)	\$ 384,393	\$ 281,799	\$ (102,594)
Provision for refunds	\$ (6,611,886)	\$ (6,611,886)	\$ 0	\$ (6,611,886)	\$ (6,611,886)	\$ 0
<b>Total Income Taxes</b>	<b>\$ 22,482,718</b>	<b>\$ 18,211,684</b>	<b>\$ (4,271,034)</b>	<b>\$ 22,482,718</b>	<b>\$ 18,211,684</b>	<b>\$ (4,271,034)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	\$ 15,956,496	\$ 17,188,351	\$ 1,231,855	\$ 15,956,496	\$ 17,188,351	\$ 1,231,855
Other Taxes:						
Admissions tax	\$ 115	\$ 0	\$ (115)	\$ 115	\$ 0	\$ (115)
Use tax	\$ 219,429	\$ 155,582	\$ (63,847)	\$ 219,429	\$ 155,582	\$ (63,847)
<b>Total Business Privilege Taxes</b>	<b>\$ 16,176,040</b>	<b>\$ 17,343,933</b>	<b>\$ 1,167,893</b>	<b>\$ 16,176,040</b>	<b>\$ 17,343,933</b>	<b>\$ 1,167,893</b>
<b>Total Licenses, Fees &amp; Permits</b>	<b>\$ 142,962</b>	<b>\$ 124,211</b>	<b>\$ (18,751)</b>	<b>\$ 142,962</b>	<b>\$ 124,211</b>	<b>\$ (18,751)</b>
<b>Total Use of Money &amp; Property</b>	<b>\$ 155,259</b>	<b>\$ 2,729</b>	<b>\$ (152,530)</b>	<b>\$ 155,259</b>	<b>\$ 2,729</b>	<b>\$ (152,530)</b>
<b>Federal Sources:</b>						
Section 30	\$ 3,852,429	\$ 3,863,114	\$ 10,685	\$ 3,852,429	\$ 3,863,114	\$ 10,685
Immigration fees	\$ 196,252	\$ 194,730	\$ (1,522)	\$ 196,252	\$ 194,730	\$ (1,522)
Indirect cost recovery	\$ 3,682	\$ 26,758	\$ 23,076	\$ 3,682	\$ 26,758	\$ 23,076
<b>Total Federal Sources</b>	<b>\$ 4,052,363</b>	<b>\$ 4,084,602</b>	<b>\$ 32,239</b>	<b>\$ 4,052,363</b>	<b>\$ 4,084,602</b>	<b>\$ 32,239</b>
<b>Department Charges:</b>						
Agriculture	\$ 580	\$ 340	\$ (240)	\$ 580	\$ 340	\$ (240)
Police & corrections	\$ 79	\$ 0	\$ (79)	\$ 79	\$ 0	\$ (79)
Public works	\$ 29,050	\$ 1,025	\$ (28,025)	\$ 29,050	\$ 1,025	\$ (28,025)
Public health	\$ 16,306	\$ 13,438	\$ (2,868)	\$ 16,306	\$ 13,438	\$ (2,868)
Commerce	\$ 20,526	\$ 26,924	\$ 6,398	\$ 20,526	\$ 26,924	\$ 6,398
Other charges	\$ 128,610	\$ 39,257	\$ (89,353)	\$ 128,610	\$ 39,257	\$ (89,353)
<b>Total Department Charges</b>	<b>\$ 195,151</b>	<b>\$ 80,984</b>	<b>\$ (114,167)</b>	<b>\$ 195,151</b>	<b>\$ 80,984</b>	<b>\$ (114,167)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 43,204,483</b>	<b>\$ 39,848,143</b>	<b>\$ (3,356,350)</b>	<b>\$ 43,204,483</b>	<b>\$ 39,848,143</b>	<b>\$ (3,356,350)</b>
<b>2% General Fund Reserve</b>	<b>\$ (910,257)</b>	<b>\$ (910,257)</b>	<b>\$ 0</b>	<b>\$ (910,257)</b>	<b>\$ (910,257)</b>	<b>\$ 0</b>
<b>2% Appropriation</b>	<b>\$ 42,294,236</b>	<b>\$ 38,937,886</b>	<b>\$ (3,356,350)</b>	<b>\$ 42,294,236</b>	<b>\$ 38,937,886</b>	<b>\$ (3,356,350)</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>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 October 2010\*\*

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	Expenditures		Encumbrance	FUNDS AVAILABLE
		CASH REMITTANCE AMOUNT***	ACCOUNTS PAYABLES AMOUNT		
<b>EXECUTIVE DIRECTION</b>					
Office of I Maga'lahen Guahan	4,192,404	244,018	9,533	128,263	3,810,591
I Segundu Na Maga'lahen Guahan	870,090	65,863		1,067	803,161
Guam State Clearinghouse	-	11,533			(11,533)
Bureau of Budget & Management Research	271,745	55,098		9,629	207,018
Civil Service Commission	838,374	31,203		37,089	770,082
Bureau of Statistics & Plans	1,183,075	66,723		20,890	1,095,462
Military Affairs	657,699	7,079			650,620
Public Works	8,905,687	456,773		46,807	8,402,107
Department of Land Management	-	-			-
Guam Election Commission	1,355,388	46,597	11,247	57,047	1,240,497
Commission on Decolonization	-	-			-
Ancestral Lands Commission	212,888	10,169		3,000	199,719
Department of Veterans Affairs	345,875	12,212			333,663
Medical Referral Offices	662,762	173,583		431,057	58,122
Chamorro Land Trust Commission	-	-			-
Contractors License Board	-	-			-
Professional Engineers', Architects' and Land Surveyors'	-	-			-
<b>TOTAL</b>	<b>19,495,987</b>	<b>1,180,851</b>	<b>20,780</b>	<b>734,848</b>	<b>17,559,508</b>
<b>PUBLIC SAFETY</b>					
Guam Police Department	24,281,162	1,104,198		22,122	23,154,842
Guam Fire Department	23,933,175	1,666,773	8,381	248,643	22,009,379
Corrections	15,930,405	1,349,509	89,144	271,117	14,220,636
Youth Affairs	4,091,543	194,606	291	43,994	3,852,652
Youth Affairs Nursing and Medication	-	-			-
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	371,677	-			371,677
Chief Medical Examiner	403,287	20,521			382,766
<b>TOTAL</b>	<b>69,011,249</b>	<b>4,335,607</b>	<b>97,816</b>	<b>585,876</b>	<b>63,991,951</b>
<b>HOMELAND SECURITY</b>					
Customs and Quarantine	-	-			-
Civil Defense	-	-			-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH</b>					
Dept. of Public Health & Social Services	13,779,308	153,083		8,175,880	5,450,345
MIP/Medicaid Program (DPH&SS)	29,194,552	870,312	22,000	24,513	28,277,727
Public Assistance Programs (DPH&SS)	3,432,653	-			3,432,653
Dept. of Public Health & Social Services Community Health Centers	-	-			-
Catastrophic Illness Asst. Program (DPH&SS)	-	-			-
Mental Health and Substance Abuse	6,842,592	225,352	8,205	402,176	6,206,859
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	883,200	-			883,200
Mental Health and Substance Abuse New I Famagu'on-Ta Wraparound Care Teams	360,329	13,949			346,380
Dept. of Integ. Services for Indiv. With Dis.	1,200,375	29,914	9,844	120,761	1,039,856
<b>TOTAL</b>	<b>55,693,009</b>	<b>1,292,610</b>	<b>40,049</b>	<b>8,723,330</b>	<b>45,637,020</b>
<b>EDUCATION</b>					
Department of Education Operations	160,825,995	12,697,767			148,128,228
Department of Education Textbooks	2,000,000	-			2,000,000
DOE Principals Mentorship Program	-	-			-
DOE Contractual Services	-	-			-
Department of Education Office of the Education Suruhanu	180,112	8,501		434	171,177
University of Guam	27,208,620	-			27,208,620

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

General Fund

Pursuant to  
PL 30-196\*

Actual Cumulative October 2010\*\*

	<u>APPROPRIATIONS</u>	<u>Expenditures</u>		<u>Encumbrance</u>	<u>FUNDS AVAILABLE</u>
		<u>CASH REMITTANCE AMOUNT***</u>	<u>ACCOUNTS PAYABLES AMOUNT</u>	<u>AMOUNT</u>	
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>					
UOG Growth Initiatives	-	-	-	-	-
UOG Scholarships (SSFAP)	2,550,670	-	-	-	2,550,670
A.C. Yamashita Ed. Corps.	1,238,127	-	-	-	1,238,127
Guam Community College	12,841,257	-	-	-	12,841,257
Guam Public Library	1,258,225	60,330	-	74,682	1,123,213
PBS Guam	557,629	29,058	-	-	528,571
<b>TOTAL</b>	<b>208,660,635</b>	<b>12,795,656</b>	<b>-</b>	<b>75,116</b>	<b>195,789,863</b>
<b>UTILITIES</b>	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>					
Department of Administration	6,795,277	457,452	1,510	618,756	5,517,558
Government Claims Fund	100,000	-	-	-	100,000
Government Annual Single Audit	377,000	-	-	-	377,000
Bank Fees	900,000	368,208	-	-	531,792
Training & Continuing Education of Government Public Accountants	-	-	-	-	-
CHILD IN CUSTODY - 19 GCA §5116	684,170	12,225	(30)	218,778	453,197
<b>TOTAL</b>	<b>8,856,447</b>	<b>837,885</b>	<b>1,480</b>	<b>1,037,534</b>	<b>6,979,547</b>
<b>REVENUE &amp; TAXATION</b>					
Department of Revenue & Taxation	9,318,618	419,543	1,244	1,207,540	7,690,291
Recruitment of Critical Personnel in the Area of Tax Enforcement & Collection Operations	-	20,211	-	-	(20,211)
<b>TOTAL</b>	<b>9,318,618</b>	<b>439,754</b>	<b>1,244</b>	<b>1,207,540</b>	<b>7,670,080</b>
<b>JUSTICE</b>					
Department of Law	10,604,957	343,183	20,655	297,370	9,943,748
<b>TOTAL</b>	<b>10,604,957</b>	<b>343,183</b>	<b>20,655</b>	<b>297,370</b>	<b>9,943,748</b>
<b>NATURAL RESOURCES</b>					
Guam Environmental Protection Agency	-	-	-	-	-
Department of Agriculture	3,025,454	128,408	49	5,878	2,891,119
<b>TOTAL</b>	<b>3,025,454</b>	<b>128,408</b>	<b>49</b>	<b>5,878</b>	<b>2,891,119</b>
<b>LABOR</b>					
Worker's Compensation Fund	798,593	5,034	3,474	-	790,085
Department of Labor	1,386,783	118,887	18,587	144,665	1,104,644
Agency for Human Resources Dev. (Federal)	-	-	-	-	-
<b>TOTAL</b>	<b>2,165,376</b>	<b>123,921</b>	<b>22,061</b>	<b>144,665</b>	<b>1,894,729</b>
<b>TOURISM &amp; CULTURE</b>					
Guam Visitors Bureau	-	-	-	-	-
Guam Council on the Arts and Humanities	288,700	-	-	-	288,700
Department of Chamorro Affairs	1,146,109	34,785	-	204,045	907,279
<b>TOTAL</b>	<b>1,434,809</b>	<b>34,785</b>	<b>-</b>	<b>204,045</b>	<b>1,195,979</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>					
DOA Administration Housing	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

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

General Fund	Pursuant to PL 30-196*		Actual Cumulative October 2010**		
	APPROPRIATIONS	Expenditures		Encumbrance AMOUNT	FUNDS AVAILABLE
		CASH REMITTANCE AMOUNT***	ACCOUNTS PAYABLES AMOUNT		
<b>GENERAL FUND EXPENDITURES &amp; ENCUMBRANCES</b>					
<b>TRANSPORTATION</b>	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-
<b>RECREATION</b>					
Department of Parks & Recreation	3,744,749	169,096	4,063	52,887	3,518,703
<b>TOTAL</b>	3,744,749	169,096	4,063	52,887	3,518,703
<b>RESERVED (JUDICIAL/LEGISLATIVE/OTHER) LEVELS</b>					
Mayor's Council of Guam	7,455,702	389,394	-	70,072	6,996,236
Guam Legislature	7,716,450	607,083	-	-	7,109,367
Guam Legislature (Office of Finance and Budget)	392,460	32,705	-	-	359,755
Unified Judiciary	23,121,379	-	1,926,782	-	21,194,597
Public Defender	3,708,020	413,678	-	-	3,294,342
Office of Public Accountability	1,231,160	76,395	-	-	1,154,765
Guam Regional Transit Authority	-	-	-	-	-
Retirement Fund	19,500,000	-	-	-	19,500,000
<b>TOTAL</b>	63,125,171	1,519,255	1,926,782	70,072	59,609,062
<b>MISCELLANEOUS APPROPRIATIONS</b>					
WERI (Guam Hydro. Survey)	192,309	-	-	-	192,309
WERI (Water Resource Monitoring)	163,817	-	-	-	163,817
Aquaculture Development and Training Center	131,846	-	-	-	131,846
UOG - Northern & Southern Soil & Water Conservation District Programs	157,720	-	-	-	157,720
UOG - KPRG Ops	94,176	7,848	-	-	86,328
UOG - Hero Scholarship Program	-	-	-	-	-
GCC - LPN & Voc Guidance Programs	742,166	-	-	-	742,166
GCC - Apprenticeship Programs	-	-	-	-	-
Retirement (Medical Premiums)	702,000	58,500	-	-	643,500
Retirement (Judges Annuities)	458,448	38,204	-	-	420,244
Retirement (Gov./Lt. Gov. Pensions)	145,000	12,084	-	-	132,916
Judiciary - Northern Satellite Courts	-	-	-	-	-
Judiciary - Court Appt. Fees	800,000	100,000	-	-	700,000
Judiciary - Drug Courts	698,952	-	58,248	-	640,706
Administration (COLA)	6,770,500	7,866,925	-	-	(1,096,425)
Administration (Supplemental Annuity Benefits Special Fund)	11,375,000	1,054,117	-	-	10,320,883
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 Positive)	13,930	-	-	-	13,930
Administration (Medical/Dental & Life Cost Pool)	2,584,156	362,144	-	-	2,222,012
Administration (Power Utility Cost Pool)	3,978,251	-	16,520	4,798,309	(836,578)
Administration (Water Utility Cost Pool)	495,100	-	1,474	1,108,454	(614,828)
Administration (Utility Cost Account to pay GPA for Operation of Public Streetlights)	-	-	-	-	-
Off-Island Residential Treatment Fund (DOA)	1,200,000	-	-	808,938	391,063
BBMR (Vacancy Cost Pool)	-	-	-	-	-
Mayor's Council (MAINTENANCE & BEAUTIFICATION OF VILLAGE SECONDARY & TERTIARY ROADS & OTHER REQUIREMENTS)	-	-	-	-	-
Mayor's Council (EXPENDED FOR APPROVED PLANS ON PUBLIC SAFETY & SOCIAL EDUCATION THAT ENFORCE ALCOHOL REGULATIONS ETC.)	447,375	-	-	14,900	432,475
Mayor's Council (Island-Wide Beautification)	-	-	-	-	-
Mayor's Council (Grounds Maintenance for Schools)	480,647	-	-	34,000	446,647
Mayor's Council (RELOCATION OF PUBLIC STREETLIGHTS IN THE VILLAGES)	-	-	-	-	-

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

General Fund

Pursuant to  
PL 30-196\*

Actual Cumulative October 2010\*\*

GENERAL FUND EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	Expenditures		Encumbrance	FUNDS AVAILABLE
		CASH REMITTANCE AMOUNT***	ACCOUNTS PAYABLES AMOUNT		
Mayor's Council (FOR REPAIRS OF THE ROLLING DOOR AT THE AGANA HEIGHTS GYMNASIUM)	-	-	-	-	-
OPA (Procurement Appeals Div.)	-	-	-	-	-
DPHSS (Animal Shelter)	100,000	-	-	-	100,000
GMHA Pharmaceutical Fund	-	-	-	-	-
GUAM COMMISSION FOR EDUCATOR CERTIFICATION	223,613	13,096	-	-	210,517
<b>TOTAL</b>	<b>45,071,602</b>	<b>9,512,919</b>	<b>76,239</b>	<b>6,764,601</b>	<b>28,717,843</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	-	-	-
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	-	-	-
General Obligation Bonds, 2009 Series A	23,278,492	-	-	-	23,278,492
2002 Short Term Financing	1,281,818	1,281,818	-	-	-
<b>TOTAL</b>	<b>45,719,830</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>50,953,057</b>	<b>2,211,218</b>	<b>19,903,762</b>	<b>472,879,856</b>

Certified By:



NOV 19 2010

Bertha M. Duenas, Director, BBMR

Date



11-19-10

Lourdes M. Perez, Director, DOA

Date



11/19/2010

Artemio B. Ilagan, Director, DRT

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.