



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOHN A. RIOS
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

April 20, 2012

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 4/20/12
Time 1 PM
Received by [Signature]

Dear Speaker Won Pat:

Enclosed is the Consolidated Expenditure Report for the period ending March 31, 2012. 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.

The Department of Administration is presently faced with issues relative to the interfacing of revenue data and accounting records between DOA and DRT. As such, information required for the Consolidated Revenue Report for the month of March is not available at this time. DOA will submit the revenue component of the report when the information is interfaced and the transactions have been reviewed. The expenditure component of the report, however, is being transmitted.

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

Sincerely,

JOHN A. RIOS

Enclosures

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of March 31, 2012**

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION				
Office of I Magalahan Gualhan	5,266,077	2,252,939	452,957	2,560,181
Commission on Decolonization	104,438	41,023	7,765	55,650
Ancestral Lands Commission	178,471	79,481	68	98,923
Department of Veterans Affairs	293,983	140,334	10,019	143,630
I Segundu Na Magalahan Gualhan	937,676	368,432	6,715	562,530
Bureau of Budget & Management Research	1,019,592	473,848	-	545,744
Civil Service Commission	802,323	362,230	48,084	392,009
Guam Election Commission	892,590	279,339	155,659	457,593
Bureau of Statistics & Plans	1,162,413	510,914	10,954	620,545
Public Works	8,456,304	4,202,986	-	4,253,318
Department of Land Management	640,932	324,979	92,860	223,094
Military Affairs	673,834	243,492	6,846	423,496
Chamorro Land Trust Commission	-	-	-	-
TOTAL	20,428,633	9,299,994	791,926	10,336,713
PUBLIC SAFETY				
Guam Police Department	24,260,681	11,342,453	117,590	12,800,638
Corrections	14,829,035	6,969,062	1,861,806	5,998,167
Corrections - FY Cost of Care & Custody of Prisoners in Fed. Fac.	676,457	185,392	-	491,065
Guam Fire Department	26,745,552	11,740,129	123,679	14,881,745
Youth Affairs	3,648,601	1,635,398	62,731	1,950,473
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	346,325	25,662	232,860	87,803
Chief Medical Examiner	398,894	164,479	597	233,818
TOTAL	70,905,545	32,062,574	2,399,262	36,443,709
HOMELAND SECURITY				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
TOTAL	-	-	-	-
HEALTH				
Dept. of Public Health & Social Services	21,108,142	7,644,892	4,807,972	8,655,278
MIP/Medicaid Program (DPH&SS)	25,985,682	11,893,225	49,411	14,043,046
Public Assistance Programs (DPH&SS)	1,821,183	329,354	-	1,491,829

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
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General Fund
As of March 31, 2012**

	EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
Mental Health and Substance Abuse		10,265,287	4,250,069	2,587,472	3,427,747
Mental Health and Substance Abuse Amended Permanent Injunction		3,000,000	-	-	3,000,000
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention		839,040	226,713	612,327	-
Mental Health I Famagu'on Wraparound Care		245,104	65,192	-	245,104
Mental Health and Substance Abuse - Oasis Empowerment Center		50,000	40,866	1,634	7,500
Guam Memorial Hospital Authority		2,060,918	1,729,205	-	331,713
Dept. of Integ. Services for Individ. With Dis.		1,250,345	275,542	40,636	934,167
TOTAL		66,625,701	26,455,057	8,099,452	32,136,383
EDUCATION					
Department of Education Operations		179,639,344	82,296,077	-	97,343,267
DOE - Medical/Dental/Life Insurance		3,456,994	-	-	3,456,994
DOE Chamoru Studies Division		381,120	-	-	381,120
Department of Education Textbooks		2,000,000	-	-	2,000,000
University of Guam		19,954,790	10,027,395	-	9,927,395
UOG Medical/Dental/Life Insurance		843,801	391,492	-	452,309
UOG Utilities (Power/Water)		4,145,880	2,062,821	-	2,083,059
UOG Scholarships (SSFAP)		2,423,137	1,211,568	-	1,211,569
UOG A.C. Yamashita Ed. Corps.		1,176,221	588,109	-	588,112
UOG Aquaculture Development and Training Center		125,254	62,628	-	62,626
UOG WERI (Guam Hydro. Survey)		182,694	91,350	-	91,344
UOG WERI (Water Resource Monitoring)		155,626	77,814	-	77,812
UOG Northern & Southern Soil & Water Conservation District Programs		149,384	74,693	-	74,691
UOG KPRG Ops		89,467	44,736	-	44,731
Guam Community College		11,400,130	5,700,066	-	5,700,064
GCC- Medical/Dental/Life Insurance		316,564	158,277	-	158,287
GCC-Utilities (Power/Water)		1,304,208	652,098	-	1,304,208
GCC - LPN & Voc Guidance Programs		705,058	352,530	-	352,528
Guam Commission for Educator Certification		172,685	74,593	-	98,092
Guam Public Library		368,836	337,220	23,055	8,580 /5
PBS Guam		180,582	250,721	-	(70,139) /5
TOTAL		229,171,795	104,454,188	23,055	125,346,649
UTILITIES					
TOTAL					
FINANCE & ADMINISTRATION					
Department of Administration		7,389,328	3,412,336	477,562	3,499,430
Government Claims Fund		100,000	100,000	-	-
DOA - Government Annual Single Audit		377,000	85,000	-	292,000
Residential Treatment Fund		1,200,000	427,020	-	772,980
Interest Only Payments to GovGuam Retirement Fund (GDOE GMHA)		332,753	-	-	332,753
Child in Custody - 19 GCA §5116		649,962	348,178	170,770	131,015
TOTAL		10,049,043	4,372,534	648,332	5,028,177

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General Fund
As of March 31, 2012**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
REVENUE & TAXATION				
Department of Revenue & Taxation	9,738,912	3,691,985	172,972	5,873,954
TOTAL	9,738,912	3,691,985	172,972	5,873,954
JUSTICE				
Office of the Attorney General	11,621,712	3,687,742	271,559	7,662,411
TOTAL	11,621,712	3,687,742	271,559	7,662,411
NATURAL RESOURCES				
Department of Agriculture	2,214,105	1,007,755	10,179	1,196,170
Dept of Agri-Ranking Structure for Conservation Law Enforcement	60,000	-	-	60,000
Department of Agriculture- Animal Shelter	98,083	41,685	41,686	98,083
Guam Environmental Protection Agency	-	-	-	-
TOTAL	2,372,188	1,049,440	51,865	1,354,253
LABOR				
Worker's Compensation Fund	798,593	338,440	-	460,153
Department of Labor	1,143,916	451,062	115,498	577,356
TOTAL	1,942,509	789,502	115,498	1,037,509
TOURISM & CULTURE				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	140,545	74,186	-	66,359 /5
Department of Chamorro Affairs	2,195,173	547,524	127,296	1,520,353 /5
TOTAL	2,335,718	621,710	127,296	1,586,712
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-

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TRANSPORTATION					
TOTAL					
RECREATION					
Department of Parks & Recreation		2,715,569	1,116,005		1,599,564
TOTAL		2,715,569	1,116,005		1,599,564
JUDICIAL/LEGISLATIVE/OTHERS					
Mayor's Council of Guam		7,023,237		150,734	3,777,812
Mayor's Council- Public Safety & Social Education		416,860	94,832	178,871	143,157
Mayor's Council- Grounds Maintenance for Schools		447,863	111,966		335,897
Guam Legislature		7,348,519	3,674,260		3,674,259
Guam Legislature- Office of Finance and Budget		378,737	189,369		189,369
Unified Judiciary		22,917,908	11,670,947		11,246,961
Judiciary - Court Appt. Fees		745,433	600,000		145,433
Judiciary - Adult and Juvenile Drug Courts		651,277	349,476		301,801
Public Defender Services Corp		3,736,496	1,988,806		1,747,690
Office of Public Accountability		1,260,507	544,457		716,050
TOTAL		44,926,837	22,318,804	329,604	22,278,429
MISCELLANEOUS APPROPRIATIONS					
Retirement (Health/Dental/Life Insurance)		11,438,342	9,325,030		2,113,312
Retirement (Medicare Premiums)		987,000	592,200		394,800
Retirement (Judges Annuities)		466,429	229,224		237,205
Retirement (Gov./Lt. Gov. Pensions)		232,515	116,304		116,211
DOA- Medical Dental Life		2,233,575	1,776,590		456,985
DOA - Utility Account - Power		2,698,925	2,302,459	364,443	2,334,482
DOA - Utility Account - Water		562,011	379,944		181,025
DOA - Utility Account - DOE Promissory Note		2,400,000	1,200,000	1,200,000	380,986
DOA- COLA		6,770,500	7,248,908		1,200,000
DOA- Vacancy Pool		404,770			(478,408) ^{1/4}
DOA- Supplemental Annuity Benefits Special Fund		11,696,303	6,100,000		404,770
					5,596,303

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Revenue Taxation- Emergency Tax Refunds				-
Mayor's Council - Talofofo Indoor Gym				-
GMHA Pharmaceutical Fund				13
TOTAL	39,890,370	29,270,658	1,745,467	12,756,647
CONTINUING APPROPRIATIONS				
Limited Obligation (Section 30) Bond, Series 2001A	9,825,631	6,600	-	9,819,031
GDOE Series 2010A JFK Project	4,348,433	3,956,979	-	391,454
2008 Short Term Financing (GIF/Section 30)	3,470,840	2,101,107	-	1,369,733
General Obligation Bonds, 2007 A	7,874,700	-	-	7,874,700
General Obligation Bonds, 2009 Series A	21,436,781	12,469,838	-	21,436,781
2002 Short Term Financing	1,281,818	-	-	1,281,818
TOTAL	48,238,203	18,534,523	-	42,173,518
GRAND TOTAL	560,962,735	257,724,717	14,776,290	305,614,629

Footnotes:

- /1 Pursuant to PL 31-75/PL 31-77 General Fund Appropriations (does not include GWA reimb and Sec. 2718 appropriations)
- /2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 4/17/12.
- /3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-77
- /4 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursements.
- /5 Departments have been consolidated with the Department of Chamorro Affairs.