



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

**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


March 20, 2012

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending February 29, 2012. 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.

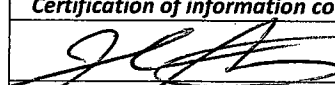
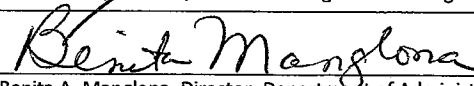
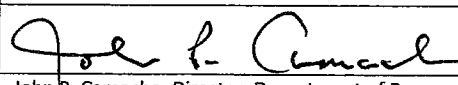
Should you have any questions, please do not hesitate to call me.

Sincerely,

  
JOHN A. RIOS  
Enclosures

Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date 3/20/12  
Time 4:20 PM  
Received by [Signature]

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<sup>1/</sup>**  
**General Fund**

**Combined Comparative Statement of Revenues**  
**MONTHLY ACTUAL Collection Comparison FY2012 and FY2011**  
**For the Month Ending February 29.**

**Combined Comparative Statement of Revenues**  
**YTD ACTUAL Collection Comparison FY2012 and FY2011**  
**Five Months Ending February 29.**

	February, 2012	February, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Income taxes:</b>						
Individual Corporation	\$ 2,581,051	\$ 1,284,240	\$ 1,296,811	\$ 41,062,961	\$ 21,233,402	\$ 19,829,559
Withholding	1,039,557	1,171,689	(132,132)	26,896,994	38,142,214	(11,245,221)
Withholding - COLA	16,711,417	15,420,085	1,291,332	81,948,574	74,417,393	7,531,180
Interest & penalties	0	61,864	(61,864)	596,874	72,106	524,768
	113,800	265,593	(151,793)	1,265,160	3,141,238	(1,876,078)
<b>Income Taxes</b>	<b>20,445,825</b>	<b>18,203,470</b>	<b>2,242,355</b>	<b>151,770,562</b>	<b>137,006,354</b>	<b>14,764,208</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	18,432,060	16,641,975	1,790,084	90,264,695	83,154,863	7,109,832
Other Taxes:						
Admissions tax	125	0	125	219	56	163
Use tax	10,618	258,459	(247,842)	1,059,019	1,210,725	(151,706)
<b>Business Privilege Taxes</b>	<b>18,442,803</b>	<b>16,900,435</b>	<b>1,542,368</b>	<b>91,323,933</b>	<b>84,365,644</b>	<b>6,958,289</b>
<b>Licenses, Fees &amp; Permits</b>	<b>90,070</b>	<b>80,860</b>	<b>9,211</b>	<b>692,858</b>	<b>582,481</b>	<b>110,377</b>
<b>Use of Money &amp; Property</b>	<b>9,343</b>	<b>28,755</b>	<b>(19,412)</b>	<b>2,726,430</b>	<b>277,126</b>	<b>2,449,304</b>
<b>Federal Sources</b>	<b>4,791,339</b>	<b>4,016,409</b>	<b>774,930</b>	<b>23,170,968</b>	<b>20,226,475</b>	<b>2,944,493</b>
<b>Department Charges:</b>						
Agriculture	669	417	252	2,170	1,350	820
Police & corrections	0	10	(10)	10	15	(5)
Public works	2,909	1,250	1,659	10,442	3,950	6,492
Public health	20,361	10,687	9,674	82,645	58,379	24,266
Commerce	39,393	27,678	11,715	135,947	162,481	(26,534)
Other charges	135,556	21,230	114,327	432,184	246,251	185,933
<b>Department Charges</b>	<b>198,888</b>	<b>61,272</b>	<b>137,617</b>	<b>663,398</b>	<b>472,426</b>	<b>190,972</b>
<b>Section 2718 Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 43,978,268</b>	<b>\$ 39,291,200</b>	<b>\$ 4,687,068</b>	<b>\$ 270,348,149</b>	<b>\$ 242,930,507</b>	<b>\$ 27,417,643</b>

**PROVISION FOR TAX REFUNDS**

Budget (Provision per P.L. 31-77 <sup>2/</sup> )	\$ 6,319,080	\$ 5,985,624	\$ 333,456	\$ 39,570,438	\$ 37,708,540	\$ 1,861,898
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 6,194,500	\$ 5,985,624	\$ 198,876	\$ 39,574,500	\$ 37,708,540	\$ 1,865,960

Estimates:

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.

1/1. 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.

2/2. Estimates are recorded for the provision for 2012 Refunds & Section 30 is prorated for 12 months.

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

**MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue**  
**For the Month Ended February 29, 2012.**  
**Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]**

	FY2012 Adopted Revenues Allocated for the Month <sup>/4</sup>	FY2012 Actual Collections for the Month	Favorable (Unfavorable)
<b>Income taxes:</b>			
Individual Corporation	\$ 1,873,882	\$ 2,581,051	\$ 707,169
Withholding	1,534,460	1,039,557	(494,903)
Withholding - COLA	17,151,625	16,711,417	(440,208)
Interest & penalties	0	0	0
	0	113,800	113,800
<b>Income Taxes</b>	<b>20,559,966</b>	<b>20,445,825</b>	<b>(114,142)</b>
<b>Business privilege taxes:</b>			
Gross Receipts Taxes	17,464,698	18,432,060	967,362
<b>Other Taxes:</b>			
Admissions tax	0	125	125
Use tax	286,280	10,618	(275,662)
<b>Business Privilege Taxes</b>	<b>17,750,978</b>	<b>18,442,803</b>	<b>691,825</b>
<b>Licenses, Fees &amp; Permits</b>	<b>103,214</b>	<b>90,070</b>	<b>(13,143)</b>
<b>Use of Money &amp; Property</b>	<b>13,809</b>	<b>9,343</b>	<b>(4,466)</b>
<b>Federal Sources</b>	<b>4,086,556</b>	<b>4,791,339</b>	<b>704,783</b>
<b>Department Charges:</b>			
Agriculture	261	669	408
Police & corrections	46	0	(46)
Public works	26,430	2,909	(23,521)
Public health	12,537	20,361	7,824
Commerce	30,958	39,393	8,435
Other charges	56,094	135,556	79,462
<b>Department Charges</b>	<b>126,326</b>	<b>198,888</b>	<b>72,562</b>
<b>Section 2718 Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 42,640,849</b>	<b>\$ 43,978,268</b>	<b>\$ 1,337,419</b>

**Footnotes:**

<sup>/1</sup> 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.

<sup>/3</sup> This information will be updated in the quarter ending 12/31/2011.

<sup>/4</sup> Based on Adopted Revenues allocated per P.L. 31-077, Chapter 1, Section 2(D).

**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.

**QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue**  
**For the 1st Quarter of the Fiscal Year**  
**Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] /3**

	FY2012 Adopted Revenues Allocated for the Quarter <sup>/4</sup>	FY2012 Actual Collections for the Quarter	Favorable (Unfavorable)
<b>Income taxes:</b>			
Individual Corporation	\$ 5,611,644	\$ 7,743,153	\$ 2,131,509
Withholding	4,603,380	3,118,671	(1,484,709)
Withholding - COLA	51,457,950	50,820,167	(637,783)
Interest & penalties	0	0	0
	0	113,800	113,800
<b>Income Taxes</b>	<b>61,472,974</b>	<b>61,685,791</b>	<b>(212,817)</b>
<b>Business privilege taxes:</b>			
Gross Receipts Taxes	52,396,077	55,296,060	2,899,983
<b>Other Taxes:</b>			
Admissions tax	0	375	375
Use tax	867,203	33,417	(833,786)
<b>Business Privilege Taxes</b>	<b>53,263,280</b>	<b>55,630,852</b>	<b>2,367,572</b>
<b>Licenses, Fees &amp; Permits</b>	<b>309,624</b>	<b>270,070</b>	<b>(39,554)</b>
<b>Use of Money &amp; Property</b>	<b>41,364</b>	<b>28,013</b>	<b>(13,351)</b>
<b>Federal Sources</b>	<b>122,556</b>	<b>161,339</b>	<b>38,783</b>
<b>Department Charges:</b>			
Agriculture	783	2,007	1,224
Police & corrections	138	0	(138)
Public works	78,900	8,109	(70,791)
Public health	37,611	56,361	18,750
Commerce	92,871	118,393	25,522
Other charges	182,094	451,556	269,462
<b>Department Charges</b>	<b>394,397</b>	<b>676,826</b>	<b>282,429</b>
<b>Section 2718 Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 117,800,811</b>	<b>\$ 119,135,268</b>	<b>\$ 1,334,457</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 transactions.

<sup>/1</sup> 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.

<sup>/3</sup> This information will be updated in the quarter ending 12/31/2011.

<sup>/4</sup> Based on Adopted Revenues allocated per P.L. 31-077, Chapter 1, Section 2(D).

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

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Five Months Ending February 29, 2012. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]		FY2012 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. 31-77, Ch. XIII, §5 [due no later than 30 days after month-end]		
	FY2012 Adopted Revenues for the Cumulative Period <sup>/6</sup>	FY2012 Actual Revenues for the Cumulative Period	FY2012 Adopted Revenues (Full Year Projection) <sup>/7</sup>	FY2012 Revenue Tracking	Favorable (Unfavorable)
<b>Income taxes:</b>					
Individual Corporation	\$ 20,004,640	\$ 41,062,961	\$ 81,651,368	\$ 91,991,346	\$ 10,339,978
Withholding	33,964,186	26,896,994	111,802,336	95,142,907	(16,659,429)
Withholding - COLA	85,945,161	81,948,574	209,256,708	200,432,341	(8,824,367)
Interest & penalties	0	596,874	0	0	0
	0	1,265,160	0	0	0
<b>Income Taxes</b>	<b>139,913,987</b>	<b>151,770,562</b>	<b>402,710,412</b>	<b>387,566,593</b>	<b>(15,143,819)</b>
Business privilege taxes:					
Gross Receipts Taxes	87,452,459	90,264,695	215,900,178	223,552,953	7,652,775
Other Taxes:					
Admissions tax	0	219			0
Use tax	1,477,182	1,059,019	3,529,781	2,584,007	(945,774)
<b>Business Privilege Taxes</b>	<b>88,929,640</b>	<b>91,323,933</b>	<b>219,429,959</b>	<b>226,136,960</b>	<b>6,707,001</b>
Licenses, Fees & Permits	674,859	692,858	5,547,355	6,409,100	861,745
<b>Use of Money &amp; Property</b>	<b>137,156</b>	<b>2,726,430</b>	<b>672,804</b>	<b>3,112,363</b>	<b>2,439,559</b>
<b>Federal Sources</b>	<b>20,692,215</b>	<b>23,170,968</b>	<b>50,228,855</b>	<b>55,331,299</b>	<b>5,102,444</b>
Department Charges:					
Agriculture	1,386	2,170			
Police & corrections	202	10			784
Public works	99,476	10,442			(192)
Public health	68,850	82,645			(89,034)
Commerce	102,879	135,947			13,795
Other charges	319,370	432,184			33,068
<b>Department Charges</b>	<b>592,164</b>	<b>663,398</b>	<b>1,850,178</b>	<b>2,136,490</b>	<b>286,312</b>
<b>Section 2718 Funds</b>	<b>0</b>	<b>0</b>	<b>7,545,989</b>	<b>7,545,989</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 250,940,022</b>	<b>\$ 270,348,149</b>	<b>\$ 687,985,552</b>	<b>\$ 688,238,794</b>	<b>\$ 253,242</b>
					<b>0.04%</b>

Footnotes:

/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.

/5. Section 30 is prorated for 12 months.

/6. Based on Adopted Revenues allocated per P.L. 31-077, Chapter 1, Section 2(f).

/7. Based on Adopted Revenues P.L. 31-077, 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.

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of February 29, 2012**

(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. Maga'lahaen Guahan	5,266,077	1,847,151	272,329	3,146,598
Commission on Decolonization	104,438	34,269	799	69,370
Ancestral Lands Commission	178,471	65,580	270	112,621
Department of Veterans Affairs	293,983	107,041	10,019	176,923
I Segundu Na Maga'lahaen Guahan	937,676	300,213	16,378	621,085
Bureau of Budget & Management Research	1,019,592	397,402	-	622,190
Civil Service Commission	802,323	296,754	66,356	439,213
Guam Election Commission	892,590	236,699	164,334	491,557
Bureau of Statistics & Plans	1,162,413	449,506	12,268	700,639
Public Works	8,456,304	3,537,197	-	4,919,107
Department of Land Management	640,932	278,553	139,286	223,094
Military Affairs	673,834	172,436	666	500,732
Chamorro Land Trust Commission	-	-	-	-
<b>TOTAL</b>	<b>20,428,633</b>	<b>7,722,799</b>	<b>682,703</b>	<b>12,023,131</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	24,260,681	9,496,174	114,991	14,649,516
Corrections	14,829,035	5,927,374	1,867,569	7,034,092
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	676,457	127,560	-	548,897
Guam Fire Department	26,745,552	9,660,508	148,992	16,936,052
Youth Affairs	3,648,826	1,392,189	49,752	2,206,885
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	346,325	25,662	268,714	51,949
Chief Medical Examiner	398,894	138,382	713	259,798
<b>TOTAL</b>	<b>70,905,770</b>	<b>26,767,849</b>	<b>2,450,731</b>	<b>41,687,190</b>
<b>HOMELAND SECURITY</b>				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH</b>				
Dept. of Public Health & Social Services	20,608,142	5,700,309	5,919,237	8,988,597
MIP/Medicaid Program (DPH&SS)	26,485,682	11,376,344	54,564	15,054,774
Public Assistance Programs (DPH&SS)	1,821,183	1,039,474	-	781,710

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 February 29, 2012**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Mental Health and Substance Abuse	10,263,287	3,483,889	3,068,545	3,712,853	3,000,000
Mental Health and Substance Abuse Amended Permanent Injunction	3,000,000				
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	839,040	117,314	721,726	245,104	7,500
Mental Health I Panaguon WrapAround Care	245,104	58,583			
Mental Health and Substance Abuse - Oasis Empowerment Center	50,000	40,866	1,634		
Guam Memorial Hospital Authority	2,060,918	1,629,205			
Dept. of Integ. Services for Indiv. With Dis.	1,805,771	238,707	39,610		
<b>TOTAL</b>	<b>67,181,127</b>	<b>23,684,691</b>	<b>9,805,315</b>	<b>1,527,454</b>	<b>33,749,704</b>
<b>EDUCATION</b>					
Department of Education Operations	179,639,344	34,852,531			144,786,813
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	6,701,596			13,253,194
UOG Medical/Dental/Life Insurance	843,801	256,940			586,861
UOG Utilities (Power/Water)	4,145,880	1,381,960			2,763,920
UOG Scholarships (SSFAP)	2,423,137	807,712			1,615,425
UOG A.C. Yamashta Ed. Corps.	1,176,221	392,072			784,149
UOG Aquaculture Development and Training Center	125,254	41,752			83,502
UOG WERI (Guam Hydro Survey)	182,694	60,900			121,794
UOG WERI (Water Resource Monitoring)	155,626	51,876			103,750
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	49,796			99,588
UOG KPRG Ops	89,467	29,824			59,643
Guam Community College	11,400,130	3,800,044			7,600,086
GCC - Medical/Dental/Life Insurance	316,564	129,131			187,434
GCC-Utilities (Power/Water)	1,304,208	434,732			1,304,208
GCC - LPN & Voc Guidance Programs	705,058	235,020			470,038
Guam Commission for Educator Certification	172,685	61,327			111,358
Guam Public Library	368,856	326,760	34,977		7,119 <sup>1/5</sup>
PBS Guam	180,582	217,987			(37,405) <sup>1/5</sup>
<b>TOTAL</b>	<b>229,171,795</b>	<b>49,831,959</b>	<b>34,977</b>	<b>179,739,591</b>	<b>-</b>
<b>UTILITIES</b>					
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCE &amp; ADMINISTRATION</b>					
Department of Administration	7,389,328	3,697,735	361,355		3,330,238
Government Claims Fund	100,000				100,000
DOA - Government Annual Single Audit	377,000	85,000			292,000
Residential Treatment Fund	1,200,000	289,996			910,004
Interest Only Payments to GovGuam Retirement Fund (GDOE GMHA)	332,753				332,753
Child in Custody - 19 GCA §5116	649,962	329,117	173,090		147,756
<b>TOTAL</b>	<b>10,049,043</b>	<b>4,401,848</b>	<b>534,445</b>	<b>5,112,751</b>	<b>-</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.

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of February 29, 2012**

<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	9,738,912	3,140,098	89,291	6,509,523
<b>TOTAL</b>	<b>9,738,912</b>	<b>3,140,098</b>	<b>89,291</b>	<b>6,509,523</b>
<b>JUSTICE</b>				
Office of the Attorney General	11,621,712	2,980,774	379,507	8,261,431
<b>TOTAL</b>	<b>11,621,712</b>	<b>2,980,774</b>	<b>379,507</b>	<b>8,261,431</b>
<b>NATURAL RESOURCES</b>				
Department of Agriculture	2,214,105	833,791	10,957	1,369,357
Dept of Agr- Ranking Structure for Conservation Law Enforcement	60,000	-	-	60,000
Department of Agriculture- Animal Shelter	98,083	34,738	48,634	98,083
Guam Environmental Protection Agency	-	-	-	-
<b>TOTAL</b>	<b>2,372,188</b>	<b>868,529</b>	<b>59,590</b>	<b>1,527,440</b>
<b>LABOR</b>				
Worker's Compensation Fund	798,593	182,055	-	616,538
Department of Labor	1,143,916	379,668	115,646	648,602
<b>TOTAL</b>	<b>1,942,509</b>	<b>561,723</b>	<b>115,646</b>	<b>1,265,140</b>
<b>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	140,545	70,732	-	69,813 /5
Department of Chianorro Affairs	2,195,173	367,861	152,238	1,675,074 /5
<b>TOTAL</b>	<b>2,335,718</b>	<b>438,593</b>	<b>152,238</b>	<b>1,744,887</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>				
DOA Administration Housing	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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.

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<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		922,327		1,793,242
<b>TOTAL</b>	<b>2,715,569</b>	<b>922,327</b>		<b>1,793,242</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	7,023,237	2,567,419		4,279,301
Mayor's Council- Public Safety & Social Education	416,860	69,180	176,516	171,684
Mayor's Council- Grounds Maintenance for Schools	447,863	111,966	175,996	335,897
Guam Legislature	7,348,519	3,061,883		4,286,636
Guam Legislature- Office of Finance and Budget	378,737	157,807		220,930
Unified Judiciary	22,917,908	8,798,376		14,119,532
Judiciary - Court Appt. Fees	745,433	400,000		345,433
Judiciary - Adult and Juvenile Drug Courts	651,277	232,984		418,293
Public Defender Services Corp	3,736,496	1,539,832		2,196,665
Office of Public Accountability	1,260,507	438,150		822,357
<b>TOTAL</b>	<b>44,926,837</b>	<b>17,377,597</b>	<b>352,512</b>	<b>27,196,728</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Retirement (Health/Dental/Life Insurance)	11,438,342	9,247,071		2,191,271
Retirement (Medicare Premiums)	987,000	509,950		477,050
Retirement (Judges Annuities)	466,429	191,020		275,409
Retirement (Gov./Li. Gov. Pensions)	232,515	96,920		135,595
DOA- Medical Dental Life	2,233,575	1,753,256		480,319
DOA - Utility Account - Power	2,698,925	1,924,186	763,284	1,935,641
DOA - Utility Account - Water	562,011	305,629	255,784	306,227
DOA - Utility Account - DOE Promissory Note	2,400,000	1,000,000	1,400,000	1,000,000
DOA- COLA	6,770,500	7,248,908		(478,408) <sup>1/4</sup>
DOA- Vacancy Pool	404,770			404,770
DOA- Supplemental Annuity Benefits Special Fund	11,696,303	5,100,000		6,596,303

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<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Revenue Taxation- Emergency Tax Refunds				
Mayor's Council - Tafofofol Indoor Gym				
GMHA Pharmaceutical Fund				
<b>TOTAL</b>	<b>39,890,370</b>	<b>27,376,940</b>	<b>2,419,068</b>	<b>13,324,177</b>
<b>CONTINUING APPROPRIATIONS</b>				
Limited Obligation (Section 30) Bond, Series 2001A	9,825,631	6,600	-	9,819,031
GDOE Series 2010A JFK Project	4,348,433	2,388,979	-	1,959,454
2008 Short Term Financing (GF/Section 30)	3,470,840	997,505	-	2,473,335
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
<b>TOTAL</b>	<b>48,238,203</b>	<b>15,862,921</b>	<b>-</b>	<b>44,845,120</b>
<b>GRAND TOTAL</b>	<b>561,518,386</b>	<b>181,938,648</b>	<b>17,076,023</b>	<b>378,780,054</b>

**Footnotes:**

<sup>1/</sup> Pursuant to PL 31-75/PL 31-77 General Fund Appropriations (does not include GWA reimb and Sec. 2718 appropriations)

<sup>2/</sup> Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 3/17/12

<sup>3/</sup> GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-77

<sup>4/</sup> Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursements.

<sup>5/</sup> Departments have been consolidated with the Department of Chamorro Affairs.