



Felix P. Camacho  
Governor  
Michael W. Cruz  
Lieutenant Governor

Department of Administration  
(DIPATTAMENTON ATEMENSTRASION)  
DIRECTOR'S OFFICE  
(UFISINAN DIREKTOT)

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Lourdes M. Perez  
Director  
Joseph C. Manibusan  
Deputy Director

August 03, 2010

The Honorable Judith T. Won Pat, Ed.D.  
Speaker, I Mina' Trenta na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 8/5/2010  
Time 10:52 AM  
Received by [Signature]

RE: **Healthy Futures Fund – June 2010**

30-10-6690

Dear Madam Speaker:

**Buenas yan Hafa Adai!** In pursuant to Public Law 30-80, Section 6 (f), the Department of Administration is submitting the Healthy Futures Fund report for 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> quarter of Fiscal Year 2010 (October 01, 2009 to June 30, 2010).

Should you have any questions relating to this matter, please contact the Department of Administration, Division of Accounts' Deputy Financial Manager, Ms. Kathy Kakigi at 475-1169/1260.

**Si Yu'os Ma'ase!**

Sincerely,

[Signature]  
John P. Camacho  
Acting Director of Administration

2010 AUG - 6 AM 9: 51

Attachments

**Balance Sheet**  
**Healthy Futures Fund**

For Quarter Ended December 31, 2009

602  
FY2010  
as of 12/31/2009  
Healthy  
Futures  
Fund

**Assets**

Current Assets

Cash & equivalents	\$36,162
Investments	0
Tax receivables, net	1,121,895
Interfund receivables	2,895,836
A/R federal agencies	0
Other receivables, net	0
Inventories	0
Prepayments	0
Deposits & other assets	0

Total Current Assets 4,053,892

Amount to be provided for retirement of debt 0

Amount available in debt service funds 0

Restricted Assets 0

Long-Term Assets

Support assets	0
Capital leases	0
Buildings & improvements	0
Plant in service	0

Gross long-term assets 0

Less accumulated depreciation 0

Long-term assets, net of depreciation 0

Construction in progress 0

Land 0

Other 0

Total Long-Term Assets 0

Total Assets \$4,053,892

**Balance Sheet**  
**Healthy Futures Fund**

For Quarter Ended December 31, 2009

602  
FY2008  
as of 12/31/2009  
Healthy  
Futures  
Fund

**Liabilities**

Current Liabilities

Cash overdraft	\$0
Current portion of debt & related interest	0
Accounts payable	0
Accrued payroll & other	64,098
Interfund payables	133,128
A/P federal agencies	0
Deferred revenue	0
Estimated tax refunds	0
Deposits & liabilities	0

Total Current Liabilities 197,225

Deferred Liabilities

Vacation leave accrual	0
Contracts & Leases	0
Notes payable & bonds payable	0
Accrued unfunded retirement costs	0

Total Deferred Liabilities 0

Total Liabilities 197,225

**Fund Equity (Deficit)**

Contributed capital:

Government of Guam	0
Federal Government	0
Other	0

Retained earnings:

Restricted	0
Unrestricted	0

Fund Balance:

Reserved for:

Debt service	0
Related assets	0
Encumbrances	548,190
Continuing appropriations	8,057,430
Unreserved	(4,748,953)

Total Fund Equity (Deficit) 3,856,667

Total Liabilities and Fund Equity \$4,053,892

**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Healthy Futures Fund**

For Quarter Ended December 31, 2009

602  
FY2008  
as of 12/31/2009  
Healthy  
Futures  
Fund

**Revenues**

Taxes	\$ 2,814,074
Licenses, fees & permits	0
Use of money & property	15
Federal contributions	0
Other	0
<b>Total Revenues</b>	<u>2,814,088</u>

**Expenditures**

General government	436
Protection of life & property	71,006
Public health	1,678,056
Community services	0
Recreation	0
Individual & collective rights	0
Transportation	0
Education	1,800
Protection of environment & resources	0
Economic development	0
Transfers to persons	0
Interest	0
Principal	0
<b>Total Expenditures</b>	<u>1,751,299</u>

Total Revenue Over (Under) Expenditures 1,062,790

**Other Sources (Uses)**

Addition to long-term debt	0
Transfers in	0
Transfers out - Unreserved Fund	0
Other sources	0
Other uses	0
Other financing uses- early extinguishment of debt	0
<b>Total Sources (Uses)</b>	<u>0</u>

Excess (Deficiency) of Revenues and Other Sources  
Over Expenditures and Other Uses 1,062,790

**Beginning Fund Balance (Deficit)** 2,793,877

Adjustment due to GASB33	
Adjusted Beginning Fund Balance	
Equity Transfers In	0
Equity Transfers Out	0

**Ending Fund Balance (Deficit)** \$3,856,667

**Healthy Futures Fund**

**Fund 602**

**Revenues**

<u>Month</u>		<u>FY2010</u>
Oct	\$	1,121,894.58
Nov	\$	790,189.70
Dec	\$	902,004.11
Jan	\$	-
Feb	\$	-
Mar	\$	-
Apr	\$	-
May	\$	-
Jun	\$	-
Jul	\$	-
Aug	\$	-
Sep	\$	-
<b>Total</b>	<b>\$</b>	<b>2,814,088.39</b>

<b>Tobacco Taxes</b>	<b>\$</b>	<b>1,980,277.21</b>
<b>Alcohol/Beverage Taxes</b>	<b>\$</b>	<b>833,796.35</b>
<b>Interest Income</b>	<b>\$</b>	<b>14.83</b>
<b>Transfers In</b>	<b>\$</b>	<b>-</b>
<b>Prior Year Adjustment</b>	<b>\$</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$</b>	<b>2,814,088.39</b>

**HEALTHY FUTURES FUND**  
**Statement of Funds Available as of 12/31/2009**

<b>Fund 602</b>	<b>DEPT</b>	<b>Appropriation Total</b>	<b>Allotment</b>	<b>Expenditures</b>	<b>Outstanding Enc</b>	<b>Available Funds</b>	<b>Unallotted Balance</b>
	DRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Bank Fees	\$ -	\$ -	\$ 436.35	\$ -	\$ (436.35)	\$ -
	DPHSS	\$ 6,806,104.68	\$ 2,013,157.68	\$ 1,046,968.21	\$ 137,184.43	\$ 829,005.04	\$ 4,792,947.00
	DYA	\$ 356,867.07	\$ 102,932.07	\$ 71,006.31	\$ 23,186.08	\$ 8,739.68	\$ 253,935.00
	DMHSA	\$ 1,779,929.90	\$ 737,892.90	\$ 631,087.72	\$ 122,559.80	\$ (15,754.62)	\$ 1,042,037.00
	DISID	\$ 510,499.00	\$ 319,709.00	\$ -	\$ 265,259.12	\$ 54,449.88	\$ 190,790.00
	MC	\$ 11,763.52	\$ 11,763.52	\$ -	\$ 0.25	\$ 11,763.27	\$ -
	Unres Fnd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	GPSS	\$ 891,754.00	\$ 502,750.00	\$ 1,800.00	\$ -	\$ 500,950.00	\$ 389,004.00
	GMHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 10,356,918.17</b>	<b>\$ 3,688,205.17</b>	<b>\$ 1,751,298.59</b>	<b>\$ 548,189.68</b>	<b>\$ 1,388,716.90</b>	<b>\$ 6,668,713.00</b>

**Balance Sheet**  
**Healthy Futures Fund**

For Quarter Ended March 31, 2010

602  
FY2010  
as of 03/31/2010  
Healthy  
Futures  
Fund

**Assets**

Current Assets

Cash & equivalents	\$81,305
Investments	0
Tax receivables, net	1,121,895
Interfund receivables	2,431,270
A/R federal agencies	0
Other receivables, net	0
Inventories	0
Prepayments	0
Deposits & other assets	0

Total Current Assets 3,634,470

Amount to be provided for  
retirement of debt 0

Amount available in debt service funds 0

Restricted Assets 0

Long-Term Assets

Support assets	0
Capital leases	0
Buildings & improvements	0
Plant in service	0

Gross long-term assets 0

Less accumulated depreciation 0

Long-term assets, net of depreciation 0

Construction in progress 0

Land 0

Other 0

Total Long-Term Assets 0

Total Assets \$3,634,470

**Balance Sheet**  
**Healthy Futures Fund**

For Quarter Ended March 31, 2010

602  
FY2008  
as of 03/31/2010  
Healthy  
Futures  
Fund

**Liabilities**

Current Liabilities

Cash overdraft	\$0
Current portion of debt & related interest	0
Accounts payable	0
Accrued payroll & other	64,098
Interfund payables	140,663
A/P federal agencies	0
Deferred revenue	0
Estimated tax refunds	0
Deposits & liabilities	0

Total Current Liabilities 204,761

Deferred Liabilities

Vacation leave accrual	0
Contracts & Leases	0
Notes payable & bonds payable	0
Accrued unfunded retirement costs	0

Total Deferred Liabilities 0

Total Liabilities 204,761

**Fund Equity (Deficit)**

Contributed capital:

Government of Guam	0
Federal Government	0
Other	0

Retained earnings:

Restricted	0
Unrestricted	0

Fund Balance:

Reserved for:

Debt service	0
Related assets	0
Encumbrances	505,553
Continuing appropriations	6,018,918
Unreserved	(3,094,762)

Total Fund Equity (Deficit) 3,429,709

Total Liabilities and Fund Equity **\$3,634,470**



**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Healthy Futures Fund**

For Quarter Ended March 31, 2010

602  
FY2008  
as of 03/31/2010  
Healthy  
Futures  
Fund

**Revenues**

Taxes	\$ 4,840,334
Licenses, fees & permits	0
Use of money & property	18
Federal contributions	0
Other	0
<b>Total Revenues</b>	<u>4,840,351</u>

**Expenditures**

General government	644
Protection of life & property	140,128
Public health	3,368,461
Community services	183,513
Recreation	0
Individual & collective rights	0
Transportation	0
Education	511,775
Protection of environment & resources	0
Economic development	0
Transfers to persons	0
Interest	0
Principal	0
<b>Total Expenditures</b>	<u>4,204,520</u>

Total Revenue Over (Under) Expenditures 635,832

**Other Sources (Uses)**

Addition to long-term debt	0
Transfers in	0
Transfers out - Unreserved Fund	0
Other sources	0
Other uses	0
Other financing uses- early extinguishment of debt	0
<b>Total Sources (Uses)</b>	<u>0</u>

Excess (Deficiency) of Revenues and Other Sources  
Over Expenditures and Other Uses 635,832

**Beginning Fund Balance (Deficit)** 2,793,877

Adjustment due to GASB33	
Adjusted Beginning Fund Balance	
Equity Transfers In	0
Equity Transfers Out	0

**Ending Fund Balance (Deficit)** \$3,429,709

**Healthy Futures Fund**

**Fund 602**

**Revenues**

<u>Month</u>		<u>FY2010</u>
Oct	\$	1,121,894.58
Nov	\$	790,189.70
Dec	\$	902,004.11
Jan	\$	909,460.52
Feb	\$	449,681.80
Mar	\$	667,120.48
Apr	\$	-
May	\$	-
Jun	\$	-
Jul	\$	-
Aug	\$	-
Sep	\$	-
<b>Total</b>	<b>\$</b>	<b>4,840,351.19</b>

<b>Tobacco Taxes</b>	<b>\$</b>	<b>3,174,534.61</b>
<b>Alcohol/Beverage Taxes</b>	<b>\$</b>	<b>1,665,798.98</b>
<b>Interest Income</b>	<b>\$</b>	<b>17.60</b>
<b>Transfers In</b>	<b>\$</b>	<b>-</b>
<b>Prior Year Adjustment</b>	<b>\$</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$</b>	<b>4,840,351.19</b>

**HEALTHY FUTURES FUND**  
**Statement of Funds Available as of 03/31/2010**

<b>Fund 602</b>	<b>Appropriation Total</b>	<b>Allotment</b>	<b>Expenditures</b>	<b>Outstanding Enc</b>	<b>Available Funds</b>	<b>Unallotted Balance</b>
DEPT						
DRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Fees	\$ -	\$ -	\$ 643.51	\$ -	\$ (643.51)	\$ -
DPHSS	\$ 7,178,176.93	\$ 2,658,216.93	\$ 2,390,178.25	\$ 137,148.55	\$ 130,890.13	\$ 4,519,960.00
DYA	\$ 356,867.07	\$ 184,385.07	\$ 140,127.59	\$ 19,413.54	\$ 24,843.94	\$ 172,482.00
DMHSA	\$ 1,779,929.90	\$ 1,081,340.90	\$ 978,282.30	\$ 188,718.05	\$ (85,659.45)	\$ 698,589.00
DISID	\$ 510,499.00	\$ 375,926.00	\$ 183,512.87	\$ 160,272.82	\$ 32,140.31	\$ 134,573.00
MC	\$ 11,763.52	\$ 11,763.52	\$ -	\$ 0.25	\$ 11,763.27	\$ -
Unres Fnd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GPSS	\$ 891,754.00	\$ 519,075.00	\$ 511,775.00	\$ -	\$ 7,300.00	\$ 372,679.00
GMHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 10,728,990.42</b>	<b>\$ 4,830,707.42</b>	<b>\$ 4,204,519.52</b>	<b>\$ 505,553.21</b>	<b>\$ 120,634.69</b>	<b>\$ 5,898,283.00</b>

**Balance Sheet**  
**Healthy Futures Fund**

For Quarter Ended June 30, 2010

602  
FY2010  
as of 06/30/2010  
Healthy  
Futures  
Fund

**Assets**

Current Assets

Cash & equivalents	\$85,409
Investments	0
Tax receivables, net	1,121,895
Interfund receivables	5,070,960
A/R federal agencies	0
Other receivables, net	0
Inventories	0
Prepayments	0
Deposits & other assets	0

Total Current Assets 6,278,264

Amount to be provided for retirement of debt 0

Amount available in debt service funds 0

Restricted Assets 0

Long-Term Assets

Support assets	0
Capital leases	0
Buildings & improvements	0
Plant in service	0

Gross long-term assets 0

Less accumulated depreciation 0

Long-term assets, net of depreciation 0

Construction in progress 0

Land 0

Other 0

Total Long-Term Assets 0

Total Assets \$6,278,264

**Balance Sheet**  
**Healthy Futures Fund**

For Quarter Ended June 30, 2010

602  
 FY2008  
 as of 06/30/2010  
 Healthy  
 Futures  
 Fund

**Liabilities**

Current Liabilities

Cash overdraft	\$0
Current portion of debt & related interest	0
Accounts payable	0
Accrued payroll & other	64,098
Interfund payables	148,533
A/P federal agencies	0
Deferred revenue	0
Estimated tax refunds	0
Deposits & liabilities	0
<b>Total Current Liabilities</b>	<b>212,631</b>

Deferred Liabilities

Vacation leave accrual	0
Contracts & Leases	0
Notes payable & bonds payable	0
Accrued unfunded retirement costs	0
<b>Total Deferred Liabilities</b>	<b>0</b>

Total Liabilities	<b>212,631</b>
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**Fund Equity (Deficit)**

Contributed capital:	
Government of Guam	0
Federal Government	0
Other	0
Retained earnings:	
Restricted	0
Unrestricted	0
Fund Balance:	
Reserved for:	
Debt service	0
Related assets	0
Encumbrances	511,308
Continuing appropriations	4,724,548
Unreserved	829,777
<b>Total Fund Equity (Deficit)</b>	<b>6,065,633</b>

Total Liabilities and Fund Equity	<b>\$6,278,264</b>
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**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Healthy Futures Fund**

For Quarter Ended June 30, 2010

602  
FY2008  
as of 06/30/2010  
Healthy  
Futures  
Fund

**Revenues**

Taxes	\$ 10,364,853
Licenses, fees & permits	0
Use of money & property	37
Federal contributions	0
Other	0
<b>Total Revenues</b>	<u>10,364,891</u>

**Expenditures**

General government	450,938
Protection of life & property	218,409
Public health	4,945,795
Community services	326,917
Recreation	0
Individual & collective rights	0
Transportation	0
Education	1,151,075
Protection of environment & resources	0
Economic development	0
Transfers to persons	0
Interest	0
Principal	0
<b>Total Expenditures</b>	<u>7,093,134</u>

Total Revenue Over (Under) Expenditures 3,271,756

**Other Sources (Uses)**

Addition to long-term debt	0
Transfers in	0
Transfers out - Unreserved Fund	0
Other sources	0
Other uses	0
Other financing uses- early extinguishment of debt	0
<b>Total Sources (Uses)</b>	<u>0</u>

Excess (Deficiency) of Revenues and Other Sources  
Over Expenditures and Other Uses 3,271,756

**Beginning Fund Balance (Deficit)** 2,793,877

Adjustment due to GASB33	
Adjusted Beginning Fund Balance	
Equity Transfers In	0
Equity Transfers Out	0

**Ending Fund Balance (Deficit)** \$6,065,633

**Healthy Futures Fund**

**Fund 602**

**Revenues**

<u>Month</u>	<u>FY2010</u>
Oct	\$ 1,121,894.58
Nov	\$ 790,189.70
Dec	\$ 902,004.11
Jan	\$ 909,460.52
Feb	\$ 449,681.80
Mar	\$ 667,120.48
Apr	\$ 360,427.08
May	\$ 3,444,343.77
Jun	\$ 1,719,768.64
Jul	\$ -
Aug	\$ -
Sep	\$ -
<b>Total</b>	<b>\$ 10,364,890.68</b>

<b>Tobacco Taxes</b>	<b>\$</b>	<b>7,942,636.53</b>
<b>Alcohol/Beverage Taxes</b>	<b>\$</b>	<b>2,422,216.69</b>
<b>Interest Income</b>	<b>\$</b>	<b>37.46</b>
<b>Transfers In</b>	<b>\$</b>	<b>-</b>
<b>Prior Year Adjustment</b>	<b>\$</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$</b>	<b>10,364,890.68</b>

**HEALTHY FUTURES FUND**  
**Statement of Funds Available as of 06/30/2010**

<b>Fund 602</b>	<b>DEPT</b>	<b>Appropriation Total</b>	<b>Allotment</b>	<b>Expenditures</b>	<b>Outstanding Enc</b>	<b>Available Funds</b>	<b>Unallotted Balance</b>
	Gov Office	\$ 600,000.00	\$ 600,000.00	\$ 446,560.95	\$ -	\$ 153,439.05	\$ -
	Bank Fees	\$ -	\$ -	\$ 4,377.33	\$ -	\$ (4,377.33)	\$ -
	DPHSS	\$ 7,178,176.93	\$ 4,420,450.93	\$ 3,670,065.57	\$ 355,233.59	\$ 395,151.77	\$ 2,757,726.00
	DYA	\$ 356,867.07	\$ 302,002.07	\$ 218,408.89	\$ 17,124.71	\$ 66,468.47	\$ 54,865.00
	DMHSA	\$ 1,779,929.90	\$ 1,498,569.90	\$ 1,275,729.24	\$ 41,668.75	\$ 181,171.91	\$ 281,360.00
	DISID	\$ 510,499.00	\$ 424,112.00	\$ 326,917.46	\$ 97,281.04	\$ (86.50)	\$ 86,387.00
	MC	\$ 11,763.52	\$ 11,763.52	\$ -	\$ 0.25	\$ 11,763.27	\$ -
	Unres Fnd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	GPSS	\$ 1,891,754.00	\$ 1,312,802.00	\$ 1,151,075.00	\$ -	\$ 161,727.00	\$ 578,952.00
	GMHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 12,328,990.42</b>	<b>\$ 8,569,700.42</b>	<b>\$ 7,093,134.44</b>	<b>\$ 511,308.34</b>	<b>\$ 965,257.64</b>	<b>\$ 3,759,290.00</b>