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

JOSE S. CALVO
DEPUTY DIRECTOR

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 11.14.13
Time 4:23pm
Received by

The Honorable Judith Won Pat
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
Thirty-Second Guam Legislature
155 Hesler Place
Hagåtnå, Guam 96910

November 14, 2013

Dear Speaker Won Pat:

Thank you again for your patience on our submission of the Consolidated Revenue/Expenditure report. The two bills that you had introduced, and were enacted into law, provided the funds for departments of Administration and Revenue and Taxation's continued work on resolving issues with their data integration. Both departments are working expeditiously to have the information systems integrated and ready to generate the data required for these reports. At this time, we are able to provide reports for the periods ending June 30, 2013, July 31, 2013 August 31, 2013, and September 30, 2013. Again, thank you for your assistance and understanding.

Sincerely,

JOHN A. RIOS

Enclosures

John A. Rios, Director, Bureau of Budget and Management Research
Benita Manglona
Benita A. Manglona, Director, Department of Administration
John P. Camacho, Director, Department of Revenue and Taxation

Government Of Guam
Consolidated Revenue / Expenditure Report /1
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2013 and FY2012 For the Month Ending June 30.			Combined Compariative Statement of Revenues YTD ACTUAL Collection Comparison FY2013 and FY2012 Nine Months Ending June 30.		
	June, 2013	June, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012 /7	Increase (Decrease)
Income taxes:						
Individual	$ 3,961,817	$ 4,467,914	$ (506,097)	$ 62,984,624	50,038,056	$ 12,946,568
Corporation	15,905,378	14,174,690	1,730,688	81,434,076	74,312,639	7,121,437
Withholding	14,204,329	14,330,970	(126,642)	154,276,825	150,213,127	4,063,698
Withholding - COLA	0	2,871	(2,871)	4,687	603,579	(598,893)
Interest & penalties	385,444	469,055	(83,610)	2,587,128	2,379,980	207,148
Income Taxes	**34,456,968**	**33,445,500**	**1,011,468**	**301,287,340**	**277,547,381**	**23,739,959**
Business privilege taxes:						
Gross Receipts Taxes	17,535,991	15,536,987	1,999,003	167,989,202	159,521,952	8,467,250
Other Taxes:						
Admissions tax	(3,813)	19,275	(23,088)	(3,013)	19,594	(22,607)
Use tax	136,243	191,595	(55,352)	2,104,375	1,855,333	249,041
Business Privilege Taxes	**17,668,421**	**15,747,858**	**1,920,563**	**170,090,563**	**161,396,879**	**8,693,685**
Licenses, Fees & Permits	**2,820,970**	**2,935,657**	**(114,687)**	**3,733,516**	**3,972,362**	**(238,846)**
Use of Money & Property	**9,646,225**	**14,272**	**9,631,953**	**9,722,390**	**2,343,296**	**7,379,093**
Federal Sources /2	**4,875,034**	**4,441,523**	**433,511**	**43,773,728**	**41,412,391**	**2,361,337**
Department Charges:						
Agriculture	333	326	7	3,939	4,478	(539)
Police & corrections	0	0	0	20	20	0
Public works	2,425	4,425	(2,000)	22,253	26,195	(3,943)
Public health	1,320	14,040	(12,720)	53,505	175,500	(121,995)
Commerce	22,799	5,221	17,578	240,033	209,226	30,807
Other charges	146,255	136,239	10,016	619,765	1,148,056	(528,291)
Department Charges	**173,132**	**160,251**	**12,881**	**939,514**	**1,563,476**	**(623,961)**
Section 2718	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND REVENUES	**$ 69,640,750**	**$ 56,745,060**	**$ 12,895,689**	**$ 529,547,051**	**$ 488,235,784**	**$ 41,311,267**
PROVISION FOR TAX REFUNDS						
DRT Estimated (Subject to change and to be recorded on DOA books)	$ 9,781,283	$ 10,269,649	$ (488,366)	$ 77,478,666	$ 81,348,811	$ (3,870,145)
Budget (Provision per P.L. 31-233 &) /2	$ 9,780,000	$ 10,269,649	$ (489,649)	$ 77,480,000	$ 81,354,000	$ (3,874,000)

Footnotes:

/1. 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.

/2. Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months. Provision was increased by $13M as an accrual for FY2013 year-end liabilities. Section 30 revenues were increased by $15M to recognize the unanticipated increase relative to FY2013.

/7. Based on FY2012 audited numbers. This report does not include (a) $2.1M from contributions from component units, and (b) $307K in other revenues.

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 /1
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue For the Month Ended June 30, 2013. Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]			QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue For the 3rd Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] /3		
	FY2013 Adopted Revenues Allocated for the Month /4	FY2013 Actual Collections for the Month	Favorable (Unfavorable)	FY2013 Adopted Revenues Allocated for the Quarter /4	FY2013 Actual Collections for the Quarter	Favorable (Unfavorable)
Income taxes:						
Individual	$ 4,410,308	$ 3,961,817	$ (448,491)	$ 29,906,746	$ 39,305,824	$ 9,399,078
Corporation	18,548,221	15,905,378	(2,642,843)	35,813,461	33,415,264	(2,398,196)
Withholding	17,179,192	14,204,329	(2,974,863)	51,483,013	49,191,755	(2,291,258)
Withholding - COLA	0	0	0	-	2,687	2,687
Interest & penalties	0	385,444	385,444	-	776,895	776,895
Income Taxes	**40,137,721**	**34,456,968**	**(5,680,753)**	**117,203,220**	**122,692,425**	**5,489,206**
Business privilege taxes:						
Gross Receipts Taxes	17,922,129	17,535,991	(386,138)	54,825,651	63,837,104	9,011,453
Other Taxes:						
Admissions tax	0	(3,813)	(3,813)		(3,763)	(3,763)
Use tax	356,750	136,243	(220,507)	885,850	587,373	(298,477)
Business Privilege Taxes	**18,278,879**	**17,668,421**	**(610,458)**	**55,711,500**	**64,420,714**	**8,709,213**
Licenses, Fees & Permits	**3,155,269**	**2,820,970**	**(334,299)**	**3,430,681**	**3,062,585**	**(368,096)**
Use of Money & Property	**33,448**	**9,646,225**	**9,612,777**	**124,008**	**9,659,020**	**9,535,012**
Federal Sources /2	**4,375,022**	**4,875,034**	**500,012**	**13,276,175**	**14,656,717**	**1,380,542**
Department Charges:						
Agriculture	363	333	(30)	875	1,535	660
Police & corrections	49	0	(49)	116	-	(116)
Public works	8,171	2,425	(5,746)	31,282	7,530	(23,752)
Public health	23,445	1,320	(22,125)	56,480	2,355	(54,125)
Commerce	35,375	22,799	(12,576)	95,454	101,260	5,806
Other charges	134,207	146,255	12,048	354,745	257,225	(97,520)
Department Charges	**201,610**	**173,132**	**(28,478)**	**538,952**	**369,905**	**(169,048)**
	0	0	0	-	-	-
TOTAL GENERAL FUND REVENUES	**$ 66,181,948**	**$ 69,640,750**	**$ 3,458,801**	**$ 190,284,536**	**$ 214,861,366**	**$ 24,576,830**

Footnotes:

/1. Revenues are based on a modified accrual basis of accounting as determined by 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.

/3. This information will be updated in the quarter ending 9/30/2013.

/4. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

Note I. 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 [1]
General Fund

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Nine Months Ending June 30, 2013. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]			FY2013 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. 31-233, Ch. XIII, §7 [due no later than 30 days after month-end]		
	FY2013 Adopted Revenues for the Cumulative Period [5]	FY2013 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2013 Adopted Revenues (Full Year Projection) [6]	FY2013 Revenue Tracking	Favorable (Unfavorable)
Income taxes:						
Individual	$ 59,848,770	$ 62,984,624	$ 3,135,854	$ 73,469,937	$ 77,505,296	$ 4,035,359
Corporation	84,401,838	81,434,076	(2,967,762)	115,700,007	109,101,569	(6,598,438)
Withholding	150,781,247	154,276,825	3,495,578	204,643,469	210,611,507	5,968,038
Withholding - COLA	0	4,687	4,687	0		0
Interest & penalties	0	2,587,128	2,587,128	0		0
Income Taxes	295,031,855	301,287,340	6,255,485	393,813,413	397,218,372	3,404,959
Business privilege taxes:						
Gross Receipts Taxes	168,434,223	167,989,202	(445,021)	228,751,346	226,886,367	(1,864,979)
Other Taxes:						
Admissions tax	0	(3,013)	(3,013)			0
Use tax	2,767,552	2,104,375	(663,178)	3,847,425	2,825,552	(1,021,873)
Business Privilege Taxes	171,201,775	170,090,563	(1,111,212)	232,598,771	229,711,919	(2,886,852)
Licenses, Fees & Permits	4,191,102	3,733,516	(457,586)	5,070,909	4,733,754	(337,155)
Use of Money & Property	365,761	9,722,390	9,356,628	808,896	9,869,403	9,060,507
Federal Sources [2]	39,985,849	43,773,728	3,787,879	53,451,519	58,434,633	4,983,114
Department Charges:						
Agriculture	2,477	3,939	1,462			
Police & corrections	333	20	(313)			
Public works	183,868	22,253	(161,616)			
Public health	146,618	53,505	(93,113)			
Commerce	220,670	240,033	19,363			
Other charges	725,110	619,765	(105,345)			
Department Charges	1,279,076	939,514	(339,562)	1,861,714	1,404,350	(457,364)
	0%	0%	0	0	0	0
TOTAL GENERAL FUND REVENUES	$ 512,055,418	$ 529,547,051	$ 17,491,633	$ 687,605,222	$ 701,372,431	$ 13,767,209
			3.42%			2.00%

Footnotes:

/1. 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.

/5. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f)

/6. Based on Adopted Revenues P.L. 31-233, Chapter I, 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 June 30, 2013

(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 Maga'lahen Guahan	5,296,098	3,451,213	445,005	1,399,880
Office of I Segundu Na Maga'lahen Guahan	792,268	571,786	22,433	198,049
Commission on Decolonization	224,417	158,832	94	65,491
Ancestral Lands Commission	97,364	72,500	5,247	19,617
Department of Veterans Affairs	301,794	259,583	4,302	37,909
Dept of Veterans Affairs - Expansion of Cemetary (Local Match)	390,000	289,353	42,147	58,500
Bureau of Budget & Management Research	991,205	733,929	143	257,134
Civil Service Commission	791,321	600,543	11,821	178,957
Guam Election Commission	756,027	585,791	37,226	133,010
Bureau of Statistics & Plans	1,082,356	817,411	4,435	260,510
Public Works	9,774,206	6,494,310	312,520	2,967,375
Department of Land Management	380,082	278,553	44,517	57,012
Military Affairs	657,532	425,768	727	231,037
TOTAL	**21,534,670**	**14,739,573**	**930,616**	**5,864,482**
PUBLIC SAFETY				
Guam Police Department	26,040,529	20,085,019	457,947	5,497,563
Corrections	19,209,366	13,030,085	750,289	5,428,992
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	651,862	380,851	-	271,011
Guam Fire Department	26,214,655	20,534,576	284,045	5,396,034
Youth Affairs	4,351,739	2,822,193	118,289	1,411,257
Youth Affairs- Runaway, Homeless or Victims of Abuse	311,086	245,325	19,098	46,663
Chief Medical Examiner	399,545	268,596	32,257	98,693
TOTAL	**77,178,782**	**57,366,645**	**1,661,925**	**18,150,212**
HOMELAND SECURITY				
Customs and Quarantine	-			-
Civil Defense	-			-
TOTAL	-		-	-

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE
HEALTH				
Dept. of Public Health & Social Services	19,905,456	12,886,754	3,093,698	3,925,004
DPHSS MIP/Medicaid Program	28,201,453	21,820,713	57,368	6,323,372
DPHSS Public Assistance Program	2,381,200	1,551,320	-	829,880
Mental Health and Substance Abuse	13,078,591	6,583,234	1,467,315	5,028,041
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	773,655	633,765	-	139,890
Mental Health and Substance Abuse - Oasis Empowerment Center	46,104	30,000	-	16,104
Guam Memorial Hospital Authority	2,225,415	1,766,603	-	458,812
Dept. of Integ. Services for Indiv.With Disabilities (DISID)	1,139,468	505,867	37,619	595,982
TOTAL	**67,751,342**	**45,778,256**	**4,656,001**	**17,317,085**
EDUCATION				
Department of Education Operations	182,246,286	124,596,892	-	57,649,394
DOE Chamoru Studies Division	381,120	29,417	-	351,703
DOE Textbooks	2,000,000	896,521	-	1,103,479
University of Guam	25,688,064	19,266,048	-	6,422,016
UOG Scholarships (SSFAP)	2,423,137	1,817,352	-	605,785
UOG A.C. Yamashita Ed. Corps.	1,176,221	882,171	-	294,050
UOG Aquaculture Development and Training Center	125,254	93,933	-	31,321
UOG WERI (Guam Hydro. Survey)	182,694	137,025	-	45,669
UOG WERI (Water Resource Monitoring)	155,626	116,721	-	38,905
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	112,041	-	37,343
UOG KPRG Ops	89,467	67,095	-	22,372
UOG Guam Farmers Cooperative Assoc. of Guam	200,000	149,994	-	50,006
Guam Community College	13,301,611	8,737,581	-	4,564,030
GCC - LPN & Voc Guidance Programs	705,058	528,793	-	176,265
Guam Commission for Educator Certification	203,831	92,145	60	111,626
Guam Public Library	1,176,093	818,184	35,741	322,168
PBS Guam	596,671	376,352	44,253	176,066
TOTAL	**230,800,517**	**158,718,264**	**80,054**	**72,002,199**
			-	
			-	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
UTILITIES	-	-	-	-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	7,264,866	5,348,892	959,077	956,897
Government Claims Fund	100,000	85,000	-	15,000
DOA - Government Annual Single Audit	377,000	318,000	-	59,000
Residential Treatment Fund	1,100,000	935,000	-	165,000
Child in Custody - 19 GCA §5116	649,962	433,384	50,908	165,670
TOTAL	**9,491,828**	**7,120,276**	**1,009,985**	**1,361,567**
REVENUE & TAXATION				
Department of Revenue & Taxation	9,164,180	5,834,438	229,135	3,100,607
TOTAL	**9,164,180**	**5,834,438**	**229,135**	**3,100,607**
JUSTICE				
Office of the Attorney General	10,888,363	6,915,627	596,679	3,376,057
TOTAL	**10,888,363**	**6,915,627**	**596,679**	**3,376,057**
NATURAL RESOURCES				
Department of Agriculture	2,360,458	1,430,903	28,356	901,199
Animal Shelter (GAIN)	91,863	58,563	19,521	13,779
Veterinarian and Animal Control Services (Animal Health)	162,518	187,381	-	(24,863)
TOTAL	**2,614,839**	**1,676,847**	**47,877**	**890,115**
LABOR				
Department of Labor	988,456	712,613	21,240	254,602
Worker's Compensation Fund	747,949	487,867	-	260,082
TOTAL	**1,736,405**	**1,200,481**	**21,240**	**514,684**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE
TOURISM & CULTURE				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	287,999	163,413	-	124,586
Department of Chamorro Affairs	928,856	580,470	68,590	279,796
TOTAL	**1,216,855**	**743,883**	**68,590**	**404,382**
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-
TRANSPORTATION				
TOTAL	-	-	-	-
RECREATION				
Department of Parks & Recreation	3,057,669	2,085,738	58,471	913,460
TOTAL	**3,057,669**	**2,085,738**	**58,471**	**913,460**
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	7,510,621	5,887,940	159,637	1,463,043
Mayor's Council- Public Safety & Social Education	285,000	108,612	91,417	84,971
Mayor's Council- Grounds Maintenance for Schools	204,087	204,087	-	-
Guam Legislature	7,063,133	5,297,350	-	1,765,783
Guam Legislature- Office of Finance and Budget	359,232	269,424	-	89,808
Unified Judiciary	22,067,848	17,187,913	-	4,879,936
Judiciary - Court Appt. Fees	745,433	745,433	-	-
Judiciary - Adult and Juvenile Drug Courts	651,277	524,214	-	127,063
Judiciary- Mental Health Court	100,000	76,000	-	24,000
Public Defender Services Corp	3,601,222	2,754,168	-	847,054
Office of Public Accountability	1,235,315	792,770	-	442,545
GEDA- Guam Football (Soccer) Association	500,000	-	-	500,000
TOTAL	**44,323,168**	**33,847,911**	**251,054**	**10,224,203**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Retirement (Health/Dental/Life Insurance)	16,922,668	16,922,668	-	-	
Retirement (Medicare Premiums)	1,140,965	1,019,820	-	121,145	
Retirement (Judges Annuities)	358,000	268,497	-	89,503	
Retirement (Gov./Lt. Gov. Pensions)	251,000	188,253	-	62,747	
DOA- COLA	6,770,500	8,200,500	-	(1,430,000)	/4
DOA- Supplemental Annuity Benefits Special Fund	11,696,303	8,710,000	-	2,986,303	
General Fund Contribution to Income Tax Refund Efficient Payment Trust	14,000,501	-	-	14,000,501	
GMHA Pharmaceutical Fund	-			-	/3
TOTAL	**51,139,937**	**35,309,738**	**-**	**15,830,199**	
CONTINUING APPROPRIATIONS					
Limited Obligation (Section 30) Bond, Series 2009A	3,692,212	15,672,706	-	(11,980,494)	/5
GDOE Series 2010A JFK Project	5,131,938	-	-	5,131,938	
General Obligation Bonds, 2009 Series A	21,532,221	21,430,388	-	101,834	
2002 Short Term Financing (Section 30)	1,717,449	-	-	1,717,449	
TOTAL	**32,073,820**	**37,103,094**	**-**	**(5,029,274)**	
OTHERS					
BPT- 2011A Series	6,001,617	6,001,617	-	-	/6
BPT- Series 2012 B-1 and B-2	2,623,023	2,623,023	-	-	/6
BPT- Series 2013 Interest	279,382	279,382	-	-	/7
	8,904,022	**8,904,022**	**-**	**-**	
GRAND TOTAL	**571,876,397**	**417,344,793**	**9,611,625**	**144,919,978**	

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Footnotes:

/1 Pursuant to PL 31-233 and appropriations noted per DOA.

/2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts for month end June 30, 2013

/3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-233

/4 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursement.

/5 Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.

/6 Paid with Capital Interest

/7 Paid with Refund from GOB Series A 1993 Bond Payment

Government Of Guam
Consolidated Revenue / Expenditure Report /1
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2013 and FY2012 For the Month Ending July 31.			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2013 and FY2012 Ten Months Ending July 31.		
	July, 2013	July, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012 /7	Increase (Decrease)
Income taxes:						
Individual	$ 8,334,438	$ 10,475,834	$ (2,141,396)	$ 71,319,061	60,513,890	$ 10,805,172
Corporation	3,732,578	5,858,999	(2,126,420)	85,166,654	80,171,637	4,995,016
Withholding	20,371,445	18,346,255	2,025,190	174,648,271	168,559,382	6,088,888
Withholding - COLA	0	0	0	4,687	603,579	(598,893)
Interest & penalties	204,922	300,263	(95,341)	2,792,051	2,680,244	111,807
Income Taxes	**32,643,384**	**34,981,351**	**(2,337,968)**	**333,930,723**	**312,528,732**	**21,401,991**
Business privilege taxes:						
Gross Receipts Taxes	18,644,876	18,538,707	106,169	186,634,078	178,060,659	8,573,419
Other Taxes:						
Admissions tax	9,150	4,550	4,600	6,137	24,144	(18,007)
Use tax	204,393	211,786	(7,393)	2,308,768	2,067,120	241,648
Business Privilege Taxes	**18,858,419**	**18,755,044**	**103,375**	**188,948,982**	**180,151,922**	**8,797,060**
Licenses, Fees & Permits	**810,784**	**449,561**	**361,223**	**4,544,300**	**4,421,922**	**122,377**
Use of Money & Property	**6,030**	**14,180**	**(8,151)**	**9,728,419**	**2,357,477**	**7,370,943**
Federal Sources /2	**4,848,832**	**4,717,400**	**131,433**	**48,622,560**	**46,129,790**	**2,492,770**
Department Charges:						
Agriculture	200	153	47	4,139	4,631	(492)
Police & corrections	0	0	0	20	20	0
Public works	2,275	2,720	(445)	24,528	28,915	(4,388)
Public health	640	(19,541)	20,181	54,145	155,959	(101,814)
Commerce	19,678	65,397	(45,719)	259,711	274,623	(14,912)
Other charges	142,300	131,246	11,054	762,065	1,279,302	(517,238)
Department Charges	**165,093**	**179,975**	**(14,882)**	**1,104,607**	**1,743,451**	**(638,844)**
Section 2718	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND REVENUES	**$ 57,332,541**	**$ 59,097,510**	**$ (1,764,969)**	**$ 586,879,592**	**$ 547,333,295**	**$ 39,546,297**
PROVISION FOR TAX REFUNDS						
DRT Estimated (Subject to change and to be recorded on DOA books)	$ 9,081,146	$ 9,532,037	$ (450,891)	$ 86,559,812	$ 90,880,848	$ (4,321,036)
Budget (Provision per P.L. 31-233 &) /2	$ 9,090,000	$ 9,532,037	$ (442,037)	$ 86,570,000	$ 90,898,500	$ (4,328,500)

Footnotes:

/1. 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.

/2. Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months. Provision was increased by $13M as an accrual for FY2013 year-end liabilities.

/7. Based on FY2012 audited numbers. This report does not include (a) $2.1M from contributions from component units, and (b) $307K in other revenues.

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 /1
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue For the Month Ended July 31, 2013. Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]			QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue For the 3rd Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] /3		
	FY2013 Adopted Revenues Allocated for the Month /4	FY2013 Actual Collections for the Month	Favorable (Unfavorable)	FY2013 Adopted Revenues Allocated for the Quarter /4	FY2013 Actual Collections for the Quarter	Favorable (Unfavorable)
Income taxes:						
Individual	$ 7,161,922	$ 8,334,438	$ 1,172,516	$ 29,906,746	$ 39,305,824	$ 9,399,078
Corporation	6,183,637	3,732,578	(2,451,059)	35,813,461	33,415,264	(2,398,196)
Withholding	16,385,584	20,371,445	3,985,861	51,483,013	49,191,755	(2,291,258)
Withholding - COLA	0	0	0	-	2,687	2,687
Interest & penalties	0	204,922	204,922	-	776,895	776,895
Income Taxes	**29,731,143**	**32,643,384**	**2,912,240**	**117,203,220**	**122,692,425**	**5,489,206**
Business privilege taxes:						
Gross Receipts Taxes	18,932,710	18,644,876	(287,834)	54,825,651	63,837,104	9,011,453
Other Taxes:						
Admissions tax	0	9,150	9,150	-	(3,763)	(3,763)
Use tax	409,386	204,393	(204,993)	885,850	587,373	(298,477)
Business Privilege Taxes	**19,342,096**	**18,858,419**	**(483,677)**	**55,711,500**	**64,420,714**	**8,709,213**
Licenses, Fees & Permits	**507,657**	**810,784**	**303,126**	**3,430,681**	**3,062,585**	**(368,096)**
Use of Money & Property	**19,562**	**6,030**	**(13,533)**	**124,008**	**9,659,020**	**9,535,012**
Federal Sources /2	**4,501,544**	**4,848,832**	**347,288**	**13,276,175**	**14,656,717**	**1,380,542**
Department Charges:						
Agriculture	293	200	(93)	875	1,535	660
Police & corrections	38	0	(38)	116	-	(116)
Public works	8,419	2,275	(6,144)	31,282	7,530	(23,752)
Public health	28,505	640	(27,865)	56,480	2,355	(54,125)
Commerce	25,504	19,678	(5,826)	95,454	101,260	5,806
Other charges	91,924	142,300	50,376	354,745	257,225	(97,520)
Department Charges	**154,682**	**165,093**	**10,411**	**538,952**	**369,905**	**(169,048)**
	0	**0**	**0**	-	-	-
TOTAL GENERAL FUND REVENUES	**$ 54,256,685**	**$ 57,332,541**	**$ 3,075,856**	**$ 190,284,536**	**$ 214,861,366**	**$ 24,576,830**

Footnotes:

/1. 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.

/3. This information will be updated in the quarter ending 9/30/2013.

/4. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

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 [1]
General Fund

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Ten Months Ending July 31, 2013. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]			FY2013 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. 31-233, Ch. XIII, §7 [due no later than 30 days after month-end]		
	FY2013 Adopted Revenues for the Cumulative Period [5]	FY2013 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2013 Adopted Revenues (Full Year Projection) [6]	FY2013 Revenue Tracking	Favorable (Unfavorable)
Income taxes:						
Individual	$ 67,010,692	$ 71,319,061	$ 4,308,370	$ 73,469,937	$ 78,427,166	$ 4,957,229
Corporation	90,585,475	85,166,654	(5,418,822)	115,700,007	105,798,807	(9,901,200)
Withholding	167,166,831	174,648,271	7,481,440	204,643,469	215,957,952	11,314,483
Withholding - COLA	0	4,687	4,687	0		0
Interest & penalties	0	2,792,051	2,792,051	0		0
Income Taxes	**324,762,998**	**333,930,723**	**9,167,725**	**393,813,413**	**400,183,925**	**6,370,512**
Business privilege taxes:						
Gross Receipts Taxes	187,366,932	186,634,078	(732,855)	228,751,346	227,028,654	(1,722,692)
Other Taxes:						
Admissions tax	0	6,137	6,137			0
Use tax	3,176,939	2,308,768	(868,171)	3,847,425	2,738,150	(1,109,275)
Business Privilege Taxes	**190,543,871**	**188,948,982**	**(1,594,889)**	**232,598,771**	**229,766,804**	**(2,831,967)**
Licenses, Fees & Permits	**4,698,759**	**4,544,300**	**(154,460)**	**5,070,909**	**4,939,308**	**(131,601)**
Use of Money & Property	**385,324**	**9,728,419**	**9,343,096**	**808,896**	**9,842,545**	**9,033,649**
Federal Sources [2]	**44,487,393**	**48,622,560**	**4,135,167**	**53,451,519**	**58,395,265**	**4,943,746**
Department Charges:						
Agriculture	2,770	4,139	1,369			
Police & corrections	371	20	(351)			
Public works	192,287	24,528	(167,760)			
Public health	175,122	54,145	(120,977)			
Commerce	246,174	259,711	13,537			
Other charges	817,034	762,065	(54,969)			
Department Charges	**1,433,758**	**1,104,607**	**(329,151)**	**1,861,714**	**1,441,715**	**(419,999)**
	0	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND REVENUES	**$ 566,312,103**	**$ 586,879,592**	**$ 20,567,489**	**$ 687,605,222**	**$ 704,569,562**	**$ 16,964,340**
			3.63%			**2.47%**

Footnotes:

/1. 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.

/5. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

/6. Based on Adopted Revenues P.L. 31-233, Chapter I, 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 July 31, 2013

(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 Maga'lahen Guahan	5,290,988	3,996,386	423,884	870,718
Office of I Segundu Na Maga'lahen Guahan	797,378	663,445	26,501	107,432
Commission on Decolonization	224,417	183,020	95	41,302
Ancestral Lands Commission	97,364	81,510	5,220	10,635
Department of Veterans Affairs	301,794	292,085	5,553	4,156
Dept of Veterans Affairs - Expansion of Cemetary (Local Match)	390,000	289,353	42,147	58,500
Bureau of Budget & Management Research	991,205	851,249	143	139,813
Civil Service Commission	791,321	692,058	8,830	90,434
Guam Election Commission	756,027	642,216	19,495	94,316
Bureau of Statistics & Plans	1,082,356	955,492	2,336	124,528
Public Works	9,774,206	7,566,891	299,327	1,907,988
Department of Land Management	380,082	278,553	44,517	57,012
Military Affairs	657,532	486,231	727	170,574
TOTAL	**21,534,670**	**16,978,488**	**878,774**	**3,677,408**
PUBLIC SAFETY				
Guam Police Department	26,040,529	22,997,552	338,203	2,704,774
Corrections	19,209,366	14,750,728	616,707	3,841,931
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	651,862	380,851	-	271,011
Guam Fire Department	26,214,655	24,025,075	250,207	1,939,373
Youth Affairs	4,351,739	3,287,373	88,503	975,863
Youth Affairs- Runaway, Homeless or Victims of Abuse	311,086	281,971	29,115	-
Chief Medical Examiner	399,545	309,909	32,252	57,384
TOTAL	**77,178,782**	**66,033,459**	**1,354,987**	**9,790,336**
HOMELAND SECURITY				
Customs and Quarantine	-			-
Civil Defense	-			-
TOTAL	-		-	-

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Government of Guam
Consolidated Revenue/Expenditure Report
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE
HEALTH				
Dept. of Public Health & Social Services	19,905,456	14,158,716	2,432,130	3,314,610
DPHSS MIP/Medicaid Program	28,201,453	24,172,754	41,172	3,987,527
DPHSS Public Assistance Program	2,381,200	1,598,958	-	782,242
Mental Health and Substance Abuse	13,078,591	7,433,145	1,168,864	4,476,582
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	773,655	633,765	-	139,890
Mental Health and Substance Abuse - Oasis Empowerment Center	46,104	30,000	-	16,104
Guam Memorial Hospital Authority	2,225,415	2,100,415	-	125,000
Dept. of Integ. Services for Indiv.With Disabilities (DISID)	1,139,468	633,050	27,719	478,698
TOTAL	**67,751,342**	**50,760,803**	**3,669,885**	**13,320,654**
EDUCATION				
Department of Education Operations	182,246,286	157,531,749	-	24,714,537
DOE Chamoru Studies Division	381,120	29,417	-	351,703
DOE Textbooks	2,000,000	896,521	-	1,103,479
University of Guam	25,688,064	21,406,720	-	4,281,344
UOG Scholarships (SSFAP)	2,423,137	2,019,280	-	403,857
UOG A.C. Yamashita Ed. Corps.	1,176,221	980,190	-	196,031
UOG Aquaculture Development and Training Center	125,254	104,370	-	20,884
UOG WERI (Guam Hydro. Survey)	182,694	152,250	-	30,444
UOG WERI (Water Resource Monitoring)	155,626	129,690	-	25,936
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	124,490	-	24,894
UOG KPRG Ops	89,467	74,550	-	14,917
UOG Guam Farmers Cooperative Assoc. of Guam	200,000	166,660	-	33,340
Guam Community College	13,301,611	11,176,207	-	2,125,404
GCC - LPN & Voc Guidance Programs	705,058	587,548	-	117,510
Guam Commission for Educator Certification	203,831	106,946	37	96,849
Guam Public Library	1,176,093	923,400	37,112	215,581
PBS Guam	596,671	436,344	38,067	122,259
TOTAL	**230,800,517**	**196,846,332**	**75,216**	**33,878,969**
			-	
			-	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
UTILITIES	-	-	-	-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	7,592,364	6,343,637	773,316	475,411
Government Claims Fund	100,000	100,000	-	-
DOA - Government Annual Single Audit	377,000	318,000	-	59,000
Residential Treatment Fund	1,100,000	963,076	-	136,924
Child in Custody - 19 GCA §5116	649,962	441,798	42,494	165,670
TOTAL	**9,819,326**	**8,166,510**	**815,811**	**837,006**
REVENUE & TAXATION				
Department of Revenue & Taxation	9,564,180	6,658,256	629,135	2,276,789
TOTAL	**9,564,180**	**6,658,256**	**629,135**	**2,276,789**
JUSTICE				
Office of the Attorney General	10,888,363	8,191,537	374,518	2,322,309
TOTAL	**10,888,363**	**8,191,537**	**374,518**	**2,322,309**
NATURAL RESOURCES				
Department of Agriculture	2,360,458	1,713,314	22,785	624,358
Animal Shelter (GAIN)	91,863	58,563	19,521	13,779
Veterinarian and Animal Control Services (Animal Health)	162,518	216,470	-	(53,952)
TOTAL	**2,614,839**	**1,988,347**	**42,306**	**584,186**
LABOR				
Department of Labor	988,456	808,833	19,012	160,611
Worker's Compensation Fund	747,949	517,140	-	230,809
TOTAL	**1,736,405**	**1,325,973**	**19,012**	**391,420**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
TOURISM & CULTURE				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	287,999	183,482	-	104,517
Department of Chamorro Affairs	928,856	646,761	65,049	217,046
TOTAL	**1,216,855**	**830,243**	**65,049**	**321,563**
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-
TRANSPORTATION	-	-	-	-
TOTAL	-	-	-	-
RECREATION				
Department of Parks & Recreation	3,057,669	2,366,669	47,404	643,596
TOTAL	**3,057,669**	**2,366,669**	**47,404**	**643,596**
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	7,510,621	6,739,831	127,903	642,887
Mayor's Council- Public Safety & Social Education	285,000	115,905	91,076	78,019
Mayor's Council- Grounds Maintenance for Schools	204,087	204,087	-	-
Guam Legislature	7,063,133	5,885,944	-	1,177,189
Guam Legislature- Office of Finance and Budget	359,232	299,360	-	59,872
Unified Judiciary	22,067,848	18,814,561	-	3,253,287
Judiciary - Court Appt. Fees	745,433	745,433	-	-
Judiciary - Adult and Juvenile Drug Courts	651,277	582,460	-	68,817
Judiciary- Mental Health Court	100,000	84,000	-	16,000
Public Defender Services Corp	3,601,222	3,054,315	-	546,907
Office of Public Accountability	1,235,315	914,614	-	320,701
GEDA- Guam Football (Soccer) Association	500,000	-	-	500,000
TOTAL	**44,323,168**	**37,440,510**	**218,979**	**6,663,679**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Retirement (Health/Dental/Life Insurance)	16,922,668	16,922,668	-	-	
Retirement (Medicare Premiums)	1,140,965	1,140,965	-	-	
Retirement (Judges Annuities)	358,000	298,330	-	59,670	
Retirement (Gov./Lt. Gov. Pensions)	251,000	209,170	-	41,830	
DOA- COLA	6,770,500	8,200,500	-	(1,430,000)	/4
DOA- Supplemental Annuity Benefits Special Fund	11,696,303	9,630,000	-	2,066,303	
General Fund Contribution to Income Tax Refund Efficient Payment Trust	14,000,501	-	-	14,000,501	
GMHA Pharmaceutical Fund				-	/3
TOTAL	**51,139,937**	**36,401,633**	**-**	**14,738,304**	
CONTINUING APPROPRIATIONS					
Limited Obligation (Section 30) Bond, Series 2009A	3,692,212	15,672,706	-	(11,980,494)	/5
GDOE Series 2010A JFK Project	5,131,938	-	-	5,131,938	
General Obligation Bonds, 2009 Series A	21,532,221	21,430,388	-	101,834	
2002 Short Term Financing (Section 30)	1,717,449	-	-	1,717,449	
TOTAL	**32,073,820**	**37,103,094**	**-**	**(5,029,274)**	
OTHERS					
BPT- 2011A Series	6,001,617	6,001,617	-	-	/6
BPT- Series 2012 B-1 and B-2	2,623,023	2,623,023	-	-	/6
BPT- Series 2013 Interest	279,382	279,382	-	-	/7
GDOE Merit payments and Salary Increments	-	3,496,088	-	(3,496,088)	/8
Salary Increments (prior years) for Line Agencies	-	2,850,953	-	(2,850,953)	/8
	8,904,022	**15,251,064**	**-**	**(6,347,041)**	
GRAND TOTAL	**572,603,895**	**486,342,919**	**8,191,074**	**78,069,902**	

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Footnotes:

/1 Pursuant to PL 31-233 and appropriations noted per DOA.

/2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts

/3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-233

/4 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursement.

/5 Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.

/6 Paid with Capital Interest

/7 Paid with Refund - GOB Series A 1993 Bond Payment

/8 Payment of salary increments and merit bonuses.

Government Of Guam
Consolidated Revenue / Expenditure Report /1
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2013 and FY2012 For the Month Ending August 31.			Combined Compariative Statement of Revenues YTD ACTUAL Collection Comparison FY2013 and FY2012 Eleven Months Ending August 31.		
	August, 2013	August, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012 /7	Increase (Decrease)
Income taxes:						
Individual	$ 1,481,719	$ 1,401,149	$ 80,571	$ 72,800,781	61,915,038	$ 10,885,742
Corporation	1,090,504	1,099,834	(9,330)	86,257,158	81,271,471	4,985,687
Withholding	16,510,320	16,512,493	(2,173)	191,158,590	185,071,875	6,086,715
Withholding - COLA	0	437	(437)	4,687	604,016	(599,329)
Interest & penalties	152,817	283,068	(130,251)	2,944,868	2,963,311	(18,443)
Income Taxes	**19,235,360**	**19,296,979**	**(61,619)**	**353,166,083**	**331,825,712**	**21,340,372**
Business privilege taxes:						
Gross Receipts Taxes	17,965,248	19,400,426	(1,435,177)	204,599,326	197,461,085	7,138,241
Other Taxes:						
Admissions tax	0	1,050	(1,050)	6,137	25,194	(19,057)
Use tax	229,191	236,036	(6,846)	2,537,958	2,303,156	234,803
Business Privilege Taxes	**18,194,439**	**19,637,512**	**(1,443,073)**	**207,143,421**	**199,789,434**	**7,353,987**
Licenses, Fees & Permits	**155,137**	**345,742**	**(190,605)**	**4,699,436**	**4,767,664**	**(68,228)**
Use of Money & Property	**(8,433)**	**12,901**	**(21,335)**	**9,719,986**	**2,370,378**	**7,349,608**
Federal Sources /2	**4,861,589**	**4,647,437**	**214,152**	**53,484,150**	**50,777,227**	**2,706,922**
Department Charges:						
Agriculture	7,604	75	7,529	11,743	4,706	7,037
Police & corrections	10	0	10	30	20	10
Public works	1,400	2,500	(1,100)	25,928	31,415	(5,488)
Public health	680	13,844	(13,164)	54,825	169,803	(114,978)
Commerce	42,865	35,810	7,055	302,576	310,433	(7,857)
Other charges	205,936	192,996	12,940	968,001	1,472,298	(504,298)
Department Charges	**258,495**	**245,225**	**13,270**	**1,363,102**	**1,988,676**	**(625,574)**
Section 2718	**0**	**4,046,055**	**(4,046,055)**	**0**	**4,046,055**	**(4,046,055)**
TOTAL GENERAL FUND REVENUES	**$ 42,696,587**	**$ 48,231,851**	**$ (5,535,264)**	**$ 629,576,179**	**$ 595,565,146**	**$ 34,011,033**
PROVISION FOR TAX REFUNDS						
DRT Estimated (Subject to change and to be recorded on DOA books)	$ 4,994,248	$ 5,242,040	$ (247,792)	$ 91,554,060	$ 96,122,888	$ (4,568,828)
Budget (Provision per P.L. 31-233 &) /2	$ 5,000,000	$ 5,242,040	$ (242,040)	$ 91,570,000	$ 96,148,500	$ (4,578,500)

Footnotes:

/1. 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.

/2. Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months. Provision was increased by $13M as an accrual for FY2013 year-end liabilities. Section 30 revenues were increased by $15M to recognize the unanticipated increase relative to FY2013.

/7. Based on FY2012 audited numbers. This report does not include (a) $2.1M from contributions from component units, and (b) $307K in other revenues

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 /1
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue For the Month Ended August 31, 2013. Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]			QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue For the 3rd Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] /3		
	FY2013 Adopted Revenues Allocated for the Month /4	FY2013 Actual Collections for the Month	Favorable (Unfavorable)	FY2013 Adopted Revenues Allocated for the Quarter /4	FY2013 Actual Collections for the Quarter	Favorable (Unfavorable)
Income taxes:						
Individual	$ 1,944,638	$ 1,481,719	$ (462,919)			
Corporation	1,490,156	1,090,504	(399,652)			
Withholding	17,326,785	16,510,320	(816,466)			
Withholding - COLA	0	0	0			
Interest & penalties	0	152,817	152,817			
Income Taxes	**20,761,579**	**19,235,360**	**(1,526,219)**			
Business privilege taxes:						
Gross Receipts Taxes	20,171,307	17,965,248	(2,206,059)			
Other Taxes:						
Admissions tax	0	0	0			
Use tax	370,247	229,191	(141,056)			
Business Privilege Taxes	**20,541,554**	**18,194,439**	**(2,347,115)**			
Licenses, Fees & Permits	**221,280**	**155,137**	**(66,143)**			
Use of Money & Property	**20,541**	**(8,433)**	**(28,974)**			
Federal Sources /2	**4,459,844**	**4,861,589**	**401,745**			
Department Charges:						
Agriculture	251	7,604	7,353			
Police & corrections	30	10	(20)			
Public works	7,911	1,400	(6,511)			
Public health	33,576	680	(32,896)			
Commerce	42,081	42,865	784			
Other charges	146,403	205,936	59,533			
Department Charges	**230,252**	**258,495**	**28,243**			
	0	**0**	**0**			
TOTAL GENERAL FUND REVENUES	**$ 46,235,050**	**$ 42,696,587**	**$ (3,538,463)**	**$ 190,284,536**	**$ 214,861,366**	**$ 24,576,830**

Footnotes:

/1. Revenues are based on a modified accrual basis of accounting as determined by 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

/3. This information will be updated in the quarter ending 9/30/2013.

/4. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

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 [1]
General Fund

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Eleven Months Ending August 31, 2013. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]			FY2013 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. 31-233, Ch. XIII, §7 [due no later than 30 days after month-end]		
	FY2013 Adopted Revenues for the Cumulative Period [5]	FY2013 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2013 Adopted Revenues (Full Year Projection) [6]	FY2013 Revenue Tracking	Favorable (Unfavorable)
Income taxes:						
Individual	$ 68,955,330	$ 72,800,781	$ 3,845,451	$ 73,469,937	$ 77,776,620	$ 4,306,683
Corporation	92,075,631	86,257,158	(5,818,473)	115,700,007	105,467,205	(10,232,802)
Withholding	184,493,616	191,158,590	6,664,974	204,643,469	214,436,605	9,793,136
Withholding - COLA	0	4,687	4,687	0		0
Interest & penalties	0	2,944,868	2,944,868	0		0
Income Taxes	**345,524,577**	**353,166,083**	**7,641,506**	**393,813,413**	**397,680,430**	**3,867,017**
Business privilege taxes:						
Gross Receipts Taxes	207,538,239	204,599,326	(2,938,914)	228,751,346	225,411,289	(3,340,057)
Other Taxes:						
Admissions tax	0	6,137	6,137			0
Use tax	3,547,185	2,537,958	(1,009,227)	3,847,425	2,709,698	(1,137,727)
Business Privilege Taxes	**211,085,424**	**207,143,421**	**(3,942,003)**	**232,598,771**	**228,120,987**	**(4,477,784)**
Licenses, Fees & Permits	**4,920,040**	**4,699,436**	**(220,603)**	**5,070,909**	**4,847,895**	**(223,014)**
Use of Money & Property	**405,864**	**9,719,986**	**9,314,122**	**808,896**	**9,807,243**	**8,998,347**
Federal Sources [2]	**48,947,237**	**53,484,150**	**4,536,913**	**53,451,519**	**58,388,269**	**4,936,750**
Department Charges:						
Agriculture	3,021	11,743	8,722			
Police & corrections	401	30	(371)			
Public works	200,198	25,928	(174,270)			
Public health	208,699	54,825	(153,874)			
Commerce	288,255	302,576	14,321			
Other charges	963,437	968,001	4,564			
Department Charges	**1,664,011**	**1,363,102**	**(300,908)**	**1,861,714**	**1,520,409**	**(341,305)**
	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES	**$ 612,547,153**	**$ 629,576,179**	**$ 17,029,026**	**$ 687,605,222**	**$ 700,365,233**	**$ 12,760,011**
			2.78%			**1.86%**

Footnotes:

/1. 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.

/5. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

/6. Based on Adopted Revenues P.L. 31-233, Chapter I, 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 August 30, 2013

(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 Maga'lahen Guahan	5,105,030	4,448,012	301,874	355,144
Office of I Segundu Na Maga'lahen Guahan	813,679	728,841	26,310	58,529
Commission on Decolonization	224,417	199,151	96	25,170
Ancestral Lands Commission	97,364	86,430	5,000	5,934
Department of Veterans Affairs	301,794	327,066	5,235	(30,507)
Dept of Veterans Affairs - Expansion of Cemetary (Local Match)	390,000	289,353	42,147	58,500
Bureau of Budget & Management Research	991,205	928,512	143	62,550
Civil Service Commission	791,321	758,356	15,646	17,319
Guam Election Commission	750,027	679,148	8,111	62,768
Bureau of Statistics & Plans	1,082,356	1,036,331	236	45,789
Public Works	9,774,206	8,263,054	271,748	1,239,404
Department of Land Management	380,082	278,553	44,517	57,012
Military Affairs	657,532	524,160	727	132,645
TOTAL	**21,359,013**	**18,546,966**	**721,789**	**2,090,258**
PUBLIC SAFETY				
Guam Police Department	26,040,529	24,934,052	382,736	723,741
Corrections	19,377,323	16,940,787	775,242	1,661,294
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	653,562	484,851	-	168,711
Guam Fire Department	26,214,655	26,260,108	244,777	(290,230)
Youth Affairs	4,351,739	3,650,273	115,978	585,488
Youth Affairs- Runaway, Homeless or Victims of Abuse	311,086	311,086	-	-
Chief Medical Examiner	399,545	337,648	33,276	28,621
TOTAL	**77,348,439**	**72,918,805**	**1,552,008**	**2,877,625**
HOMELAND SECURITY				
Customs and Quarantine	-			-
Civil Defense	-			-
TOTAL	-		-	-

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE
HEALTH				
Dept. of Public Health & Social Services	19,739,366	15,478,702	2,103,254	2,157,411
DPHSS MIP/Medicaid Program	29,169,361	27,970,637	25,485	1,173,238
DPHSS Public Assistance Program	2,381,200	1,635,508	-	745,692
Mental Health and Substance Abuse	13,078,591	9,035,102	1,110,820	2,932,669
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	773,655	651,516	-	122,139
Mental Health and Substance Abuse - Oasis Empowerment Center	46,104	30,000	-	16,104
Guam Memorial Hospital Authority	2,225,415	2,100,415	-	125,000
Dept. of Integ. Services for Indiv.With Disabilities (DISID)	1,139,468	770,295	14,275	354,897
TOTAL	**68,553,160**	**57,672,175**	**3,253,834**	**7,627,151**
EDUCATION				
Department of Education Operations	182,246,286	157,531,749	-	24,714,537
DOE Chamoru Studies Division	381,120	29,417	-	351,703
DOE Textbooks	2,000,000	896,521	-	1,103,479
University of Guam	25,688,064	22,053,337	-	3,634,727
UOG Scholarships (SSFAP)	2,423,137	2,059,666	-	363,471
UOG A.C. Yamashita Ed. Corps.	1,176,221	999,788	-	176,433
UOG Aquaculture Development and Training Center	125,254	106,466	-	18,788
UOG WERI (Guam Hydro. Survey)	182,694	155,290	-	27,404
UOG WERI (Water Resource Monitoring)	155,626	132,282	-	23,344
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	126,976	-	22,408
UOG KPRG Ops	89,467	76,047	-	13,420
UOG Guam Farmers Cooperative Assoc. of Guam	200,000	170,000	-	30,000
UOG- Tuition Increase Prevention (PL 31-276)	1,470,000	1,249,500	-	220,500
Guam Community College	13,301,611	12,237,482	-	1,064,129
GCC - LPN & Voc Guidance Programs	705,058	648,653	-	56,405
Guam Commission for Educator Certification	203,831	116,815	17	86,999
Guam Public Library	1,176,093	1,008,782	20,848	146,464
PBS Guam	596,671	479,110	30,129	87,431
TOTAL	**232,270,517**	**200,077,881**	**50,994**	**32,141,642**
			-	
			-	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
UTILITIES	-	-	-	-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	7,592,364	7,041,765	580,572	(29,973)
Government Claims Fund	100,000	100,000	-	-
DOA - Government Annual Single Audit	377,000	318,000	-	59,000
Residential Treatment Fund	1,100,000	963,076	-	136,924
Child in Custody - 19 GCA §5116	649,962	621,303	28,615	45
TOTAL	**9,819,326**	**9,044,143**	**609,187**	**165,996**
REVENUE & TAXATION				
Department of Revenue & Taxation	9,564,180	7,597,187	894,795	1,072,198
TOTAL	**9,564,180**	**7,597,187**	**894,795**	**1,072,198**
JUSTICE				
Office of the Attorney General	10,888,363	9,055,056	211,129	1,622,178
TOTAL	**10,888,363**	**9,055,056**	**211,129**	**1,622,178**
NATURAL RESOURCES				
Department of Agriculture	2,360,458	1,880,197	15,963	464,298
Animal Shelter (GAIN)	91,863	78,084	-	13,779
Veterinarian and Animal Control Services (Animal Health)	162,518	241,350	-	(78,832)
TOTAL	**2,614,839**	**2,199,632**	**15,963**	**399,245**
LABOR				
Department of Labor	988,456	880,386	19,668	88,402
Worker's Compensation Fund	747,949	517,140	-	230,809
TOTAL	**1,736,405**	**1,397,526**	**19,668**	**319,211**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE
TOURISM & CULTURE				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	287,999	202,663	-	85,336
Department of Chamorro Affairs	928,856	751,288	50,322	127,246
TOTAL	**1,216,855**	**953,950**	**50,322**	**212,583**
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-
TRANSPORTATION	-	-	-	-
TOTAL	-	-	-	-
RECREATION				
Department of Parks & Recreation	3,057,669	2,647,976	58,375	351,318
TOTAL	**3,057,669**	**2,647,976**	**58,375**	**351,318**
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	7,510,621	7,321,600	135,644	53,376
Mayor's Council- Public Safety & Social Education	285,000	137,490	83,556	63,954
Mayor's Council- Grounds Maintenance for Schools	204,087	204,087	-	-
Guam Legislature	7,063,133	6,474,539	-	588,594
Guam Legislature- Office of Finance and Budget	359,232	329,296	-	29,936
Unified Judiciary	22,067,848	20,441,210	-	1,626,639
Judiciary - Court Appt. Fees	745,433	745,433	-	-
Judiciary - Adult and Juvenile Drug Courts	651,277	640,706	-	10,571
Judiciary- Mental Health Court	100,000	92,000	-	8,000
Public Defender Services Corp	3,601,222	3,340,792	-	260,430
Office of Public Accountability	1,235,315	1,004,805	-	230,510
GEDA- Guam Football (Soccer) Association	500,000	256,880	-	243,120
TOTAL	**44,323,168**	**40,988,837**	**219,200**	**3,115,130**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Retirement (Health/Dental/Life Insurance)	16,922,668	16,922,668	-	-	
Retirement (Medicare Premiums)	1,140,965	1,140,965	-	-	
Retirement (Judges Annuities)	358,000	328,163	-	29,837	
Retirement (Gov./Lt. Gov. Pensions)	251,000	230,087	-	20,913	
DOA- COLA	6,770,500	8,200,500	-	(1,430,000)	/4
DOA- Supplemental Annuity Benefits Special Fund	11,696,303	10,550,000	-	1,146,303	
General Fund Contribution to Income Tax Refund Efficient Payment Trust	14,000,501	-	-	14,000,501	
GMHA Pharmaceutical Fund	-			-	/3
TOTAL	**51,139,937**	**37,372,383**	-	**13,767,554**	
CONTINUING APPROPRIATIONS					
Limited Obligation (Section 30) Bond, Series 2009A	3,692,212	15,672,706	-	(11,980,494)	/5
GDOE Series 2010A JFK Project	5,131,938	5,131,938	-	-	
General Obligation Bonds, 2009 Series A	21,532,221	21,430,388	-	101,834	
2002 Short Term Financing (Section 30)	1,717,449	-	-	1,717,449	
TOTAL	**32,073,820**	**42,235,031**	-	**(10,161,212)**	
OTHERS					
BPT- 2011A Series	11,975,624	11,975,624	-	-	/6
BPT- Series 2012 B-1 and B-2	5,246,046	5,246,046	-	-	/6
BPT- Series 2013 Interest	279,382	279,382	-	-	/7
GDOE Merit payments and Salary Increments	-	3,514,796	-	(3,514,796)	/8
Salary Increments (prior years) for Line Agencies	-	2,850,953	-	(2,850,953)	/8
	17,501,052	**23,866,801**	-	**(6,365,749)**	
GRAND TOTAL	**583,466,742**	**526,574,352**	**7,657,264**	**49,235,127**	

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Footnotes:

/1 Pursuant to PL 31-233 and appropriations noted per DOA.

/2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts

/3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-233

/4 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursement.

/5 Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.

/6 Paid with Capital Interest

/7 Paid with Refund - GOB Series A 1993 Bond Payment

/8 Payment of salary increments and merit bonuses.

Government Of Guam
Consolidated Revenue / Expenditure Report /1
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2013 and FY2012 For the Month Ending September 30.			Combined Compariative Statement of Revenues YTD ACTUAL Collection Comparison FY2013 and FY2012 Twelve Months Ending September 30.		
	September, 2013	September, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012 /7	Increase (Decrease)
Income taxes:						
Individual	$ 6,638,192	$ 4,695,561	$ 1,942,631	$ 79,438,973	66,610,599	$ 12,828,374
Corporation	16,382,083	20,512,285	(4,130,202)	102,639,241	101,783,756	855,485
Withholding	16,833,498	15,520,865	1,312,633	207,992,088	200,592,740	7,399,348
Withholding - COLA	966	0	966	5,653	604,016	(598,363)
Interest & penalties	218,211	191,954	26,257	3,163,079	3,155,266	7,814
Income Taxes	**40,072,951**	**40,920,665**	**(847,715)**	**393,239,034**	**372,746,377**	**20,492,657**
Business privilege taxes:						
Gross Receipts Taxes	21,027,628	23,956,162	(2,928,534)	225,626,954	221,417,247	4,209,707
Other Taxes:						
Admissions tax	500	1,200	(700)	6,637	26,394	(19,757)
Use tax	103,760	156,771	(53,011)	2,641,719	2,459,927	181,792
Business Privilege Taxes	**21,131,889**	**24,114,133**	**(2,982,244)**	**228,275,310**	**223,903,567**	**4,371,743**
Licenses, Fees & Permits	**156,935**	**2,249,572**	**(2,092,637)**	**4,856,371**	**7,017,236**	**(2,160,865)**
Use of Money & Property	**20,088**	**3,538,573**	**(3,518,485)**	**9,740,074**	**5,908,951**	**3,831,123**
Federal Sources /2	**20,328,190**	**4,593,630**	**15,734,560**	**73,812,339**	**55,370,857**	**18,441,482**
Department Charges:						
Agriculture	213	188	25	11,956	4,894	7,062
Police & corrections	20	20	0	50	40	10
Public works	1,125	3,888	(2,763)	27,053	35,303	(8,251)
Public health	240	8,964	(8,724)	55,065	178,767	(123,702)
Commerce	23,479	11,724	11,755	326,055	322,157	3,898
Other charges	121,035	127,975	(6,940)	1,089,036	1,600,274	(511,238)
Department Charges	**146,112**	**152,759**	**(6,647)**	**1,509,214**	**2,141,435**	**(632,220)**
Section 2718	**0**	**0**	**0**	**0**	**4,046,055**	**(4,046,055)**
TOTAL GENERAL FUND REVENUES	**$ 81,856,164**	**$ 75,569,333**	**$ 6,286,832**	**$ 711,432,343**	**$ 671,134,478**	**$ 40,297,865**
PROVISION FOR TAX REFUNDS						
DRT Estimated (Subject to change and to be recorded on DOA books)	$ 21,445,941	$ (8,199,852)	$ 29,645,793	$ 113,000,001	$ 87,923,036	$ 25,076,965
Budget (Provision per P.L. 31-233 &) /2	$ 8,430,000	$ 8,876,912	$ (446,912)	$ 100,000,000	$ 105,000,000	$ (5,000,000)

Footnotes:

/1. 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.

/2. Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months. Provision was increased by $13M as an accrual for FY2013 year-end liabilities. Section 30 revenues were increased by $15M to recognize the unanticipated increase relative to FY2013.

/7. Based on FY2012 audited numbers. This report does not include (a) $2.1M from contributions from component units, and (b) $307K in other revenues.

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 /1
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue For the Month Ended September 30, 2013. Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]			QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue For the 4th Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] /3		
	FY2013 Adopted Revenues Allocated for the Month /4	FY2013 Actual Collections for the Month	Favorable (Unfavorable)	FY2013 Adopted Revenues Allocated for the Quarter /4	FY2013 Actual Collections for the Quarter	Favorable (Unfavorable)
Income taxes:						
Individual	$ 4,514,607	$ 6,638,192	$ 2,123,585	$ 13,621,167	$ 16,454,349	$ 2,833,182
Corporation	23,624,376	16,382,083	(7,242,293)	31,298,169	21,205,165	(10,093,004)
Withholding	20,149,853	16,833,498	(3,316,355)	53,862,222	53,715,263	(146,959)
Withholding - COLA	0	966	966	-	966	966
Interest & penalties	0	218,211	218,211	-	575,951	575,951
Income Taxes	**48,288,836**	**40,072,951**	**(8,215,885)**	**98,781,558**	**91,951,694**	**(6,829,864)**
Business privilege taxes:						
Gross Receipts Taxes	21,213,107	21,027,628	(185,478)	60,317,123	57,637,752	(2,679,371)
Other Taxes:						
Admissions tax	0	500	500		9,650	9,650
Use tax	300,240	103,760	(196,480)	1,079,873	537,344	(542,528)
Business Privilege Taxes	**21,513,347**	**21,131,889**	**(381,458)**	**61,396,996**	**58,184,747**	**(3,212,249)**
Licenses, Fees & Permits	**150,869**	**156,935**	**6,065**	**879,807**	**1,122,855**	**243,048**
Use of Money & Property	**403,032**	**20,088**	**(382,943)**	**443,135**	**17,685**	**(425,450)**
Federal Sources /2	**4,504,282**	**20,328,190**	**15,823,908**	**13,465,670**	**30,038,612**	**16,572,941**
Department Charges:						
Agriculture	499	213	(286)	1,043	8,017	6,974
Police & corrections	35	20	(15)	104	30	(74)
Public works	12,073	1,125	(10,948)	28,403	4,800	(23,603)
Public health	25,932	240	(25,692)	88,013	1,560	(86,453)
Commerce	38,670	23,479	(15,191)	106,255	86,022	(20,233)
Other charges	120,494	121,035	542	358,820	469,271	110,451
Department Charges	**197,704**	**146,112**	**(51,591)**	**582,638**	**569,700**	**(12,938)**
	0	**0**	**0**	-	-	-
TOTAL GENERAL FUND REVENUES	**$ 75,058,069**	**$ 81,856,164**	**$ 6,798,095**	**$ 175,549,804**	**$ 181,885,293**	**$ 6,335,488**

Footnotes:

/1. Revenues are based on a modified accrual basis of accounting as determined by 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.

/3. This information will be updated in the quarter ending 9/30/2013.

/4. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

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 [1]
General Fund

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Ending Twelve Months Ending September 30, 2013. Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]			FY2013 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. 31-233, Ch. XIII, §7 [due no later than 30 days after month-end]		
	FY2013 Adopted Revenues for the Cumulative Period [5]	FY2013 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2013 Adopted Revenues (Full Year Projection) [6]	FY2013 Revenue Tracking	Favorable (Unfavorable)
Income taxes:						
Individual	$ 73,469,937	$ 79,438,973	$ 5,969,036	$ 73,469,937	$ 79,438,973	$ 5,969,036
Corporation	115,700,007	102,639,241	(13,060,766)	115,700,007	102,639,241	(13,060,766)
Withholding	204,643,469	207,992,088	3,348,619	204,643,469	211,160,821	6,517,352
Withholding - COLA	0	5,653	5,653	0		0
Interest & penalties	0	3,163,079	3,163,079	0		0
Income Taxes	**393,813,413**	**393,239,034**	**(574,379)**	**393,813,413**	**393,239,034**	**(574,379)**
Business privilege taxes:						
Gross Receipts Taxes	228,751,346	225,626,954	(3,124,392)	228,751,346	225,626,954	(3,124,392)
Other Taxes:						
Admissions tax	0	6,637	6,637			0
Use tax	3,847,425	2,641,719	(1,205,706)	3,847,425	2,648,356	(1,199,069)
Business Privilege Taxes	**232,598,771**	**228,275,310**	**(4,323,461)**	**232,598,771**	**228,275,310**	**(4,323,461)**
Licenses, Fees & Permits	**5,070,909**	**4,856,371**	**(214,538)**	**5,070,909**	**4,856,371**	**(214,538)**
Use of Money & Property	**808,896**	**9,740,074**	**8,931,178**	**808,896**	**9,740,074**	**8,931,178**
Federal Sources [2]	**53,451,519**	**73,812,339**	**20,360,820**	**53,451,519**	**73,812,339**	**20,360,820**
Department Charges:						
Agriculture	3,520	11,956	8,436			
Police & corrections	436	50	(386)			
Public works	212,271	27,053	(185,219)			
Public health	234,631	55,065	(179,566)			
Commerce	326,925	326,055	(870)			
Other charges	1,083,931	1,089,036	5,105			
Department Charges	**1,861,714**	**1,509,214**	**(352,500)**	**1,861,714**	**1,509,214**	**(352,500)**
	0	**0**	**0**	**0**	**0**	**0**
TOTAL GENERAL FUND REVENUES	**$ 687,605,222**	**$ 711,432,343**	**$ 23,827,121**	**$ 687,605,222**	**$ 711,432,343**	**$ 23,827,121**
			3.47%			**3.47%**

Footnotes:

/1. 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.

/5. Based on Adopted Revenues allocated per P.L. 31-233, Chapter I, Section 2(f).

/6. Based on Adopted Revenues P.L. 31-233, Chapter I, 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 September 30, 2013

(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 Maga'lahen Guahan	5,104,780	5,010,198	104,205	(9,624)
Office of I Segundu Na Maga'lahen Guahan	813,929	806,972	23,104	(16,147)
Commission on Decolonization	224,417	220,118	74	4,225
Ancestral Lands Commission	97,364	91,535	5,000	829
Department of Veterans Affairs	301,794	378,038	4,728	(80,972)
Dept of Veterans Affairs - Expansion of Cemetary (Local Match)	390,000	289,353	42,147	58,500
Bureau of Budget & Management Research	991,205	1,026,595	-	(35,390)
Civil Service Commission	791,321	851,624	3,555	(63,859)
Guam Election Commission	756,027	731,667	3,862	20,498
Bureau of Statistics & Plans	1,082,356	1,163,250	1	(80,894)
Public Works	9,774,206	9,139,217	282,491	352,498
Department of Land Management	380,082	323,070	-	57,012
Military Affairs	657,532	589,289	-	68,243
TOTAL	**21,365,013**	**20,620,926**	**469,168**	**274,919**
PUBLIC SAFETY				
Guam Police Department	25,574,920	27,992,193	187,239	(2,604,512)
Corrections	19,377,323	19,112,950	328,928	(64,554)
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	653,562	590,722	-	62,840
Guam Fire Department	26,214,655	29,281,187	120,177	(3,186,708)
Youth Affairs	4,351,879	4,095,835	93,137	162,907
Youth Affairs- Runaway, Homeless or Victims of Abuse	311,086	311,086	-	-
Chief Medical Examiner	399,545	375,754	29,739	(5,948)
TOTAL	**76,882,970**	**81,759,726**	**759,219**	**(5,635,975)**
HOMELAND SECURITY				
Customs and Quarantine	-			-
Civil Defense	-			-
TOTAL	-		-	-

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2013

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
HEALTH				
Dept. of Public Health & Social Services	20,224,392	18,158,473	678,047	1,387,873
DPHSS MIP/Medicaid Program	28,201,687	27,826,414	15,219	360,054
DPHSS Public Assistance Program	2,062,030	1,964,913	-	97,117
Mental Health and Substance Abuse	13,078,591	10,464,649	352,568	2,261,374
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	773,655	773,170	-	485
Mental Health and Substance Abuse - Oasis Empowerment Center	46,104	40,866	-	5,238
Guam Memorial Hospital Authority	2,225,415	2,100,415	-	125,000
Dept. of Integ. Services for Indiv.With Disabilities (DISID)	1,139,468	888,410	2,189	248,869
TOTAL	**67,751,342**	**62,217,308**	**1,048,023**	**4,486,011**
EDUCATION				
Department of Education Operations	182,246,286	175,654,239	-	6,592,047
DOE Chamoru Studies Division	381,120	80,257	-	300,863
DOE Textbooks	2,000,000	896,521	-	1,103,479
University of Guam	25,688,064	23,633,018	-	2,055,046
UOG Scholarships (SSFAP)	2,423,137	2,229,286	-	193,851
UOG A.C. Yamashita Ed. Corps.	1,176,221	1,082,123	-	94,098
UOG Aquaculture Development and Training Center	125,254	115,234	-	10,020
UOG WERI (Guam Hydro. Survey)	182,694	168,079	-	14,615
UOG WERI (Water Resource Monitoring)	155,626	143,176	-	12,450
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	137,433	-	11,951
UOG KPRG Ops	89,467	82,310	-	7,157
UOG Guam Farmers Cooperative Assoc. of Guam	200,000	184,000	-	16,000
UOG- Tuition Increase Prevention (PL 31-276)	1,470,000	1,249,500	-	220,500
Guam Community College	13,301,611	12,503,514	-	798,097
GCC - LPN & Voc Guidance Programs	705,058	662,754	-	42,304
Guam Commission for Educator Certification	203,831	133,507	17	70,307
Guam Public Library	1,176,093	1,127,637	17,548	30,908
PBS Guam	596,671	550,603	3,915	42,153
TOTAL	**232,270,517**	**220,633,191**	**21,480**	**11,615,846**
			-	
			-	

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Government of Guam
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE
UTILITIES	-	-	-	-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	7,608,897	7,848,883	456,185	(696,171)
Government Claims Fund	100,000	100,000	-	-
DOA - Government Annual Single Audit	377,000	318,000	-	59,000
Residential Treatment Fund	1,100,000	1,075,886	-	24,114
Child in Custody - 19 GCA §5116	649,962	631,810	18,108	45
TOTAL	**9,835,859**	**9,974,580**	**474,292**	**(613,013)**
REVENUE & TAXATION				
Department of Revenue & Taxation	10,964,180	8,589,168	747,502	1,627,510
TOTAL	**10,964,180**	**8,589,168**	**747,502**	**1,627,510**
JUSTICE				
Office of the Attorney General	10,888,363	10,029,758	153,414	705,192
TOTAL	**10,888,363**	**10,029,758**	**153,414**	**705,192**
NATURAL RESOURCES				
Department of Agriculture	2,360,458	2,057,415	7,084	295,959
Animal Shelter (GAIN)	91,863	78,084	-	13,779
Veterinarian and Animal Control Services (Animal Health)	162,518	270,615	-	(108,097)
TOTAL	**2,614,839**	**2,406,114**	**7,084**	**201,641**
LABOR				
Department of Labor	988,456	967,273	16,705	4,478
Worker's Compensation Fund	747,949	603,131	-	144,818
TOTAL	**1,736,405**	**1,570,404**	**16,705**	**149,296**

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
TOURISM & CULTURE				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	287,999	225,793	-	62,206
Department of Chamorro Affairs	986,139	852,399	1,939	131,800
TOTAL	**1,274,138**	**1,078,192**	**1,939**	**194,007**
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-
TRANSPORTATION	-	-	-	-
TOTAL	-	-	-	-
RECREATION				
Department of Parks & Recreation	3,057,669	2,937,112	58,066	62,491
TOTAL	**3,057,669**	**2,937,112**	**58,066**	**62,491**
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	7,510,621	8,087,081	83,566	(660,026)
Mayor's Council- Public Safety & Social Education	285,000	164,351	75,885	44,763
Mayor's Council- Grounds Maintenance for Schools	204,087	204,087	-	-
Guam Legislature	7,063,133	7,063,133	-	-
Guam Legislature- Office of Finance and Budget	359,232	359,232	-	-
Unified Judiciary	22,067,848	22,067,848	-	-
Judiciary - Court Appt. Fees	745,433	745,433	-	-
Judiciary - Adult and Juvenile Drug Courts	651,277	651,277	-	-
Judiciary- Mental Health Court	100,000	100,000	-	-
Public Defender Services Corp	3,601,222	3,601,222	-	-
Office of Public Accountability	1,235,315	1,148,897	-	86,418
GEDA- Guam Football (Soccer) Association	500,000	500,000	-	-
TOTAL	**44,323,168**	**44,692,561**	**159,451**	**(528,844)**
			-	

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS /1	EXPENDITURES /2	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Retirement (Health/Dental/Life Insurance)	16,922,668	16,922,668	-	-	
Retirement (Medicare Premiums)	1,298,849	1,298,849	-	-	
Retirement (Judges Annuities)	358,000	358,000	-	-	
Retirement (Gov./Lt. Gov. Pensions)	251,000	251,000	-	-	
DOA- COLA	6,770,500	6,962,817	-	(192,317)	/4
DOA- Supplemental Annuity Benefits Special Fund	11,538,419	9,848,084	-	1,690,336	
General Fund Contribution to Income Tax Refund Efficient Payment Trust	14,000,501	-	-	14,000,501	
GMHA Pharmaceutical Fund	-			-	/3
TOTAL	**51,139,937**	**35,641,417**	**-**	**15,498,520**	
CONTINUING APPROPRIATIONS					
Limited Obligation (Section 30) Bond, Series 2009A	3,692,212	15,672,706	-	(11,980,494)	/5
GDOE Series 2010A JFK Project	5,131,938	5,131,938	-	-	
General Obligation Bonds, 2009 Series A	21,532,221	21,430,388	-	101,834	
2002 Short Term Financing (Section 30)	1,717,449	-	-	1,717,449	
TOTAL	**32,073,820**	**42,235,031**	**-**	**(10,161,212)**	
OTHERS					
BPT- 2011A Series	11,975,624	11,975,624	-	-	/6
BPT- Series 2012 B-1 and B-2	5,246,046	5,246,046	-	-	/6
BPT- Series 2013 Interest	279,382	279,382	-	-	/7
GDOE Merit payments and Salary Increments	-	16,753	-	(16,753)	/8
GMHA FY2014 Advance Appropriation	2,894,340	2,894,340	-	-	
Salary Increments (prior years) for Line Agencies	-	2,962,048	-	(2,962,048)	/8
	20,395,392	**23,374,193**	**-**	**(2,978,802)**	
GRAND TOTAL	**586,573,611**	**567,759,682**	**3,916,344**	**14,897,586**	

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Footnotes:

/1 Pursuant to PL 31-233 and appropriations noted per DOA.

/2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts

/3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-233

/4 Pending DOA reconciliation and booking of the collected Autonomous Agencies COLA reimbursement.

/5 Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.

/6 Paid with Capital Interest

/7 Paid with Refund - GOB Series A 1993 Bond Payment

/8 Payment of salary increments and merit bonuses.