



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

Office of the Speaker
Judith T. Won Pat, Ed. D.
 Date: 11/25/13
 Time: 5:30 PM
 Received by: [Signature]

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

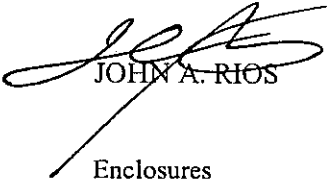
November 20, 2013

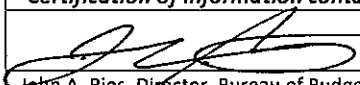
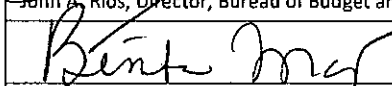
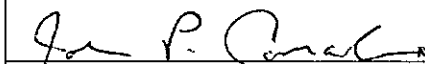
Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending October 31, 2013. 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

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^{1/}
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2014 and FY2013
For the Month Ending October

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2014 and FY2013
One month ending October 2014

	October 2013	October 2012	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Income Taxes:						
Individual Corporation	\$ 5,965,053	\$ 7,309,792	\$ (1,344,739)	\$ 5,965,053	\$ 7,309,792	\$ (1,344,739)
Withholding	3,885,632	3,500,712	384,920	3,885,632	3,500,712	384,920
Withholding - COLA	18,575,612	17,003,353	1,572,259	18,575,612	17,003,353	1,572,259
Interest & Penalties	217,954	403,218	(185,264)	217,954	403,218	(185,264)
Income Taxes	28,644,250	28,217,075	427,175	28,644,250	28,217,075	427,175
Business privilege taxes:						
Gross Receipts Taxes	19,300,127	18,731,129	568,998	19,300,127	18,731,129	568,998
Other Taxes:						
Admissions tax	188	225	(38)	188	225	(38)
Use Tax	112,733	161,390	(48,657)	112,733	161,390	(48,657)
Business Privilege Taxes	19,413,047	18,892,744	520,303	19,413,047	18,892,744	520,303
Licenses, Fees & Penalties	128,366	124,747	3,619	128,366	124,747	3,619
Use of Money & Property	9,484	11,706	(2,222)	9,484	11,706	(2,222)
Federal Sources	5,287,206	4,876,671	410,535	5,287,206	4,876,671	410,535
Department Charges:						
Agriculture	339	268	71	339	268	71
Police & Corrections	10	-	10	10	-	10
Public Works	3,108	1,635	1,473	3,108	1,635	1,473
Public Health	770	13,018	(12,248)	770	13,018	(12,248)
Commerce	38,748	25,089	13,659	38,748	25,089	13,659
Other charges	170,530	84,830	85,700	170,530	84,830	85,700
Department Charges	213,504	124,840	88,664	213,504	124,840	88,664
TOTAL GENERAL FUND REVENUES	\$ 53,695,857	\$ 52,247,783	\$ 1,448,074	\$ 53,695,857	\$ 52,247,783	\$ 1,448,074
Budget (Provision per P.L. 32-068)	7 \$ 8,444,885	\$ 6,635,288	\$ 1,809,597	\$ 8,444,885	\$ 6,635,288	\$ 1,809,597
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 8,444,885	\$ 6,635,288	\$ 1,809,597	\$ 8,444,885	\$ 6,635,288	\$ 1,809,597
		PROVISION FOR TAX REFUNDS				

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 2014 Refunds & Section 30 is provided for 12 months.

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.

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Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending October Pursuant to 5 GCA, Ch. 4, §4109(3) (Due no later than 20 days after month-end)			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2014 Pursuant to 5 GCA, Ch. 4, §4109(1) (due 30 days after the close of each quarter) ^{2/}		
	FY2014 Adopted Revenues Allocated for the Month October	FY2014 Actual Collections For the Month October	Favorable (Unfavorable)	FY2014 Adopted Revenues Allocated for the Quarter	FY2014 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 8,155,838	\$ 5,965,053	\$ (2,190,786)			
Corporation	4,163,508	3,885,632	(277,876)			
Withholding	16,234,341	18,575,612	2,341,271			
Withholding - COLA	-	-	-			
Interest & Penalties	449,232	217,954	(231,278)			
Income Taxes	29,002,919	28,644,250	(358,669)			
Business privilege taxes:						
Gross Receipts Taxes	19,532,854	19,300,127	(232,727)			
Other Taxes:						
Admissions tax	173	188	14			
Use Tax	183,494	112,733	(70,761)			
Business Privilege Taxes	19,716,521	19,413,047	(303,474)			
Licenses, Fees & Penalties	114,531	128,366	13,835			
Use of Money & Property	110,660	9,484	(101,176)			
2/ Federal Sources	5,417,909	5,287,206	(130,703)			
Department Charges:						
Agriculture	277	339	62			
Police & Corrections	-	10	10			
Public Works	1,631	3,108	1,477			
Public Health	13,951	770	(13,181)			
Commerce	25,412	38,748	13,336			
Other charges	88,000	170,530	82,530			
Department Charges	129,270	213,504	84,234			
TOTAL GENERAL FUND REVENUES	\$ 54,491,811	\$ 53,695,857	\$ (795,953)			

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. Just at year end an accrual is made in accordance with GASB 33.
- ^{2/} This information will be updated in the quarter ending 12/31/2013.
- ^{3/} Based on Adopted Revenues allocated per P.L. 32-068

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Government of Guam
Consolidated Revenue / Expenditure Report^{1/1}
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			YTD ADOPTED Revenues vs. PROJECTED Revenues to Year End		
	One Month Ending October 2013			Full Year Projection ^{1/1}		
	Pursuant to 5 GCA, Ch 4, §4109(c)(3) (due 20 days after month-end)			Pursuant to 2GCA, Ch.113 §13109(c)(1) (due not later than 20 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)		
	FY2014 Adopted Revenues for the Cumulative Period ^{1/1}	FY2014 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2014 Adopted Revenues (Full Year Projection) ^{1/1}	FY2014 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual Corporation	\$ 8,155,838	\$ 5,965,053	\$ (2,190,786)	\$ 84,982,063	\$ 81,964,767	\$ (3,017,296)
Withholding	4,163,508	3,885,632	(277,876)	104,887,419	96,927,910	(7,959,509)
Withholding - COLA	16,234,341	18,575,612	2,341,271	218,843,712	250,077,286	31,233,573
Interest & Penalties	449,232	217,954	(231,278)	5,860	5,860	(5,860)
Income Taxes	29,002,919	28,644,250	(358,669)	3,406,189	428,969,963	(3,406,189)
Business privilege taxes:						
Gross Receipts Taxes	19,532,854	19,300,127	(232,727)	232,826,385	230,203,911	(2,622,474)
Other Taxes:						
Admissions tax	173	188	14	6,290		(6,290)
Use Tax	183,494	112,733	(70,761)	2,625,842	1,595,392	(1,030,450)
Business Privilege Taxes	19,716,521	19,413,047	(303,474)	235,458,517	231,799,303	(3,659,214)
Licenses, Fees & Penalties	114,531	128,366	13,835	4,711,185	5,298,566	587,381
Use of Money & Property	110,660	9,484	(101,176)	1,627,655	132,723	(1,494,932)
Federal Sources	5,417,909	5,287,206	(130,703)	65,136,872	63,446,472	(1,690,400)
Department Charges:						
Agriculture	277	339	62	13,457		(13,457)
Police & Corrections	-	10	10	49		(49)
Public Works	1,631	3,108	1,477	32,408		(32,408)
Public Health	13,951	770	(13,181)	65,769		(65,769)
Commerce	25,412	38,748	13,336	378,137		(378,137)
Other charges	88,000	170,530	82,530	1,322,696	3,041,168	1,718,471
Department Charges	129,270	213,504	84,234	1,832,516	3,041,168	1,228,652
TOTAL GENERAL FUND REVENUES	\$ 54,491,811	\$ 53,695,857	\$ (795,953)	\$ 720,871,989	\$ 732,688,194	\$ 11,816,205
			-1.46%			1.64%

Footnotes:

- ^{1/1} 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.
- ^{1/5} Based on Adopted Revenues allocated per P.L. 32-068
- ^{1/6} Based on Adopted Revenues allocated per P.L. 32-068

Note 1: Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiate the correct presentation of the underlying revenue transactions.

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 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 Magalahen Guahan		5,608,429	216,821	195,166	5,196,442	
Office of I Segundu Na Magalahen Guahan		250,000	38,285	1,836	209,879	
Commission on Decolonization		220,507	11,273	20	209,214	
Department of Veterans Affairs		619,379	12,651	-	606,728	
Bureau of Budget & Management Research		941,499	51,961	-	889,538	
Civil Service Commission		837,205	44,591	73,004	719,610	
Guam Election Commission		950,781	27,404	181,715	741,662	
Bureau of Statistics & Plans		1,134,243	48,679	19,019	1,066,545	
Public Works		9,685,537	453,123	433,242	8,798,972	
Public Works- Acquisition of Property - Tiyan Parkway Project		1,500,000				
Public Works- Fleet and Fuel Mgmt Monitoring System		250,000				
Department of Land Management		358,375	46,426	232,128	79,822	
Military Affairs		682,842	13,614	-	669,228	
TOTAL		22,838,597	964,827	1,136,129	19,187,641	
PUBLIC SAFETY						
Guam Police Department		27,124,988	1,251,374	201,050	25,672,564	
GPD - Police Officer Training Cycle		800,000				
Corrections		19,216,100	164,345	2,353,528	16,698,227	
Corrections - Cost of Care & Custody of Prisoners in Fed. Fac.		696,000	-	-	696,000	
Guam Fire Department		27,613,540	1,516,115	212,851	25,884,574	
Youth Affairs		4,498,200	206,422	102,115	4,189,663	
Youth Affairs- Runaway, Homeless or Victims of Abuse		321,556	-	-	321,556	
Chief Medical Examiner		414,009	19,211	2,500	392,298	
TOTAL		80,684,593	3,157,467	2,872,045	73,854,881	
HOME LAND SECURITY						
Customs and Quarantine		-	-	-	-	
Civil Defense		-	-	-	-	
TOTAL		-	-	-	-	

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
HEALTH				
Dept. of Public Health & Social Services	20,328,191	671,782	7,262,958	12,393,451
DPHSS - MIP/Medicaid Program	29,839,354	7,344,487	37,742	22,457,125
DPHSS - Office of Minority Health	100,000			
Guam Behavioral Health and Wellness Center	12,373,523	265,809	360,316	11,747,398
Guam Behavioral Health and Wellness Center Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	860,683	-	-	860,683
GBHWC Interpreter Services Contract	5,000	-	-	5,000
Guam Memorial Hospital Authority	2,894,340	-	-	2,894,340
Dept. of Integ. Services for Indiv. With Disabilities (DISID)	1,119,449	18,075	107,280	994,095
TOTAL	67,520,540	8,300,153	7,768,295	51,352,092
EDUCATION				
Department of Education Operations	185,743,256	-	-	183,743,256
DOE - Chamorro Studies Division	401,207	101,190	-	300,017
DOE - George Washington High School Track	350,000			
DOE - Y Kuentan Salapge Prinsipal	1,081,000			
DOE - Electronic Security Systems	800,000			
DOE Textbooks	1,500,000			
University of Guam	25,616,712	2,134,726	-	23,481,986
UOG Scholarships (SSFAP)	3,599,358	299,946	-	3,299,412
UOG Aquaculture Development and Training Center	125,254	10,437	-	114,817
UOG WERI (Guam Hydro. Survey)	182,694	15,224	-	167,470
UOG WERI (Water Resource Monitoring)	155,626	12,968	-	142,658
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	12,448	-	136,936
UOG KPRG Ops	89,467	7,455	-	82,012
Guam Community College	14,261,859	1,188,488	-	13,073,371
GCC - LPN & Voc Guidance Programs	782,570	65,214	-	717,356
Guam Commission for Educator Certification	202,617	9,549	9,474	183,594
Guam Public Library	1,157,489	42,051	201,303	914,135
PBS Guam (Guam Educational Telecommunications Corp)	653,600	24,317	-	629,283
TOTAL	234,852,093	3,924,013	210,777	228,486,303

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
UTILITIES	-	-	-	-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	4,404,360	318,685	665,670	3,420,005
DOA - Office of Technology	2,042,472	58,698	533,281	1,450,493
Government Claims Fund	100,000	-	-	100,000
DOA - Government Annual Single Audit	377,000	-	-	377,000
Residential Treatment Fund	1,100,000	-	-	1,100,000
Child in Custody - 19 GCA §5116	649,962	-	-	649,962
TOTAL	8,673,794	377,383	1,198,951	7,097,459
REVENUE & TAXATION				
Department of Revenue & Taxation	8,196,472	350,423	795,421	7,050,628
TOTAL	8,196,472	350,423	795,421	7,050,628
JUSTICE				
Office of the Attorney General	11,424,842	565,850	1,016,171	9,842,821
OAG - Prosecution Division Vacancies	317,665	-	-	317,665
OAG - Victims Witness Ayuda Services Program	75,466	-	-	75,466
TOTAL	11,817,973	565,850	1,016,171	9,842,821
NATURAL RESOURCES				
Department of Agriculture	1,976,053	104,834	7,094	1,864,124
Animal Shelter (GAIN)	94,955	-	-	94,955
TOTAL	2,071,008	104,834	7,094	1,959,079
LABOR				
Department of Labor	915,542	42,139	54,525	818,878
Worker's Compensation Fund	798,593	-	-	798,593
TOTAL	1,714,135	42,139	54,525	1,617,471

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

	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
EXPENDITURES & ENCUMBRANCES				
TOURISM & CULTURE				
Guam Visitors Bureau	307,500	9,154	-	298,346
Guam Council on the Arts and Humanities	945,564	46,701	145,645	753,218
Department of Chamorro Affairs	1,253,064	55,855	145,645	1,051,564
TOTAL				
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL				
TRANSPORTATION				
TOTAL	-	-	-	-
RECREATION				
Department of Parks & Recreation	2,918,842	109,143	317,721	2,491,979
TOTAL	2,918,842	109,143	317,721	2,491,979
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	8,116,811	389,936	324,241	7,402,635
Mayor's Council- Public Safety & Social Education	416,860	-	15,500	401,360
Mayor's Council- Grounds Maintenance for Schools	419,093	-	-	419,093
Guam Legislature	7,446,635	620,553	-	6,826,082
Guam Legislature- Office of Finance and Budget	340,863	28,405	-	312,458
Unified Judiciary	23,341,184	1,945,100	-	21,396,084
Judiciary - Court Appl. Fees	745,433	100,000	-	645,433
Judiciary - Adult and Juvenile Drug Courts	967,765	80,647	-	887,118
Judiciary- Mental Health Court	100,000	8,500	-	91,500
Judiciary- Merit Bonus Payments	1,125,256	1,125,256	-	-
Public Defender Services Corp	3,661,522	-	-	3,661,522
Public Defenders - Merit Bonus Payments	35,354	-	-	-
Office of Public Accountability	1,254,327	67,821	-	1,186,506
TOTAL	47,971,103	4,366,218	339,741	43,229,790

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

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
MISCELLANEOUS APPROPRIATIONS				
Retirement (Health/Dental/Life Insurance)	19,678,759	954,333	-	18,724,424
Retirement (Medicare Premiums)	2,099,400	249,950	-	1,849,450
Retirement (Judges Annuities)	358,000	29,833	-	328,167
Retirement (Gov./Lt. Gov. Pensions)	251,000	20,917	-	230,083
DOA- Cost of Living Allowance	11,665,800	-	-	11,665,800
DOA- Supplemental Annuity Benefits Special Fund	9,660,000	-	-	9,660,000
Legislature - Capital District Fund	431,000	-	-	-
GPD- Guam Community Police Review Commission	150,000	-	-	-
DOA - Gov/Guam Competitive Wages Act of 2014	7,055,357	-	-	-
GMHA Pharmaceutical Fund	-	-	-	-
TOTAL	51,349,316	1,255,033	-	42,457,924
CONTINUING APPROPRIATIONS				
Limited Obligation Bonds (Section 30) PL30-1 & PL 30-7)	-	-	-	-
GDOE Series 2010A JFK Project	4,869,882	-	-	4,869,882
General Obligation Bonds, 2009 Series A	5,131,013	-	-	5,131,013
BPT Tax Bonds, Series 2011A	21,532,898	-	-	21,532,898
BPT Tax Bonds, Series 2012B	5,974,007	-	-	-
BPT Tax Bonds, Series 2012C	2,623,024	-	-	-
BPT Tax Bonds, Series 2013C	2,306,800	-	-	2,306,800
TOTAL	42,437,624	-	-	33,840,593
GRAND TOTAL	584,298,954	23,573,340	15,862,514	523,520,227

Footnotes:
^{1/} Pursuant to PL 32-068 and other GF 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 32-068