



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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**EDDIE BAZA CALVO**  
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DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

GL 32-13-32

The Honorable Judith Won Pat  
Speaker  
I Mina Trentai Unu Na Liheslaturan Guåhan  
Thirty-First Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

January 21, 2013

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending December 31, 2012. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

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

Sincerely,




  
JOHN A. RIOS

2013 JAN 22 PM 4:00

Enclosures

0032

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date Jan 22, 2013  
Time 3pm  
Received by [Signature]

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

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

**Combined Comparative Statement of Revenues**  
**MONTHLY ACTUAL Collection Comparison FY2013 and FY2012**  
**For the Month Ending December 31.**

**Combined Comparative Statement of Revenues**  
**YTD ACTUAL Collection Comparison FY2013 and FY2012**  
**Three Months Ending December 31.**

	December, 2012	December, 2011	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
<b>Income taxes:</b>						
Individual	\$ 1,536,082	\$ 1,550,741	\$ (14,659)	\$ 10,065,329	\$ 8,914,468	\$ 1,150,861
Corporation	11,968,899	16,258,176	(4,289,278)	16,236,918	20,228,267	(3,991,348)
Withholding	18,958,408	16,461,092	2,497,316	52,286,132	47,672,670	4,613,463
Withholding - COLA	2,000	590,458	(588,458)	2,000	590,458	(588,458)
Interest & penalties	209,613	532,858	(323,245)	806,686	1,079,055	(272,369)
<b>Income Taxes</b>	<b>32,675,002</b>	<b>35,393,326</b>	<b>(2,718,324)</b>	<b>79,397,066</b>	<b>78,484,917</b>	<b>912,149</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	18,044,291	20,985,085	(2,940,793)	55,185,130	53,851,465	1,333,665
<b>Other Taxes:</b>						
Admissions tax	0	0	0	750	94	656
Use tax	108,998	343,053	(234,055)	407,255	812,891	(405,636)
<b>Business Privilege Taxes</b>	<b>18,153,289</b>	<b>21,328,137</b>	<b>(3,174,848)</b>	<b>55,593,135</b>	<b>54,664,449</b>	<b>928,686</b>
<b>Licenses, Fees &amp; Permits</b>	<b>114,250</b>	<b>255,574</b>	<b>(141,324)</b>	<b>383,734</b>	<b>496,295</b>	<b>(112,561)</b>
<b>Use of Money &amp; Property</b>	<b>11,746</b>	<b>51,619</b>	<b>(39,873)</b>	<b>39,260</b>	<b>2,743,960</b>	<b>(2,704,700)</b>
<b>Federal Sources <sup>2</sup></b>	<b>4,850,676</b>	<b>4,431,972</b>	<b>418,704</b>	<b>14,589,432</b>	<b>13,592,790</b>	<b>996,642</b>
<b>Department Charges:</b>						
Agriculture	381	599	(218)	902	953	(51)
Police & corrections	0	0	0	10	10	0
Public works	1,275	2,478	(1,203)	7,473	6,608	865
Public health	9,973	14,444	(4,471)	33,601	39,394	(5,793)
Commerce	16,753	23,825	(7,072)	77,281	64,184	13,097
Other charges	41,346	(113,792)	155,138	183,066	(3,491)	186,557
<b>Department Charges</b>	<b>69,728</b>	<b>(72,446)</b>	<b>142,174</b>	<b>302,333</b>	<b>107,658</b>	<b>194,675</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 55,874,691</b>	<b>\$ 61,388,182</b>	<b>\$ (5,513,490)</b>	<b>\$ 150,304,960</b>	<b>\$ 150,090,069</b>	<b>\$ 214,891</b>

<b>PROVISION FOR TAX REFUNDS</b>						
Budget (Provision per P.L. 31-233 <sup>2</sup> )	\$ 7,938,092	\$ 8,334,621	\$ (396,529)	\$ 18,692,570	\$ 19,561,887	\$ (869,317)
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 8,337,000	\$ 8,334,621	\$ 2,379	\$ 19,698,000	\$ 19,561,887	\$ 136,113

**Footnotes:**

<sup>1</sup> Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 33.

<sup>2</sup> Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months.

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

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue For the Month Ended December 31, 2012. 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 1st Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] <sup>3/</sup>		
	FY2013 Adopted Revenues Allocated for the Month <sup>4/</sup>	FY2013 Actual Collections for the Month	Favorable (Unfavorable)	FY2013 Adopted Revenues Allocated for the Quarter <sup>4/</sup>	FY2013 Actual Collections for the Quarter	Favorable (Unfavorable)
<b>Income taxes:</b>						
Individual	\$ 1,402,843	\$ 1,536,082	\$ 133,239	\$ 9,772,132	\$ 10,065,329	\$ 293,197
Corporation	19,457,295	11,968,899	(7,488,397)	24,945,548	16,236,918	(8,708,629)
Withholding	18,052,232	18,958,408	906,177	46,977,519	52,286,132	5,308,613
Withholding - COLA	0	2,000	2,000	-	2,000	2,000
Interest & penalties	0	209,613	209,613	-	806,686	806,686
<b>Income Taxes</b>	<b>38,912,370</b>	<b>32,675,002</b>	<b>(6,237,368)</b>	<b>81,695,199</b>	<b>79,397,066</b>	<b>(2,298,133)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	19,192,627	18,044,291	(1,148,336)	54,965,414	55,185,130	219,716
<b>Other Taxes:</b>						
Admissions tax	0	0	0	-	750	750
Use tax	340,572	108,998	(231,574)	993,115	407,255	(585,859)
<b>Business Privilege Taxes</b>	<b>19,533,200</b>	<b>18,153,289</b>	<b>(1,379,910)</b>	<b>55,958,529</b>	<b>55,593,135</b>	<b>(365,394)</b>
<b>Licenses, Fees &amp; Permits</b>	<b>188,564</b>	<b>114,250</b>	<b>(74,314)</b>	<b>460,394</b>	<b>383,734</b>	<b>(76,660)</b>
<b>Use of Money &amp; Property</b>	<b>69,269</b>	<b>11,746</b>	<b>(57,523)</b>	<b>250,248</b>	<b>39,260</b>	<b>(210,988)</b>
<b>Federal Sources <sup>2/</sup></b>	<b>4,372,885</b>	<b>4,850,676</b>	<b>477,791</b>	<b>13,283,140</b>	<b>14,589,432</b>	<b>1,306,292</b>
<b>Department Charges:</b>						
Agriculture	418	381	(37)	858	902	44
Police & corrections	76	0	(76)	132	10	(122)
Public works	38,121	1,275	(36,846)	61,577	7,473	(54,105)
Public health	24,053	9,973	(14,080)	40,724	33,601	(7,123)
Commerce	32,591	16,753	(15,838)	53,906	77,281	23,375
Other charges	90,550	41,346	(49,204)	191,496	183,066	(8,430)
<b>Department Charges</b>	<b>185,809</b>	<b>69,728</b>	<b>(116,081)</b>	<b>348,694</b>	<b>302,333</b>	<b>(46,362)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 63,262,096</b>	<b>\$ 55,874,691</b>	<b>\$ (7,387,405)</b>	<b>\$ 151,996,205</b>	<b>\$ 150,304,960</b>	<b>\$ (1,691,245)</b>

**Footnotes:**

<sup>1/</sup> Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 33.

<sup>3/</sup> This information will be updated in the quarter ending 12/31/2012.

<sup>4/</sup> Based on Adopted Revenue allocated per P.L. 31-233, Chapter 1, Section 2(1).

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

**YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections  
Ending Three Months Ending December 31, 2012.  
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, §5 [due no later than 30 days after month-end]

	FY2013 Adopted Revenues for the Cumulative Period <sup>5/</sup>	FY2013 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2013 Adopted Revenues (Full Year Projection) <sup>6/</sup>	FY2013 Revenue Tracking	Favorable (Unfavorable)
<b>Income taxes:</b>						
Individual	\$ 9,772,132	\$ 10,065,329	\$ 293,197	\$ 73,469,937	\$ 71,568,477	\$ (1,901,460)
Corporation	24,945,548	16,236,918	(8,708,629)	115,700,007	91,767,507	(23,932,500)
Withholding	46,977,519	52,286,132	5,308,613	204,643,469	228,144,664	23,501,195
Withholding - COLA	0	2,000	2,000	0	0	0
Interest & penalties	0	806,686	806,686	0	0	0
<b>Income Taxes</b>	<b>81,695,199</b>	<b>79,397,066</b>	<b>(2,298,133)</b>	<b>393,813,413</b>	<b>391,480,648</b>	<b>(2,332,765)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	54,965,414	55,185,130	219,716	228,751,346	232,786,998	4,035,652
<b>Other Taxes:</b>						
Admissions tax	0	750	750	0	0	0
Use tax	993,115	407,255	(585,859)	3,847,425	1,621,152	(2,226,273)
<b>Business Privilege Taxes</b>	<b>55,958,529</b>	<b>55,593,135</b>	<b>(365,394)</b>	<b>232,598,771</b>	<b>234,408,149</b>	<b>1,809,378</b>
<b>Licenses, Fees &amp; Permits</b>	<b>460,394</b>	<b>383,734</b>	<b>(76,660)</b>	<b>5,070,909</b>	<b>4,864,423</b>	<b>(206,486)</b>
<b>Use of Money &amp; Property</b>	<b>250,248</b>	<b>39,260</b>	<b>(210,988)</b>	<b>808,896</b>	<b>405,026</b>	<b>(403,870)</b>
<b>Federal Sources <sup>2/</sup></b>	<b>13,283,140</b>	<b>14,589,432</b>	<b>1,306,292</b>	<b>53,451,519</b>	<b>58,478,709</b>	<b>5,027,190</b>
<b>Department Charges:</b>						
Agriculture	858	902	44			
Police & corrections	132	10	(122)			
Public works	61,577	7,473	(54,105)			
Public health	40,724	33,601	(7,123)			
Commerce	53,906	77,281	23,375			
Other charges	191,496	183,066	(8,430)			
<b>Department Charges</b>	<b>348,694</b>	<b>302,333</b>	<b>(46,362)</b>	<b>1,861,714</b>	<b>1,627,182</b>	<b>(234,532)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 151,996,205</b>	<b>\$ 150,304,960</b>	<b>\$ (1,691,245)</b>	<b>\$ 687,605,222</b>	<b>\$ 691,264,138</b>	<b>\$ 3,658,916</b>

**Footnotes:**

<sup>1/</sup> Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 33.

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

<sup>6/</sup> Based on Adopted Revenues P.L. 31-233, Chapter I, Section 2.

-1.11%

0.53%

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

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>EXECUTIVE DIRECTION</b>				
Office of I Maga'lahaen Guahan	5,041,500	963,063	564,658	3,513,779
Office of I Segundu Na Maga'lahaen Guahan	796,866	162,677	9,048	625,140
Commission on Decolonization	224,417	48,445	20	175,951
Ancestral Lands Commission	97,364	33,908	-	63,456
Department of Veterans Affairs	301,794	75,319	11,216	215,259
Dept of Veterans Affairs - Expansion of Cemetary (Local Match)	390,000	-	-	390,000
Bureau of Budget & Management Research	991,205	242,399	-	748,806
Civil Service Commission	791,321	195,388	56,323	539,609
Guam Election Commission	756,027	290,927	129,743	335,357
Bureau of Statistics & Plans	1,082,356	345,062	19,135	718,159
Public Works	9,774,206	2,024,281	522,992	7,226,933
Department of Land Management	380,082	46,426	232,128	101,529
Military Affairs	657,532	107,947	498	549,087
<b>TOTAL</b>	<b>21,284,670</b>	<b>4,535,843</b>	<b>1,545,762</b>	<b>15,203,065</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	26,040,529	5,802,844	267,166	19,970,519
Corrections	19,459,366	3,750,948	910,491	14,797,927
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	651,862	57,312	-	594,550
Guam Fire Department	26,214,655	6,029,546	564,762	19,620,347
Youth Affairs	4,351,739	958,933	208,742	3,184,064
Youth Affairs- Runaway, Homeless or Victims of Abuse	311,086	62,764	201,659	46,663
Chief Medical Examiner	399,545	87,440	779	311,326
<b>TOTAL</b>	<b>77,428,782</b>	<b>16,749,787</b>	<b>2,153,599</b>	<b>58,525,396</b>
<b>HOMELAND SECURITY</b>				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>HEALTH</b>				
Dept. of Public Health & Social Services	21,040,283	2,510,728	6,239,878	12,289,676
DPHSS MIP/Medicaid Program	27,006,536	6,731,311	84,692	20,190,533
DPHSS Public Assistance Program	2,441,200	1,086,712	-	1,354,488
Mental Health and Substance Abuse	13,078,591	1,784,066	1,231,850	10,062,675
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	773,655	137,254	-	636,401
Mental Health and Substance Abuse - Oasis Empowerment Center	46,104	-	-	46,104
Guam Memorial Hospital Authority	2,225,415	1,641,651	-	583,764
Dept. of Integ. Services for Indiv. With Disabilities (DISID)	1,139,468	102,311	33,970	1,003,187
<b>TOTAL</b>	<b>67,751,252</b>	<b>13,994,033</b>	<b>7,590,391</b>	<b>46,166,828</b>
<b>EDUCATION</b>				
Department of Education Operations	182,627,406	40,789,808	-	141,837,598
DOE Chamoru Studies Division	381,120	-	-	381,120
DOE Textbooks	1,500,000	-	-	1,500,000
University of Guam	25,688,064	6,422,016	-	19,266,048
UOG Scholarships (SSFAP)	2,423,137	605,784	-	1,817,353
UOG A.C. Yamashita Ed. Corps.	1,176,221	294,057	-	882,164
UOG Aquaculture Development and Training Center	125,254	31,311	-	93,943
UOG WERI (Guam Hydro. Survey)	182,694	45,675	-	137,019
UOG WERI (Water Resource Monitoring)	155,626	38,907	-	116,719
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	37,347	-	112,037
UOG KPRG Ops	89,467	22,365	-	67,102
UOG Guam Farmers Cooperative Assoc. of Guam	200,000	49,998	-	150,002
Guam Community College	13,301,611	2,826,596	-	10,475,015
GCC - LPN & Voc Guidance Programs	705,058	149,821	-	555,237
Guam Commission for Educator Certification	203,831	29,009	-	174,822
Guam Public Library	1,176,093	282,515	158,767	734,811
PBS Guam	596,671	110,349	32,837	453,485
<b>TOTAL</b>	<b>230,681,637</b>	<b>51,735,557</b>	<b>191,604</b>	<b>178,754,476</b>

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>/1</sup></u>	<u>EXPENDITURES <sup>/2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>UTILITIES</b>	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>				
Department of Administration	7,290,977	1,745,247	1,354,302	4,191,429
Government Claims Fund	100,000	-	-	100,000
DOA - Government Annual Single Audit	377,000	84,500	-	292,500
Residential Treatment Fund	1,100,000	-	-	1,100,000
Child in Custody - 19 GCA §5116	649,962	112,373	109,759	427,830
<b>TOTAL</b>	<b>9,517,939</b>	<b>1,942,120</b>	<b>1,464,061</b>	<b>6,111,758</b>
<b>REVENUE &amp; TAXATION</b>				
Department of Revenue & Taxation	9,164,180	1,800,464	417,245	6,946,471
<b>TOTAL</b>	<b>9,164,180</b>	<b>1,800,464</b>	<b>417,245</b>	<b>6,946,471</b>
<b>JUSTICE</b>				
Office of the Attorney General	11,888,363	2,023,740	381,327	9,483,296
<b>TOTAL</b>	<b>11,888,363</b>	<b>2,023,740</b>	<b>381,327</b>	<b>9,483,296</b>
<b>NATURAL RESOURCES</b>				
Department of Agriculture	2,360,458	552,093	98,727	1,709,638
Animal Shelter (GAIN)	91,863	-	-	91,863
Veterinarian and Animal Control Services (Animal Health)	162,518	53,769	-	108,749
<b>TOTAL</b>	<b>2,614,839</b>	<b>605,862</b>	<b>98,727</b>	<b>1,910,251</b>
<b>LABOR</b>				
Department of Labor	988,456	274,001	21,954	692,501
Worker's Compensation Fund	747,949	-	-	747,949
<b>TOTAL</b>	<b>1,736,405</b>	<b>274,001</b>	<b>21,954</b>	<b>1,440,450</b>

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>/1</sup></u>	<u>EXPENDITURES <sup>/2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	287,999	29,679	-	258,320
Department of Chamorro Affairs	928,856	171,595	78,694	678,567
<b>TOTAL</b>	<b>1,216,855</b>	<b>201,274</b>	<b>78,694</b>	<b>936,887</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>				
DOA Administration Housing	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION</b>				
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION</b>				
Department of Parks & Recreation	3,057,669	593,381	398,666	2,065,622
<b>TOTAL</b>	<b>3,057,669</b>	<b>593,381</b>	<b>398,666</b>	<b>2,065,622</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	7,510,621	1,540,868	292,252	5,677,500
Mayor's Council- Public Safety & Social Education	285,000	13,368	64,799	206,833
Mayor's Council- Grounds Maintenance for Schools	204,087	204,087	-	-
Guam Legislature	7,063,133	1,765,783	-	5,297,350
Guam Legislature- Office of Finance and Budget	359,232	89,808	-	269,424
Unified Judiciary	22,067,848	5,835,474	-	16,232,374
Judiciary - Court Appt. Fees	745,433	300,000	-	445,433
Judiciary - Adult and Juvenile Drug Courts	651,277	174,738	-	476,539
Judiciary- Mental Health Court	100,000	25,500	-	74,500
Public Defender Services Corp	3,601,222	1,002,582	-	2,598,640
Office of Public Accountability	1,235,315	250,280	-	985,035
GEDA- Guam Football (Soccer) Association	500,000	-	-	500,000
<b>TOTAL</b>	<b>44,323,168</b>	<b>11,202,488</b>	<b>357,052</b>	<b>32,763,628</b>
			-	
			-	



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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>/1</sup>	<u>EXPENDITURES</u> <sup>/2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Retirement (Health/Dental/Life Insurance)	16,922,668	5,234,603	-	11,688,065
Retirement (Medicare Premiums)	1,140,965	304,260	-	836,705
Retirement (Judges Annuities)	358,000	89,499	-	268,501
Retirement (Gov./Lt. Gov. Pensions)	251,000	62,751	-	188,249
DOA- COLA	6,770,500	8,200,000	-	(1,429,500) <sup>/4</sup>
DOA- Supplemental Annuity Benefits Special Fund	11,696,303	2,960,000	-	8,736,303
General Fund Contribution to Income Tax Refund Efficient Payment Trust	14,000,501	-	-	14,000,501
GMHA Pharmaceutical Fund	-	-	-	- <sup>/3</sup>
<b>TOTAL</b>	<b>51,139,937</b>	<b>16,851,113</b>	<b>-</b>	<b>34,288,824</b>
<b>CONTINUING APPROPRIATIONS</b>				
Limited Obligation (Section 30) Bond, Series 2009A	3,692,212	-	-	3,692,212
GDOE Series 2010A JFK Project	5,131,938	-	-	5,131,938
General Obligation Bonds, 2009 Series A	21,532,221	12,566,944	-	8,965,277
2002 Short Term Financing (Section 30)	1,717,449	-	-	1,717,449
<b>TOTAL</b>	<b>32,073,820</b>	<b>12,566,944</b>	<b>-</b>	<b>19,506,876</b>
<b>GRAND TOTAL</b>	<b>563,879,516</b>	<b>135,076,608</b>	<b>14,699,081</b>	<b>414,103,827</b>

**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, system run date as of 1/17/13

/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.