



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOHN A. RIOS
DIRECTOR

32-13-439

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

Date 5/24/13
Time 4:50 P.M.
Received by J.S. TEDTAOTAO

MAY 28 AM 8:19

May 24, 2013

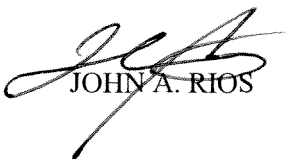
The Honorable Judith Won Pat
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
Thirty-Second Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Thank you for the opportunity in providing additional time to submit the enclosed Consolidated Revenue/Expenditure Report for the period ending April 30, 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.


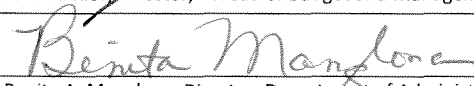
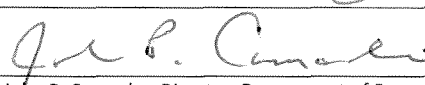
Should you have any questions, please do not hesitate to call me.

Sincerely,


JOHN A. RIOS

Enclosures

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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 FY2013 and FY2012 For the Month Ending April 30.			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2013 and FY2012 Seven Months Ending April 30.		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Income taxes:						
Individual	\$ 33,748,143	\$ 23,655,670	\$ 10,092,473	\$ 57,426,943	\$ 67,698,483	\$ (10,271,540)
Corporation	13,271,367	13,309,538	(38,171)	61,290,178	56,023,266	5,266,911
Withholding	18,321,345	17,222,147	1,099,199	123,406,415	116,789,754	6,616,661
Withholding - COLA	0	0	0	2,000	596,874	(594,874)
Interest & penalties	262,799	255,114	7,685	2,073,032	1,666,203	406,829
Income Taxes	65,603,654	54,442,469	11,161,185	244,198,568	242,774,581	1,423,988
Business privilege taxes:						
Gross Receipts Taxes	22,954,521	17,767,410	5,187,111	127,106,618	125,991,124	1,115,494
Other Taxes:						
Admission tax	50	0	50	800	319	481
Use tax	200,580	188,534	12,046	1,717,582	1,593,934	123,648
Business Privilege Taxes	23,155,151	17,955,944	5,199,207	128,825,001	127,585,377	1,239,623
Licenses, Fees & Permits	108,814	96,098	12,716	779,744	861,157	(81,413)
Use of Money & Property	2,331	9,055	(6,724)	65,701	2,748,291	(2,682,590)
Federal Sources ²	4,881,819	4,599,817	282,002	33,998,830	32,376,407	1,622,423
Department Charges:						
Agriculture	631	760	(129)	3,035	3,636	(601)
Police & corrections	0	10	(10)	20	20	0
Public works	3,120	6,470	(3,350)	17,843	18,970	(1,128)
Public health	630	16,812	(16,182)	51,780	149,117	(97,337)
Commerce	57,630	33,623	24,007	196,403	180,002	16,401
Other charges	49,180	(57,604)	106,184	411,720	136,186	275,534
Department Charges	111,191	671	110,520	680,801	487,932	192,869
TOTAL GENERAL FUND REVENUES	\$ 93,862,959	\$ 77,104,054	\$ 16,758,906	\$ 408,548,645	\$ 406,833,745	\$ 1,714,900
	PROVISION FOR TAX REFUNDS					
Budget (Provision per P.L. 31-233 ²)	\$ 15,697,214	\$ 16,479,895	\$ (782,681)	\$ 62,268,650	\$ 65,378,604	\$ (3,109,954)
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 16,485,000	\$ 16,479,895	\$ 5,105	\$ 65,383,500	\$ 65,378,604	\$ 4,896

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.

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 April 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 2nd 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	\$ 23,257,231	\$ 33,748,143	\$ 10,490,912	\$ 20,169,892	\$ 13,531,886	\$ (6,638,006)
Corporation	12,852,190	13,271,367	419,177	23,642,850	27,345,198	3,702,368
Withholding	17,591,943	18,321,345	729,403	52,320,715	52,855,942	535,227
Withholding - COLA	0	0	0	-	-	-
Interest & penalties	0	262,799	262,799	-	998,196	998,196
Income Taxes	53,701,364	65,603,654	11,902,290	96,133,436	94,731,222	(1,402,215)
Business privilege taxes:						
Gross Receipts Taxes	19,261,849	22,954,521	3,692,672	58,643,158	47,753,621	(10,889,536)
Other Taxes:						
Admissions tax	0	50	50	-	-	-
Use tax	241,848	200,580	(41,268)	888,588	841,431	(47,157)
Business Privilege Taxes	19,503,697	23,155,151	3,651,454	59,531,746	48,595,052	(10,936,694)
Licenses, Fees & Permits	110,612	108,814	(1,798)	300,027	286,624	(13,403)
Use of Money & Property	53,880	2,331	(51,549)	(8,495)	24,110	32,605
Federal Sources ^{2/}	4,456,153	4,881,819	425,666	13,426,534	14,527,579	1,101,045
Department Charges:						
Agriculture	276	631	355	744	1,497	753
Police & corrections	30	0	(30)	84	10	(74)
Public works	14,528	3,120	(11,408)	91,009	7,275	(83,734)
Public health	14,024	630	(13,394)	49,414	16,873	(32,541)
Commerce	17,107	57,630	40,523	71,310	61,492	(9,818)
Other charges	77,516	49,180	(28,336)	178,869	177,783	(1,086)
Department Charges	123,481	111,191	(12,290)	391,429	264,930	(126,500)
TOTAL GENERAL FUND REVENUES	\$ 77,949,186	\$ 93,862,959	\$ 15,913,773	\$ 169,774,677	\$ 158,429,516	\$ (11,345,161)

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 6/30/2013.

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

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

**YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections
Ending Seven Months Ending April 30, 2013.
Pursuant to SGCA 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	\$ 53,199,255	\$ 57,426,943	\$ 4,227,688	\$ 73,469,937	\$ 79,455,335	\$ 5,985,398
Corporation	61,440,567	61,290,178	(150,389)	115,700,007	106,708,670	(8,991,337)
Withholding	116,890,177	123,406,415	6,516,239	204,643,469	216,746,365	12,102,896
Withholding - COLA	0	2,000	2,000	0	0	0
Interest & penalties	0	2,073,032	2,073,032	0	0	0
Income Taxes	231,529,999	244,198,568	12,668,569	393,813,413	402,910,371	9,096,958
Business privilege taxes:						
Gross Receipts Taxes	132,870,421	127,106,618	(5,763,803)	228,751,346	218,801,289	(9,950,057)
Other Taxes:						
Admissions tax	0	800	800	0	0	0
Use tax	2,123,551	1,717,582	(405,969)	3,847,425	2,978,004	(869,421)
Business Privilege Taxes	134,993,972	128,825,001	(6,168,972)	232,598,771	221,779,293	(10,819,478)
Licenses, Fees & Permits	871,033	779,744	(91,289)	5,070,909	4,848,472	(222,437)
Use of Money & Property	295,633	65,701	(229,932)	808,896	259,748	(549,148)
Federal Sources ^{2/}	31,165,827	33,998,830	2,833,004	53,451,519	58,328,072	4,876,553
Department Charges:						
Agriculture	1,879	3,035	1,156			
Police & corrections	246	20	(226)			
Public works	167,114	17,843	(149,272)			
Public health	104,161	51,780	(52,381)			
Commerce	142,323	196,403	54,080			
Other charges	447,881	411,720	(36,161)			
Department Charges	863,604	680,801	(182,804)	1,861,714	1,529,168	(332,546)
TOTAL GENERAL FUND REVENUES	\$ 399,720,068	\$ 408,548,645	\$ 8,828,576	\$ 687,605,222	\$ 689,655,124	\$ 2,049,902

2.21%

0.30%

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(D).

^{6/} Based on Adopted Revenues P.L. 31-233, Chapter I, Section 2.

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXECUTIVE DIRECTION				
Office of I Maga'lahaen Guahan	5,306,622	2,686,350	548,681	2,071,591
Office of I Segundu Na Maga'lahaen Guahan	781,744	441,366	12,730	327,648
Commission on Decolonization	224,417	127,432	22	96,962
Ancestral Lands Commission	97,364	57,306	5,000	35,058
Department of Veterans Affairs	301,794	199,907	5,040	96,846
Dept of Veterans Affairs - Expansion of Cemetary (Local Match)	390,000	-	331,500	58,500
Bureau of Budget & Management Research	991,205	574,257	143	416,805
Civil Service Commission	791,321	453,298	24,446	313,577
Guam Election Commission	756,027	505,767	73,225	177,035
Bureau of Statistics & Plans	1,082,356	626,762	9,357	446,236
Public Works	9,774,206	4,868,306	468,529	4,437,371
Department of Land Management	380,082	185,702	92,851	101,529
Military Affairs	657,532	311,654	727	345,151
TOTAL	21,534,670	11,038,109	1,572,251	8,924,310
PUBLIC SAFETY				
Guam Police Department	26,040,529	14,889,445	591,080	10,560,004
Corrections	19,209,366	9,556,465	618,179	9,034,721
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	651,862	329,909	-	321,953
Guam Fire Department	26,214,655	15,494,793	386,870	10,332,992
Youth Affairs	4,351,739	2,172,649	129,533	2,049,557
Youth Affairs- Runaway, Homeless or Victims of Abuse	311,086	210,714	53,709	46,663
Chief Medical Examiner	399,545	200,422	38,315	160,808
TOTAL	77,178,782	42,854,396	1,817,687	32,506,699
HOMELAND SECURITY				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
TOTAL	-	-	-	-

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
HEALTH				
Dept. of Public Health & Social Services	19,905,456	10,297,436	4,919,283	4,688,737
DPHSS MIP/Medicaid Program	28,201,453	17,505,472	64,868	10,631,113
DPHSS Public Assistance Program	2,381,200	1,430,031	-	951,169
Mental Health and Substance Abuse	13,078,591	4,944,195	1,941,415	6,192,982
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	773,655	544,262	-	229,393
Mental Health and Substance Abuse - Oasis Empowerment Center	46,104	-	-	46,104
Guam Memorial Hospital Authority	2,225,415	1,766,603	-	458,812
Dept. of Integ. Services for Indiv. With Disabilities (DISID)	1,139,468	279,550	57,026	802,891
TOTAL	67,751,342	36,767,549	6,982,592	24,001,201
EDUCATION				
Department of Education Operations	182,246,286	101,419,538	-	80,826,748
DOE Chamoru Studies Division	381,120	-	-	381,120
DOE Textbooks	2,000,000	896,521	-	1,103,479
University of Guam	25,688,064	14,984,704	-	10,703,360
UOG Scholarships (SSFAP)	2,423,137	1,413,496	-	1,009,641
UOG A.C. Yamashita Ed. Corps.	1,176,221	686,133	-	490,088
UOG Aquaculture Development and Training Center	125,254	73,059	-	52,195
UOG WERI (Guam Hydro. Survey)	182,694	106,575	-	76,119
UOG WERI (Water Resource Monitoring)	155,626	90,783	-	64,843
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	87,143	-	62,241
UOG KPRG Ops	89,467	52,185	-	37,282
UOG Guam Farmers Cooperative Assoc. of Guam	200,000	116,662	-	83,338
Guam Community College	13,301,611	6,595,384	-	6,706,227
GCC - LPN & Voc Guidance Programs	705,058	349,589	-	355,469
Guam Commission for Educator Certification	203,831	71,978	171	131,683
Guam Public Library	1,176,093	599,103	73,324	503,665
PBS Guam	596,671	280,124	62,369	254,178
TOTAL	230,800,517	127,822,977	135,864	102,841,677
			-	-
			-	-

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{/1}</u>	<u>EXPENDITURES ^{/2}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
UTILITIES	-	-	-	-
TOTAL	-	-	-	-
FINANCE & ADMINISTRATION				
Department of Administration	7,264,866	3,913,065	1,056,631	2,295,170
Government Claims Fund	100,000	85,000	-	15,000
DOA - Government Annual Single Audit	377,000	219,000	-	158,000
Residential Treatment Fund	1,100,000	772,218	-	327,782
Child in Custody - 19 GCA §5116	649,962	290,138	45,406	314,418
TOTAL	9,491,828	5,279,421	1,102,037	3,110,370
REVENUE & TAXATION				
Department of Revenue & Taxation	9,164,180	4,556,600	9,500	4,598,080
TOTAL	9,164,180	4,556,600	9,500	4,598,080
JUSTICE				
Office of the Attorney General	10,888,363	5,242,795	540,629	5,104,939
TOTAL	10,888,363	5,242,795	540,629	5,104,939
NATURAL RESOURCES				
Department of Agriculture	2,360,458	1,082,320	63,415	1,214,723
Animal Shelter (GAIN)	91,863	19,521	58,563	13,779
Veterinarian and Animal Control Services (Animal Health)	162,518	144,303	-	18,215
TOTAL	2,614,839	1,246,144	121,978	1,246,717
LABOR				
Department of Labor	988,456	524,288	27,345	436,823
Worker's Compensation Fund	747,949	387,046	-	360,904
TOTAL	1,736,405	911,333	27,345	797,726

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{/1}</u>	<u>EXPENDITURES ^{/2}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
TOURISM & CULTURE				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	287,999	131,948	-	156,051
Department of Chamorro Affairs	928,856	437,208	75,304	416,343
TOTAL	1,216,855	569,156	75,304	572,394
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-
TRANSPORTATION				
TOTAL	-	-	-	-
RECREATION				
Department of Parks & Recreation	3,057,669	1,576,379	143,878	1,337,412
TOTAL	3,057,669	1,576,379	143,878	1,337,412
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	7,510,621	4,713,201	224,305	2,573,115
Mayor's Council- Public Safety & Social Education	285,000	65,514	100,658	118,828
Mayor's Council- Grounds Maintenance for Schools	204,087	204,087	-	-
Guam Legislature	7,063,133	4,120,161	-	2,942,972
Guam Legislature- Office of Finance and Budget	359,232	209,552	-	149,680
Unified Judiciary	22,067,848	13,616,106	-	8,451,742
Judiciary - Court Appt. Fees	745,433	700,000	-	45,433
Judiciary - Adult and Juvenile Drug Courts	651,277	407,722	-	243,555
Judiciary- Mental Health Court	100,000	59,500	-	40,500
Public Defender Services Corp	3,601,222	2,188,314	-	1,412,908
Office of Public Accountability	1,235,315	628,182	-	607,133
GEDA- Guam Football (Soccer) Association	500,000	-	-	500,000
TOTAL	44,323,168	26,912,339	324,963	17,085,866

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{/1}	<u>EXPENDITURES</u> ^{/2}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
MISCELLANEOUS APPROPRIATIONS				
Retirement (Health/Dental/Life Insurance)	16,922,668	13,710,683	-	3,211,985
Retirement (Medicare Premiums)	1,140,965	779,680	-	361,285
Retirement (Judges Annuities)	358,000	208,831	-	149,169
Retirement (Gov./Lt. Gov. Pensions)	251,000	146,419	-	104,581
DOA- COLA	6,770,500	8,200,500	-	(1,430,000) /4
DOA- Supplemental Annuity Benefits Special Fund	11,696,303	6,835,000	-	4,861,303
General Fund Contribution to Income Tax Refund Efficient Payment Trust	14,000,501	-	-	14,000,501
GMHA Pharmaceutical Fund	-	-	-	- /3
TOTAL	51,139,937	29,881,113	-	21,258,824
CONTINUING APPROPRIATIONS				
Limited Obligation (Section 30) Bond, Series 2009A	3,692,212	10,188,728	-	(6,496,516) /5
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
TOTAL	32,073,820	22,755,672	-	9,318,148
GRAND TOTAL	562,972,375	317,413,983	12,854,028	232,704,364

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 5/16/13
- /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.
- /5 Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.