GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2013

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. A brief discussion of GovGuam's nonmajor governmental funds - special revenue funds as of September 30, 2013, follows.

Accessible Parking Fund - The fund was created by Public Law 18-28 to ensure that disabled persons are given equal access to government offices and services. Revenues are generated from fines collected from those parked illegally in handicapped parking spaces. Expenditures are authorized for maintenance of disabled parking areas.

Air Pollution Control Fund - This fund was created by Public Law 24-40 to provide a coordinated Territory-wide program of air pollution prevention, abatement, and control. Revenues are derived primarily from permit application fees and annual emission fees.

Board of Accountancy Fund - This fund was created for the purpose of regulating aspects of the practice of public accountancy. The Guam Code Annotated Title 22, Subsection 35104(d) states, "all monies collected by the Board ... shall be deposited with the Treasurer of Guam to the credit of the Board." Sources of revenues are from the issuance of certificates and permit fees collected from public accountants and firms practicing public accountancy. Monies shall be expended for administering the Public Accountancy Act of 1990.

Carrier Off-Duty Services Revolving Fund - This fund was created by Public Law 25-138. Charges from this fund are from services performed by Customs and Quarantine Officers, in the performance of their duties on any day of the week upon special request by the Director of Customs and Quarantine outside of normal working hours.

Census 2010 Fund - This fund was created by Public Law 30-58, which authorizes the temporary recruitment and employment of personnel, consistent with the U.S. Census Bureau guidelines, and to conduct necessary activities related to the Guam Decennial 2010 Census.

Chamorro Land Trust Operations Fund - This fund was created by Public Law 28-68 to account for the proceeds from all land use permits, monetary contributions and fees for the benefit of the Chamorro Land Trust Commission.

Chamorro Loan Guarantee Fund - This fund was created by Public Law 12-226 to account for loans made by governmental agencies or lending institutions to those holding leases or licenses issued by the Chamorro Land Trust Commission may be guaranteed. This guarantee may be for home or commercial loan purposes. The loan guarantees shall be subject to certain restrictions.

Child Care Revolving Fund - This fund was created by Public Law 31-73 to account for all funds received under the Child Welfare Services Act.

Community Health Centers Fund - This fund was created to provide for the Southern Community Health Center. Revenues are derived from fees charged to health service recipients utilizing the Center. Revenues are applied to expenditures applicable to the operation of the Center.

Consumer Protection Fund - This fund was created by Public Law 21-18 to account for fees collected by the Attorney General's Office under the Consumer Protection Act.

See Accompanying Independent Auditors' Report.

Contractors' License Board Fund - This fund was created to protect the public by licensing the contractors of Guam. Revenues are derived from both license fees and local appropriations.

Controlled Substance Diversion Fund – This fund was created by Public Law 24-149 for use by the Department of Public Health for programs to monitor controlled substances, to identify and detect its diversion, equipment, supplies and contracts necessary to monitor controlled substances, and training of employees tasked with administering the Act. Revenues for this fund are provided for by fees assessed in relation to the registration and control of the manufacture, distribution and dispensing of controlled substances in Guam.

Criminal Injuries Compensation Fund - The Criminal Injuries Compensation Fund was enacted under Public Law 20-155. The fund was created for the purpose of compensating victims injured through criminal mischief. Public Law 20-155 created the Criminal Injuries Commission which was created to determine, on a case by case basis, who is worthy of compensation. Sources of funding are prosecuted criminals (offenders) and Government appropriations. Per Public Law 20-155, compensation must be made within 18 months of date of injury. In addition, no claim will be awarded in excess of $10,000.

Customs, Agriculture, and Quarantine Inspection Services Fund - This fund was created by Public Law 23-45 and amended by Public Law 23-96 Section 73145 of the Government Code of Guam. The law requires that each aircraft landing at the Guam International Airport Terminal (GIAT) shall be levied a customs, agriculture, and quarantine inspection service charge reasonably related to the cost incurred by the Customs and Quarantine Agency and the Department of Agriculture in providing, maintaining and operating the service charge facilities, and shall be allocated among air carriers in such a manner reasonably related to the relative demand for such services attributable to each carrier. All expenditures of the Fund shall be made exclusively by appropriation of the Guam Legislature. The Fund shall not be commingled with the General Fund and shall be kept in a separate bank account.

Dededo Buffer Strip Revolving Fund - This fund was created as a result of the re-enactment of Section 68901(1) of Title 21 of the Guam Code Annotated as amended by Public Law 24-59. This authorizes the Department of Land Management to enter into commercial leases, not exceeding ten (10) years, for the use of the Dededo and Yigo Municipal Planning Councils (two-thirds to Dededo and one-third to Yigo) for the upkeep and maintenance of sports and recreational facilities.

DLM Building Construction Fund - This fund was created by Public Law 29-46 to account for all monies received from FEMA for the construction of the Department of Land Management building.

DPW Building and Design Fund - This fund was created by Public Law 20-221 to be used for review and building inspection operational expenditures. Any fees collected from plan review and building inspection shall be deposited to the special fund.

Drivers' Education Fund - This fund was created by Public Law 22-20 to be expended on personnel, travel, purchase of vehicles, insurance, fuel and maintenance, textbooks and materials, driving simulators, a consultant and for teachers' stipends.

Enhanced 911 Emergency Reporting System Fund - This fund was created by Public Law 25-55. The fund is created to provide a source of funding for cost associated with the "911" Emergency Reporting System by charging a monthly surcharge known as the "911 Surcharge" paid by Local Exchange Telephone and Commercial Mobil Radio Service subscribers. All money and interest earned by this fund will be used by the Guam Fire Department solely for enhanced "911" equipment and systems.

See Accompanying Independent Auditors' Report.

Environmental Health Fund - This fund was created by Public Law 25-120 to account for all fees and penalties collected pursuant to laws enforced by the Division of Environmental Health of the Department of Public Health and Social Services.

Examiner Off-Duty Services Fund - This fund was created by Public Law 30-140 to account for hourly charges for services required by Department of Revenue and Taxation examiners outside of normal working hours.

GFD Capital Revolving Fund - This fund was created by Public Law 22-52 to establish a capital outlay revolving fund within the Guam Fire Department to purchase essential emergency rescue and firefighting vehicles and emergency and life support equipment.

GMHA Healthcare Trust and Development Fund - This fund was created by Public Law 32-60 to account for license fees, business privilege tax, and income tax collected from companies involved in gaming to be used by designated public healthcare agencies of GovGuam.

Guam Cancer Trust Fund - This fund was created to provide financial assistance to organizations that provide patient directed services for the prevention of cancers, its treatment, diagnosis, and other services that *may* be required to access treatment, including, but *not limited to,* off-island transportation and temporary housing.

Guam Ancestral Lands Commission Funds - These funds were established by Public Law 25-45 for the purpose of investigating, recording, filing, and reporting claims for ancestral lands, and to respond to requests for remedy from claimants for lands taken by the United States or by GovGuam on or after January 1, 1930.

Guam Charter Schools Fund - This fund was created by Public Law 29-140 to account for all funds received under the Guam Academy Charter Schools Act of 2009.

Guam Environmental Trust Fund - This fund was created through Public Law 21-10. The fund is administered by the Guam Environmental Protection Agency and was created to clean up hazardous materials and to restore and repair damage to the environment. Revenues are generated through collection of a 2% assessment fee on all commercial and industrial liability insurance premiums which will be collected by the Department of Revenue and Taxation.

Guam Deodetic Network Fund – This fund was created by Public Law 23-31 to account for transactions associated with the 1993 Guam Geodetic Network, which was established to administer the control standards prescribed in the Federal Geodetic Control Committee's (FGCC) publication Geometric Geodetic Accuracy Standards and Specifications for using GPS relative Positioning Techniques, Version 5.0 (Reprinted 1 August 1989) and as updated as necessary.

Guam Plant Inspection and Permit Fund - This fund was created by Public Law 27-29 for the administration, operation, maintenance and improvement of the Plant Inspection Station of the Department of Agriculture.

Guam Preservation Trust Fund - This fund was created by Public Law 20-151 for the purpose of the preservation of the island's many historical and cultural locations. Revenues are derived from building permit fees assessed to contractors before the issuance of any type of building permit.

See Accompanying Independent Auditors' Report.

Guam Procurement Advisory Council Support Fund - This fund was created by Public Law 31-93 to account for the operations of the Guam Procurement Advisory Council.

Guam Unarmed Combat Commission Fund - This fund was created by Public Law 30-045 to account for the operations of the Guam Unarmed Combat Commission.

Health and Human Services Fund - This fund was created by Public Law 24-174 to account for 10% of proceeds from the sale and securitization of the allocation under the Master Settlement Agreement for settlements received from the tobacco industry.

Healthy Futures Fund – This fund was created by Public Law 27-05 to account for 50% of proceeds received on alcoholic beverages excise taxes and all tobacco-related taxes to be expended for health and education programs relating to tobacco and alcohol prevention, cessation, treatment and control, and to improving overall health and well-being.

Health Professional Licensure Fund - This fund was created by Public Law 21-33 to defray the cost of obtaining standardized examination materials and services for the healing arts and cosmetology licensor and the cost of proctoring examination at the testing site.

Health and Security Trust Fund - This fund was created by Public Law 24-174 to account for 50% of proceeds from the sale and securitization of the allocation under the Master Settlement Agreement to be expended for the operations and capital expenditures of the Guam Memorial Hospital Authority.

Host Community Benefits Fund - This fund was created by Public Law 30-165 to recognize the impact on the villages of Inarajan and Ordot as host communities to the Leyon landfill and the Ordot Dump and funded by revenue from tipping fees.

Indirect Cost Fund - This fund was created by Public Law 29-113 to account for appropriations for the following purposes: (a) training such as Continuing Professional Education Credits, CPE; (b) negotiating and administering GovGuam's indirect cost rate; (c) purchasing of supplies and equipment associated with negotiating and administering GovGuam's indirect cost rate; and (d) automated budget development and maintenance.

Land Survey Revolving Fund - This fund was created in order to administer the surveying, mapping, and registration of all government-owned properties. Revenues are derived from certain documentary fees and proceeds from leases of government land. Funds are expended after allotments authorizing their expenditure are created by the Bureau of Budget and Management Research.

Limited Gaming Fund - This fund was created by Public Law 26-52 to account for activities under the Gaming Control Act.

Manpower Development Fund - This fund was created by Public Law 18-48 to enhance manpower training programs. The fund receives revenues from registration fees of non-immigrant workers.

Mental Health and Substance Abuse Fund - This fund was created by Public Law 26-68 to account for all proceeds received by the Youth Tobacco Education and Prevention Fund to be expended for youth compliance monitoring and tobacco and drug prevention and education programs.

Notary Public Revolving Fund - This fund was created by Public Law 21-106 to account for revenues received under the Model Notary Law.

See Accompanying Independent Auditors' Report.

Office of Vital Statistics Revolving Fund - This fund was created by Public Law 31-213 to account for revenues received by the Territorial Registrar, Office of Vital Statistics, within the Department of Public Health and Social Services.

Pesticide Management Fund - This fund was created by Public Law 29-46 to account for fees collected by the Guam Environmental Protection Agency to be used for the purchase of equipment, payment of personnel costs, public outreach, training, contracts, and disposal of confiscated pesticides and devices associated with the Pesticide Enforcement program.

Plant Nursery Revolving Fund - This fund was created by Public Law 26-140 to account for fees collected under the Department of Agriculture's Fee Schedule for plant nursery services and activities.

Police Services Fund - This fund was created by Public Law 24-23 for the purpose of funding the general operational needs of the Guam Police Department. Revenues are derived mainly from miscellaneous services and fees provided by the department.

Prison Industries Revolving Fund - This fund was created by Public Law 29-94 to account for all revenues collected under the Department of Correction's Prison Industries program that was established as a means for inmates to receive job training and skills development.

Professional Engineers', Architects' and Surveyors' Fund - This fund was created to receive fees from licenses and license renewals and to use those funds to administer and enforce the laws relating to professional engineers, architects and land surveyors.

Public Library System Fund – This fund accounts for the operations of all libraries in the Library System on Guam in accordance with the rules and regulations promulgated by the Library Board.

Public Recreation Services Fund – This fund was created by Public Law 27-106 to account for the maintenance, upgrade and upkeep of all parks and recreational facilities within the jurisdiction of the Department of Parks and Recreation, and the creation and continuance of existing community related programs and activities for the benefit of the island.

Public Transit Fund – This fund was created by Public Law 26-76 under the authority of the Department of Administration to operate Guam's mass transit system.

Rabies Prevention Fund – This fund was created by Public Law 24-216 to maintain, enhance and secure the prevention of rabies on Guam. Revenues are derived from issuance of entry permits for any dog or cat imported into Guam.

Recycling Revolving Fund – This fund was created by Public Law 28-171 to account for recycling fees levied upon the registered owner of a motor vehicle to assist in the recycling and disposal of motor vehicles and other recyclable materials.

Safe Homes Safe Streets Fund - This fund was created by Public Law 27-05 to account for 50% of alcoholic beverage excise taxes received and to be expended on public safety and social programs that enforce alcohol regulations, reduce underage drinking, support traffic safety, reduce drug-related violence and abuse, and/or support community-based drug and substance abuse prevention programs.

See Accompanying Independent Auditors' Report.

Safe Streets Fund - This fund was created by Public Law 22-41 to account for fines collected for certain offenses involving alcohol and controlled substances, convictions involving children, vehicular negligence and homicide, and drinking while driving a motor vehicle. So much of the Fund as is required is appropriated to the Department of Corrections to be used to compensate staff and provide supplies or facilities to house incarcerated persons convicted of misdemeanors and persons convicted of abovementioned offenses.

Section 2718 Fund - This fund was created by Public Law 31-77 to account for all proceeds from rebates paid to and entitled to GovGuam pursuant to Section 2718(b)(1)(A) of the Public Health Services Act, as amended by the Patient Protection and Affordable Care Act (PPACA), Public Law 111-148.

Solid Waste Management Plan - This fund was created by Public Law 25-175 to be administered by the Guam Environmental Protection Agency to deal with solid waste management.

Solid Waste Operations Fund - This fund was created by Public Law 24-272 to provide a financing source for GovGuam's costs and expenses directly related to the closure and post-closure of the solid waste landfill.

Special Assets Forfeiture Fund - This fund was created by Public Law 26-120 to account for property that is forfeited under any local law enforced or administered by the Guam Police Department.

Stray Dog Revolving Fund - This fund was created by Public Law 28-108 to account for the imposition of mandatory fines on owners of impounded dogs.

Street Light Fund - This fund was created by Public Law 27-38 to pay for the installation and operation of public street lights.

Tax Collection Fund - This fund was created by Public Law 27-05. Fifty percent (50%) of the fund is earmarked for the purposes of employing tax technicians, revenue agents, revenue officers, and for other related expenses in order to increase collection of taxes and for the salaries of employees serving as Passport Acceptance Agents. The remaining fifty percent (50%) is to be deposited in the Public School Library Resources Fund.

Territorial Educational Facilities Fund (TEF) - TEF was created by Public Law 22-19 (as amended by Public Law 23-14) to account for all real property tax revenues received by or on behalf of GovGuam. These revenues are used for the debt service payments of the General Obligation Bonds, 1993 Series A and 1995 Series A.

Territorial Highway Fund - This fund was created for the purpose of obtaining proper maintenance and construction of highways and for the implementation of Highway Safety plans, programs and projects. Revenues are derived from Federal grants, certain liquid fuels taxes, vehicle registration fees and local appropriations.

Tourist Attraction Fund - This fund was created to finance the improvement of the physical facilities of Guam's parks and recreation areas. Financing is provided by the imposition of an 11 percent tax on lodging provided to transients.

Underground Storage Tank Management Fund – This fund was created by Public Law 20-106 to account for collections received under the Underground Storage of Regulated Substances Act.

See Accompanying Independent Auditors' Report.

UOG Capital Improvements Fund – This fund was created by Public Law 26-48 to account for the design, construction and collateral equipment of the College of Business and Public Administration, and for the replacement of the roof of the Fine Arts Building.

Unreserved Fund Balance Fund – This fund was created by Public Law 28-68 to account for the transfer of funds equal to the amounts in the unreserved fund balances of the Corrections Revolving Fund, the Dededo Buffer Strip Revolving Fund, the DPW Building and Design Fee Account Fund, the Enhanced 911 Emergency Reporting System Fund, the Guam Plant Inspection and Permit Fund, the Healthy Futures Fund, the Housing Revolving Fund, the Police Services Fund, and Parks & Recreation Services Fund at September 30, 2004.

Village Streets Fund - This fund was created by Public Law 23-128. This Fund shall be used exclusively for the purpose of payment to vendors for village road planning, design, construction, reconstruction, improvement, repair and maintenance services, the acquisition of rights of way, or to service debt payments of revenue bonds which may be issued to fund the construction, repair and maintenance of secondary and tertiary roads.

Water Protection Fund - This fund was created by Public Law 22-47 to provide funding for the administration and implementation and enforcement of the Water Pollution Control Act and regulations promulgated from said Act, for educational programs and grants for research and development, advertisement promotions, and inspections of facilities to prevent or minimize erosion that contributes to pollution of the waters.

Water Research and Development Fund – This fund was created by Public Law 22-47 to conduct water resource research which will contribute to the effective planning and management of Guam's underground and surface water, and to the development of programs which promote the best use of these resources.

Wildlife Conservation Fund - This fund was created to preserve, manage, enhance and protect the Government's wildlife resources and their environment. Revenues are derived principally from the sale of hunting, fishing and harvesting licenses, fees and permits.

Workmen's Compensation Fund - This fund was authorized to be created by Public Law 1-88. Section 37042 of the Government Code of Guam requires a fund sufficient to secure compensation payments under Title XXXIII of the Government Code in respect to employees of GovGuam, its agencies and instrumentalities, including any public corporation. Funds are disbursed upon the order of the Workers Compensation Commission, of which the Director of Labor is the Commissioner.

Youth Tobacco Education and Prevention Fund – This fund was created by Public Law 25-187 to account for 10% of proceeds from the sale and securitization of the allocation under the Master Settlement Agreement to be utilized by the Department of Mental Health and Substance Abuse, for youth compliance monitoring and tobacco and drug prevention and education programs.

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Balance Sheet

September 30, 2013

AS/400 Fund Number	236	265	266	282	633	624	415	646	105	250	213
	Accessible Parking	Air Pollution Control	Board of Accountancy	Carrier Off-duty Services Revolving	Census 2010	Chamorro Land Trust Operations	Chamorro Loan Guarantee	Child Care Revolving	Community Health Centers	Consumer Protection	Contractors' License Board
ASSETS											
Cash and cash equivalents	$ -	$ -	$ 344,918	$ -	$ -	$ 1,709,130	$ -	$ -	$ 3,302,295	$ -	$ 478,588
Investments	-	-	1,055,470	-	-	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	50,765	-	-	-	-	-	-	-	-
Due from other funds	15,486	-	-	217,679	11,094	-	172	13,480	-	14,998	287,180
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-	-
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	201,791	-	-	-	-
Investments	-	-	-	-	-	-	300,000	-	-	-	-
Total assets	$ 15,486	$ -	$ 1,451,153	$ 217,679	$ 11,094	$ 1,709,130	$ 501,963	$ 13,480	$ 3,302,295	$ 14,998	$ 765,768
LIABILITIES AND FUND BALANCES (DEFICIT)											
Liabilities:											
Accounts payable	$ -	$ -	$ 32,044	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll and other	-	2,711	-	35,231	-	8,374	-	-	50,210	-	9,330
Due to other funds	-	124,860	-	-	-	15,528	-	-	785,851	-	-
Due to component units	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Deposits and other liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	127,571	32,044	35,231	-	23,902	-	-	836,061	-	9,330
Fund balances (deficit):											
Restricted	-	-	-	-	-	-	501,791	-	-	-	-
Committed	-	-	1,419,109	182,448	11,094	1,656,955	172	13,480	2,004,643	14,998	725,403
Assigned	15,486	-	-	-	-	28,273	-	-	461,591	-	31,035
Unassigned	-	(127,571)	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	15,486	(127,571)	1,419,109	182,448	11,094	1,685,228	501,963	13,480	2,466,234	14,998	756,438
Total liabilities and fund balances (deficit)	$ 15,486	$ -	$ 1,451,153	$ 217,679	$ 11,094	$ 1,709,130	$ 501,963	$ 13,480	$ 3,302,295	$ 14,998	$ 765,768

(continued)

GOVERNMENT OF GUAM
Nonmajor Governmental Funds - Special Revenue Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Number	272	325	209	267	630	235	246	281	600	640	231
	Controlled Substance Diversion	Criminal Injuries Compensation	Customs, Agriculture and Quarantine Inspection Services	Dededo Buffer Strip Revolving	DLM Building Construction	DPW Building and Design	Drivers' Education	Enhanced 911 Emergency Reporting System	Environmental Health	Examiner Off-Duty Services	GFD Capital Revolving
ASSETS											
Cash and cash equivalents	$ -	$ -	$ 288,775	$ -	$ 602,442	$ -	$ -	$ -	$ -	$ -	$ -
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	647,791	-	-	-	-	-	-	-	-
Due from other funds	73,298	-	-	124,680	-	49,576	149,833	1,500,025	825,258	16,871	58,773
Due from component units	-	-	1,867,990	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-	-
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 73,298	$ -	$ 2,804,556	$ 124,680	$ 602,442	$ 49,576	$ 149,833	$ 1,500,025	$ 825,258	$ 16,871	$ 58,773
LIABILITIES AND FUND BALANCES (DEFICIT)											
Liabilities:											
Accounts payable	$ -	$ 169	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll and other	-	-	191,829	-	-	7,003	-	21,725	11,974	-	-
Due to other funds	-	-	2,612,727	-	300	-	-	-	-	-	-
Due to component units	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Deposits and other liabilities	-	191,479	-	-	-	-	-	-	-	-	-
Total liabilities	-	191,648	2,804,556	-	300	7,003	-	21,725	11,974	-	-
Fund balances (deficit):											
Restricted	-	-	-	-	-	-	-	-	-	-	-
Committed	52,413	-	-	124,680	602,142	-	149,833	1,329,855	743,254	16,871	58,773
Assigned	20,885	-	-	-	-	42,573	-	148,445	70,030	-	-
Unassigned	-	(191,648)	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	73,298	(191,648)	-	124,680	602,142	42,573	149,833	1,478,300	813,284	16,871	58,773
Total liabilities and fund balances (deficit)	$ 73,298	$ -	$ 2,804,556	$ 124,680	$ 602,442	$ 49,576	$ 149,833	$ 1,500,025	$ 825,258	$ 16,871	$ 58,773

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GOVERNMENT OF GUAM
Nonmajor Governmental Funds - Special Revenue Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Number	656				641	639	245	649	608	326	651
	GMHA Healthcare Trust and Development	Guam Ancestral Lands Operations	Guam Ancestral Land Bank	Guam Ancestral Landowners Recovery	Guam Cancer Trust	Guam Charter Schools	Guam Environmental Trust	Guam Geodetic Network	Guam Plant Inspection and Permit	Guam Preservation Trust	Guam Procurement Advisory Council Suppor
ASSETS											
Cash and cash equivalents	$ -	$ 443	$ 2,932,112	$ 9,353	$ 105	$ -	$ 81,738	$ -	$ 137,699	$ 249,129	$ -
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	252,111	-	-	-	-	1,500	47,461	60,396	-	132,122	1,931
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-	-
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 252,111	$ 443	$ 2,932,112	$ 9,353	$ 105	$ 1,500	$ 129,199	$ 60,396	$ 137,699	$ 381,251	$ 1,931
LIABILITIES AND FUND BALANCES (DEFICIT)											
Liabilities:											
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll and other	-	-	-	-	-	-	3,155	-	-	-	-
Due to other funds	-	-	-	-	105	-	-	-	53,045	-	-
Due to component units	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Deposits and other liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	105	-	3,155	-	53,045	-	-
Fund balances (deficit):											
Restricted	-	-	2,932,112	9,353	-	-	-	-	-	-	-
Committed	252,111	443	-	-	-	1,500	74,541	22,061	77,546	381,251	1,931
Assigned	-	-	-	-	-	-	51,503	38,335	7,108	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	252,111	443	2,932,112	9,353	-	1,500	126,044	60,396	84,654	381,251	1,931
Total liabilities and fund balances (deficit)	$ 252,111	$ 443	$ 2,932,112	$ 9,353	$ 105	$ 1,500	$ 129,199	$ 60,396	$ 137,699	$ 381,251	$ 1,931

(continued)

GOVERNMENT OF GUAM
Nonmajor Governmental Funds - Special Revenue Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Number	635	270	602	241	311	652	632	222	655	232	294
	Guam Unarmed Combat Commission	Health and Human Services	Healthy Futures	Health Professional Licensure	Health and Security Trust	Host Community	Indirect Cost	Land Survey Revolving	Limited Gaming	Manpower Development	Mental Health and Substance Abuse
ASSETS											
Cash and cash equivalents	$ -	$ 34	$ 835,231	$ -	$ -	$ 90,611	$ 118	$ -	$ -	$ 347,621	$ -
Investments	-	3,445,400	-	-	5,957,054	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	1,329,214	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	6,185	475,632	4,048,832	444,087	-	-	152,894	-	223,688	545,279	-
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	705,660	-	-	-	-	-	-	-	-
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 6,185	$ 3,921,066	$ 6,918,937	$ 444,087	$ 5,957,054	$ 90,611	$ 153,012	$ -	$ 223,688	$ 892,900	$ -
LIABILITIES AND FUND BALANCES (DEFICIT)											
Liabilities:											
Accounts payable	$ -	$ 93,094	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll and other	-	-	158,056	-	-	-	28,227	53,714	-	5,550	-
Due to other funds	-	-	-	-	143,433	90,567	-	68,447	-	-	15,950
Due to component units	-	-	181,957	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Deposits and other liabilities	-	-	-	-	-	-	-	-	-	887,350	-
Total liabilities	-	93,094	340,013	-	143,433	90,567	28,227	122,161	-	892,900	15,950
Fund balances (deficit):											
Restricted	-	3,827,972	-	-	5,813,621	-	-	-	-	-	-
Committed	6,185	-	6,342,723	-	-	44	114,849	-	223,688	-	-
Assigned	-	-	236,201	444,087	-	-	9,936	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(122,161)	-	-	(15,950)
Total fund balances (deficit)	6,185	3,827,972	6,578,924	444,087	5,813,621	44	124,785	(122,161)	223,688	-	(15,950)
Total liabilities and fund balances (deficit)	$ 6,185	$ 3,921,066	$ 6,918,937	$ 444,087	$ 5,957,054	$ 90,611	$ 153,012	$ -	$ 223,688	$ 892,900	$ -

(continued)

GOVERNMENT OF GUAM
Nonmajor Governmental Funds - Special Revenue Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Number	261	650	629	211	263	644	215	604	620	317	285
	Notary Public Revolving	Office of Vital Statistics Revolving	Pesticide Management	Plant Nursery Revolving	Police Services	Prison Industries Revolving	Professional Engineers', Architects' and Surveyors'	Public Library System	Public Recreation Services	Public Transit	Rabies Prevention
ASSETS											
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 399,488	$ 212,845	$ -	$ -
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	63,480	188,086	57,077	25,139	192,696	1,569	-	81,611	-	299,064	94,057
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-	-
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 63,480	$ 188,086	$ 57,077	$ 25,139	$ 192,696	$ 1,569	$ -	$ 481,099	$ 212,845	$ 299,064	$ 94,057
LIABILITIES AND FUND BALANCES (DEFICIT)											
Liabilities:											
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued payroll and other	-	-	1,413	-	-	-	2,955	-	-	-	-
Due to other funds	-	-	-	-	-	-	716	-	146,095	-	-
Due to component units	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Deposits and other liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	1,413	-	-	-	3,671	-	146,095	-	-
Fund balances (deficit):											
Restricted	-	-	-	-	-	-	-	-	-	-	-
Committed	63,480	185,734	-	25,139	149,928	1,569	-	481,099	64,145	296,397	87,002
Assigned	-	2,352	55,664	-	42,768	-	-	-	2,605	2,667	7,055
Unassigned	-	-	-	-	-	-	(3,671)	-	-	-	-
Total fund balances (deficit)	63,480	188,086	55,664	25,139	192,696	1,569	(3,671)	481,099	66,750	299,064	94,057
Total liabilities and fund balances (deficit)	$ 63,480	$ 188,086	$ 57,077	$ 25,139	$ 192,696	$ 1,569	$ -	$ 481,099	$ 212,845	$ 299,064	$ 94,057

(continued)

GOVERNMENT OF GUAM
Nonmajor Governmental Funds - Special Revenue Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Number	619	601	217	647	284	416	605	625	202	603	205
	Recycling Revolving	Safe Homes Safe Streets	Safe Streets	Section 2718	Solid Waste Management Plan	Solid Waste Operations	Special Assets Forfeiture	Stray Dog Revolving	Street Light	Tax Collection	Territorial Educational Facilities
ASSETS											
Cash and cash equivalents	$ 1,007,301	$ -	$ 304	$ 79	$ -	$ 11,334,863	$ 315,294	$ -	$ -	$ -	$ 360,920
Investments	2,002,000	-	-	-	-	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	-	-	-	-	-	-	-	-	624,067
Other	-	-	-	6,608,000	-	3,933,617	-	-	-	-	-
Due from other funds	-	4,175	30,999	-	28,202	-	323,379	675	671,263	394,145	-
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-	-
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	1,697,639	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 3,009,301	$ 4,175	$ 31,303	$ 6,608,079	$ 28,202	$ 16,966,119	$ 638,673	$ 675	$ 671,263	$ 394,145	$ 984,987
LIABILITIES AND FUND BALANCES (DEFICIT)											
Liabilities:											
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ 1,771,644	$ -	$ -	$ -	$ -	$ -
Accrued payroll and other	1,435	-	-	-	-	40,809	-	-	-	10,478	-
Due to other funds	-	-	-	8,212,388	-	836,844	-	-	-	-	512,786
Due to component units	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	568,815	-	-	-	-	387,033
Deposits and other liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	1,435	-	-	8,212,388	-	3,218,112	-	-	-	10,478	899,819
Fund balances (deficit):											
Restricted	-	-	-	-	-	1,626,896	-	-	-	-	-
Committed	2,990,885	4,175	9,767	-	28,110	12,121,111	638,443	675	402,263	378,231	85,168
Assigned	16,981	-	21,536	-	92	-	230	-	269,000	5,436	-
Unassigned	-	-	-	(1,604,309)	-	-	-	-	-	-	-
Total fund balances (deficit)	3,007,866	4,175	31,303	(1,604,309)	28,202	13,748,007	638,673	675	671,263	383,667	85,168
Total liabilities and fund balances (deficit)	$ 3,009,301	$ 4,175	$ 31,303	$ 6,608,079	$ 28,202	$ 16,966,119	$ 638,673	$ 675	$ 671,263	$ 394,145	$ 984,987

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Balance Sheet

September 30, 2013

AS/400 Fund Number	208	206	636	297	621	247	283	300	203	310	276	
	Territorial Highway	Tourist Attraction	Underground Storage Tank Management	University of Guam Capital Improvements	Unreserved Fund Balance	Village Streets	Water Protection	Water Research and Development	Wildlife Conservation	Workman's Compensation	Youth Tobacco Education and Prevention	Total
ASSETS												
Cash and cash equivalents	$ 5,144,246	$ 2,783,336	$ 285,479	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,254,497
Investments	-	-	-	-	-	-	-	-	-	-	1,462,277	13,922,201
Receivables, net:												
Taxes	787,700	2,296,855	-	-	-	-	-	-	-	-	-	5,037,836
Other	-	-	-	-	-	-	-	-	-	-	-	11,240,173
Due from other funds	925,668	558,561	118,479	75,000	-	-	18,318	4,163	140,945	51,313	-	14,098,585
Due from component units	-	-	-	-	-	-	-	-	-	-	-	1,867,990
Prepayments	-	-	-	-	-	-	-	-	-	-	-	705,660
Restricted assets:												
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	1,899,430
Investments	-	-	-	-	-	-	-	-	-	-	-	300,000
Total assets	$ 6,857,614	$ 5,638,752	$ 403,958	$ 75,000	$ -	$ -	$ 18,318	$ 4,163	$ 140,945	$ 51,313	$ 1,462,277	$ 82,326,372
LIABILITIES AND FUND BALANCES (DEFICIT)												
Liabilities:												
Accounts payable	$ 201,947	$ 1,713	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,100,611
Accrued payroll and other	132,800	-	-	-	-	-	-	-	-	-	-	776,979
Due to other funds	-	-	-	-	6,394	22,695	-	-	-	-	297,406	13,946,137
Due to component units	-	19,520	-	75,000	-	-	-	-	-	-	-	276,477
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	955,848
Deposits and other liabilities	-	-	-	-	-	-	-	-	-	-	-	1,078,829
Total liabilities	334,747	21,233	-	75,000	6,394	22,695	-	-	-	-	297,406	19,134,881
Fund balances (deficit):												
Restricted	-	-	-	-	-	-	-	-	-	-	1,164,871	15,876,616
Committed	5,759,245	5,196,964	403,958	-	-	-	17,044	61	125,307	51,313	-	46,172,209
Assigned	763,622	420,555	-	-	-	-	1,274	4,102	15,638	-	-	3,237,065
Unassigned	-	-	-	-	(6,394)	(22,695)	-	-	-	-	-	(2,094,399)
Total fund balances (deficit)	6,522,867	5,617,519	403,958	-	(6,394)	(22,695)	18,318	4,163	140,945	51,313	1,164,871	63,191,491
Total liabilities and fund balances (deficit)	$ 6,857,614	$ 5,638,752	$ 403,958	$ 75,000	$ -	$ -	$ 18,318	$ 4,163	$ 140,945	$ 51,313	$ 1,462,277	$ 82,326,372

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	236	265	266	282	633	624	415	646	105	250	213
	Accessible Parking	Air Pollution Control	Board of Accountancy	Carrier Off-duty Services Revolving	Census 2010	Chamorro Land Trust Operations	Chamorro Loan Guarantee	Child Care Revolving	Community Health Centers	Consumer Protection	Contractors' License Board
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	104,178	78,226	610,641	626,753	-	1,039,753	-	5,810	1,712,203	17,599	725,531
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	10,590	-	-	1,826	1,565	-	-	-	967
Intergovernmental	-	-	-	-	-	-	-	-	1,378,085	-	-
Other	-	-	-	-	-	-	508,705	-	-	-	-
Total revenues	104,178	78,226	621,231	626,753	-	1,041,579	510,270	5,810	3,090,288	17,599	726,498
Expenditures by Function:											
Current:											
General government	-	-	359,726	-	-	471,911	8,310	-	-	-	502,038
Protection of life and property	44,229	-	-	614,906	-	-	-	-	-	2,601	-
Public health	-	-	-	-	-	-	-	-	3,068,459	-	-
Community services	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Individual and collective rights	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	146,475	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Payments to:											
GovGuam Retirement Fund	-	-	-	-	-	-	-	-	-	-	-
Guam Community College	-	-	-	-	-	-	-	-	-	-	-
Guam Memorial Hospital Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	-	-
Guam Regional Transit Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-
University of Guam	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	44,229	146,475	359,726	614,906	-	471,911	8,310	-	3,068,459	2,601	502,038
Excess (deficiency) of revenues over (under) expenditures	59,949	(68,249)	261,505	11,847	-	569,668	501,960	5,810	21,829	14,998	224,460
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	-	-
Transfers out to other funds	(515,188)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses), net	(515,188)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances (deficit)	(455,239)	(68,249)	261,505	11,847	-	569,668	501,960	5,810	21,829	14,998	224,460
Fund balances (deficit) at beginning of year	470,725	(59,322)	1,157,604	170,601	11,094	1,115,560	3	7,670	2,444,405	-	531,978
Fund balances (deficit) at end of year	$ 15,486	$ (127,571)	$ 1,419,109	$ 182,448	$ 11,094	$ 1,685,228	$ 501,963	$ 13,480	$ 2,466,234	$ 14,998	$ 756,438

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	272	325	209	267	630	235	246	281	600	640	231
	Controlled Substance Diversion	Criminal Injuries Compensation	Customs, Agriculture and Quarantine Inspection Services	Dededo Buffer Strip Revolving	DLM Building Construction	DPW Building and Design	Drivers' Education	Enhanced 911 Emergency Reporting System	Environmental Health	Examiner Off-Duty Services	GFD Capital Revolving
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	28,670	55,403	10,254,450	60,090	-	794,074	34,956	1,850,775	1,023,714	13,619	751,272
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	1,671	-	729	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	28,670	55,403	10,256,121	60,090	729	794,074	34,956	1,850,775	1,023,714	13,619	751,272
Expenditures by Function:											
Current:											
General government	-	-	-	-	-	628,126	-	-	-	716	-
Protection of life and property	-	-	11,952,014	-	-	-	-	1,204,582	-	-	6,866
Public health	100,249	-	-	-	-	-	-	-	653,671	-	-
Community services	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Individual and collective rights	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Payments to:											
GovGuam Retirement Fund	-	-	-	-	-	-	-	-	-	-	-
Guam Community College	-	-	-	-	-	-	-	-	-	-	-
Guam Memorial Hospital Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	-	-
Guam Regional Transit Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-
University of Guam	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	100,249	-	11,952,014	-	-	628,126	-	1,204,582	653,671	716	6,866
Excess (deficiency) of revenues over (under) expenditures	(71,579)	55,403	(1,695,893)	60,090	729	165,948	34,956	646,193	370,043	12,903	744,406
Other financing sources (uses):											
Transfers in from other funds	-	-	1,691,449	-	-	-	-	-	-	-	-
Transfers out to other funds	-	(555,031)	-	-	-	(660,572)	-	-	-	-	(900,000)
Total other financing sources (uses), net	-	(555,031)	1,691,449	-	-	(660,572)	-	-	-	-	(900,000)
Net change in fund balances (deficit)	(71,579)	(499,628)	(4,444)	60,090	729	(494,624)	34,956	646,193	370,043	12,903	(155,594)
Fund balances (deficit) at beginning of year	144,877	307,980	4,444	64,590	601,413	537,197	114,877	832,107	443,241	3,968	214,367
Fund balances (deficit) at end of year	$ 73,298	$ (191,648)	$ -	$ 124,680	$ 602,142	$ 42,573	$ 149,833	$ 1,478,300	$ 813,284	$ 16,871	$ 58,773

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	656				641	639	245	649	608	326	651
	GMHA Healthcare Trust and Development	Guam Ancestral Lands Operations	Guam Ancestral Land Bank	Guam Ancestral Landowners Recovery	Guam Cancer Trust	Guam Charter Schools	Guam Environmental Trust	Guam Geodetic Network	Guam Plant Inspection and Permit	Guam Preservation Trust	Guam Procurement Advisory Council Suppor
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	252,111	-	-	-	-	-	366,973	-	89,747	1,181,968	-
Charges for services	-	-	780,284	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	50	5	2	-	274	-	391	405	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,176	2,443,140	9,348	-	-	-	60,396	-	-	1,931
Total revenues	252,111	1,176	3,223,474	9,353	2	-	367,247	60,396	90,138	1,182,373	1,931
Expenditures by Function:											
Current:											
General government	-	733	291,362	-	-	-	-	-	-	-	-
Protection of life and property	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	898,833	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Individual and collective rights	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	687,500	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	284,710	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	75,071	-	-
Payments to:											
GovGuam Retirement Fund	-	-	-	-	-	-	-	-	-	-	-
Guam Community College	-	-	-	-	-	-	-	-	-	-	-
Guam Memorial Hospital Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	1,697,000	-
Guam Regional Transit Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-
University of Guam	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	733	291,362	-	898,833	687,500	284,710	-	75,071	1,697,000	-
Excess (deficiency) of revenues over (under) expenditures	252,111	443	2,932,112	9,353	(898,831)	(687,500)	82,537	60,396	15,067	(514,627)	1,931
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	1,153,937	687,500	-	-	-	-	-
Transfers out to other funds	-	-	-	-	-	-	(36,697)	-	-	-	-
Total other financing sources (uses), net	-	-	-	-	1,153,937	687,500	(36,697)	-	-	-	-
Net change in fund balances (deficit)	252,111	443	2,932,112	9,353	255,106	-	45,840	60,396	15,067	(514,627)	1,931
Fund balances (deficit) at beginning of year	-	-	-	-	(255,106)	1,500	80,204	-	69,587	895,878	-
Fund balances (deficit) at end of year	$ 252,111	$ 443	$ 2,932,112	$ 9,353	$ -	$ 1,500	$ 126,044	$ 60,396	$ 84,654	$ 381,251	$ 1,931

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	635	270	602	241	311	652	632	222	655	232	294
	Guam Unarmed Combat Commission	Health and Human Services	Healthy Futures	Health Professional Licensure	Health and Security Trust	Host Community	Indirect Cost	Land Survey Revolving	Limited Gaming	Manpower Development	Mental Health and Substance Abuse
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	19,615,319	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	780,319	-	-	-	-	-	-	-	-
Licenses and permits	4,705	10,099	-	218,804	-	-	-	2,966,187	223,688	1,312,070	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	(4,804)	840	-	(23,190)	49	-	-	-	431	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,562,138	-	-	-	-
Total revenues	4,705	5,295	20,396,478	218,804	(23,190)	49	1,562,138	2,966,187	223,688	1,312,501	-
Expenditures by Function:											
Current:											
General government	-	-	-	-	-	5	1,737,962	2,972,039	-	-	-
Protection of life and property	-	-	-	-	-	-	-	-	-	-	-
Public health	-	93,094	6,922,414	22,492	-	-	-	-	-	-	6,885
Community services	-	-	148,102	-	-	-	-	12,414	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Individual and collective rights	-	-	-	-	-	-	-	-	-	439,006	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Payments to:											
GovGuam Retirement Fund	-	-	-	-	-	-	-	-	-	-	-
Guam Community College	-	-	-	-	-	-	-	-	-	1,195,985	-
Guam Memorial Hospital Authority	-	-	3,163,299	-	43,433	-	-	-	-	-	-
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	-	-
Guam Regional Transit Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-
University of Guam	-	-	970,624	-	-	-	-	-	-	-	-
Total expenditures	-	93,094	11,204,439	22,492	43,433	5	1,737,962	2,984,453	-	1,634,991	6,885
Excess (deficiency) of revenues over (under) expenditures	4,705	(87,799)	9,192,039	196,312	(66,623)	44	(175,824)	(18,266)	223,688	(322,490)	(6,885)
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	564,588	-
Transfers out to other funds	-	(1,010)	(4,049,769)	-	-	-	-	-	-	(1,527)	-
Total other financing sources (uses), net	-	(1,010)	(4,049,769)	-	-	-	-	-	-	563,061	-
Net change in fund balances (deficit)	4,705	(88,809)	5,142,270	196,312	(66,623)	44	(175,824)	(18,266)	223,688	240,571	(6,885)
Fund balances (deficit) at beginning of year	1,480	3,916,781	1,436,654	247,775	5,880,244	-	300,609	(103,895)	-	(240,571)	(9,065)
Fund balances (deficit) at end of year	$ 6,185	$ 3,827,972	$ 6,578,924	$ 444,087	$ 5,813,621	$ 44	$ 124,785	$ (122,161)	$ 223,688	$ -	$ (15,950)

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	261	650	629	211	263	644	215	604	620	317	285
	Notary Public Revolving	Office of Vital Statistics Revolving	Pesticide Management	Plant Nursery Revolving	Police Services	Prison Industries Revolving	Professional Engineers', Architects' and Surveyors'	Public Library System	Public Recreation Services	Public Transit	Rabies Prevention
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	24,330	159,569	135,131	19,587	658,675	-	300,036	798,894	190,107	73,608	47,186
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	-	-	-	-	-	557	473	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	24,330	159,569	135,131	19,587	658,675	-	300,036	799,451	190,580	73,608	47,186
Expenditures by Function:											
Current:											
General government	-	-	-	-	-	-	165,456	-	-	-	-
Protection of life and property	-	-	-	-	592,905	-	-	-	-	-	-
Public health	-	35,800	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	190,002	-	-
Individual and collective rights	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	86,090	-	-	-	-	-	-	-	-
Economic development	-	-	-	4,521	-	-	-	-	-	-	3,564
Payments to:											
GovGuam Retirement Fund	-	-	-	-	-	-	-	-	-	-	-
Guam Community College	-	-	-	-	-	-	-	-	-	-	-
Guam Memorial Hospital Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	-	-
Guam Regional Transit Authority	-	-	-	-	-	-	-	-	-	297,453	-
Guam Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-
University of Guam	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	35,800	86,090	4,521	592,905	-	165,456	-	190,002	297,453	3,564
Excess (deficiency) of revenues over (under) expenditures	24,330	123,769	49,041	15,066	65,770	-	134,580	799,451	578	(223,845)	43,622
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	349,210	-
Transfers out to other funds	-	-	(204,893)	-	-	-	(483,853)	(489,703)	-	-	-
Total other financing sources (uses), net	-	-	(204,893)	-	-	-	(483,853)	(489,703)	-	349,210	-
Net change in fund balances (deficit)	24,330	123,769	(155,852)	15,066	65,770	-	(349,273)	309,748	578	125,365	43,622
Fund balances (deficit) at beginning of year	39,150	64,317	211,516	10,073	126,926	1,569	345,602	171,351	66,172	173,699	50,435
Fund balances (deficit) at end of year	$ 63,480	$ 188,086	$ 55,664	$ 25,139	$ 192,696	$ 1,569	$ (3,671)	$ 481,099	$ 66,750	$ 299,064	$ 94,057

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	619	601	217	647	284	416	605	625	202	603	205
	Recycling Revolving	Safe Homes Safe Streets	Safe Streets	Section 2718	Solid Waste Management Plan	Solid Waste Operations	Special Assets Forfeiture	Stray Dog Revolving	Street Light	Tax Collection	Territorial Educational Facilities
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,263,267
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	2,655,055	1,151	119,999	218,840	21,500	-	45,027	675	3,992,524	832,267	-
Charges for services	-	-	-	-	-	18,762,534	-	-	-	-	-
Interest and investment earnings	2,728	-	2	433	-	60,114	347	-	-	-	866
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	6,608,000	-	-	-	-	-	-	-
Total revenues	2,657,783	1,151	120,001	6,827,273	21,500	18,822,648	45,374	675	3,992,524	832,267	21,264,133
Expenditures by Function:											
Current:											
General government	-	-	40	15	-	603,620	-	-	3,321,261	624,182	46,092
Protection of life and property	-	-	77,245	-	-	-	17,073	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
Individual and collective rights	274,275	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	104,752	-	-	-	3,607	11,304,654	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-	-	-
Payments to:											
GovGuam Retirement Fund	-	-	-	8,432,738	-	-	-	-	-	-	-
Guam Community College	-	-	-	-	-	-	-	-	-	-	-
Guam Memorial Hospital Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	-	-
Guam Regional Transit Authority	-	-	-	-	-	-	-	-	-	-	-
Guam Visitors Bureau	-	-	-	-	-	-	-	-	-	-	-
University of Guam	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	379,027	-	77,285	8,432,753	3,607	11,908,274	17,073	-	3,321,261	624,182	46,092
Excess (deficiency) of revenues over (under) expenditures	2,278,756	1,151	42,716	(1,605,480)	17,893	6,914,374	28,301	675	671,263	208,085	21,218,041
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	-	-
Transfers out to other funds	(770,455)	-	-	-	-	(4,497,097)	-	-	-	-	(19,758,576)
Total other financing sources (uses), net	(770,455)	-	-	-	-	(4,497,097)	-	-	-	-	(19,758,576)
Net change in fund balances (deficit)	1,508,301	1,151	42,716	(1,605,480)	17,893	2,417,277	28,301	675	671,263	208,085	1,459,465
Fund balances (deficit) at beginning of year	1,499,565	3,024	(11,413)	1,171	10,309	11,330,730	610,372	-	-	175,582	(1,374,297)
Fund balances (deficit) at end of year	$ 3,007,866	$ 4,175	$ 31,303	$ (1,604,309)	$ 28,202	$ 13,748,007	$ 638,673	$ 675	$ 671,263	$ 383,667	$ 85,168

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	208	206	636	297	621	247	283	300	203	310	276	
	Territorial Highway	Tourist Attraction	Underground Storage Tank Management	University of Guam Capital Improvements	Unreserved Fund Balance	Village Streets	Water Protection	Water Research and Development	Wildlife Conservation	Workman's Compensation	Youth Tobacco Education and Prevention	Total
Revenues:												
Taxes:												
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,263,267
Hotel	-	29,331,058	-	-	-	-	-	-	-	-	-	29,331,058
Liquid fuel	9,825,967	-	-	-	-	-	-	-	-	-	-	9,825,967
Tobacco	-	-	-	-	-	-	-	-	-	-	-	19,615,319
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-	780,319
Licenses and permits	9,071,029	-	88,155	-	-	-	65,069	94,451	19,210	109,242	-	46,155,386
Charges for services	-	-	-	-	-	-	-	-	-	-	-	19,542,818
Interest and investment earnings	1,647	88	1,028	-	-	-	-	-	-	-	(4,983)	55,101
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	1,378,085
Other	1,739	13,500	-	-	-	-	-	-	-	-	-	11,210,073
Total revenues	18,900,382	29,344,646	89,183	-	-	-	65,069	94,451	19,210	109,242	(4,983)	159,157,393
Expenditures by Function:												
Current:												
General government	4,498,878	20,000	-	-	-	-	-	5,000	-	-	-	16,257,472
Protection of life and property	-	-	-	-	-	-	-	-	-	-	-	14,512,421
Public health	-	-	-	-	-	-	-	-	-	-	-	11,801,897
Community services	-	47,707	-	-	-	-	-	-	-	-	-	208,223
Recreation	-	514,169	-	-	-	-	-	-	-	-	-	704,171
Individual and collective rights	-	1,123,895	-	-	-	-	-	-	-	745,268	-	2,582,444
Transportation	6,574,547	-	-	-	-	-	-	-	-	-	-	6,574,547
Public education	901,586	-	-	-	-	-	-	-	-	-	-	1,589,086
Environmental protection	-	90,691	-	-	-	-	60,074	61,437	-	-	-	12,142,490
Economic development	-	-	-	-	-	-	-	-	19,783	-	-	102,939
Payments to:												
GovGuam Retirement Fund	-	-	-	-	-	-	-	-	-	-	-	8,432,738
Guam Community College	-	1,525,119	-	-	-	-	-	-	-	-	-	2,721,104
Guam Memorial Hospital Authority	-	-	-	-	-	-	-	-	-	-	-	3,206,732
Guam Preservation Trust	-	-	-	-	-	-	-	-	-	-	-	1,697,000
Guam Regional Transit Authority	2,973,492	-	-	-	-	-	-	-	-	-	-	3,270,945
Guam Visitors Bureau	-	16,209,494	-	-	-	-	-	-	-	-	-	16,209,494
University of Guam	-	384,000	-	500,000	-	-	-	-	-	-	-	1,854,624
Total expenditures	14,948,503	19,915,075	-	500,000	-	-	60,074	66,437	19,783	745,268	-	103,868,327
Excess (deficiency) of revenues over (under) expenditures	3,951,879	9,429,571	89,183	(500,000)	-	-	4,995	28,014	(573)	(636,026)	(4,983)	55,289,066
Other financing sources (uses):												
Transfers in from other funds	1,925	-	-	500,000	-	-	-	-	-	634,947	-	5,583,556
Transfers out to other funds	(1,750,317)	(7,877,067)	-	-	-	-	-	-	-	-	-	(42,551,755)
Total other financing sources (uses), net	(1,748,392)	(7,877,067)	-	500,000	-	-	-	-	-	634,947	-	(36,968,199)
Net change in fund balances (deficit)	2,203,487	1,552,504	89,183	-	-	-	4,995	28,014	(573)	(1,079)	(4,983)	18,320,867
Fund balances (deficit) at beginning of year	4,319,380	4,065,015	314,775	-	(6,394)	(22,695)	13,323	(23,851)	141,518	52,392	1,169,854	44,870,624
Fund balances (deficit) at end of year	$ 6,522,867	$ 5,617,519	$ 403,958	$ -	$ (6,394)	$ (22,695)	$ 18,318	$ 4,163	$ 140,945	$ 51,313	$ 1,164,871	$ 63,191,491

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	236	265	266	282	633	624	415	646	105	105	213
	Accessible Parking	Air Pollution Control	Board of Accountancy	Carrier Off-duty Services Revolving	Census 2010	Chamorro Land Trust Operations	Chamorro Loan Guarantee	Child Care Revolving	Community Health Centers	Consumer Protection	Contractors' License Board
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	104,178	78,226	610,641	626,753	-	1,039,753	-	5,810	1,712,203	17,599	725,531
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	10,590	-	-	1,826	1,565	-	-	-	967
Intergovernmental	-	-	-	-	-	-	-	-	1,378,085	-	-
Other	-	-	-	-	-	-	508,705	-	-	-	-
Total revenues	104,178	78,226	621,231	626,753	-	1,041,579	510,270	5,810	3,090,288	17,599	726,498
Expenditures by Object:											
Salaries and wages - regular	-	74,230	-	393,148	-	222,127	-	-	1,493,491	-	305,853
Salaries and wages - overtime	-	-	-	209,775	-	-	-	-	6	-	-
Salaries and wages - fringe benefits	-	32,709	-	11,983	-	100,859	-	-	535,629	-	120,246
Health benefits	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	82,175	-	-
Contractual services	42,755	28,158	303,262	-	-	79,470	-	-	762,990	-	44,295
Building rent	-	-	23,868	-	-	48,000	-	-	-	-	-
Supplies	1,374	1,378	10,174	-	-	3,978	-	-	159,774	-	13,063
Equipment	-	-	2,907	-	-	-	-	-	16,374	2,601	1,890
Utilities - power and water	-	10,000	-	-	-	-	-	-	-	-	11,705
Communications	-	-	-	-	-	-	-	-	-	-	3,766
Capital outlays	-	-	-	-	-	15,303	-	-	-	-	-
Payments to component units	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	100	-	19,515	-	-	2,174	8,310	-	18,020	-	1,220
Total expenditures	44,229	146,475	359,726	614,906	-	471,911	8,310	-	3,068,459	2,601	502,038
Excess (deficiency) of revenues over (under) expenditures	59,949	(68,249)	261,505	11,847	-	569,668	501,960	5,810	21,829	14,998	224,460
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	-	-
Transfers out to other funds	(515,188)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses), net	(515,188)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances (deficit)	(455,239)	(68,249)	261,505	11,847	-	569,668	501,960	5,810	21,829	14,998	224,460
Fund balances (deficit) at beginning of year	470,725	(59,322)	1,157,604	170,601	11,094	1,115,560	3	7,670	2,444,405	-	531,978
Fund balances (deficit) at end of year	$ 15,486	$ (127,571)	$ 1,419,109	$ 182,448	$ 11,094	$ 1,685,228	$ 501,963	$ 13,480	$ 2,466,234	$ 14,998	756,438

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	272	325	209	267	630	235	246	281	600	640	231
	Controlled Substance Diversion	Criminal Injuries Compensation	Customs, Agriculture and Quarantine Inspection Services	Dededo Buffer Strip Revolving	DLM Building Construction	DPW Building and Design	Drivers' Education	Enhanced 911 Emergency Reporting System	Environmental Health	Examiner Off-Duty Services	GFD Capital Revolving
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	28,670	55,403	10,254,450	60,090	-	794,074	34,956	1,850,775	1,023,714	13,619	751,272
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	1,671	-	729	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	28,670	55,403	10,256,121	60,090	729	794,074	34,956	1,850,775	1,023,714	13,619	751,272
Expenditures by Object:											
Salaries and wages - regular	-	-	5,897,795	-	-	266,202	-	549,969	385,082	-	-
Salaries and wages - overtime	-	-	47	-	-	-	-	65,115	-	515	-
Salaries and wages - fringe benefits	-	-	2,300,602	-	-	102,102	-	227,312	138,653	201	-
Health benefits	-	-	-	-	-	-	-	-	-	-	-
Travel	8,823	-	-	-	-	-	-	-	2,827	-	-
Contractual services	89,866	-	178,836	-	-	47,555	-	180,737	103,061	-	680
Building rent	-	-	3,228,504	-	-	-	-	-	-	-	-
Supplies	1,560	-	86,450	-	-	13,083	-	32,786	13,451	-	2,753
Equipment	-	-	149,570	-	-	14,994	-	23,657	10,557	-	2,138
Utilities - power and water	-	-	12,801	-	-	45,187	-	46,557	-	-	-
Communications	-	-	17,153	-	-	15,434	-	33,680	-	-	-
Capital outlays	-	-	-	-	-	123,569	-	42,819	-	-	-
Payments to component units	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	80,256	-	-	-	-	1,950	40	-	1,295
Total expenditures	100,249	-	11,952,014	-	-	628,126	-	1,204,582	653,671	716	6,866
Excess (deficiency) of revenues over (under) expenditures	(71,579)	55,403	(1,695,893)	60,090	729	165,948	34,956	646,193	370,043	12,903	744,406
Other financing sources (uses):											
Transfers in from other funds	-	-	1,691,449	-	-	-	-	-	-	-	-
Transfers out to other funds	-	(555,031)	-	-	-	(660,572)	-	-	-	-	(900,000)
Total other financing sources (uses), net	-	(555,031)	1,691,449	-	-	(660,572)	-	-	-	-	(900,000)
Net change in fund balances (deficit)	(71,579)	(499,628)	(4,444)	60,090	729	(494,624)	34,956	646,193	370,043	12,903	(155,594)
Fund balances (deficit) at beginning of year	144,877	307,980	4,444	64,590	601,413	537,197	114,877	832,107	443,241	3,968	214,367
Fund balances (deficit) at end of year	$ 73,298	$ (191,648)	$ -	$ 124,680	$ 602,142	$ 42,573	$ 149,833	$ 1,478,300	$ 813,284	$ 16,871	$ 58,773

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	656				641	639	245	649	608	326	651
	GMHA Healthcare Trust and Development	Guam Ancestral Lands Operations	Guam Ancestral Land Bank	Guam Ancestral Landowners Recovery	Guam Cancer Trust	Guam Charter Schools	Guam Environmental Trust	Guam Geodetic Network	Guam Plant Inspection and Permit	Guam Preservation Trust	Guam Procurement Advisory Council Suppor
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	252,111	-	-	-	-	-	366,973	-	89,747	1,181,968	-
Charges for services	-	-	780,284	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	50	5	2	-	274	-	391	405	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,176	2,443,140	9,348	-	-	-	60,396	-	-	1,931
Total revenues	252,111	1,176	3,223,474	9,353	2	-	367,247	60,396	90,138	1,182,373	1,931
Expenditures by Object:											
Salaries and wages - regular	-	-	-	-	-	-	117,281	-	-	-	-
Salaries and wages - overtime	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages - fringe benefits	-	-	-	-	-	-	49,221	-	-	-	-
Health benefits	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	8,785	-	-	-	-	-	-
Contractual services	-	-	-	-	-	687,500	38,804	-	6,664	-	-
Building rent	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	4,411	-	11,885	-	-
Equipment	-	-	-	-	-	-	-	-	1,070	-	-
Utilities - power and water	-	-	-	-	-	-	58,145	-	51,645	-	-
Communications	-	-	-	-	-	-	16,848	-	2,131	-	-
Capital outlays	-	-	-	-	-	-	-	-	-	-	-
Payments to component units	-	-	-	-	-	-	-	-	-	1,697,000	-
Miscellaneous	-	733	291,362	-	890,048	-	-	-	1,676	-	-
Total expenditures	-	733	291,362	-	898,833	687,500	284,710	-	75,071	1,697,000	-
Excess (deficiency) of revenues over (under) expenditures	252,111	443	2,932,112	9,353	(898,831)	(687,500)	82,537	60,396	15,067	(514,627)	1,931
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	1,153,937	687,500	-	-	-	-	-
Transfers out to other funds	-	-	-	-	-	-	(36,697)	-	-	-	-
Total other financing sources (uses), net	-	-	-	-	1,153,937	687,500	(36,697)	-	-	-	-
Net change in fund balances (deficit)	252,111	443	2,932,112	9,353	255,106	-	45,840	60,396	15,067	(514,627)	1,931
Fund balances (deficit) at beginning of year	-	-	-	-	(255,106)	1,500	80,204	-	69,587	895,878	-
Fund balances (deficit) at end of year	$ 252,111	$ 443	$ 2,932,112	$ 9,353	$ -	$ 1,500	$ 126,044	$ 60,396	$ 84,654	$ 381,251	$ 1,931

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	635	270	602	241	311	652	632	222	655	232	294
	Guam Unarmed Combat Commission	Health and Human Services	Healthy Futures	Health Professional Licensure	Health and Security Trust	Host Community	Indirect Cost	Land Survey Revolving	Limited Gaming	Manpower Development	Mental Health and Substance Abuse
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	19,615,319	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	780,319	-	-	-	-	-	-	-	-
Licenses and permits	4,705	10,099	-	218,804	-	-	-	2,966,187	223,688	1,312,070	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	(4,804)	840	-	(23,190)	49	-	-	-	431	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,562,138	-	-	-	-
Total revenues	4,705	5,295	20,396,478	218,804	(23,190)	49	1,562,138	2,966,187	223,688	1,312,501	-
Expenditures by Object:											
Salaries and wages - regular	-	-	4,183,154	-	-	-	1,036,010	1,785,821	-	217,121	-
Salaries and wages - overtime	-	-	44,025	-	-	-	5,993	-	-	-	-
Salaries and wages - fringe benefits	-	-	1,547,027	-	-	-	384,054	704,092	-	87,884	-
Health benefits	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	28,694	-	-	1,391	-
Contractual services	-	-	420,702	18,571	-	-	267,732	149,077	-	24,748	-
Building rent	-	-	6,221	-	-	-	-	234,036	-	80,340	-
Supplies	-	-	179,634	688	-	-	3,473	38,169	-	15,243	-
Equipment	-	-	-	833	-	-	7,957	17,154	-	9,491	6,885
Utilities - power and water	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	3,954	14,972	-	2,748	-
Capital outlays	-	-	-	-	-	-	-	38,793	-	-	-
Payments to component units	-	-	4,133,923	-	43,433	-	-	-	-	1,195,985	-
Miscellaneous	-	93,094	689,753	2,400	-	5	95	2,339	-	40	-
Total expenditures	-	93,094	11,204,439	22,492	43,433	5	1,737,962	2,984,453	-	1,634,991	6,885
Excess (deficiency) of revenues over (under) expenditures	4,705	(87,799)	9,192,039	196,312	(66,623)	44	(175,824)	(18,266)	223,688	(322,490)	(6,885)
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	564,588	-
Transfers out to other funds	-	(1,010)	(4,049,769)	-	-	-	-	-	-	(1,527)	-
Total other financing sources (uses), net	-	(1,010)	(4,049,769)	-	-	-	-	-	-	563,061	-
Net change in fund balances (deficit)	4,705	(88,809)	5,142,270	196,312	(66,623)	44	(175,824)	(18,266)	223,688	240,571	(6,885)
Fund balances (deficit) at beginning of year	1,480	3,916,781	1,436,654	247,775	5,880,244	-	300,609	(103,895)	-	(240,571)	(9,065)
Fund balances (deficit) at end of year	$ 6,185	$ 3,827,972	$ 6,578,924	$ 444,087	$ 5,813,621	$ 44	$ 124,785	$ (122,161)	$ 223,688	$ -	$ (15,950)

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	261	650	629	211	263	644	215	604	620	317	285
	Notary Public Revolving	Office of Vital Statistics Revolving	Pesticide Management	Plant Nursery Revolving	Police Services	Prison Industries Revolving	Professional Engineers', Architects' and Surveyors'	Public Library System	Public Recreation Services	Public Transit	Rabies Prevention
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	24,330	159,569	135,131	19,587	658,675	-	300,036	798,894	190,107	73,608	47,186
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	-	-	-	-	-	-	-	557	473	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	24,330	159,569	135,131	19,587	658,675	-	300,036	799,451	190,580	73,608	47,186
Expenditures by Object:											
Salaries and wages - regular	-	-	45,272	-	-	-	71,342	-	-	-	-
Salaries and wages - overtime	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages - fringe benefits	-	-	14,913	-	-	-	29,040	-	-	-	-
Health benefits	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	14,677	-	-	-	-	-	-	-	-
Contractual services	-	2,304	5,000	-	410,587	-	43,250	-	130,280	-	2,738
Building rent	-	-	-	-	-	-	10,970	-	-	-	-
Supplies	-	780	1,184	4,521	42,454	-	2,453	-	59,722	-	826
Equipment	-	-	5,044	-	10,000	-	4,540	-	-	-	-
Utilities - power and water	-	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	2,020	-	-	-	-
Capital outlays	-	32,716	-	-	69,364	-	-	-	-	-	-
Payments to component units	-	-	-	-	-	-	-	-	-	297,453	-
Miscellaneous	-	-	-	-	60,500	-	1,841	-	-	-	-
Total expenditures	-	35,800	86,090	4,521	592,905	-	165,456	-	190,002	297,453	3,564
Excess (deficiency) of revenues over (under) expenditures	24,330	123,769	49,041	15,066	65,770	-	134,580	799,451	578	(223,845)	43,622
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	349,210	-
Transfers out to other funds	-	-	(204,893)	-	-	-	(483,853)	(489,703)	-	-	-
Total other financing sources (uses), net	-	-	(204,893)	-	-	-	(483,853)	(489,703)	-	349,210	-
Net change in fund balances (deficit)	24,330	123,769	(155,852)	15,066	65,770	-	(349,273)	309,748	578	125,365	43,622
Fund balances (deficit) at beginning of year	39,150	64,317	211,516	10,073	126,926	1,569	345,602	171,351	66,172	173,699	50,435
Fund balances (deficit) at end of year	$ 63,480	$ 188,086	$ 55,664	$ 25,139	$ 192,696	$ 1,569	$ (3,671)	$ 481,099	$ 66,750	$ 299,064	$ 94,057

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	619	601	217	647	284	416	605	625	202	603	205
	Recycling Revolving	Safe Homes Safe Streets	Safe Streets	Section 2718	Solid Waste Management Plan	Solid Waste Operations	Special Assets Forfeiture	Stray Dog Revolving	Street Light	Tax Collection	Territorial Educational Facilities
Revenues:											
Taxes:											
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,263,267
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	2,655,055	1,151	119,999	218,840	21,500	-	45,027	675	3,992,524	832,267	-
Charges for services	-	-	-	-	-	18,762,534	-	-	-	-	-
Interest and investment earnings	2,728	-	2	433	-	60,114	347	-	-	-	866
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	6,608,000	-	-	-	-	-	-	-
Total revenues	2,657,783	1,151	120,001	6,827,273	21,500	18,822,648	45,374	675	3,992,524	832,267	21,264,133
Expenditures by Object:											
Salaries and wages - regular	43,080	-	-	-	-	1,068,248	-	-	-	304,860	-
Salaries and wages - overtime	-	-	-	-	-	50,284	-	-	-	-	-
Salaries and wages - fringe benefits	21,155	-	-	-	-	404,091	-	-	-	113,034	-
Health benefits	-	-	-	-	-	-	-	-	-	-	-
Travel	33,683	-	-	-	3,607	-	16,943	-	-	12,259	-
Contractual services	274,775	-	-	-	-	8,630,097	130	-	-	26,338	-
Building rent	-	-	-	-	-	-	-	-	-	-	-
Supplies	2,740	-	77,245	-	-	389,820	-	-	-	72,802	-
Equipment	3,594	-	-	-	-	-	-	-	-	-	-
Utilities - power and water	-	-	-	-	-	106,455	-	-	3,321,261	-	-
Communications	-	-	-	-	-	-	-	-	-	94,889	-
Capital outlays	-	-	-	-	-	239,468	-	-	-	-	-
Payments to component units	-	-	-	8,432,738	-	-	-	-	-	-	-
Miscellaneous	-	-	40	15	-	1,019,811	-	-	-	-	46,092
Total expenditures	379,027	-	77,285	8,432,753	3,607	11,908,274	17,073	-	3,321,261	624,182	46,092
Excess (deficiency) of revenues over (under) expenditures	2,278,756	1,151	42,716	(1,605,480)	17,893	12,960,532 6,914,374	28,301	675	671,263	208,085	21,218,041
Other financing sources (uses):											
Transfers in from other funds	-	-	-	-	-	-	-	-	-	-	-
Transfers out to other funds	(770,455)	-	-	-	-	(4,497,097)	-	-	-	-	(19,758,576)
Total other financing sources (uses), net	(770,455)	-	-	-	-	(4,497,097)	-	-	-	-	(19,758,576)
Net change in fund balances (deficit)	1,508,301	1,151	42,716	(1,605,480)	17,893	2,417,277	28,301	675	671,263	208,085	1,459,465
Fund balances (deficit) at beginning of year	1,499,565	3,024	(11,413)	1,171	10,309	11,330,730	610,372	-	-	175,582	(1,374,297)
Fund balances (deficit) at end of year	$ 3,007,866	$ 4,175	$ 31,303	$ (1,604,309)	$ 28,202	$ 13,748,007	$ 638,673	$ 675	$ 671,263	$ 383,667	$ 85,168

(continued)

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficit)

Year Ended September 30, 2013

AS/400 Fund Number	208	206	636	297	621	247	283	300	203	310	276	
	Territorial Highway	Tourist Attraction	Underground Storage Tank Management	University of Guam Capital Improvements	Unreserved Fund Balance	Village Streets	Water Protection	Water Research and Development	Wildlife Conservation	Workman's Compensation	Youth Tobacco Education and Prevention	Total
Revenues:												
Taxes:												
Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,263,267
Hotel	-	29,331,058	-	-	-	-	-	-	-	-	-	29,331,058
Liquid fuel	9,825,967	-	-	-	-	-	-	-	-	-	-	9,825,967
Tobacco	-	-	-	-	-	-	-	-	-	-	-	19,615,319
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-	780,319
Licenses and permits	9,071,029	-	88,155	-	-	-	65,069	94,451	19,210	109,242	-	46,155,386
Charges for services	-	-	-	-	-	-	-	-	-	-	-	19,542,818
Interest and investment earnings	1,647	88	1,028	-	-	-	-	-	-	-	(4,983)	55,101
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	1,378,085
Other	1,739	13,500	-	-	-	-	-	-	-	-	-	11,210,073
Total revenues	18,900,382	29,344,646	89,183	-	-	-	65,069	94,451	19,210	109,242	(4,983)	159,157,393
Expenditures by Object:												
Salaries and wages - regular	2,784,344	21,491	-	-	-	-	34,059	32,815	-	-	-	21,332,795
Salaries and wages - overtime	115,228	-	-	-	-	-	-	-	-	-	-	490,988
Salaries and wages - fringe benefits	1,104,262	8,118	-	-	-	-	11,293	10,487	-	-	-	8,058,967
Health benefits	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	20,435	-	-	-	-	-	-	-	22,511	-	256,810
Contractual services	3,167,650	763,608	-	-	-	-	8,089	11,332	15,454	718,457	-	17,685,552
Building rent	-	-	-	-	-	-	-	-	-	-	-	3,631,939
Supplies	1,994,081	610,968	-	-	-	-	5,276	5,507	3,577	-	-	3,867,283
Equipment	31,138	36,801	-	-	-	-	-	-	52	-	-	359,247
Utilities - power and water	5,332,775	124,241	-	-	-	-	-	5,000	-	-	-	9,125,772
Communications	11,472	1,058	-	-	-	-	1,357	1,296	-	-	-	222,778
Capital outlays	395,917	69,300	-	-	-	-	-	-	-	-	-	1,027,249
Payments to component units	-	18,118,613	-	500,000	-	-	-	-	-	-	-	34,419,145
Miscellaneous	11,636	140,442	-	-	-	-	-	-	700	4,300	-	3,389,802
Total expenditures	14,948,503	19,915,075	-	500,000	-	-	60,074	66,437	19,783	745,268	-	103,868,327
Excess (deficiency) of revenues over (under) expenditures	3,951,879	9,429,571	89,183	(500,000)	-	-	4,995	28,014	(573)	(636,026)	(4,983)	55,289,066
Other financing sources (uses):												
Transfers in from other funds	1,925	-	-	500,000	-	-	-	-	-	634,947	-	5,583,556
Transfers out to other funds	(1,750,317)	(7,877,067)	-	-	-	-	-	-	-	-	-	(42,551,755)
Total other financing sources (uses), net	(1,748,392)	(7,877,067)	-	500,000	-	-	-	-	-	634,947	-	(36,968,199)
Net change in fund balances (deficit)	2,203,487	1,552,504	89,183	-	-	-	4,995	28,014	(573)	(1,079)	(4,983)	18,320,867
Fund balances (deficit) at beginning of year	4,319,380	4,065,015	314,775	-	(6,394)	(22,695)	13,323	(23,851)	141,518	52,392	1,169,854	44,870,624
Fund balances (deficit) at end of year	$ 6,522,867	$ 5,617,519	$ 403,958	$ -	$ (6,394)	$ (22,695)	$ 18,318	$ 4,163	$ 140,945	$ 51,313	$ 1,164,871	$ 63,191,491

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Capital Project Funds
September 30, 2013

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. A brief discussion of GovGuam's nonmajor governmental funds - capital projects funds as of September 30, 2013, follows:

Limited Obligation Highway Improvement Bonds Fund – This fund is used to account for the construction of highway improvement projects from Limited Obligation Highway Improvement bond proceeds.

Limited Obligation Infrastructure Improvement Bonds Fund – This fund is used to account for the construction of capital improvement projects from Limited Obligation Infrastructure Improvement bond proceeds.

Water System Revenue Bond Fund – This fund is used to account for the repayment of certain debt, including the 1989 Water System Revenue Bonds, the debt of the Guam Memorial Hospital Authority, the voluntary service debt and for expanding and improving the existing water system of GovGuam operated by the Public Utility Agency of Guam, now the Guam Waterworks Authority.

General Obligation Bond Series A 1993 Fund – This fund is used to account for the construction of new or renovated educational facilities from General Obligation Bond Series A 1993 bond proceeds.

Judicial Building Fund – This fund is used to account for the construction of miscellaneous capital improvements of the Superior Court of Guam and to redeem loan principal and to pay loan interest as such becomes due.

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Capital Projects Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Number	224 Limited Obligation Highway Improvement Bonds	251 Limited Obligation Infrastructure Improvement Bonds	252 Water System Revenue Bond	253 General Obligation Bond Series A 1993	Judicial Building	Total
ASSETS:						
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ 1,276,848	$ 1,276,848
Due from other funds	1,270,040	-	5,000	769,202	-	2,044,242
Deposits and other assets	-	-	-	-	2,579	2,579
Restricted assets:						
Cash and cash equivalents	-	31,603,042	-	-	-	31,603,042
Investments	-	14,514,038	562,233	15	902,104	15,978,390
Total assets	$ 1,270,040	$ 46,117,080	$ 567,233	$ 769,217	$ 2,181,531	$ 50,905,101
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 1,898	$ 2,199,409	$ -	$ -	$ 1,066	$ 2,202,373
Due to other funds	-	32,999	-	-	2,105,294	2,138,293
Total liabilities	1,898	2,232,408	-	-	2,106,360	4,340,666
Fund balances:						
Restricted	-	43,884,672	562,233	15	75,171	44,522,091
Committed	1,268,142	-	5,000	769,202	-	2,042,344
Total fund balances	1,268,142	43,884,672	567,233	769,217	75,171	46,564,435
Total liabilities and fund balances	$ 1,270,040	$ 46,117,080	$ 567,233	$ 769,217	$ 2,181,531	$ 50,905,101

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Govenmental Funds - Capital Projects Funds
Combining Statement of Revenues, Expenditures by Function, and Changes in Fund Balances
Year Ended September 30, 2013

AS/400 Fund Number	224 Limited Obligation Highway Improvement Bonds	251 Limited Obligation Infrastructure Improvement Bonds	252 Water Systems Revenue Bond	253 General Obligation Bond Series A 1993	Judicial Building	Total
Revenues:						
Interest and investment earnings	$ 5,581	$ (9,904)	$ 50	$ -	$ 1,764,880	$ 1,760,607
Expenditures by function:						
Current:						
Individual and collective rights	-	-	-	-	1,760,742	1,760,742
Capital projects	165,356	6,795,480	-	-	-	6,960,836
Debt service:						
Principal retirement	-	-	-	-	531,893	531,893
Interest and fiscal charges	-	-	-	-	461,111	461,111
Total expenditures	165,356	6,795,480	-	-	2,753,746	9,714,582
Net change in fund balances	(159,775)	(6,805,384)	50	-	(988,866)	(7,953,975)
Fund balances at beginning of year	1,427,917	50,690,056	567,183	769,217	1,064,037	54,518,410
Fund balances at end of year	$ 1,268,142	$ 43,884,672	$ 567,233	$ 769,217	$ 75,171	$ 46,564,435

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Govenmental Funds - Capital Projects Funds
Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances
Year Ended September 30, 2013

AS/400 Fund Number	224 Limited Obligation Highway Improvement Bonds	251 Limited Obligation Infrastructure Improvement Bonds	252 Water Systems Revenue Bond	253 General Obligation Bond Series A 1993	Judicial Building	Total
Revenues:						
Interest and investment earnings	$ 5,581	$ (9,904)	$ 50	$ -	$ 1,764,880	$ 1,760,607
Expenditures by object:						
Contractual services	113,804	2,211,702	-	-	-	2,325,506
Building rent	-	-	-	-	372,600	372,600
Equipment	-	-	-	-	5,920	5,920
Utilities - power and water	-	-	-	-	539,187	539,187
Capital outlays	-	4,583,778	-	-	432,795	5,016,573
Principal retirement	-	-	-	-	531,893	531,893
Interest and fiscal charges	-	-	-	-	461,111	461,111
Miscellaneous	51,552	-	-	-	410,240	461,792
Total expenditures	165,356	6,795,480	-	-	2,753,746	9,714,582
Net change in fund balances	(159,775)	(6,805,384)	50	-	(988,866)	(7,953,975)
Fund balances at beginning of year	1,427,917	50,690,056	567,183	769,217	1,064,037	54,518,410
Fund balances at end of year	$ 1,268,142	$ 43,884,672	$ 567,233	$ 769,217	$ 75,171	$ 46,564,435

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Debt Service Funds
September 30, 2013

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources when the government is obligated in some manner for the payment. A brief discussion of GovGuam's nonmajor governmental funds - debt service funds as of September 30, 2013, follows:

Limited Obligation Highway Improvement Bonds Fund – This fund is used to account for funds required by the Limited Obligation Highway Improvement bond indenture to redeem bond principal and to pay bond interest as such becomes due.

Limited Obligation Infrastructure Improvement Bonds Fund – This fund is used to account for funds required by the Limited Obligation Infrastructure Improvement bond indenture to redeem bond principal and to pay bond interest as such becomes due.

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Debt Service Funds
Combining Balance Sheet
September 30, 2013

AS/400 Fund Numbers	226 Limited Obligation Highway Improvement Bonds	354 Limited Obligation Infrastructure Improvement Bonds	Total
ASSETS			
Restricted assets:			
Cash and cash equivalents	$ -	$ 12,174,478	$ 12,174,478
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ 1,600	$ 1,600
Fund balances:			
Restricted	-	12,172,878	12,172,878
Total liabilities and fund balances	$ -	$ 12,174,478	$ 12,174,478

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Debt Service Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended September 30, 2013

AS/400 Fund Numbers	226 Limited Obligation Highway Improvement Bonds	354 Limited Obligation Infrastructure Improvement Bonds	Total
Revenues:			
Interest and investment earnings	$ -	$ 195	$ 195
Expenditures:			
Debt service:			
Principal retirement	-	1,740,000	1,740,000
Interest and fiscal charges	-	5,276,415	5,276,415
Total expenditures	-	7,016,415	7,016,415
Deficiency of revenues under expenditures	-	(7,016,220)	(7,016,220)
Other financing sources (uses):			
Transfers in from other funds	-	7,877,067	7,877,067
Transfers in from other funds	(1,925)	-	(1,925)
Total other financing sources (uses), net	(1,925)	7,877,067	7,875,142
Net change in fund balances	(1,925)	860,847	858,922
Fund balances at beginning of year	1,925	11,312,031	11,313,956
Fund balances at end of year	$ -	$ 12,172,878	$ 12,172,878

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Fiduciary Funds - Pension Trusts
September 30, 2013

Pension trusts are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans and defined contribution plans. A brief discussion of GovGuam's fiduciary funds - pension trusts as of September 30, 2013, follows:

Defined Benefits Plan - GovGuam participates in the GovGuam Defined Benefit (DB) Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the GovGuam Retirement Fund (GGRF). The DB Plan provides retirement, disability, and survivor benefits to plan members who enrolled in the plan prior to October 1, 1995.

Defined Contributions Plan - All employees of GovGuam, including employees of GovGuam public corporations, whose employment commences on or after October 1, 1995, are required to participate in the Defined Contribution Retirement System (DCRS) administered by GGRF.

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Combining Statement of Fiduciary Net Position
Fiduciary Funds - Pension Trusts
September 30, 2013

	Defined Benefit	Defined Contribution	Total
ASSETS			
Cash and cash equivalents	$ 4,202,543	$ 3,234,223	$ 7,436,766
Investments at fair value:			
Common stocks	969,334,249	-	969,334,249
U.S. Government securities	189,991,596	-	189,991,596
Corporate bonds and notes	166,735,779	-	166,735,779
Money market funds	49,016,947	-	49,016,947
Mutual funds	156,848,845	334,993,333	491,842,178
DC plan forfeitures	-	5,412,162	5,412,162
Total investments	1,531,927,416	340,405,495	1,872,332,911
Accounts receivable:			
Employer contributions, net	2,089,394	533,127	2,622,521
Member contributions	678,724	531,869	1,210,593
Interest and penalties on contributions	274,402	-	274,402
Accrued investment income	4,075,645	-	4,075,645
Due from brokers for unsettled trades	7,627,324	-	7,627,324
Service credits	798,635	-	798,635
Notes receivable - ERIP	993,746	-	993,746
Supplemental/COLA benefits	50,818,265	-	50,818,265
Supplemental/Insurance benefits advanced	3,511,711	-	3,511,711
Other	4,368,346	142,246	4,510,592
Due from DC plan	184,894	-	184,894
Total receivables	75,421,086	1,207,242	76,628,328
Capital assets	802,844	77,247	880,091
Total assets	1,612,353,889	344,924,207	1,957,278,096
LIABILITIES			
Unearned revenue	2,597,509	-	2,597,509
Accounts payable and accrued expenses	2,173,721	-	2,173,721
Due to DB plan	-	184,894	184,894
Due to brokers for unsettled trades	33,226,876	540,210	33,767,086
Total liabilities	37,998,106	725,104	38,723,210
NET POSITION			
Restricted for:			
Employees' pension benefits	$ 1,574,355,783	$ 344,199,103	$ 1,918,554,886

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Pension Trusts
Year Ended September 30, 2013

	Defined Benefit	Defined Contribution	Total
Additions:			
Contributions:			
Employer	$ 117,909,509	$ 14,918,185	$ 132,827,694
Member	16,290,014	14,841,024	31,131,038
Total contributions	134,199,523	29,759,209	163,958,732
Net investment income:			
Net appreciation in fair value of investments	162,486,174	21,082,893	183,569,067
Interest	17,175,304	11,622,007	28,797,311
Dividends	17,019,088	-	17,019,088
Other	1,412,466	1,136,550	2,549,016
Total investment income	198,093,032	33,841,450	231,934,482
Less: investment expenses	5,316,971	106,080	5,423,051
Net investment income	192,776,061	33,735,370	226,511,431
Total additions	326,975,584	63,494,579	390,470,163
Deductions:			
Benefits	190,280,431	-	190,280,431
Refunds	2,413,061	14,871,667	17,284,728
Interest on refunded contributions	914,543	-	914,543
Administrative and general expenses	2,685,830	1,577,819	4,263,649
Total deductions	196,293,865	16,449,486	212,743,351
Change in net position held in trust for employees' pension benefits	130,681,719	47,045,093	177,726,812
Net position at beginning of year	1,443,674,064	297,154,010	1,740,828,074
Net position at end of year	$ 1,574,355,783	$ 344,199,103	$ 1,918,554,886

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Fiduciary Funds - Private Purpose Trusts
September 30, 2013

Private purpose trusts are used to report any trust arrangement not properly reported in a pension trust fund or an investment trust fund under which principal and income benefit individuals, private organizations, or other governments. A brief discussion of GovGuam's fiduciary funds - private purpose trusts as of September 30, 2013, follows:

Trust Fund - this fund was established to account for judgments compelling individuals to award payments arising from various civil and criminal cases.

Traffic Court Trust Fund - this fund was established to account for deposits made by accused traffic offenders who are contesting charges against them.

Guardianship Trust Fund - this fund was established by Public Law 25-103 to account for the financial affairs of individuals for whom the Court has been petitioned to act as a guardian.

Land Condemnation Trust Fund - this fund was established as an escrow account for governmental land acquisitions.

Jury Trust Fund - this fund was established by Public Law 19-28 to account for funds awarded and to be awarded to citizens who serve on juries. Funding is derived from local appropriations.

Judicial Client Service Trust Fund - this fund was established by Public Law 27-55 to account for funds collected for: (i) the appointment of Counsel of Indigent Defendants including, but not limited to, attorney fees, investigator fees, interpreter fees, expert fees, jury fees, and any other related expenses approved by the Superior Court of Guam or the Supreme Court of Guam; (ii) Law Enforcement Escort Costs; and (iii) operations of Erica's House.

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Fiduciary Funds - Private Purpose Trusts
Combining Statement of Fiduciary Net Position
September 30, 2013

	Trust	Traffic Court Trust	Guardianship Trust	Land Condemnation Trust	Jury Trust	Judicial Client Service Trust	Combined Total	Eliminating Entries	Total
ASSETS:									
Cash and cash equivalents	$ 8,227,024	$ 9,279	$ 1,180,145	$ 2,632,335	$ 481,713	$ 491,760	$ 13,022,256	$ -	$ 13,022,256
Time certificates of deposit	1,000,000	-	-	-	-	-	1,000,000	-	1,000,000
Due from other funds	-	-	-	66	-	397,886	397,952	(397,952)	-
Total assets	9,227,024	9,279	1,180,145	2,632,401	481,713	889,646	14,420,208	(397,952)	14,022,256
LIABILITIES									
Due to other funds	4,467,495	964	16,569	-	441,892	-	4,926,920	(397,952)	4,528,968
Deposits and other liabilities	4,759,529	8,315	1,163,576	2,632,401	462	22,641	8,586,924	-	8,586,924
Total liabilities	9,227,024	9,279	1,180,145	2,632,401	442,354	22,641	13,513,844	(397,952)	13,115,892
NET POSITION									
Restricted for:									
Individuals, organizations, and other governments	$ -	$ -	$ -	$ -	$ 39,359	$ 867,005	$ 906,364	$ -	$ 906,364

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Fiduciary Funds - Private Purpose Trusts
Combining Statement of Changes in Fiduciary Net Position
Year Ended September 30, 2013

	Trust	Traffic Court Trust	Guardianship Trust	Land Condemnation Trust	Jury Trust	Judicial Client Service Trust	Combined Total	Eliminating Entries	Total
Additions:									
Use of money and property	$ -	$ -	$ -	$ -	$ 6,589	$ 1,665,689	$ 1,672,278	$ -	$ 1,672,278
Transfers in from other funds	-	-	-	-	407,917	337,516	745,433	-	745,433
Total additions	-	-	-	-	414,506	2,003,205	2,417,711	-	2,417,711
Deductions:									
Individual and collective rights	-	-	-	-	547,401	2,128,996	2,676,397	-	2,676,397
Total deductions	-	-	-	-	547,401	2,128,996	2,676,397	-	2,676,397
Change in net position held in trust for individuals, organizations, and other governments	-	-	-	-	(132,895)	(125,791)	(258,686)	-	(258,686)
Net position at beginning of year	-	-	-	-	172,254	992,796	1,165,050	-	1,165,050
Net position at end of year	$ -	$ -	$ -	$ -	$ 39,359	$ 867,005	$ 906,364	$ -	$ 906,364

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Fiduciary Funds - Agency
September 30, 2013

Agency funds are used to report resources held by GovGuam in a purely custodial capacity (assets equal liabilities). A brief discussion of GovGuam's fiduciary funds - private purpose trusts as of September 30, 2013, follows:

GOVERNMENT OF GUAM

Statement of Changes in Assets and Liabilities
Fiduciary Funds - Agency
September 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
ASSETS				
Deposits and other assets	$ 15,487,595	$ 2,029,661	$ -	$ 17,517,256
Total assets	$ 15,487,595	$ 2,029,661	$ -	$ 17,517,256
LIABILITIES				
Deposits and other liabilities	$ 15,487,595	$ 2,029,661	$ -	$ 17,517,256
Total liabilities	$ 15,487,595	$ 2,029,661	$ -	$ 17,517,256

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Component Units
September 30, 2013

Component units are legally separate organizations for which the elected officials of GovGuam are financially accountable. Nonmajor component units are defined as those component units whose activities are not significant or material to that of the primary government or to all component units as a whole. Proprietary funds are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi - business activities - where net income and capital maintenance are measured - are accounted for through proprietary funds. The generally accepted accounting principles here are generally those applicable to similar businesses in the private sector: the measurement focus is on determination of the change in net position, financial position and cash flows. A brief discussion of GovGuam's nonmajor component units as of September 30, 2013, follows:

Guam Community College (GCC) - GCC was created by the enactment of Public Law 14-77, "The Community College Act of 1977," which became effective on November 11, 1977. Administration and operation of GCC is under the control of a nine-member Board of Trustees appointed by the Governor of Guam with the advice and consent of the Guam Legislature. Two of the nine members have no voting and participation rights as they represent the faculty and staff union. GovGuam provides financial support to GCC through legislative appropriations.

Guam Housing and Urban Renewal Authority (GHURA) – GHURA was created by Government Code, Vol. II, Title XIV, Chapter X, 13902. GHURA's purpose is to promote the health, safety and welfare of the people of Guam by eliminating slum and blight conditions, by the orderly redevelopment and renewal of communities, by proper planning of community development and by provision of safe, decent and sanitary dwellings for low-income families, through all available Federal and local governmental programs. The Board of Commissioners of GHURA is appointed by the Governor of Guam with the advice and consent of the Guam Legislature. Revenues are derived from Federal financial assistance and rentals or charges for dwelling accommodations. GovGuam has the ability to impose its will on GHURA.

Guam Housing Corporation (GHC) - GHC was organized under the authority of Public Law 8-80 to promote the general welfare of GovGuam by encouraging investment in and development of low-cost housing. GHC provides for its operating needs by charging points on its low cost loans. Interest rates are determined by its Board of Directors. GovGuam has the ability to impose its will on GHC.

Guam Economic Development Authority (GEDA) - GEDA was created to assist in the implementation of an integrated program for the economic development of Guam. Enabling legislation set forth several specific purposes for the establishment of GEDA to include:

a) Aiding private enterprise without competing with it;
b) Expansion of the money supply to finance housing facilities; and
c) Providing the means necessary for acquisition of hospital facilities.

To accomplish the stated purposes, GEDA is authorized to conduct research, invest in, provide loans, operate and provide technical assistance to industries and/or agricultural projects; issue revenue bonds; obtain GovGuam land; purchase mortgages; and recommend to the Governor of Guam businesses qualifying for tax rebates and abatements. GEDA utilizes various Trust Funds to accomplish its stated purposes.

See Accompanying Independent Auditors' Report.

Guam Preservation Trust (GPT) - This fund was created by Public Law 20-151 to establish a program for historic preservation at all levels of government and to promote the use and conservation of such preservations for education, inspiration, pleasure and enrichment of the residents of the Territory. GovGuam has the ability to impose its will on GPT.

Guam Visitors Bureau (GVB) - GVB is a public corporation created for the purpose of promoting the visitor industry in Guam. Funding is provided from transfers of appropriations from the Tourist Attraction Fund and interest income. GovGuam provides financial support to GVB through legislative appropriations.

Guam Educational Telecommunications Corporation (GETC) - GETC, also known as KGTF-TV, was created as a public corporation by Public Law 12-194, as approved on January 2, 1975. The law sets forth the purpose of the Corporation to present educational television to the people of Guam and involve the people of Guam in its activities to the maximum extent possible. Funding is primarily derived from appropriations from the General Fund, community service grants and contributions from the public. GovGuam provides financial support to GETC through legislative appropriations.

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Component Units
Combining Statement of Net Position
September 30, 2013

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Guam Community College	Guam Housing and Urban Renewal Authority	Guam Housing Corporation	Guam Economic Development Authority	Guam Preservation Trust	Guam Visitors Bureau	Guam Educational Telecomm-unications Corporation	Total
Current assets:								
Cash and cash equivalents	$ 4,675,109	$ 8,002,544	$ 4,307,428	$ 2,544,409	$ 3,501,457	$ 10,717,092	$ 327,385	$ 34,075,424
Investments	2,000,000	-	-	5,739,269	2,561,238	2,508,296	-	12,808,803
Receivables, net	7,150,458	1,409,098	22,263,380	776,937	404,474	39,880	33,226	32,077,453
Due from primary government	2,013,941	-	-	-	-	19,520	-	2,033,461
Inventories	594,000	240,498	399,949	9,955	-	-	-	1,244,402
Prepayments	-	136,127	82,624	4,300	8,417	6,452	-	237,920
Deposits and other assets	269,431	-	-	-	-	-	-	269,431
Restricted assets:								
Cash and cash equivalents	394,839	3,604,452	2,140,716	3,616,049	-	3,394,113	121,782	13,271,951
Investments	8,794,971	-	4,574,024	-	-	-	-	13,368,995
Total current assets	25,892,749	13,392,719	33,768,121	12,690,919	6,475,586	16,685,353	482,393	109,387,840
Noncurrent assets:								
Investments	1,769,691	-	-	-	-	-	-	1,769,691
Receivables, net	-	679,271	8,361,310	-	-	-	-	9,040,581
Capital assets:								
Nondepreciable capital assets	3,233,152	3,675,882	2,934,227	-	-	5,992,415	18,000	15,853,676
Capital assets, net of accumulated depreciation	30,261,147	22,830,012	3,762,005	525,941	2,068	902,778	2,241,666	60,525,617
Land held for development	-	3,155,947	-	-	-	-	-	3,155,947
Other assets	-	-	-	3,500	-	133,125	-	136,625
Total noncurrent assets	35,263,990	30,341,112	15,057,542	529,441	2,068	7,028,318	2,259,666	90,482,137
Total assets	61,156,739	43,733,831	48,825,663	13,220,360	6,477,654	23,713,671	2,742,059	199,869,977
Deferred Outflows of Resources:								
Deferred amount on refunding	-	-	-	815,962	-	-	-	815,962
	$ 61,156,739	$ 43,733,831	$ 48,825,663	$ 14,036,322	$ 6,477,654	$ 23,713,671	$ 2,742,059	$ 200,685,939

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Component Units
Combining Statement of Net Position, Continued
September 30, 2013

LIABILITIES AND NET POSITION	Guam Community College	Guam Housing and Urban Renewal Authority	Guam Housing Corporation	Guam Economic Development Authority	Guam Preservation Trust	Guam Visitors Bureau	Guam Educational Telecomm-unications Corporation	Total
Current liabilities:								
Current portion of bonds payable	$ -	$ -	$ 152,204	$ 1,980,000	$ -	$ -	$ -	$ 2,132,204
Current portion of notes payable	70,785	52,000	1,119,469	-	-	-	-	1,242,254
Accounts payable	1,831,706	575,351	1,180,201	452,666	47,968	5,525,062	26,761	9,639,715
Accrued interest payable	-	-	27,015	515,000	-	-	-	542,015
Accrued payroll and other	-	182,741	-	152,196	-	-	26,288	361,225
Unearned revenues	2,080,272	1,681,010	42,709	4,350,589	-	9,200	26,867	8,190,647
Compensated absences	212,443	100,555	116,292	-	-	123,646	21,244	574,180
Deposits and other liabilities	895,473	866,605	566,408	-	8,000	-	-	2,336,486
Total current liabilities	5,090,679	3,458,262	3,204,298	7,450,451	55,968	5,657,908	101,160	25,018,726
Noncurrent liabilities:								
Compensated absences	228,081	642,935	-	-	-	-	39,897	910,913
Noncurrent portion of bonds payable	-	-	4,412,796	30,326,991	-	-	-	34,739,787
Noncurrent portion of notes payable	5,529,156	1,208,729	-	-	-	-	-	6,737,885
Other noncurrent liabilities	-	-	290,693	143,823	-	-	-	434,516
DCRS sick leave liability	1,205,176	-	185,866	96,519	-	148,448	4,163	1,640,172
Total noncurrent liabilities	6,962,413	1,851,664	4,889,355	30,567,333	-	148,448	44,060	44,463,273
Total liabilities	12,053,092	5,309,926	8,093,653	38,017,784	55,968	5,806,356	145,220	69,481,999
Net position:								
Net investment in capital assets	27,759,591	28,398,112	6,696,232	525,941	2,068	6,895,193	2,241,666	72,518,803
Restricted:								
Endowment - nonexpendable	59,001	-	-	-	-	-	-	59,001
Other purposes	10,274,458	2,160,850	7,521,752	-	-	3,048,842	-	23,005,902
Unrestricted (deficit)	11,010,597	7,864,943	26,514,026	(24,507,403)	6,419,618	7,963,280	355,173	35,620,234
Total net position	49,103,647	38,423,905	40,732,010	(23,981,462)	6,421,686	17,907,315	2,596,839	131,203,940
	$ 61,156,739	$ 43,733,831	$ 48,825,663	$ 14,036,322	$ 6,477,654	$ 23,713,671	$ 2,742,059	$ 200,685,939

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Nonmajor Component Units
Combining Statement of Revenues, Expenses, and Changes in Net Position
Year Ended September 30, 2013

	Guam Community College	Guam Housing and Urban Renewal Authority	Guam Housing Corporation	Guam Economic Development Authority	Guam Preservation Trust	Guam Visitors Bureau	Guam Educational Telecomm-unications Corporation	Total
Operating revenues:								
Charges for services	$ 3,819,972	$ 1,196,779	$ 2,975,831	$ 1,584,440	$ -	$ -	$ -	$ 9,577,022
Grants and contracts	12,098,804	42,690,710	-	248,165	-	396,392	809,074	56,243,145
Other	2,733,169	22,008	-	3,934,280	-	185,292	365,064	7,239,813
Total operating revenues	18,651,945	43,909,497	2,975,831	5,766,885	-	581,684	1,174,138	73,059,980
Operating expenses:								
Cost of services	28,268,731	33,221,541	2,783,451	3,082,683	648,066	16,525,954	239,780	84,770,206
Depreciation and amortization	2,168,374	2,451,544	149,711	35,662	719	85,317	173,850	5,065,177
General and administrative	2,238,734	13,134,650	-	-	404,184	-	1,533,544	17,311,112
Total operating expenses	32,675,839	48,807,735	2,933,162	3,118,345	1,052,969	16,611,271	1,947,174	107,146,495
Operating income (loss)	(14,023,894)	(4,898,238)	42,669	2,648,540	(1,052,969)	(16,029,587)	(773,036)	(34,086,515)
Nonoperating revenues (expenses):								
Contributions from the primary government	16,156,063	-	-	-	1,181,790	16,209,494	541,428	34,088,775
Investment income	1,036,459	15,577	15,666	(92,649)	13,354	15,483	-	1,003,890
Interest expense	(170,030)	(77,070)	(364,452)	(2,350,032)	-	-	-	(2,961,584)
Other income (expenses), net	(224,995)	372,589	548,940	161,285	-	336,847	-	1,194,666
Total nonoperating revenues (expenses), net	16,797,497	311,096	200,154	(2,281,396)	1,195,144	16,561,824	541,428	33,325,747
Net income (loss) before capital contributions	2,773,603	(4,587,142)	242,823	367,144	142,175	532,237	(231,608)	(760,768)
Capital grants from the United States government	1,199,934	851,002	-	-	-	-	-	2,050,936
Change in net position	3,973,537	(3,736,140)	242,823	367,144	142,175	532,237	(231,608)	1,290,168
Net position at beginning of year, as previously reported	45,130,110	42,160,045	40,489,187	(23,787,923)	6,279,511	17,375,078	2,828,447	130,474,455
Restatement	-	-	-	(560,683)	-	-	-	(560,683)
Net position at beginning of year, as restated	45,130,110	42,160,045	40,489,187	(24,348,606)	6,279,511	17,375,078	2,828,447	129,913,772
Net position at end of year	$ 49,103,647	$ 38,423,905	$ 40,732,010	$ (23,981,462)	$ 6,421,686	$ 17,907,315	$ 2,596,839	$ 131,203,940

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

Other Information
September 30, 2013

A brief discussion of other information presented for additional analysis as of September 30, 2013, follows:

Combining Schedule of Expenditures By Object:
- All Governmental Funds

Schedule of Outstanding Debt:
- Primary Government
- Component Units

GOVERNMENT OF GUAM

All Governmental Funds
Combining Schedule of Expenditures By Object
Year Ended September 30, 2013

		Special Revenue		Capital Projects	Permanent		
	General	Federal Grants Assistance	GDOE Federal Grants	Landfill CIP	Chamorro Lands	Other Governmental Funds	Total
Expenditures by Object:							
Salaries and wages:							
Regular	$ 247,468,007	$ 25,819,857	$ 24,324,980	$ -	$ -	$ 21,332,795	$ 318,945,639
Overtime	6,580,391	277,642	-	-	-	490,988	7,349,021
Fringe benefits	91,113,407	9,405,869	7,216,890	-	-	8,058,967	115,795,133
Travel	777,903	2,260,157	1,083,714	-	-	256,810	4,378,584
Contractual services	37,876,378	71,427,542	17,157,191	9,702,211	-	20,011,058	156,174,380
Building rent	8,967,267	2,034,611	-	-	-	4,004,539	15,006,417
Supplies	6,564,911	1,690,668	3,847,557	-	-	3,867,283	15,970,419
Equipment	1,772,264	1,388,414	7,969,677	-	-	365,167	11,495,522
Utilities - power and water	24,136,174	2,071,307	-	-	-	9,664,959	35,872,440
Communications	1,921,455	266,167	-	-	-	222,778	2,410,400
Capital outlays	29,157,901	9,123,904	301,169	-	-	6,043,822	44,626,796
Grants and subsidies	62,676,832	135,826,723	-	-	-	34,419,145	232,922,700
Supplemental annuity benefits	16,810,901	-	-	-	-	-	16,810,901
Retiree healthcare benefits	16,922,668	-	-	-	-	-	16,922,668
Principal retirement	14,069,675	-	3,210,000	-	-	2,271,893	19,551,568
Interest and fiscal charges	63,363,715	-	3,890,000	-	-	5,737,526	72,991,241
Miscellaneous	19,435,782	77,397,832	190,797	-	-	3,851,594	100,876,005
	$ 649,615,631	$ 338,990,693	$ 69,191,975	$ 9,702,211	$ -	$ 120,599,324	$ 1,188,099,834

See Accompanying Independent Auditors' Report.

GOVERNMENT OF GUAM

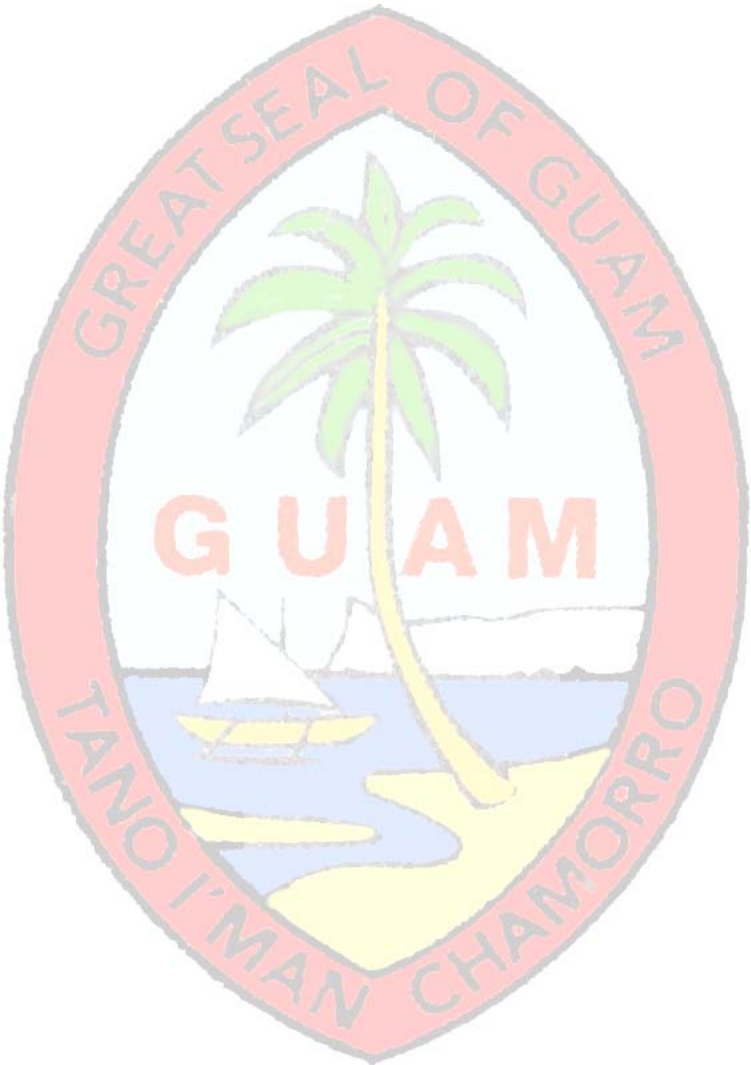
Schedule of Outstanding Debt
September 30, 2013

	Outstanding Principal Amount	Fiscal Year 2014 Debt Service			Final Maturity (Year Ending September 30)
		Principal	Interest	Total	
Primary Government:					
General Obligation Bonds:					
2007 Series A	$ 151,935,000	$ -	$ 7,874,700	$ 7,874,700	2038
2009 Series A	260,845,000	3,805,000	17,617,494	21,422,494	2040
Limited Obligation Bonds:					
2009 Series A Section 30 Bonds	197,835,000	4,825,000	10,847,331	15,672,331	2035
2011 Series A Hotel Tax Revenue Bonds	87,255,000	1,785,000	5,214,188	6,999,188	2041
2011 Series A Business Privilege Tax Revenue Bonds	235,000,000	-	11,948,013	11,948,013	2042
2012 Series B Business Privilege Tax Revenue Bonds	108,700,000	-	5,246,046	5,246,046	2042
2013 Series C Business Privilege Tax Revenue Bonds	22,640,000	1,300,000	1,006,800	2,306,800	2019
Other Loans Payable:					
2006 Bank loan	8,813,215	554,346	438,659	993,005	2018
	1,073,023,215	12,269,346	60,193,231	72,462,577	
Component Units:					
Antonio B. Won Pat International Airport Authority:					
2012 Bank loan	10,928,228	2,263,500	352,096	2,615,596	2017
2013 Series A, B and C Revenue Bonds	247,335,000	-	7,572,198	7,572,198	2044
Guam Memorial Hospital Authority:					
2011 Bank loan	10,753,125	814,082	611,953	1,426,035	2018
Guam Power Authority:					
2010 Series A Revenue Bonds	150,440,000	-	7,999,200	7,999,200	2041
2010 Series A Subordinate Revenue Bonds	39,500,000	12,200,000	2,962,500	15,162,500	2016
2012 Series A Revenue Bonds	340,620,000	110,000	17,001,200	17,111,200	2035
Guam Waterworks Authority:					
2005 Series A Revenue Bonds	88,485,000	2,500,000	5,205,294	7,705,294	2035
2010 Series A Revenue Bonds	118,825,000	-	6,516,400	6,516,400	2040
2010 Bank loans	20,806,970	3,272,319	1,537,418	4,809,737	2015
Port Authority of Guam:					
2010 Bank loan	3,037,138	176,324	185,234	361,558	2026
2012 Bank loan	11,621,846	531,558	685,494	1,217,052	2028
University of Guam:					
Rural development loan	12,253,463	201,557	548,503	750,060	2043
Guam Community College:					
Rural development loans	5,599,941	70,785	198,588	269,373	2024/2053
Guam Housing and Urban Renewal Authority:					
Rural development loan	1,260,729	52,000	74,480	126,480	2030
Guam Housing Corporation:					
1998 Series A Mortgage-Backed Revenue Bonds	4,565,000	152,204	249,891	402,095	2031
Federal Home Loan Bank loan	1,119,469	1,119,469	36,876	1,156,345	2014
Guam Economic Development Authority:					
2007 Series A and B Tobacco Settlement Revenue Bonds	45,058,618	1,980,000	1,331,879	3,311,879	2026/2034
	1,112,209,527	25,443,798	53,069,204	78,513,002	
	$ 2,185,232,742	$ 37,713,144	$ 113,262,435	$ 150,975,579	

See Accompanying Independent Auditors' Report.

Government of Guam Statistical Section

A *mampostería* wall, which remains standing at Hagåtña's ***Plaza de Espana*** was built at the back of the *casa real*, stretching fifty-one *varas* long (141 feet) and standing three *varas* (9 feet). This wall has inverted arches and elaborated brick trimmed peaks extending eastward from the ruins of the *azotea*, its doorway leading to the tool and implement storage building which formerly housed the Guam Museum. Source: guampedia.com/governer-manuel-muro/



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2013 Statistical Section

This part of the Government of Guam's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Government of Guam's overall financial health.

Contents

Financial Trends

These schedules present trend information to help the reader understand and assess the government's financial position and performance.

Revenue Capacity

These schedules identify the government's ability to generate revenues, such as property taxes.

Debt Capacity

These schedules provide information needed to help understand and assess the government's debt burden and ability to issue additional debt in the future.

Demographic and Economic Information

These schedules present information to help the reader understand the government's demographic and economic environment.

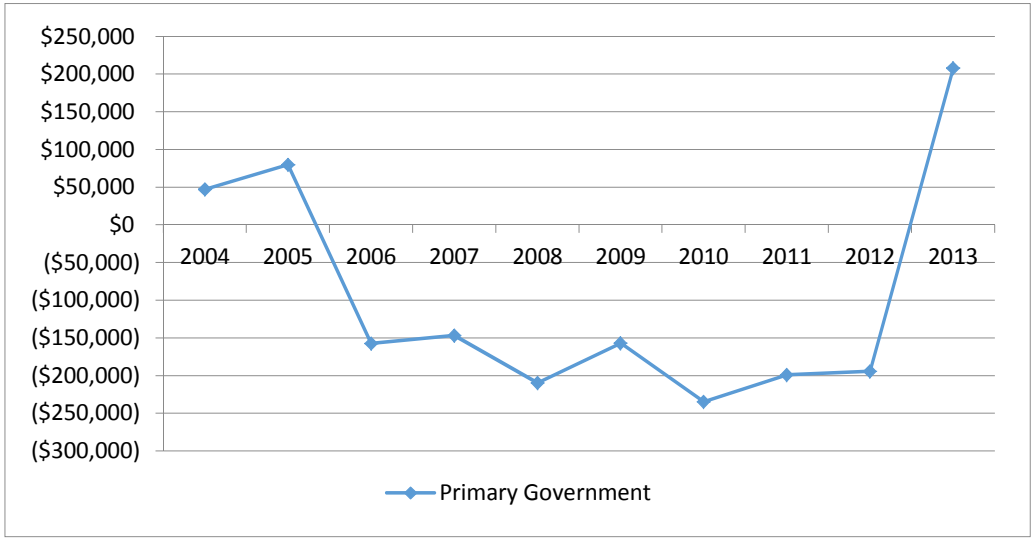
Operating Information

These schedules contain service, inventory, and infrastructure data to help the reader understand the government's ability to provide public services and the activities it performs.

Government of Guam
Net Assets of Primary Government
Last Ten Years
(dollars in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Primary Government										
Invested in capital assets, net of related debt	$436,098	$479,772	$470,718	$447,810	$379,056	$404,336	$382,996	$411,350	$449,803	$508,552
Restricted	106,647	83,926	66,602	83,113	162,661	141,661	137,906	189,762	146,698	534,036
Unrestricted	(495,551)	(483,860)	(694,784)	(677,710)	(751,382)	(702,950)	(755,598)	(800,182)	(790,718)	(834,734)
Total primary government net assets	$47,194	$79,838	($157,464)	($146,787)	($209,665)	($156,953)	($234,696)	($199,070)	($194,217)	207,854

Source: Government of Guam audited financial statements

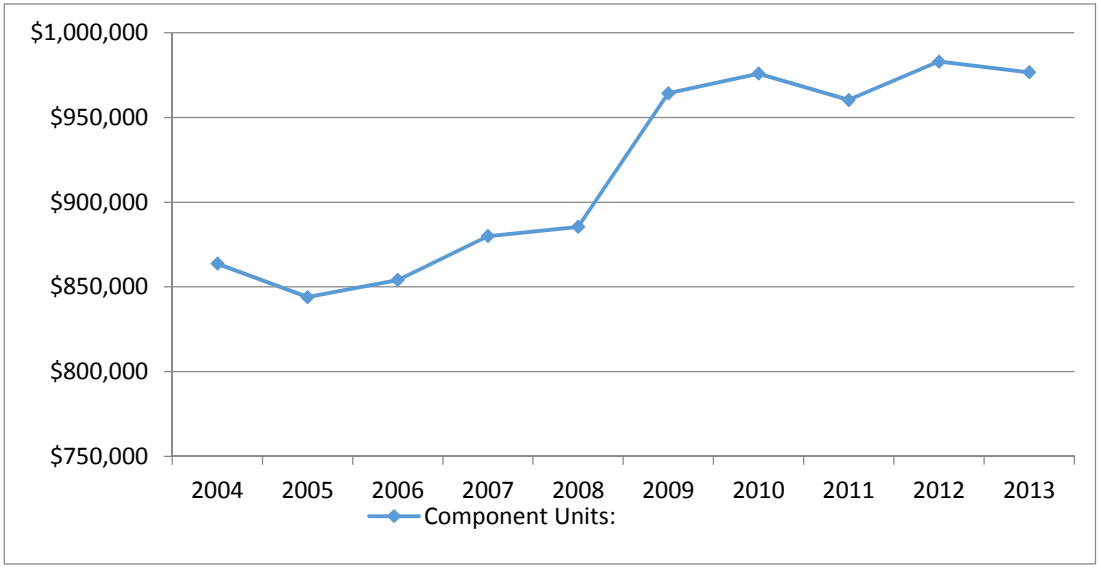


Note: The fiscal year 2013 beginning fund balance was restated by $388,911,064 for the restatement of land and other real estate of the governmental activities and the Chamorro Lands Fund due to the lack of implementation of GASB 52, *Land and Other Real Estate Held as Investments by Endowments.* Due to the adjustment being a cumulative effect over several years the prior year columns were not restated.

Government of Guam
Net Position by Component
Last Ten Years
(dollars in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Component Units:										
Net investment in capital assets	$578,274	$584,721	$598,887	$618,814	$640,338	$679,146	$688,699	$687,263	$709,730	$604,393
Restricted	158,281	151,890	154,831	150,615	146,923	135,846	130,473	103,382	106,561	210,272
Unrestricted	127,176	107,450	100,401	110,535	98,171	149,323	156,695	169,671	166,711	161,938
Total component unit net position	$863,731	$844,061	$854,119	$879,964	$885,432	$964,315	$975,867	$960,316	$983,002	$976,603

Source: Government of Guam audited financial statements



Government of Guam
Changes in Net Position
Last 10 Years
(dollars in thousands)

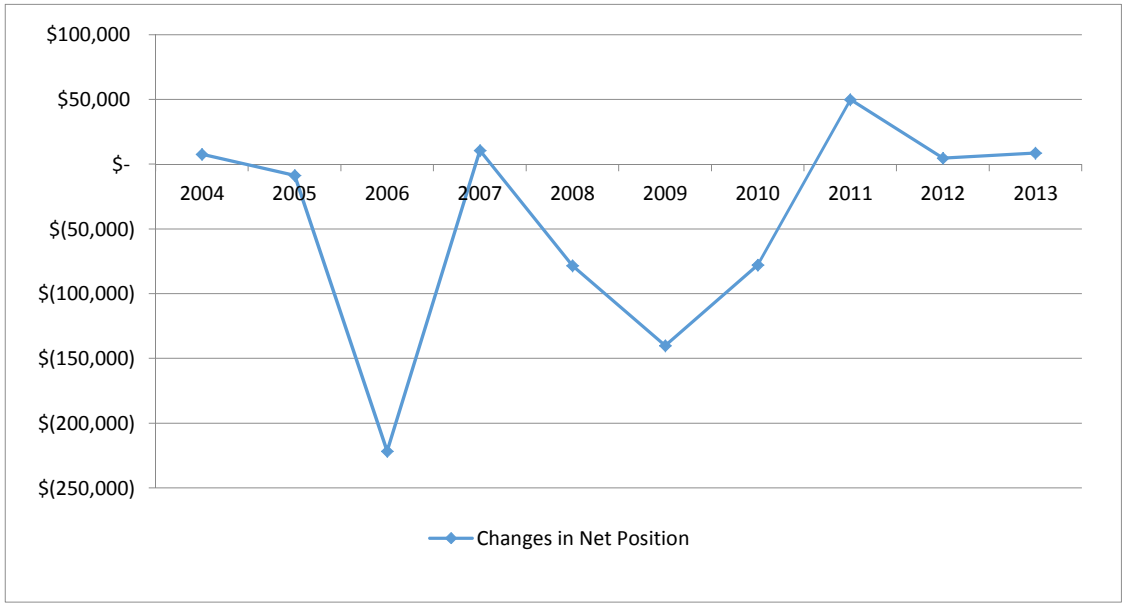
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues:										
Program Revenues:										
Charges for services;										
General Government	$ 6,028	$ 5,427	$ 5,503	$ 10,133	$ 12,999	$ 11,043	$ 14,678	$ 12,775	$ 22,250	$ 15,320
Protection of life and property	12,200	10,533	12,057	11,535	11,287	10,625	10,745	12,328	14,518	14,979
Transportation	4,520	7,308	7,728	9,176	12,332	12,045	12,355	12,524	13,008	13,063
Environmental protection	705	686	7,204	8,097	8,262	8,420	14,470	18,127	20,643	22,132
Other	12,041	14,109	5,743	6,544	8,006	8,774	11,535	8,557	9,890	10,757
Operating grants and contributions	219,041	203,760	223,160	254,373	249,964	284,981	330,501	427,403	383,852	376,119
Capital grants and contributions	-	-	-	-	-	-	-	-	-	
General Revenues:										
Taxes	383,665	440,268	416,816	490,303	466,733	485,776	499,798	553,777	583,379	567,070
Section 30 Federal income tax collections	-	-	-	-	40,225	38,869	39,028	46,357	53,126	96,104
Investment Earnings	1,934	5,556	5,701	4,994	5,773	4,701	5,057	3,914	3,521	1,959
Other	18,916	2,778	4,990	5,677	4,881	4,087	5,593	5,063	14,230	22,485
Total revenues	$ 659,050	$ 690,425	$ 688,902	$ 800,832	$ 820,462	$ 869,321	$ 943,760	$ 1,100,825	$ 1,118,417	$ 1,139,988
Expenses:										
General government	$ 59,606	$ 85,600	$ 96,408	$ 102,392	$ 126,345	$ 106,820	$ 123,251	$ 146,091	$ 214,648	$ 148,651
Protection of life and property	80,174	82,818	94,531	95,090	105,546	107,940	101,709	107,400	105,498	116,757
Public health	56,670	64,135	86,558	77,711	80,799	168,891	184,881	199,274	253,442	276,151
Community services	48,078	34,362	32,565	42,347	36,860	37,471	38,216	36,209	25,639	24,512
Recreation	4,281	6,209	5,387	5,395	5,539	5,443	4,654	4,221	24,333	22,248
Individual and collective rights	52,882	44,328	46,879	50,183	55,644	47,452	53,551	53,543	25,649	61,012
Transportation	20,328	27,554	35,712	34,872	30,108	33,560	36,590	24,300	26,907	30,030
Public education	219,797	240,548	239,103	242,284	277,875	260,977	257,944	279,000	325,265	340,577
Environmental protection	5,322	10,090	9,090	11,142	12,768	9,320	11,125	12,586	30,384	23,137
Economic development	13,573	9,365	13,716	15,162	11,162	15,705	26,664	15,750	16,498	18,297
Interest expense (unallocated)	19,591	15,798	14,076	12,659	17,397	67,663	47,009	46,504	65,300	69,975
Retirement payments	-	-	-	-	-	-	-	-	-	-
Payments to autonomous agencies	79,014	82,847	75,461	88,513	94,260	101,317	98,760	93,600	-	-
Payments to private purpose trusts	3,066	1,124	-	-	-	-	-	-	-	-
Transfers to persons	989	4,912	1,406	-	-	-	-	-	-	-
COLA interest	-	-	-	-	-	-	-	-	-	-
Interest on tax refunds	-	-	-	-	-	-	-	-	-	-
Capital projects	-	4,653	3,504	13,969	19,279	37,018	23,157	11,186	-	-
Other	11,769	13,014	16,260	15,590	37,269	9,745	13,991	21,238	-	-
Total expenses	$ 675,140	$ 727,357	$ 770,656	$ 807,309	$ 910,851	$ 1,009,322	$ 1,021,502	$ 1,050,902	$ 1,113,563	$ 1,131,347

Continued

Government of Guam
Changes in Net Assets, continued
Last 10 Years
(dollars in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Special Items	$ 23,887	$ -	$ (139,801)	$ 17,155	$ 12,224	$ -	$ -	$ -	$ -	$ -
Extraordinary items	-	28,279	-	-	-	-	-	-	-	-
Changes in Net Position	$ 7,797	$ (8,653)	$ (221,555)	$ 10,678	$ (78,165)	$ (140,001)	$ (77,742)	$ 49,923	$ 4,854	$ 8,641

Source: Government of Guam audited financial statements



Government of Guam
Fund Balances of Governmental Funds
Last Ten Years
(dollars in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	$ 32,491	$ 32,980	$ 15,041	$ 13,728	$ 110,505	$ 131,564	$ 107,244	$ -	$ -	$ -
Unreserved (deficits)	(346,084)	(376,965)	(539,119)	(523,844)	(526,020)	(396,940)	(443,688)	-	-	-
Nonspendable	-	-	-	-	-	-	-	2,816	1,228	2,031
Restricted	-	-	-	-	-	-	-	137,105	122,813	71,888
Commited	-	-	-	-	-	-	-	48,599	39,815	22,141
Assigned	-	-	-	-	-	-	-	593	1,039	-
Unassigned	-	-	-	-	-	-	-	(492,245)	(134,758)	(93,734)
Total general funds	$ (313,593)	$ (343,985)	$ (524,078)	$ (510,116)	$ (415,515)	$ (265,376)	$ (336,444)	$ (303,132)	$ 30,137	$ 2,326
Other Governmental Funds										
Reserved	$ 120,630	$ 126,395	$ 144,308	$ 109,170	$ 80,009	$ 156,808	$ 209,685	$ -	$ -	$ -
Unreserved, reported in:										
Special revenue funds	(40,911)	(17,890)	(45,053)	(9,185)	8,801	(57,485)	(82,845)	-	-	-
Capital project fund	35,200	31,339	2,836	6,747	8,676	180,946	85,314	-	-	-
Debt service funds	-	-	-	1,553	4,717	2	2	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	411,160
Restricted	-	-	-	-	-	-	-	188,356	143,611	130,763
Commited	-	-	-	-	-	-	-	26,201	35,351	48,215
Assigned	-	-	-	-	-	-	-	2,551	1,914	3,344
Unassigned	-	-	-	-	-	-	-	(246)	(2,107)	(2,094)
Total other governmental funds	$ 114,919	$ 139,844	$ 102,091	$ 108,285	$ 102,203	$ 280,271	$ 212,156	$ 216,862	$ 178,769	$ 591,388
Total governmental funds	$ (198,674)	$ (204,141)	$ (421,987)	$ (401,831)	$ (313,312)	$ 14,895	$ (124,288)	$ (86,270)	$ 208,906	$ 593,714

Source: Government of Guam audited financial statements
Categories of fund balance changed in FY 2011 with the implementation of GASB 54

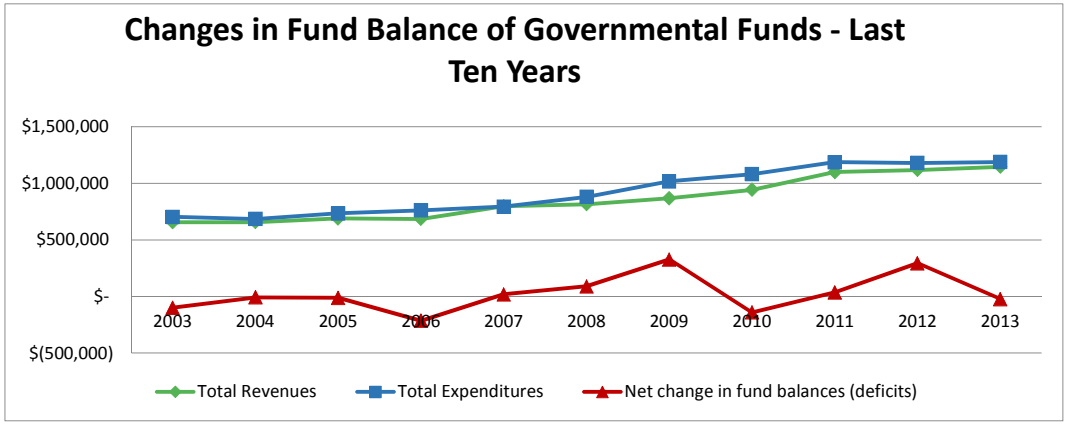
Government of Guam
Changes in Fund Balances of Governmental Funds
Last Ten Years
(dollars in thousands)

Governmental Funds	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues:										
Taxes	$ 383,665	$ 435,383	$ 415,712	$ 489,130	$ 506,276	$ 485,776	$ 499,797	$ 553,346	$ 636,505	$ 663,174
Intergovernmental	219,041	196,763	212,048	250,575	234,282	278,425	324,927	425,638	$ 381,358	373,725
Licenses, fees and permits	34,466	37,100	37,190	44,522	51,923	45,970	56,794	59,951	57,083	51,610
Section 30	-	-	-	-	-	41,720	39,028	46,357	-	-
Charges for services	-	-	-	-	-	-	-	-	22,175	24,155
Fines and forfeits	-	-	-	-	-	-	-	-	386	485
Interest and investment earnings	-	-	-	-	-	-	-	-	3,521	6,479
Use of money and property	1,934	5,556	4,607	3,900	5,773	4,701	5,057	3,914	-	-
Indirect cost reimbursement	-	-	-	-	-	4,552	469	(56)	380	189
Contributions from component units	2,133	11,132	11,112	3,628	13,203	3,204	9,137	3,629	2,114	2,205
Other	16,783	3,541	4,990	5,677	4,881	4,086	7,348	7,030	14,231	24,543
Total Revenues	$ 658,022	$ 689,475	$ 685,659	$ 797,432	$ 816,338	$ 868,434	$ 942,557	$ 1,099,809	$ 1,117,753	$ 1,146,565
Expenditures:										
General government	53,681	68,244	81,728	91,707	94,935	87,811	103,168	118,854	151,569	94,381
Protection of life and property	79,779	84,155	93,999	95,139	93,257	107,256	101,082	107,318	105,852	117,760
Public health	56,359	64,067	87,757	77,755	76,392	168,905	190,851	200,147	220,699	249,363
Community service	47,855	34,359	32,610	42,347	35,508	37,464	38,208	36,202	25,632	24,511
Recreation	4,011	6,132	5,310	5,318	4,881	5,365	4,577	4,144	3,367	4,266
Individual and collective rights	52,857	44,413	45,892	49,709	51,379	49,177	52,229	54,915	27,493	59,546
Transportation	7,379	14,026	18,820	17,862	15,733	15,693	19,175	17,285	19,398	26,966
Public education	200,028	223,691	221,859	229,848	242,465	250,219	247,650	265,228	282,545	307,734
Environmental protection	4,696	10,434	9,945	10,626	12,021	9,392	10,732	12,766	29,978	22,734
Economic development	9,678	9,025	8,858	9,768	9,894	10,102	21,108	10,479	9,634	10,659
Transfer to persons	989	4,912	1,406	-	-	-	-	-	-	-
Other	-	14,916	16,261	2,820	19,959	20,637	19,464	28,350	60,986	22,503
Payments to component units	90,784	94,748	75,460	88,514	94,260	101,317	98,759	94,298	110,615	111889
Capital projects	19,559	4,653	18,723	23,164	71,188	60,431	82,131	134,856	36,926	45,008
Debt Service:										
Principal retirement	37,522	40,460	29,239	24,025	22,083	26,035	28,528	32,454	32,662	19,718
Interest and fiscal charges	20,160	16,822	14,670	25,999	36,609	67,774	63,985	69,518	62,297	71,061
Total Expenditures	$ 685,337	$ 735,057	$ 762,537	$ 794,601	$ 880,564	$ 1,017,578	$ 1,081,647	$ 1,186,814	$ 1,179,653	$ 1,188,099
Deficiency of revenues under expenditures	$ (27,315)	$ (45,582)	$ (76,878)	$ 2,831	$ (64,226)	$ (149,144)	$ (139,090)	$ (87,005)	$ (61,900)	$ (41,534)

Government of Guam
Changes in Fund Balances of Governmental Funds, continued
Last Ten Years
(dollars in thousands)

Continued

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Other Financial Sources (Uses)											
Proceeds from issuance of long-term debt	$ -	$ -	$ -	$ 3,717	$ -	$ 223,848	$ 493,594	$ 991	$ 156,400	$ 343,700	$ 42,578
Discount on bonds issued	-	-	-	-	-	(5,639)	(15,265)	-	(2,117)	14,517	2,958
Payment to refund bond escrow agent	-	-	-	-	-	(73,665)	-	-	(28,788)	-	(25,089)
Transfers in from other funds	191,844	162,429	164,367	192,967	171,612	162,987	173,770	183,013	169,277	116,051	91,367
Transfers out to other funds	(193,580)	(165,495)	(165,490)	(192,967)	(171,442)	(163,998)	(174,749)	(184,094)	(169,751)	(117,191)	(92,113)
Total Other Financial Sources (Uses)	$ (1,736)	$ (3,066)	$ (1,123)	$ 3,717	$ 170	$ 143,533	$ 477,350	$ (90)	$ 125,021	$ 357,077	$ 19,701
Special items:											
Over provisioning for tax refunds	$ -	$ 17,993.0000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sale of GTA	-	-	150,000	-	-	(1,000)	-	-	-	-	-
Payment to RUS escrow agent	-	-	(107,750)	-	-	-	-	-	-	-	-
Settlement payment to TeleGuam	-	-	(5,895)	-	-	-	-	-	-	-	-
EITC judgment	(50,000)	-	-	(30,000)	17,155	-	-	-	-	-	-
Retiree COLA judgment	-	-	-	(123,580)	-	-	-	-	-	-	-
Gain from RTB stock	-	-	-	13,779	-	-	-	-	-	-	-
Gain from tax drawback settlement	-	5,894	-	-	-	-	-	-	-	-	-
Adjustment for medical bill accrual	-	-	-	-	-	13,224	-	-	-	-	-
Total special items	$ (50,000)	$ 23,887	$ 36,355	$ (139,801)	$ 17,155	$ 12,224	$ -	$ -	$ -	$ -	$ -
Net change in fund balances (deficits)	(97,896)	(6,494)	(10,350)	(212,962)	20,156	91,531	328,206	(139,180)	38,016	295,177	(21,833)
Fund balances (deficits) at beginning of year	(94,285)	(192,181)	(198,675)	(209,025)	(421,987)	(404,844)	(313,313)	14,893	(124,287)	(86,271)	208,906
Restatement	-	-	-	-	-	-	-	-	-	-	406,640
Fund balances (deficits) at end of year	$ (192,181)	$ (198,675)	$ (209,025)	$ (421,987)	$ (401,831)	$ (313,313)	$ 14,893	$ (124,287)	$ (86,271)	$ 208,906	$ 593,713
Ratio of debt service expenditures to non-capital expenditures	8.3%	8.7%	7.9%	5.9%	6.4%	7.2%	9.5%	9.2%	9.8%	8.6%	8.5%



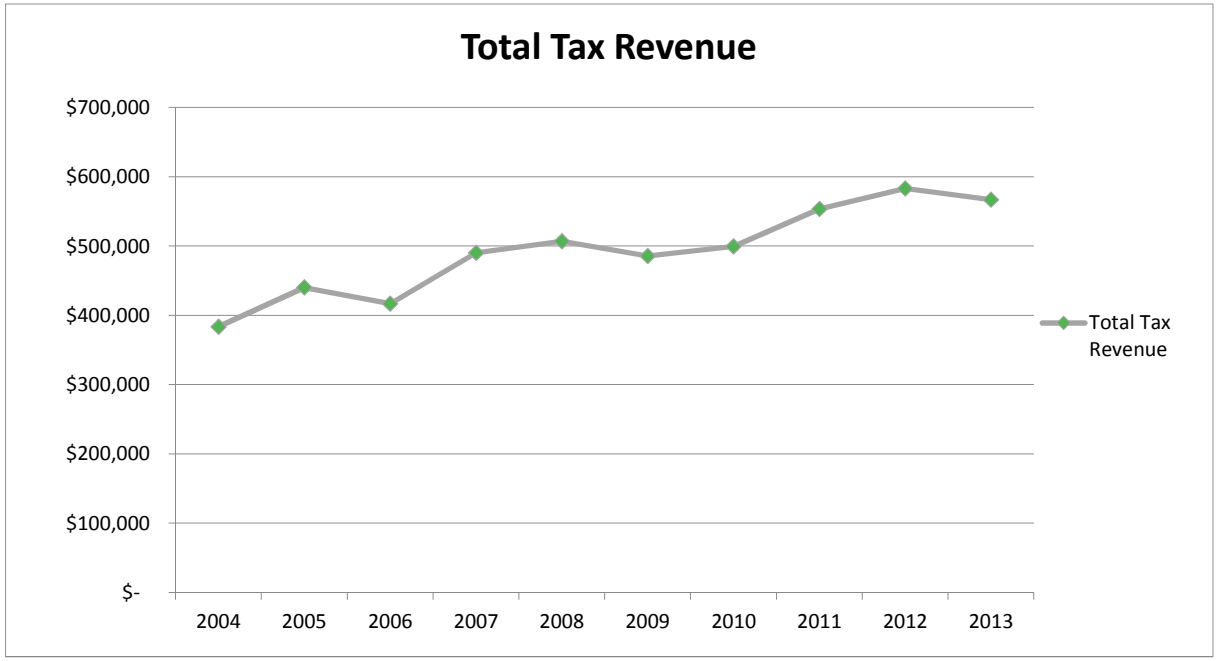
Source: Government of Guam audited financial statements

Note: The fiscal year 2013 beginning fund balance was restated by $406,640,273 for the restatement of land and other real estate of the governmental activities and the Chamorro Lands Fund due to the lack of implementation of GASB 52, *Land and Other Real Estate Held as Investments by Endowments.*

Government of Guam
Governmental Activities Tax Revenue by Source
Last Ten Years
(dollars in thousands)

Year	Income	Gross Receipts	Property	Occupancy	Liquid Fuel	Tobacco	Beverages	Excise	Other	Total Tax Revenue
2004	$ 154,875	$ 170,611	$ 21,737	$ 17,675	$ 8,910	$ -	$ -	$ -	$ 9,857	$ 383,665
2005	224,948	149,081	20,373	18,947	14,299	-	-	-	12,619	440,267
2006	197,479	155,386	18,918	19,788	9,534		-	-	15,710	416,815
2007	250,848	172,745	23,048	21,233	10,022	-	-	-	12,407	490,303
2008	254,138	185,796	21,032	22,112	9,766	-	-	-	14,114	506,958
2009	241,877	182,584	20,311	19,399	9,441	5,355	3,398	3,412	-	485,777
2010	239,252	188,621	19,452	22,233	9,778	14,820	2,151	3,491	-	499,798
2011	282,410	200,048	20,577	22,972	9,479	12,831	2,911	2,549	-	553,777
2012	284,823	221,443	19,225	26,054	9,831	17,056	2,486	2,460	-	583,378
2013	261,855	221,673	21,263	29,331	9,826	19,615	780	2,726	-	567,069

Source: Government of Guam audited financial statements



Government of Guam
Gross Receipt Tax Rates and Collections
Last Ten Fiscal Years
(dollars in thousands)

Year	Tax Rate	Total Collections
2004	6% - 4%	$ 170,611
2005	4%	149,081
2006	4%	155,386
2007	4%	172,745
2008	4%	185,796
2009	4%	182,584
2010	4%	188,621
2011	4%	200,048
2012	4%	221,445
2013	4%	221,673

Source: Government of Guam audited financial statements

Note: From 2003 to 2004 a temporary increase in the gross receipt tax rate occurred from 4% to 6% between April 1, 2003 and March 31, 2004

Government of Guam
Principal Gross Receipt Tax Payers - General Fund - by Category
Current and Five Years Ago

	2013				2008			
Taxpayer Category	**Gross ReceiptsTax**	**Rank**	**Percentage of Total Collections**	**Number of Tax Payers**	**Gross ReceiptsTax**	**Rank**	**Percentage of Total Collections**	**Number of Tax Payers**
Wholesaling	$ 3,565,716	9	1.6%	1,131	$ 1,901,851	10	1.0%	1,065
Retailing	93,075,549	1	42.2%	3,325	77,366,884	1	42.4%	3,430
Service	49,695,886	2	22.5%	6,001	49,519,367	2	27.1%	6,210
Rental Real Prop.	14,367,174	4	6.5%	5,372	9,213,229	4	5.0%	5,632
Rental Others	5,204,699	7	2.4%	1,129	3,202,119	8	1.8%	1,467
Profession	5,500,559	6	2.5%	491	2,933,043	9	1.6%	394
Commission	3,466,280	10	1.6%	1,204	4,239,956	7	2.3%	1,377
Insurance Premium	8,120,668	5	3.7%	352	7,058,558	5	3.9%	331
Contracting (Local)	28,157,525	3	12.8%	968	19,035,436	3	10.4%	857
Contracting (US)	3,079,166	11	1.4%	228	991,505	13	0.5%	162
Interest	1,720,277	12	0.8%	322	1,164,652	12	0.6%	326
Amusement	950,285	13	0.4%	138	1,246,807	11	0.7%	116
Others GRT	3,748,561	8	1.7%	345	4,618,843	6	2.5%	375
Total Tax (fiscal year)	$ 220,652,345 [1/]		100% [1/]	21,006	$ 182,492,250 [1/]		100%	21,742

Source: Department of Administration, Division of Accounts

Note:
[1/] GASB 33 Accrual not included for all fiscal years

Government of Guam
Gross Receipt Tax Revenue - General Fund By Major Component
Last Seven Years

Taxpayer Category	2004	2005	2006	2007	2008	2010	2011	2012	2013
Wholesaling	$ 2,675,426	$ 3,060,869	$ 2,573,388	$ 2,095,401	$ 1,901,851	$ 2,611,335	$ 4,069,989	$ 3,192,962	$ 3,565,716
Retailing	70,090,881	63,455,184	62,662,523	72,187,889	77,366,884	79,422,371	85,093,637	96,642,197	93,075,549
Service	51,120,336	42,808,003	45,042,865	46,002,171	49,519,367	48,576,440	46,853,642	47,387,770	49,695,886
Rental Real Prop.	7,584,307	7,346,396	7,759,507	7,606,720	9,213,229	9,429,516	11,083,304	12,996,706	14,367,174
Rental Others	2,462,718	1,978,972	2,028,042	2,226,437	3,202,119	3,688,180	4,682,412	5,420,669	5,204,699
Profession	3,189,014	3,017,590	2,706,348	3,158,112	2,933,043	3,839,274	4,564,911	4,355,964	5,500,559
Commission	3,408,509	3,174,922	3,574,194	3,963,563	4,239,956	3,553,232	3,578,926	2,924,176	3,466,280
Insurance Premium	8,249,718	6,864,803	6,857,540	7,396,323	7,058,558	7,071,737	6,699,980	9,430,626	8,120,668
Contracting (Local)	10,157,898	9,920,190	10,471,455	16,657,592	19,035,436	22,364,769	23,546,248	24,600,705	28,157,525
Contracting (US)	5,157,503	1,394,243	920,060	1,070,275	991,505	2,281,465	3,154,054	1,925,690	3,079,166
Interest	4,960,893	2,353,364	1,213,355	1,059,486	1,164,652	999,543	1,070,432	1,954,557	1,720,277
Amusement	1,608,056	1,284,146	1,533,970	1,099,598	1,246,807	687,959	774,228	995,975	950,285
Others GRT	10,219,387	4,959,967	6,963,895	8,030,173	4,618,843	3,372,121	3,643,273	3,499,357	3,748,561
Totals	$ 180,884,646	$ 151,618,649	$ 154,307,142	$ 172,553,739	$ 182,492,250	$ 187,897,942	$ 198,815,036	$ 215,327,352	$ 220,652,345 [1/]

Source: Department of Administration, Division of Accounts

Note:
[1/] GASB 33 Accrual not included for Fiscal Year 2013

Government of Guam
Ratios of Outstanding Debt by Type
Last Ten Years
(dollars in thousands)

	Primary Government					
Year	**General Obligation Bonds**	**Limited Obligation Bonds**	**Other Bonds**	**Total Primary Government**	**Percentage of Earner's Income**	**Per Capita**
2004	$ 148,555	$ 164,120	$ 14,071	$ 326,746	1.50%	$ 2,086
2005	125,770	148,860	11,657	286,287	1.27%	1,823
2006	117,485	135,398	10,399	263,282	1.16%	1,671
2007	110,975	116,105	9,660	236,740	1.05%	1,499
2008	183,763	100,031	25,493	309,287	1.21%	1,952
2009	460,285	282,490	24,211	766,986	3.01%	4,827
2010	457,375	263,680	21,307	742,362	2.92%	4,658
2011	451,085	308,420	16,033	775,538	3.05%	4,853
2012	444,445	635,120	11,001	1,090,566	4.28%	6,820
2013	412,780	651,430	8,813	1,073,023	4.21%	6,691

Source: Government of Guam audited financial statements

Note: Details regarding the Government of Guam's outstanding debt can be found in the notes to financial statements.

Government of Guam
Ratios of Net General Bonded Debt Outstanding
Last Ten Years
(dollars in thousands)

Year	General Obligation Bonds	Limited Obligation Bonds	Total	Amounts Available for Debt Service	Net General Bonded Debt	Appraised Value of Property	Percentage of Appraised Value of Property	Per Capita
2004	$ 148,555	$ 164,120	$ 312,675	$ 77,695	$ 234,980	$ 11,245,000	2.1%	$ 2.00
2005	125,770	148,860	274,630	44,375	230,255	11,387,000	2.0%	$ 1.75
2006	117,485	135,398	252,883	63,482	189,401	11,623,000	1.6%	$ 1.61
2007	110,975	116,105	227,080	31,307	195,773	11,491,000	1.7%	$ 1.44
2008	183,763	100,031	283,794	25,593	258,201	11,694,000	2.2%	$ 1.79
2009	460,285	282,490	742,775	20,567	722,208	12,181,000	5.9%	$ 4.67
2010	457,375	263,680	721,055	16,853	704,202	12,301,000	5.7%	$ 4.52
2011	451,085	308,420	759,505	18,394	741,111	12,211,000	6.1%	$ 4.75
2012	444,445	635,120	1,079,565	11,313	1,068,252	11,394,000	9.4%	$ 6.75
2013	412,780	651,430	1,064,210	12,174	1,052,036	11,589,000	9.1%	$ 6.64

Source: Government of Guam audited financial statements
Department of Revenue and Taxation
Bureau of Statistics and Plans

Government of Guam
Ratios of Outstanding Debt by Component Units
Last Ten Years
(dollars in thousands)

Year	Guam International Airport Authority	Guam Power Authority	Guam Memorial Hospital Authority	Guam Economic Development Authority	Guam Visitors Bureau	Guam Waterworks Authority	Port Authority of Guam
2004	$ -	$ 440,524	$ -	$ 27,444	$ -	$ 8,627	$ -
2005	210,650	434,589	-	25,910	100	23,399	-
2006	203,965	428,389	-	-	-	108,735	-
2007	196,325	401,909	-	25,580	-	111,663	-
2008	188,295	395,139	-	49,324	-	105,949	-
2009	180,960	388,059	-	48,004	-	103,039	-
2010	172,725	587,240	-	47,204	-	128,840	-
2011	164,100	579,445	11,891	46,549	-	239,873	3,355
2012	160,600	566,805	11,293	45,829	-	233,616	3,201
2013	258,263	530,560	10,753	45,059	-	228,117	14,659

Year	University of Guam	Guam Telephone Authority	Guam Community College	Guam Housing and Urban Renewal Authority	Guam Housing Corporation	Total Component Units
2004	$ 345	$ 101,548	$ 3,000	$ 1,614	$ 14,810	$ 597,912
2005	4,745	-	2,400	-	14,036	715,829
2006	10,963	-	2,567	1,552	13,212	769,383
2007	13,397	-	2,227	-	12,333	763,434
2008	13,120	-	1,917	1,483	11,398	766,625
2009	12,930	-	1,280	1,442	10,402	746,116
2010	12,787	-	632	1,401	9,332	960,161
2011	12,616	-	2,397	-	8,193	1,068,419
2012	12,396	-	2,495	1,310	6,977	1,044,522
2013	12,253	-	5,600	1,262	5,684	1,112,210

Source: Government of Guam audited financial statements

Note: Details regarding the Government of Guam's outstanding debt can be found in the notes to financial statements.

Government of Guam
Legal Debt Margin
Last Ten Years
(dollars in millions)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Appraised Value										
Land	$ 6,179	$ 6,458	$ 6,597	$ 6,458	$ 6,562	$ 6,923	$ 7,009	$ 6,769	$ 6,492 [1/]	$ 6,367 [1/]
Building	5,066	4,929	5,026	5,033	5,132	5,258	5,292	5,442	5,309	5,629
Total Appraised Value	11,245	11,387	11,623	11,491	11,694	12,181	12,301	12,211	11,801	11,996
% of Appraised Value	35%	35%	35%	70%	70%	90%	90%	90%	100%	100%
Assessed Value (1)										
Land	2,163	2,260	2,309	4,521	4,593	6,230.70	6,308	6,092	6,492	6,367
Building	1,773	1,725	1,759	3,523	3,592	4,732	4,763	4,898	5,309	5,629
Total Assessed Value	3,936	3,985	4,068	8,044	8,186	10,963	11,071	10,990	11,801	11,996
Debt Limit (10% of Assessed Value)	394	399	407	804	819	1,096	1,107	1,099	1,180	1,200
Debt Applicable to Limit	317	279	261	240	301	756	763	811	1,127	1,104
Legal Debt Margin	$ 77	$ 120	$ 146	$ 564	$ 518	$ 340	$ 344	$ 288	$ 53	$ 96
Debt applicable to the limit as a percentage of debt limit	81%	70%	64%	30%	37%	69%	69%	74%	96%	92%

Source: Government of Guam audited financial statements
Bureau of Statistics and Plans
Department of Revenue & Taxation

Note:
[1/] FY2012 and FY2013 appraised land values were updated to reflect the $406.6 million attributed to the Chamorro Land Trust inventory valuation.