



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JAN 16 2015

33-15-0088

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

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

Date: 01-21-15  
Time: 04:25 pm  
Received By: [Signature]

Dear Speaker Won Pat:

Enclosed are the Consolidated Revenue/Expenditure Reports for the periods ending September 30, 2014, October 31, 2014 and November 30, 2014. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

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

Sincerely,

ANTHONY C. BLAZ

Enclosures

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

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

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2014 and FY2013 For the Month Ending September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2014 and FY2013 Twelve months ending September 2014		
	2014 September	2013 September	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 5,375,218	\$ 6,638,192	\$ (1,262,974)	\$ 87,694,501	\$ 79,472,606	\$ 8,221,895
Corporation	19,392,924	16,382,083	3,010,841	121,548,278	102,634,561	18,913,717
Withholding	18,763,423	17,037,542	1,725,881	231,374,057	210,973,053	20,401,004
<b>Income Taxes</b>	<b>43,531,565</b>	<b>40,057,817</b>	<b>3,473,748</b>	<b>440,616,836</b>	<b>393,080,220</b>	<b>47,536,616</b>
Business privilege taxes:						
Gross Receipts Taxes	26,084,869	20,857,346	5,227,523	234,139,887	218,690,547	15,449,340
Other Taxes						0
Use Tax	3,210,553	104,416	3,106,137	4,832,815	2,567,300	2,265,515
<b>Business Privilege Taxes</b>	<b>29,305,422</b>	<b>20,961,762</b>	<b>8,343,660</b>	<b>238,972,701</b>	<b>221,257,847</b>	<b>17,714,854</b>
Licenses, Fees & Penalties	218,266	156,935	61,331	5,018,851	4,854,832	164,019
Use of Money & Property	1,469,162	20,035	1,449,127	1,977,570	9,739,683	(7,762,113)
<b>Federal Sources</b>	<b>20,738,179</b>	<b>4,879,072</b>	<b>15,849,107</b>	<b>80,533,602</b>	<b>58,363,219</b>	<b>22,170,383</b>
Department Charges:						
Agriculture	151	213	(62)	65,784	11,956	53,828
Police & Corrections	0	20	(20)	60	50	10
Public Works	1,550	1,125	425	37,190	27,053	10,137
Public Health	560	240	320	6,150	55,065	(48,915)
Commerce	19,384	23,479	(4,095)	334,371	326,055	8,316
Other charges	129,698	121,035	8,663	1,250,771	1,089,466	161,305
<b>Department Charges</b>	<b>151,343</b>	<b>146,112</b>	<b>5,231</b>	<b>1,694,325</b>	<b>1,509,645</b>	<b>184,680</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 95,403,937</b>	<b>\$ 66,221,733</b>	<b>\$ 29,182,204</b>	<b>\$ 768,813,885</b>	<b>\$ 688,805,446</b>	<b>\$ 80,008,439</b>
<b>PROVISION FOR TAX REFUNDS</b>						
Budget (Provision per P.L. 32-0668)	13,847,828	8,445,941	5,401,887	120,000,001	100,000,001	20,000,000

1. Enclosure

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

2. Current governmental accounting practices require that the ACTC be recorded as a credit to the Provision for Tax Refunds. Since this report is compared to a budget, we are recognizing the ACTC in the individual tax category to be comparable to the budget reporting. However, DOA will propose an adjustment at year-end to reverse the ACTC revenue for OAP purposes.

3. Estimates are provided for the provision for 2013 Refunds & Seesaw 33 is provided for 12 months.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.

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

	MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE For the Month Ending September		Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2014		Favorable Increase (Decrease)
	Fiscal Year to 9/30/14 (Due no later than 30 days after month end)		Fiscal Year to 9/30/14 (Due no later than 30 days after the close of each quarter)		
	FY 2014 Adopted Revenues Allocated for the Month September	FY 2014 Actual Collections For the Month September	FY 2014 Adopted Revenues Allocated for the Quarter <sup>4</sup>	FY 2014 Actual Collections for the Quarter	
Income Taxes					
Individual	\$ 6,369,067	\$ 5,375,218	\$ 13,695,767.95	\$ 17,803,666.83	\$ 4,797,838.88
Corporate	20,588,715	19,592,924	27,447,348.99	27,860,460.44	413,111.45
Withholding	21,588,889	18,762,423	59,406,163.83	61,292,331.98	2,996,228.15
Income Taxes	48,546,681	43,730,565	99,559,280.77	106,956,459.25	7,307,178.48
Business Privilege Taxes					
Gross Receipts Taxes	21,846,216	26,094,869	60,515,600.49	60,597,338.93	81,738.44
Use Tax	0	0	0	0	0
Use Tax	159,599	3,210,553	683,975.97	3,521,627.19	2,837,651.13
Business Privilege Taxes	22,005,815	29,305,422	61,199,576.46	64,118,966.03	2,919,389.57
Licenses, Fees & Penalties	125,002	218,260	880,888.12	1,044,844.56	163,956.44
Use of Money & Property	1,044,674	1,469,162	1,147,317.47	1,471,763.58	324,446.11
Federal Sources	5,868,502	20,728,179	16,569,468.00	31,621,006.89	15,051,538.89
Department Charges					
Agriculture	259	151	7,487.79	787.75	(6,670.04)
Police & Corrections	23	0	32.66	10.00	(22.66)
Public Works	1,319	1,530	4,956.99	7,275.00	2,318.01
Public Health	284	560	1,568.31	1,885.00	316.69
Commerce	27,527	39,384	87,313.74	77,406.00	(9,907.74)
Miscellaneous	141,993	129,698	473,748.98	516,337.80	37,978.82
Department Charges	171,304	151,343	580,088.47	604,101.55	24,013.08
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 77,561,928</b>	<b>\$ 95,403,937</b>	<b>\$ 179,936,589.29</b>	<b>\$ 205,727,081.06</b>	<b>\$ 25,790,491.77</b>

1. Revenue  
2. Revenue government accounting practice requires that the ACTC be presented on a accrual basis for all year end to account for the actual revenue with 6/30/15.  
3. These information will be updated as the quarter ending  
4. Fiscal Year Adopted Revenues allocated per P.L. 2008, Chapter 1, Section 211, of amended on P.L. 2014:1  
5. These information herein are subject to change as actuals are received with the percentage

Government of Guam  
Consolidated Revenue & Expenditure Report 1  
General Fund

FY 2014 ADOPTED REVENUES ALLOCATED VS. YTD ACTUAL COLLECTIONS

Twelve Months Ending September 2014

Per statute 5 GCCA, Ch. 4, §4199(a)(3) [Due 20 days after month end]

	FY 2014 Adopted Revenues for the Cumulative Period 6	FY 2014 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes	\$	\$	
Individual	84,982,063	87,694,501	2,712,438
Corporation	104,887,419	121,548,278	16,660,859
Withholding	226,195,762	231,574,057	5,378,295
Income Taxes	416,065,244	440,816,836	24,751,592
Business Privilege Taxes			
Crises Receipts Taxes	234,139,887	234,139,887	1,313,502
Other Taxes			
Use Tax	2,632,132	4,832,815	2,200,683
Business Privilege Taxes	235,458,517	238,972,701	3,514,184
Fees, Fees & Penalties	4,711,185	5,018,851	307,666
Use of Money & Property	1,627,655	1,977,570	349,915
Federal Sources	65,136,872	80,533,602	15,396,730
Department Charges			
Assault	13,437	65,784	52,346
Police & Corrections	49	69	11
Public Works	32,498	37,190	4,782
Public Health	65,709	61,150	(4,559)
Commerce	378,137	343,371	(34,766)
Other Charges	1,322,096	1,240,721	(81,375)
Department Charges	1,812,516	1,694,325	(118,191)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 724,811,989</b>	<b>\$ 768,813,885</b>	<b>\$ 44,001,896</b>
			6.07%

FY 2014 ADOPTED REVENUES VS. PROJECTED REVENUES TO YEAR END

Per statute 5 GCCA, Ch. 4, §4199(a)(1) [due no later than 20 days after month-end], §4199(a)(2) [due no later than 30 days after month-end], §4199(a)(3) [due no later than 30 days after month-end], and P.L. 11-313, Ch. XIII §7 [due no later than 30 days after month-end]

	FY 2014 Adopted Revenues (Full Year Projection) 5	FY 2014 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes	\$	\$	
Individual	84,982,063	87,694,501	2,712,438
Corporation	104,887,419	121,548,278	16,660,859
Withholding	226,195,762	231,574,056	5,378,294
Income Taxes	416,065,244	440,816,835	24,751,591
Business Privilege Taxes			
Crises Receipts Taxes	234,139,885	234,139,887	1,313,502
Other Taxes			
Use Tax	2,632,132	4,832,815	2,200,683
Business Privilege Taxes	235,458,517	238,972,702	3,514,185
Fees, Fees & Penalties	4,711,185	5,018,851	307,666
Use of Money & Property	1,627,655	1,977,570	349,915
Federal Sources	65,136,872	80,533,602	15,396,730
Department Charges			
Assault			
Police & Corrections			
Public Works			
Public Health			
Commerce			
Other Charges			
Department Charges	1,812,516	1,694,325	(118,191)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 724,811,989</b>	<b>\$ 768,813,885</b>	<b>\$ 44,001,896</b>
			6.07%

1 Revenues are based on a modified actual basis of accounting as determined by GS 14. During the year, revenues are recognized on a cash basis. This review and its accuracy is made in accordance with GS 5B 37.  
2 A current governmental accounting practice requires that the ACTC be reviewed in order to be recognized in the Province for Tax Purposes. Since that report is completed 4 months after the end of the fiscal year, we are recognizing the ACTC in the individual tax returns. However, DOA will propose an adjustment at year end to reverse the ACTC revenue for (GA) purposes.

3 Based on Adopted Revenues allocated per P.L. 12-127 (Chapter 1, section 2(d)).

4 Based on Adopted Revenues per P.L. 12-127 (Chapter 1, section 2).

5 Note: These amounts herein are subject to change, as additional revenues/increases are reported.

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of September 30, 2014**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>EXECUTIVE DIRECTION</b>				
Office of Magallahan Guahan	5,660,605	5,538,943	111,764	9,899
Office of I Seguidia Na Magallahan Guahan	862,312	850,409	11,840	62
Tropical Storm OPW	350,000	319,131	9,910	(79,042)
Tropical Storm Hakou	250,000	292,678	26,338	(69,016)
Commission on Decolonization	220,507	196,430	42	24,035
Department of Veterans Affairs	635,721	573,251	26,008	36,461
Bureau of Budget & Management Research	987,697	1,086,748	-	(74,056)
Civil Service Commission	849,275	849,822	489	8,994
Guam Election Commission	1,033,535	984,597	98	49,040
Bureau of Statistics & Plans	1,177,653	1,028,085	332	149,236
Public Works	10,249,564	9,799,188	90,927	359,449
Public Works- Acquisition of Property - Tiyas Parkway Project	1,500,000	1,265,000	-	40,000
Public Works- Fleet and Fuel Night Monitoring System	358,375	322,538	-	250,000
Department of Land Management	762,666	390,894	-	35,837
Military Affairs	-	-	-	171,172
Chamorro Land Trust Commission	-	-	-	-
<b>TOTAL</b>	<b>24,842,305</b>	<b>23,682,516</b>	<b>277,718</b>	<b>912,071</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	27,693,659	26,802,739	50,212	(2,159,892)
GPD - Police Officer Training Cycle	-	-	-	-
GPD - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Corrections	19,250,235	20,093,839	57,264	(900,888)
Corrections - Cost of Care & Custody of Prisoners in Fed. Fac.	621,000	529,621	-	91,379
Corrections- Cost Sharing- CJ Information System Integration Project	-	-	-	-
Guam Fire Department	27,660,317	32,919,933	53,510	(5,313,125)
Youth Affairs	4,586,890	4,685,507	88,861	(187,478)
Youth Affairs- Runaway, Homeless or Victims of Abuse	321,556	321,556	-	-
Chief Medical Examiner	414,009	403,294	2,560	8,155
<b>TOTAL</b>	<b>80,547,066</b>	<b>88,756,508</b>	<b>252,406</b>	<b>(8,461,849)</b>
<b>HOVELAND SECURITY</b>				
Casualty and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 30, 2014**

	<u>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>HEALTH</b>				
Dept of Public Health & Social Services	24,074,848	21,090,307	620,410	2,363,931
DPHSS - MIP/Medicaid Program	29,745,092	28,801,779	54	943,259
DPHSS - Public Assistance Program				
DPHSS - Office of Maternity Health	108,894	97,837	4,950	6,106
Guam Behavioral Health and Wellness Center	12,830,300	11,554,456	372,652	903,500
Guam Behavioral Health and Wellness Center Outsourcing Services Providing				
Drug & Alcohol Detoxification, Rehab & Prevention	860,683	764,856	91,986	3,890
GHAWC Inceptor Services Contract	5,000	390	610	4,000
Guam Memorial Hospital Authority	2,894,340			
Dept. of Invg. Services for indiv. With Disabilities (DISID)	1,153,617	1,135,011	744	2,894,340
<b>TOTAL</b>	<b>71,671,983</b>	<b>63,434,688</b>	<b>1,091,407</b>	<b>7,145,888</b>
<b>EDUCATION</b>				
Department of Education Operations	184,337,627	192,176,281		(7,833,354)
DOE - Chamorro Studies Division	401,207	491,297		
DOE - George Washington High School Track	550,000	550,000		
DOE - Y Kuantan Scholapre Program	1,681,000	1,681,000		
DOE - Electronic Security Systems	800,000			800,000
DOE Textbooks	1,500,000	1,500,000		
University of Guam	25,016,712	25,016,712		
UOG Scholarships (SSTAP)	3,599,358	3,599,358		
UOG Aquaculture Development and Training Center	125,254	125,254		
UOG WERI (Guam Hydro. Survey)	182,694	182,694		
UOG WERI (Water Resource Monitoring)	155,626	155,626		
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	149,384		
UOG NPRG Ops	89,467	89,467		
Guam Community College	14,261,859	14,261,859		
CCC - LFN & Voc. Guidance Programs	782,570	743,442		39,129
Guam Commission for Educator Certification	207,454	209,978	1,366	(3,890)
Guam Public Library	1,184,228	1,103,544	3,958	76,726
FBS Guam (Guam Educational) Telecommunications Corp.	668,109	619,801	1,250	48,058
<b>TOTAL</b>	<b>235,492,749</b>	<b>242,359,506</b>	<b>6,574</b>	<b>(6,873,331)</b>

Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of September 30, 2014

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>TOTAL</b>				
<b>FINANCE &amp; ADMINISTRATION</b>				
Department of Administration	6,134,007	6,597,513	22,141	(485,046)
DOA- Office of Technology	2,284,934	1,999,680	285,244	
Government Claims Fund	100,000	100,000		
DOA - Government Annual Single Audit	377,000	299,000		78,000
Residential Treatment Fund	1,100,000	1,100,000		0
Child in Custody - 19 GCA §5116	649,962	861,068		(211,106)
Sanctuary Inc. Funding for Homeless, Runaways, and Abused Youth (P.L. 32-149)	292,800	292,800		
<b>TOTAL</b>	<b>10,938,693</b>	<b>11,250,960</b>	<b>307,385</b>	<b>(618,752)</b>
<b>REVENUE &amp; TAXATION</b>				
Department of Revenue & Taxation	8,529,485	9,014,842	767	(486,124)
<b>TOTAL</b>	<b>8,529,485</b>	<b>9,014,842</b>	<b>767</b>	<b>(486,124)</b>
<b>JUSTICE</b>				
Office of the Attorney General	11,472,745	10,585,616	173,565	713,564
OAG - Prosecution Division Vacancies	527,114	279,107		48,007
OAG - Victims Witness Ayuda Services Program	76,634	48,978		27,655
OAG - Cost Sharing - CJ Information System Integration Project				
<b>TOTAL</b>	<b>11,876,493</b>	<b>10,913,701</b>	<b>173,565</b>	<b>789,227</b>
<b>NATURAL RESOURCES</b>				
Department of Agriculture	2,600,388	2,313,729	12,447	274,212
Animal Shelter (GAIN)	94,955	64,095	21,364	9,496
Guam Environmental Protection Agency				
<b>TOTAL</b>	<b>2,695,343</b>	<b>2,377,824</b>	<b>33,811</b>	<b>283,708</b>
<b>LABOR</b>				
Department of Labor	1,003,713	1,056,371	2,373	(55,031)
Worker's Compensation Fund	798,593	731,783		66,810
<b>TOTAL</b>	<b>1,802,306</b>	<b>1,788,153</b>	<b>2,373</b>	<b>11,780</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 30, 2014**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	327,536	261,469	-	61,867
Department of Chamorro Affairs	967,159	984,849	-	(17,690)
<b>TOTAL</b>	<b>1,294,695</b>	<b>1,246,318</b>	<b>-</b>	<b>43,377</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>				
DOA Administration Housing	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION</b>				
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION</b>				
Department of Parks & Recreation	2,995,255	3,039,630	839	(45,214)
<b>TOTAL</b>	<b>2,995,255</b>	<b>3,039,630</b>	<b>839</b>	<b>(45,214)</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	8,221,263	8,565,751	27,624	(368,113)
Mayor's Council- Public Safety & Social Education	446,860	262,797	83,918	70,145
Mayor's Council- Grounds Maintenance for Schools	419,093	419,093	-	-
Guam Legislature	7,446,635	7,446,635	-	-
Guam Legislature- Office of Finance and Budget	340,863	340,863	-	-
Unified Judiciary	23,341,184	23,341,184	-	-
Judiciary - Court Appt. Fees	745,433	745,433	-	-
Judiciary - Adult and Juvenile Drug Courts	907,765	907,765	-	-
Judiciary - Mental Health Court	100,000	100,000	-	-
Judiciary - Merit Bonus Payments	1,125,256	1,125,256	-	-
Judiciary - Officer Salary Increases (P.L. 32-147)	944,147	944,147	-	-
Judiciary - Competitive Wage for Non-Law Enforcement (P.L. 32-166)	510,000	510,000	-	-
Public Defenders - Merit Bonus Payments	3,661,522	3,661,522	-	-
Public Defenders - Merit Bonus Payments	35,354	35,354	-	-
Office of Public Accountability	1,272,000	1,153,181	-	118,819
<b>TOTAL</b>	<b>49,549,375</b>	<b>49,616,982</b>	<b>111,542</b>	<b>(179,149)</b>



**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 30, 2014**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Retirement (Health/Dental/Life Insurance)	19,428,759	19,428,759	-	-
Retirement (Medicare Premiums)	2,099,400	2,099,400	-	-
Retirement (Judges Allowances)	338,000	-	-	-
Retirement (Gov./L. Gov. Pensions)	251,000	-	-	-
DOA - Cost of Living Allowance	11,542,700	-	-	123,100
DOA - Supplemental Annuity Benefits Special Fund	9,665,000	9,553,916	-	106,084
Legislature - Capital District Fund	431,000	431,000	-	-
GPED - Guam Community Police Review Commission	75,000	-	-	75,000
DOA - Gov/Guam Competitive Wages Act of 2014	4,797,486	3,766,153	-	1,031,303
GMLHA Pharmaceutical Fund	-	-	-	-/3
Superior Court Case V C1138-12 (P.L. 32-133)	25,000	25,000	-	-
GPED - Prior Year Payment for Overtime per P.L. 32-170	668,000	668,000	-	-
GEC - Tabulation Machines & COG Fieldhouse for Election Per P.L. 32-170	256,550	221,883	44,478	189
Veteran's Affairs - Cemetery Expansion per P.L. 32-180	150,000	-	-	150,000
Veteran's Affairs - Cemetery Erosion Prevention per P.L. 32-180	80,000	-	-	80,000
Veteran's Affairs - Cemetery Beautification per P.L. 32-180	30,000	-	-	30,000
GEC - Additional Sum per P.L. 32-181	60,000	-	-	60,000
<b>TOTAL</b>	<b>50,045,995</b>	<b>48,345,841</b>	<b>44,478</b>	<b>1,655,676</b>
<b>CONSOLIDATING APPROPRIATIONS</b>				
Limited Obligation Bonds (Section 30) PL30-1 & PL 30-7)	4,869,882	15,672,331	-	(10,802,449) /4
GECOE Series 2010A JFK Project	5,131,013	5,621,503	-	(490,490)
General Obligation Bonds, 2009 Series A	21,532,898	21,422,494	-	110,404
BPT Las Bonds, Series 2011A	5,974,007	5,974,006	-	1
BPT Las Bonds, Series 2012B	2,623,024	2,623,023	-	1
BPT Las Bonds, Series 2013C	2,306,800	2,306,800	-	-
<b>TOTAL</b>	<b>42,437,624</b>	<b>53,620,157</b>	<b>-</b>	<b>(11,182,533)</b>
<b>GRAND TOTAL</b>	<b>594,714,367</b>	<b>609,416,727</b>	<b>2,302,865</b>	<b>(17,005,225)</b>

Expenditures

- 1 Pursuant to PL 32-066 and other GF appropriations moved per DOA.
- 2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- 3 GMLHA Pharmaceutical Fund is a set-aside amount per Public Law 32-008
- 4 Encumbered from the Solid Waste Operations Fund to the General Fund \$ (10,802,450)

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

Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2015 and FY2014 For the Month Ending October		Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2015 and FY2014 One months ending October 2014	
	2014 October	2013 October	Increase (Decrease)
Income Taxes:			
Individual	\$ 14,871,779	\$ 5,965,053	\$ 8,906,726
Corporation	6,340,806	3,885,632	2,455,175
Withholding	19,812,783	18,793,566	1,019,217
<b>Income Taxes</b>	<b>41,025,368</b>	<b>28,644,250</b>	<b>12,381,118</b>
Business privilege taxes:			
Gross Receipts Taxes	21,787,780	18,277,819	3,509,961
Other Taxes			0
Use Tax	155,602	240,058	(84,456)
<b>Business Privilege Taxes</b>	<b>21,943,381</b>	<b>18,517,876</b>	<b>3,425,505</b>
Licenses, Fees & Penalties	143,334	133,504	9,770
Use of Money & Property	3,737	10,262	(6,525)
<b>Federal Sources</b>	<b>7,096,393</b>	<b>5,287,206</b>	<b>1,809,187</b>
Department Charges:			
Agriculture	263	339	(76)
Police & Corrections	10	10	0
Public Works	4,363	3,158	1,205
Public Health	1,440	770	670
Commerce	44,774	38,748	6,026
Other charges	66,441	123,730	(57,289)
<b>Department Charges</b>	<b>117,290</b>	<b>166,754</b>	<b>(49,464)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 70,329,504</b>	<b>\$ 52,759,913</b>	<b>\$ 17,569,590</b>

PROVISION FOR TAX REFUNDS		
Budget (Provision per P.L. 32-181)	7,501,621	(943,264)
	8,444,885	\$ (943,264)

Footnotes:

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

2. Estimates are furnished for the provision for 2014 Refunds & Section 187a provided for 12 months.

Note: Data contained herein are subject to change; no additional reconciliations are performed.

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

	MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE For the Month Ending October		Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2015	
	FUNDING 10.5 G.C.A. Ch 4, 84109(6)(1) Due no later than 20 days after month-end		FUNDING 10.5 G.C.A. Ch 4, 84109(6) Due 30 days after the close of each quarter	
	FY 2015 Adopted Revenues Allocated for the Month October	FY 2015 Actual Collections For the Month October	FY 2015 Adopted Revenues Allocated for the Quarter <sup>2</sup>	FY 2015 Actual Collections for the Quarter
				Favorable Increase (Decrease)
Income Taxes	\$ 7,091,795	\$ 14,871,779	11,724,593.00	3,146,185.72
Excise Tax	4,605,649	6,340,566	26,553,513.00	(20,217,706.69)
Corporate	17,148,631	19,812,783	56,048,503.00	(36,235,719.94)
Withholding	38,845,982	41,025,368	94,332,609.00	(53,307,240.91)
Income Taxes				
Business privilege taxes	20,447,597	21,787,780	59,947,020.00	(37,259,240.41)
GROSS RECEIPTS TAXES	0			
Other Taxes	157,088	155,662	535,748.00	(380,148.36)
Use Tax	20,604,695	21,943,381	59,582,768.00	(37,639,386.79)
Restroom Privilege Taxes	130,833	143,334	428,668.00	(283,546.35)
Fees, Fines & Penalties	34,307	3,737	72,888.00	(69,050.57)
Use of Money & Property	5,039,876	7,096,393	16,833,801.00	(9,737,408.04)
Federal Sources				
Department Charges				
Assistance	280	263	1,026.48	(763.48)
Police & Corrections	0	10	14.69	(14.69)
Public Works	2,610	4,363	8,254.43	(4,162.93)
Public Health	637	1,440	1,326.57	113.43
Commerce	32,033	44,774	113,355.54	(69,081.54)
Other classes	162,237	66,441	249,559.30	(183,109.40)
Department Charges	137,855	117,290	374,299.81	(237,608.61)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 85,373,518</b>	<b>\$ 70,329,504</b>	<b>\$ 171,623,145.01</b>	<b>(101,293,641.27)</b>

1. REVENUES are based on a modified award basis of funding as determined by G.A.S.B. 18. During the year, revenues are recognized on a cash basis but are not to exceed 15% of the amount of award G.A.S.B. 18. Other adjustments will be reported in the quarter ending October 2015. Actual Revenues allocated per F.U. 12/18/2015, version 0.42.

2. Some revenues items are subject to change as actual collections are reported.

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections		FY 2015 ADOPTED Revenue vs. PROJECTED Revenue to Year End		Favorable (Unfavorable)
	One Month Ending October 2014	One Month Ending October 2014	FY 2015 Adopted Revenues (Full Year Projection) <sup>3</sup>	FY 2015 Revenue Tracking	
	Permanant to S.G.C.A. Ch. 4, § 4109(a)(3) (Due 20 days after month end)	Permanant to S.G.C.A. Ch. 13 § 13109(a)(1) (due not later than 20 days after month end); S.G.C.A. Ch. 4 § 4109(a)(3) (due no later than 20 days after month end); and P.L. 31-233, Ch. XIII § 7 (due no later than 30 days after month end)			Increase (Decrease)
Income Taxes					
Individual					
Corporation					
Withholding					
Excise Taxes					
Business Privilege Taxes					
Other Taxes					
Use Tax					
Business Privilege Taxes					
License, Fees & Penalties					
Use of Money & Property					
Federal Sources					
Department Charges					
Agriculture	280				
Police & Corrections	8				
Public Works	2,610				
Public Health	637				
Customs/Imm	32,033				
Other Charges	102,287				
Department Charges	137,855				
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 55,373,518</b>	<b>\$ 70,339,504</b>	<b>\$ 779,059,272</b>	<b>\$ 804,950,854</b>	<b>\$ 25,891,582</b>
		27.01%			3.12%

<sup>1</sup> REVENUES are based on a modified actual basis of accounting as determined in GSR 14-23 and the year revenues are recognized on a cash basis for a year end as normal is made in accordance with GASB 33  
<sup>2</sup> based on Adopted Revenues allocated per P.L. 32-281, Chapter 1, section 4(a)  
<sup>3</sup> based on Adopted Revenues allocated per P.L. 32-381, Chapter 1, section 4(a)  
<sup>4</sup> Note: Other unearned interest are subject to change, if additional revenues/charges are received

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of October 31, 2014**

		(Pursuant to §4109 (c) (3) of Title 5 GCA)				
General Fund		General Fund				
		EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
44	<b>GENERAL GOVERNMENT</b>					
	Office of I Maja'lahen Guahan		5,888,184	204,989	1,183,150	4,500,045
	Office of I Segiaradu Na Maja'lahen Guahan		929,216	38,505	2,384	888,326
48	Bureau of Budget & Management Research		1,113,509	50,717	-	1,062,792
49	Civil Service Commission		887,437	33,111	69,504	784,822
50	Department of Administration (DOA)		6,204,798	366,787	858,301	4,979,710
50	DOA - Support of Child in Custody - 19 GCA §5116		675,386	-	-	675,386
50	DOA - Residential Treatment Fund		1,600,000	33,550	-	1,566,450
51	DOA - Government Claims Fund		250,000	48,487	-	201,513
51	DOA - Government Annual Single Audit		377,000	-	-	377,000
52	DOA - Office of Technology		2,972,707	52,160	932,921	1,987,626
53	Public Works (DPW)		6,970,334	319,251	388,669	6,262,414
			25,000	-	-	25,000
55	DPW - Demolition of Taga'chang Beach Park Pavilion		9,052,847	369,000	658,392	8,025,455
53	Department of Revenue & Taxation		334,012	54,139	216,557	63,316
53	Department of Land Management		116,182	4,468	-	111,714
46	Guam Ancestral Lands Commission		-	-	-	-
61	Chamorro Land Trust Commission		-	-	-	-
47	Office of Veterans Affairs		619,379	16,450	51,000	551,929
	<b>TOTAL</b>		<b>38,015,991</b>	<b>1,591,612</b>	<b>4,360,880</b>	<b>32,063,499</b>
61	<b>PROTECTION OF LIFE &amp; PROPERTY</b>					
	Department of Corrections (DOC)		21,082,773	1,007,353	1,336,102	18,739,318
61	DOC - Cost of Care & Custody of Prisoners in Federal Facilities		701,000	-	-	701,000
62	DOC - Cost Sharing- CJ Information System Integration Project		-	-	-	-
66	Department of Youth Affairs (DYA)		5,800,001	241,614	268,494	5,289,893
66	DYA - Runaway, Homeless or Victims of Abuse		321,556	-	66,792	254,764
79	Guam Fire Department		33,546,443	1,676,312	656,987	31,213,144
59	Guam Police Department (GPD)		33,765,128	1,304,281	791,280	31,669,567
60	GPD - Cost Sharing- CJ Information System Integration Project		-	-	-	-
74	Chief Medical Examiner		419,196	19,038	-	400,158
67	Guam Environmental Protection Agency		-	-	-	-
68	Guam Energy Office		100,000	-	-	100,000
75	Customs and Quarantine		-	-	-	-
	Office of Civil Defense		-	-	-	-
	<b>TOTAL</b>		<b>95,736,097</b>	<b>4,248,598</b>	<b>3,119,655</b>	<b>88,367,844</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of October 31, 2014**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC HEALTH</b>					
31	Department of Public Health & Social Services (DPHSS)	10,533,946	148,700	1,598,735	8,786,511
31	DPHSS - MID/MIPPK Program	16,263,933	1,867,255	62,685	14,333,993
32	DPHSS - Medicaid Program	13,843,236	4,639,745	-	9,183,491
32	DPHSS - Children's Health Insurance Program	2,347,581	-	-	2,347,581
33	DPHSS - Division of Senior Citizens Programs	9,442,266	37,988	6,332,550	3,071,728
34	DPHSS - Foster Care Program	2,662,409	59,917	575,112	2,027,380
34	DPHSS - Public Assistance Program	2,726,092	-	-	2,726,092
35	DPHSS - Enhanced Allotment Plan	706,458	-	-	706,458
36	DPHSS - Office of Minority Health	120,619	4,755	1,234	114,630
36	DPHSS - Preschool Program for 4-Year Old Children	75,000	-	-	75,000
38	Guam Behavioral Health and Wellness Center (GBHWC)	15,960,046	380,873	1,356,873	14,222,300
38	GBHWC - Detoxication, Rehabilitation, and Prevention Services	1,200,000	-	-	1,200,000
29	Guam Memorial Hospital Authority (GMHA)	6,335,160	527,930	-	5,807,230
	GMHA - Competitive Wage Act of 2014 Retroactive Payment	1,532,631	1,532,631	-	-
	<b>TOTAL</b>	<b>83,749,377</b>	<b>9,219,795</b>	<b>9,927,188</b>	<b>64,602,394</b>
<b>PUBLIC EDUCATION</b>					
9	Department of Education Operations (DOE)	197,043,046	19,856,647	-	177,186,399
10	DOE - Chamorro Studies Division	401,207	48,615	-	352,592
11	DOE - Y Kaenian Salaple Prinsipal	1,081,000	-	-	1,081,000
12	DOE - Textbooks	1,500,000	-	-	1,500,000
18	University of Guam Operations (UOG)	29,692,924	-	-	29,692,924
18	UOG - Scholarships (SSFAP)	3,599,358	299,947	-	3,299,412
19	UOG - Aquaculture Development and Training Center	125,254	10,438	-	114,816
19	UOG - WERI (Guam Hydrologic Survey)	182,694	15,225	-	167,470
20	UOG - WERI (Water Resource Monitoring)	155,626	12,969	-	142,657
20	UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	12,449	-	136,935
20	UOG - KPRG Operations	89,467	7,456	-	82,011
25	Guam Community College Operations (GCC)	16,376,571	-	-	16,376,571
25	GCC - Licensed Practical Nursing & Vocational Guidance Programs	782,570	-	-	782,570
26	GCC - Apprenticeship Program	1,132,850	-	-	1,132,850
28	Guam Commission for Educator Certification	258,041	15,956	12,581	229,504
	<b>TOTAL</b>	<b>252,569,992</b>	<b>20,279,700</b>	<b>12,581</b>	<b>232,277,711</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of October 31, 2014**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>a</sup></u>	<u>EXPENDITURES<sup>b</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>40</b>	<b>COMMUNITY SERVICES</b>				
	Dept. of Ineq. Services for Inhab. With Disabilities (DISID)	1,245,705	(38,645)	55,416	1,228,933
	<b>TOTAL</b>	<b>1,245,705</b>	<b>(38,645)</b>	<b>55,416</b>	<b>1,228,933</b>
<b>71</b>	<b>RECREATION</b>				
	Department of Parks & Recreation	5,109,600	130,147	343,487	2,645,966
	<b>TOTAL</b>	<b>5,109,600</b>	<b>130,147</b>	<b>343,487</b>	<b>2,645,966</b>
<b>45</b>	<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
	Commission on Decolonization	316,575	10,384	345	305,846
	Department of Chamorro Affairs (DCA)	968,140	37,643	68,316	862,182
	DCA - Guam Public Library	1,221,582	39,694	225,258	956,637
	DCA - Guam Educational Telecommunications Corp. (PBS Guam)	611,826	25,891	30,600	555,335
	Guam Council on the Arts and Humanities	316,660	8,790	-	307,870
	Department of Labor (DOL)	1,081,235	45,450	172,275	863,510
	DOL - Worker's Compensation Fund	798,593	15,154	-	783,439
	DOL - Guam Registered Apprentice Program	113,520	-	-	113,520
	Military Affairs	865,650	11,167	250	854,233
	Guam Election Commission	1,382,852	63,022	255,880	1,063,980
	<b>TOTAL</b>	<b>7,676,640</b>	<b>257,196</b>	<b>752,924</b>	<b>6,666,520</b>
<b>54</b>	<b>ECONOMIC DEVELOPMENT</b>				
	Bureau of Statistics & Plans	1,204,622	54,941	18,983	1,130,698
	Department of Agriculture - DOAG	2,904,357	126,764	146,570	2,631,023
	DOAG - Animal Shelter (GAIN)	94,935	-	-	94,935
	DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions	425,000	5,023	-	419,977
	Guam Visitors Bureau	-	-	-	-
	<b>TOTAL</b>	<b>4,628,934</b>	<b>186,728</b>	<b>165,533</b>	<b>4,276,653</b>

**Government of Guam  
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General Fund  
As of October 31, 2014**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>					
41	Unified Judiciary Operations	31,311,437	4,074,596	-	27,236,841
41	Judiciary - Court Appointed Fees	-	-	-	-
41	Judiciary - Adult and Juvenile Drug Courts	-	-	-	-
42	Judiciary - Family Visitation Center	-	-	-	-
86	Guam Legislature	7,770,564	971,321	-	6,799,243
86	Guam Legislature - Office of Finance and Budget	340,863	56,811	-	284,053
87	Office of the Attorney General (OAG)	14,574,605	610,071	902,363	13,062,169
88	OAG - Prosecution Division Vacancies	317,665	17,940	-	299,725
88	OAG - Victims Witness Ayuda Services Program	75,466	4,487	-	70,979
88	OAG - Cost Sharing- CJ Information System Integration Project	-	-	-	-
90	Public Defender Services Corporation (PDS)	4,723,517	666,923	-	4,056,594
90	PDS - Law Enforcement Retroactive Payment	-	-	-	-
92	Mayor's Council of Guam (MCOG)	5,962,533	418,695	-	5,543,838
93	MCOG - Grounds Maintenance for Schools	419,093	-	-	419,093
95	MCOG - Public Safety & Social Education	416,860	-	-	416,860
97	Office of Public Accountability	1,362,493	37,004	-	1,325,489
	<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>67,375,094</b>	<b>6,857,847</b>	<b>902,363</b>	<b>59,514,885</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>					
111	Government of Guam Retirement Fund (GGRF) - Medicare Premiums	1,925,000	160,416	-	1,764,584
111	GGRF - Governor/Lieutenant Governor Pensions	251,000	20,916	-	230,084
111	GGRF - Judges Annuities	358,000	29,833	-	328,167
116	GGRF - Health/Dental/Life Insurance	14,287,310	1,425,021	-	12,862,289
109	DOA - Supplemental Annuity Benefits Special Fund	9,460,000	950,000	-	8,510,000
114	DOA - Cost of Living Allowance	12,977,334	13,162,000	-	(184,666)
	DOA - Competitive Wage Act of 2014 Salary Adjustment - Executive Depts.	3,467,369	1,000,000	-	2,467,369
137	DOA - Law Enforcement Retroactive Payment	8,650,000	-	-	8,650,000
137	Judiciary - Law Enforcement Retroactive Payment	1,350,000	1,350,000	-	-
115	Legislature - Capital District Fund	330,965	82,741	-	248,224
172	Executive Branch Department/Agency Vacancies Cost Pool	3,077,971	-	-	3,077,971
	DOC - Public Safety Vacancy Cost Pool	2,920,729	-	-	2,920,729
	GMHA Pharmaceutical Fund	-	-	-	-
	<b>TOTAL</b>	<b>59,055,678</b>	<b>18,180,927</b>	<b>-</b>	<b>40,874,751</b>



**Government of Guam**  
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	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
	<b>CONTINUING APPROPRIATIONS</b>				
7	GDOE Series 2010A JFK Project	5,131,013	5,617,961	-	(486,948)
7	General Obligation Bonds, Series 2009 A	21,174,012	-	-	21,174,012
7	Limited Obligation Bonds (Section 30)	3,691,564	-	-	3,691,564
8	BPT Tax Bonds, Series 2011A	11,948,013	-	-	11,948,013
8	BPT Tax Bonds, Series 2012B	5,246,047	-	-	5,246,047
8	BPT Tax Bonds, Series 2013C	2,791,054	-	-	2,791,054
	<b>TOTAL</b>	<b>49,981,703</b>	<b>5,617,961</b>	<b>-</b>	<b>44,363,742</b>
	<b>GRAND TOTAL</b>	<b>663,044,811</b>	<b>66,521,866</b>	<b>19,640,047</b>	<b>576,882,898</b>

Footnotes:

- <sup>1</sup> Pursuant to P.L. 32-181 and other GF appropriations noted per DOA.
- <sup>2</sup> Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- <sup>3</sup> Appropriated from Section 30 Funds per P.L. 32-181

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

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2015 and FY2014  
For the Month Ending November

	2014 November	2013 November	Increase (Decrease)		Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
<b>Income Taxes:</b>							
Individual	\$ 1,118,911	\$ 7,890,588	\$ (6,771,676)		\$ 15,990,690	\$ 13,855,640	\$ 2,135,050
Corporation	3,645,222	2,430,619	1,214,603		9,986,029	6,316,251	3,669,778
Withholding	16,900,792	12,832,099	4,068,693		36,713,575	31,625,666	5,087,910
<b>Income Taxes</b>	<b>21,664,926</b>	<b>23,153,306</b>	<b>(1,488,380)</b>		<b>62,690,294</b>	<b>51,797,557</b>	<b>10,892,737</b>
<b>Business privilege taxes:</b>							
Gross Receipts Taxes	15,795,318	24,215,501	(8,420,184)		37,583,097	42,493,320	(4,910,223)
Other Taxes	166,983	183,784	(16,801)		322,585	423,842	(101,258)
Use Tax	15,962,301	24,399,286	(8,436,985)		37,905,682	42,917,162	(5,011,480)
<b>Business Privilege Taxes</b>	<b>15,962,301</b>	<b>24,399,286</b>	<b>(8,436,985)</b>		<b>37,905,682</b>	<b>42,917,162</b>	<b>(5,011,480)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>156,808</b>	<b>115,283</b>	<b>41,525</b>		<b>300,142</b>	<b>248,847</b>	<b>51,295</b>
<b>Use of Money &amp; Property</b>	<b>1,803</b>	<b>14,953</b>	<b>(13,149)</b>		<b>5,541</b>	<b>25,215</b>	<b>(19,674)</b>
<b>Federal Sources</b>	<b>6,733,866</b>	<b>5,286,588</b>	<b>1,447,278</b>		<b>13,830,259</b>	<b>10,573,794</b>	<b>3,256,464</b>
<b>Department Charges:</b>							
Agriculture	169	302	(133)		432	641	(209)
Police & Corrections	0	10	(10)		10	20	(10)
Public Works	1,250	4,300	(3,050)		5,613	7,458	(1,845)
Public Health	760	360	400		2,200	1,130	1,070
Commerce	10,118	18,879	(8,761)		54,892	57,627	(2,735)
Other charges	39,833	102,586	(62,754)		106,274	226,316	(120,042)
<b>Department Charges</b>	<b>52,130</b>	<b>126,437</b>	<b>(74,308)</b>		<b>169,420</b>	<b>293,191</b>	<b>(123,771)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 44,571,833</b>	<b>\$ 53,095,853</b>	<b>\$ (8,524,020)</b>		<b>\$ 114,901,337</b>	<b>\$ 105,855,766</b>	<b>\$ 9,045,571</b>

PROVISION FOR TAX REFUNDS			
Budget (Provision per P.L. 32-181)	\$ 5,439,371	\$ 5,619,817	\$ (180,446)
	12,940,992	5,619,817	\$ 7,321,175

Footnotes:

- 1 Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 34.
- 2 Figures are provided for the provision for 2014 Refunds & Secured AG is provided for 12 months.

Note 1: Data contained herein are subject to change as additional reconciliations are performed.

Government of Guam  
Consolidated Revenue Expenditure Report<sup>3</sup>  
General Fund

MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE  
For the Month Ending November  
Fiscal Year 2015, Ch. 4, §4109K(3) (Due no later than 20 days after month-end)

	FY 2015 Adopted Revenues Allocated for the Month	FY 2015 Actual Collections For the Month	Favorable (Unfavorable)
Income Taxes	\$ 2,423,067	\$ 1,118,911	\$ (1,304,096)
Individual	1,642,642	3,845,222	2,002,580
Corporation	16,850,342	16,900,792	50,450
Withholding	20,915,991	21,064,926	748,935
Business privilege taxes	18,754,066	15,795,318	(2,958,748)
Other Receipts Taxes	0	0	0
Other Taxes	205,504	166,983	(38,522)
Use Tax	18,968,171	18,965,301	(2,870)
Business Privilege Taxes	128,897	158,868	30,001
Licenses, Fees & Penalties	31,324	1,803	(29,521)
Use of Money & Property	5,634,215	6,233,866	1,099,651
Federal Sources			
Department Charges			
Agriculture	194	169	(25)
Police & Corrections	6	0	(6)
Public Works	2,760	1,250	(1,510)
Public Health	221	760	539
Commerce	12,116	10,118	(1,998)
Other Charges	65,839	39,533	(26,066)
Department Charges	81,146	52,130	(29,016)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 45,759,654</b>	<b>\$ 44,571,833</b>	<b>\$ (1,187,821)</b>

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 1st Quarter 2015  
Fiscal Year 2015, Ch. 4, §4109K(3) (Due 30 days after the close of each quarter)

	FY 2015 Adopted Revenues Allocated for the Quarter	FY 2015 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes	\$ 7,269,101	\$ 3,356,733	\$ (3,912,368)
Individual	4,927,926	11,535,666	6,607,740
Corporation	16,850,342	16,900,792	50,450
Withholding	20,915,991	21,064,926	748,935
Business privilege taxes	56,262,198	47,386,554	(8,875,644)
Other Receipts Taxes	0	0	0
Other Taxes	616,504	500,983	(115,522)
Use Tax	56,802,171	56,800,301	(1,870)
Business Privilege Taxes	385,897	463,868	77,971
Licenses, Fees & Penalties	93,972	5,403	(88,569)
Use of Money & Property	16,902,215	19,467,866	2,565,651
Federal Sources			
Department Charges			
Agriculture	582	507	(75)
Police & Corrections	18	0	(18)
Public Works	8,280	3,750	(4,530)
Public Health	663	2,280	1,617
Commerce	36,348	30,354	(5,994)
Other Charges	199,839	118,533	(81,306)
Department Charges	205,546	122,530	(83,016)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 137,289,654</b>	<b>\$ 134,881,833</b>	<b>\$ (2,407,821)</b>

<sup>1</sup> Revised  
<sup>2</sup> Expenditures are based on a modified accrual basis of accounting as authorized by G.A. 2014-14. Budgeting for the revenues are reported on a cash basis but actual cash receipts are reported in accordance with GASB 34.  
<sup>3</sup> This information will be updated in the quarter ending  
<sup>4</sup> Based on Adopted Revenues allocated per P.L. 31-1832 (April 1, 2015) (p. 4).

Government of Guam  
Consolidated Revenue Expenditure Report  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections		FY 2015 Adopted Revenues vs. PROJECTED Revenues to Year-End		Favorable Increase (Decrease)
	FY 2015 Adopted Revenues for the Cumulative Period <sup>a</sup>	FY 2015 Actual Revenues for the Cumulative Period	FY 2015 Adopted Revenues (Full Year Projection) <sup>b</sup>	FY 2015 Revenue Tracking	
Income Taxes					
Individual	9,514,712	15,990,690	38,533,982	79,071,997	\$ (8,866,985)
Corporation	6,248,238	9,986,029	126,537,880	150,614,946	24,077,066
Withholding	5,998,943	36,713,578	259,137,272	240,828,165	1,387,807
Income Taxes	49,761,943	62,690,294	454,214,134	479,812,108	16,597,974
Business/Wholesale Taxes					
Gross Receipts Taxes	39,202,263	37,583,097	247,298,658	235,596,316	(11,702,342)
Other Taxes					
Use Tax	362,803	322,388	1,991,111	1,746,769	(244,342)
Business Privilege Taxes	39,564,866	37,905,682	249,289,769	237,343,085	(11,946,684)
Licenses, Fees & Penalties	267,846	300,142	4,998,978	5,629,027	630,049
Use of Money & Property	55,631	5,541	347,371	34,137	(313,234)
Federal Sources	11,264,091	13,830,259	68,606,761	77,844,038	4,527,277
Department Charges					
Assessable	474	432			
Police & Corrections	15	10			
Public Works	5,370	5,613			
Public Health	808	2,200			
Commerce	44,149	54,892			
Other charges	168,126	106,274			
Department Charges	219,061	169,420	2,202,289	1,463,343	\$ 738,946
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 101,183,172</b>	<b>\$ 114,901,337</b>	<b>\$ 779,059,272</b>	<b>\$ 787,815,738</b>	<b>\$ 8,756,466</b>
					1.12%

<sup>a</sup> - Revenues are based on a modified accrual basis of accounting as determined by GS 4. During the year, revenues are recognized on a full basis for a year end as actuals are made in accordance with GS 4.33.

<sup>b</sup> - Based on Adopted Revenues allocated per P.L. 12-103, Chapter 1, section 4.1.

<sup>c</sup> - Based on Adopted Revenues allocated per P.L. 12-181, Chapter 1, section 4.1.

Note: If we sustained before are subject to change, at additional revenues/factors mentioned.

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of November 30, 2014**

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

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>1</sup></u>	<u>EXPENDITURES<sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>					
Office of I Magalahaen Guahan		5,888,184	557,884	1,177,777	4,152,522
Office of I Segundiu Na Magalahaen Guahan		929,216	102,127	2,384	824,705
Bureau of Budget & Management Research		1,113,509	128,613	-	984,896
Civil Service Commission		887,437	101,043	59,891	726,503
Department of Administration (DOA)		6,204,798	948,059	668,469	4,588,270
DOA - Support of Child in Custody - 19 GCA §5116		675,386	-	-	675,386
DOA - Residential Treatment Fund		1,600,000	206,565	-	1,393,435
DOA - Government Claims Fund		250,000	50,681	-	199,319
DOA - Government Annual Single Audit		377,000	-	-	377,000
DOA - Office of Technology		2,972,707	200,513	872,015	1,900,180
Public Works (DPW)		6,970,334	948,012	369,081	5,653,241
DPW - Demolition of Taga'chang Beach Park Pavilion		25,000	-	-	25,000
Department of Revenue & Taxation		9,052,847	944,429	658,392	7,450,026
Department of Land Management		334,012	108,279	162,418	63,316
Guam Ancestral Lands Commission		116,182	7,547	-	108,635
Chamorro Land Trust Commission		-	-	-	-
Office of Veterans Affairs		619,379	41,060	49,621	528,698
<b>TOTAL</b>		<b>38,015,991</b>	<b>4,344,814</b>	<b>4,020,048</b>	<b>29,651,129</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>					
Department of Corrections (DOC)		21,082,773	2,676,177	3,135,344	15,271,252
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		701,000	-	-	701,000
DOC - Cost Sharing- CJ Information System Integration Project		-	-	-	-
Department of Youth Affairs (DYA)		5,800,001	649,331	361,834	4,788,836
DYA - Runaway, Homeless or Victims of Abuse		321,556	-	66,792	254,764
Guam Fire Department		33,546,443	4,416,774	623,688	28,505,982
Guam Police Department (GPD)		33,765,128	3,608,787	692,505	29,463,836
GPD - Cost Sharing- CJ Information System Integration Project		-	-	-	-
Chief Medical Examiner		419,196	46,777	462	371,957
Guam Environmental Protection Agency		-	-	-	-
Guam Energy Office		100,000	-	-	100,000
Customs and Quarantine		-	-	-	-
Office of Civil Defense		-	-	-	-
<b>TOTAL</b>		<b>95,736,097</b>	<b>11,397,846</b>	<b>4,880,624</b>	<b>79,457,628</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of November 30, 2014**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC HEALTH</b>					
Department of Public Health & Social Services (DPHSS)		10,533,946	555,178	1,756,712	8,252,056
DPHSS - MIP/MIPPR Program		16,263,933	2,501,097	-	13,762,836
DPHSS - Medicaid Program		13,843,236	8,804,281	-	5,038,955
DPHSS - Children's Health Insurance Program		2,347,581	-	-	2,347,581
DPHSS - Division of Senior Citizens Programs		9,442,266	127,810	7,006,377	2,308,079
DPHSS - Foster Care Program		2,662,409	60,212	578,112	2,027,085
DPHSS - Public Assistance Program		2,726,092	751,252	-	1,974,840
DPHSS - Enhanced Allotment Plan		766,458	1,231	-	765,227
DPHSS - Office of Minority Health		120,619	12,038	2,927	105,655
DPHSS - Preschool Program for 4-Year Old Children		75,000	-	-	75,000
Guam Behavioral Health and Wellness Center (GBHWC)		15,960,046	1,282,702	3,341,987	11,335,358
GBHWC - Detoxication, Rehabilitation, and Prevention Services		1,200,000	40,833	861,008	298,159
Guam Memorial Hospital Authority (GMHA)		6,335,160	1,955,860	-	5,279,300
GMHA - Competitive Wage Act of 2014 Retroactive Payment		1,532,631	1,532,631	-	-
<b>TOTAL</b>		<b>83,749,377</b>	<b>16,725,124</b>	<b>13,514,122</b>	<b>53,510,131</b>
<b>PUBLIC EDUCATION</b>					
Department of Education Operations (DOE)		197,043,046	28,215,807	-	168,827,239
DOE - Chamorro Studies Division		401,207	56,135	-	345,072
DOE - Y Kaentan Salappe Prinsipat		1,681,000	-	-	1,081,000
DOE - Textbooks		1,509,000	-	-	1,509,000
University of Guam Operations (UOG)		29,692,924	5,824,214	-	23,868,710
UOG - Scholarships (SSFAP)		3,599,358	299,947	-	3,299,412
UOG - Aquaculture Development and Training Center		125,254	10,438	-	114,816
UOG - WERI (Guam Hydrologic Survey)		182,694	15,225	-	167,470
UOG - WERI (Water Resource Monitoring)		155,626	12,969	-	142,657
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	12,449	-	136,935
UOG - KPRG Operations		89,467	7,456	-	82,011
Guam Community College Operations (GCC)		16,376,571	2,247,072	-	14,129,500
GCC - Licensed Practical Nursing & Vocational Guidance Programs		782,570	-	-	782,570
GCC - Apprenticeship Program		1,132,850	-	-	1,132,850
Guam Commission for Educator Certification		258,041	35,800	11,535	210,706
<b>TOTAL</b>		<b>252,569,992</b>	<b>36,737,509</b>	<b>11,535</b>	<b>215,820,948</b>

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**As of November 30, 2014**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>COMMUNITY SERVICES</b>					
Dept. of Integ. Services for Indiv With Disabilities (DISID)	38,296	1,245,705	38,296	55,812	1,151,597
<b>TOTAL</b>	<b>38,296</b>	<b>1,245,705</b>	<b>38,296</b>	<b>55,812</b>	<b>1,151,597</b>
<b>RECREATION</b>					
Department of Parks & Recreation	325,454	3,109,600	325,454	301,105	2,483,040
<b>TOTAL</b>	<b>325,454</b>	<b>3,109,600</b>	<b>325,454</b>	<b>301,105</b>	<b>2,483,040</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>					
Commission on Decolonization	26,322	316,575	26,322	345	289,908
Department of Chamorro Affairs (DCA)	95,777	968,140	95,777	65,760	806,604
DCA - Guam Public Library	135,418	1,221,589	135,418	200,189	885,983
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	73,553	611,826	73,553	22,579	515,694
Guam Council on the Arts and Humanities	27,757	316,660	27,757	-	288,923
Department of Labor (DOL)	176,858	1,081,235	176,858	110,152	794,426
DOL - Worker's Compensation Fund	62,900	798,593	62,900	-	735,693
DOL - Guam Registered Apprentice Program	-	113,520	-	-	113,520
Military Affairs	52,124	865,650	52,124	468	813,058
Guam Election Commission	316,160	1,382,972	316,160	222,757	844,055
<b>TOTAL</b>	<b>966,647</b>	<b>7,676,760</b>	<b>966,647</b>	<b>622,249</b>	<b>6,087,863</b>
<b>ECONOMIC DEVELOPMENT</b>					
Bureau of Statistics & Plans	140,276	1,204,502	140,276	16,883	1,047,343
Department of Agriculture - DOAG	333,266	2,904,357	333,266	136,255	2,434,836
DOAG - Animal Shelter (GAIN)	-	94,955	-	-	94,955
DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions	14,830	425,000	14,830	-	410,170
Guam Visitors Bureau	-	-	-	-	-
<b>TOTAL</b>	<b>488,372</b>	<b>4,628,814</b>	<b>488,372</b>	<b>153,138</b>	<b>3,987,304</b>

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**General Fund**  
**As of November 30, 2014**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations	31,311,437	5,318,637	-	25,992,800
Judiciary - Court Appointed Fees	-	-	-	-
Judiciary - Adult and Juvenile Drug Courts	-	-	-	-
Judiciary - Family Visitation Center	-	-	-	-
Guam Legislature	7,770,564	1,295,094	-	6,475,470
Guam Legislature - Office of Finance and Budget	340,863	56,811	-	284,053
Office of the Attorney General (OAG)	14,374,603	1,531,713	734,082	12,308,808
OAG - Prosecution Division Vacancies	317,665	17,940	-	299,725
OAG - Victims Witness Ayuda Services Program	75,466	11,387	-	64,079
OAG - Cost Sharing - CJ Information System Integration Project	-	-	-	-
Public Defender Services Corporation (PDS)	4,723,517	991,345	-	3,732,172
PDS - Law Enforcement Retroactive Payment	-	-	-	-
Mayor's Council of Guam (MCOG)	5,962,533	1,060,979	-	4,901,554
MCOG - Grounds Maintenance for Schools	419,093	-	-	419,093
MCOG - Public Safety & Social Education	416,860	5,000	41,155	370,705
Office of Public Accountability	1,362,493	133,319	-	1,229,174
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>67,275,094</b>	<b>10,422,224</b>	<b>775,237</b>	<b>56,077,632</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	1,925,000	320,832	-	1,604,168
GGRF - Governor/Lieutenant Governor Pensions	251,000	41,832	-	209,168
GGRF - Judges Annuities	358,000	59,666	-	298,334
GGRF - Health/Dental/Life Insurance	14,287,310	4,308,868	-	9,978,442
DOA - Supplemental Annuity Benefits Special Fund	9,460,000	1,825,000	-	7,635,000
DOA - Cost of Living Allowance	12,977,334	13,162,000	-	(184,666)
DOA - Competitive Wage Act of 2014 Salary Adjustment - Executive Dept's.	3,467,369	1,000,000	-	2,467,369
DOA - Law Enforcement Retroactive Payment	8,650,000	-	-	8,650,000
Judiciary - Law Enforcement Retroactive Payment	1,350,000	1,350,000	-	-
Legislature - Capital District Fund	330,965	82,741	-	248,224
Executive Branch Department/Agency Vacancies Cost Pool	3,077,971	-	-	3,077,971
Public Safety Vacancy Cost Pool	2,920,729	-	-	2,920,729
GMHA Pharmaceutical Fund	-	-	-	-
<b>TOTAL</b>	<b>59,055,678</b>	<b>22,150,940</b>	<b>-</b>	<b>36,904,738</b>



**Government of Guam**  
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<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>CONTINUING APPROPRIATIONS</b>				
GDOE Series 2010A JFK Project	5,131,013	5,617,961	-	(486,948)
General Obligation Bonds, Series 2009 A	21,174,012	12,779,080	-	8,394,962
Limited Obligation Bonds (Section 30)	3,691,564	-	-	3,691,564
BPT Tax Bonds, Series 2011A	11,948,013	-	-	11,948,013
BPT Tax Bonds, Series 2012B	5,246,047	-	-	5,246,047
BPT Tax Bonds, Series 2013C	2,791,054	-	-	2,791,054
<b>TOTAL</b>	<b>49,981,703</b>	<b>18,397,011</b>	<b>-</b>	<b>31,584,692</b>
<b>GRAND TOTAL</b>	<b>663,044,811</b>	<b>121,994,236</b>	<b>24,333,871</b>	<b>516,716,704</b>

Footnotes:

- 1 Pursuant to P.L. 32-181 and other GF appropriations noted per DOA.
- 2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- 3 Appropriated from Section 30 Funds per P.L. 32-181