

BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO GOVERNOR ANTHONY C. BLAZ DIRECTOR

RAY TENORIO LIEUTENANT GOVERNOR JOSE S. CALVO DEPUTY DIRECTOR

JAN 162015

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 Hagåtnå, Guam 96910

)ate: <u>01-21-15</u> Finite: <u>04</u>: 25 pm Revolved By: 94

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

Anthony C. Blaz, Director, Bureau of Budget and Management Research

Sendan and Coa

Benita A. Manglona, Director, Department of Administration

John P. Camacho, Director, Department of Revenue and Taxation

0088

Page 1 of 8

Consolidated Revenue (Expenditure Report Government of Guam General Fund

3

	7.	Combined MONTHEN ACTUA	Comp	Combined Comparative Statement of Revenues 3. ACTUAL Collection Comparison FY2014 an	ent of Revision FY26	bined Comparative Statement of Revenues CTUAL Collection Comparison FY2014 and FY2013	ATV	Combined C	Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2014 and FY2013	nent of b	levenues 14 and FY2013
		1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	the	for the Mouth Ending September	ptember		MALE STANDARD AT LANGUAGE WAS LANGUAGED AND VALUE.	l welve	l welve months ending September 2014	dember 7	201+
		2014		2013							
		September	97	September	Incre	Increase (Decrease)	Fiscal Year 2014	ar 2014	Fiscal Year 2013		Increase (Decrease)
Income Taxas:											
Individual	<i>></i> ? ~	5,375,218	99	6,638,192	<i>6</i> 49	(1,262,974)	36 34	87,694,501	5 79,472,606	90	8,221,895
(Appendion		19,392,924		16,382,083		3,010,841	F-14	121,548,278	102,634,561		18,913,717
Widhholding		18,763,423		17,037,542		1.725,881	CT.	231,374,057	210,973,053	53	30,401,004
facore Laxes		43,531,565		40,057,817		3,473,748	7	440,616,836	393,080,220	30	47,536,616
Numers privilege taxes:											
Cross Recepts Taxes		26.094,869		20,857,346		5,237,523	23.	234.139,887	218.690,547	2	15,449,340
Other Taxes											0
The Tan		3,210,553		104,416		3.106,137		4,832.815	2,567,360	90	2,265,515
Business Privilege Laxes		29,305,422		20,961,762		8,343,660	233	238,972,701	221,257,847	17	17,714,854
Licenses, Free & Penalties		218,266		156,935		61,331		5,018,851	1,854,832	32	610,431
Lac of Money & Property		1,469,162		20,035		1,449,127		1,977,570	9,739,683	3	(7,762,113)
Federal Sources	÷	20,728,179		4,879,072		15,849,107	38	80,533,602	58,363,219	61	22,170,383
Department Charges							MANAGEMENT OF THE PROPERTY OF	-			
Agriculture		151		213		(62)		65,784	11,956	56	828,62
Police & Cerrections		9		95		(20)		3	7,	50	01
Public Works		0.55		1.125		\$24		37,190	27,053	6.	10,137
Public Houth		095		240		320		6,150	\$3,065	Æ.	(48,915)
Commerce		182.81		23,479		(4,095)		334,371	326,055	55	8,316
Unit charges		129.698		121,035		8.663		1,250,771	1,089,466	99	161,305
Department Charges		151,343		146,112		5,231		1,694,325	\$19,002,1	\$	089,481
TOTAL GENERAL FUND REVENUES			S	66,221,733	ø	29,182,204		768,813,885	9++'\$08'889 S	S 91	80,008,439
		CALLO VOTA GOA O COMMINIO VANDO VANDO CALLO CALL		***************************************		A CANONICA CANONICA DE LA CANONICA DEL CANONICA DE LA CANONICA DE LA CANONICA DE LA CANONICA DE LA CANONICA DEL CANONI	ALL PROPERTY OF THE PARTY OF TH	And the second of the second o	A MA MA MA TON THE STANDARD AND A STANDARD ASSESSMENT OF A STANDARD ASS		The state of the s

FROM SIGN FOR LAY REPUNDS		3.847.828 8,445,941 S 5,401.887 120,000,001 100,000,001 \$ 20,000,000	
		1.32-068) 7 (3.84)	
-	***************************************	Sudget Provision per P	

Be with sometiment accounting practice required date a contraction the Provision for Tan Rentinds. Since this report is compared to a budget, we are recognizing the ACTC in the comparable to the budget reporting. However, DOA will propose an advanced to reverse the ACTC precise for UAAP purposes.

1 Key who will a post first a committee a committee as determined by GASB 14. During the year, revenues are recognized on a coast basis, but at year end an accordance with GASB 13.

O hattenissa air vesatoked tar dae provisaon for 2013 Resulta & Section (Un proxited for 12 months). ेन्तार ६ क्षित्रक वन्तराज्ञकात के कारण्यका कर अध्यक्षित है क्षेत्रकात के क्षेत्रकात्रक क्षेत्रकात्रक कार्क कुला किया क्षेत्रकात्रक

Doc. No. 33GL-15-0088

Coassidated Revenue : Expenditure Report Covernment of Gasta General Fund

Quarter (y ADOPTED Revenue Aligentenia yr. Quarterly ACTUAL REVENUE Parsuant to S.C.C.A., Ch. 4, §4109(f) (due 346 days after the close of each quarter)

For the 4th Quarter 2014

MONTHLY ARRESTED RECEIVE ABOUT IN MONTHLY ACTUAL REVENUE Purseaustablich Charles (Alberthe) ibberno inter ihan 28 date after mothered For the Month Ending September

(22.66) 7,347,178,48 (to 020 0H) 310.69 (9,902.74) 2,318.04 413,111.45 2,837,65113 163,956.44 324,440,11 17 978 82 4,797,838.88 81,738,44 1.919,389.57 15,051,538,09 24.013.08 25,790,521,77 Increase (Decrease) Favorable 78.75 10.04 305,727,081.06 7,275 00 1,885 00 77,406,00 3,521,627.10 27,800,460,44 1,471,763.58 17,803,666.83 106,866,399,25 60,597,338.93 64,118,966.03 1,044,844,56 31,621,006.09 516,737.80 604,101,55 61,202,331.98 FY 2014 Actual Collections for the Quarteer 61,199,576.40 1,568.31 87,315,74 478,738,98 59,106,103,83 583,978.97 10,569,468.00 33.66 179,936,559,29 13,005,767.95 66'812'41'4 99,559,220.77 64.008.212,00 1.147,317.47 621.31 4,916.99 580,688.47 F1 2014 Adopted Renommen Albecated for the Quarter * (262,792) (8,143) (953,849) (3,825,456) (4.815.1977) 93.165 424,488 (88)(33) 200 (19,961) 1,48.653 3,050,955 7,299,637 14.859,677 17,842,869 (Enfavorable) Favorable 218.766 0 1.550 095 19.784 859767 151,343 3.5.18 \$5,763,423 5057155 20,094.869 3,210,553 19.305,422 20,728.179 95,403,937 *76,498,91 FY 3014 Acres Collocators For the Month Supermber 0.309,000 A Secretary fact tha Assault Deptember 23,588,889 48,40.66? 31,846,216 125,602 1,044,674 95 2 33 73 141.903 171,364 7,561.928 60, 6,3 21005.788 5.808.50 FY3014 Adopted Remonstern TOLAL GENERAL FUND REVENUES Luceuses, Fers & Penalties STRUCKS & Property Businers Privilege Laxes Department Charges Supplies prividest lands Gross Receipts Taxes Federal Scarees Paner & Contections Deputation Charges PRECERNE TARES Public Works Public Heatth INCARRE TANES Comparations Mattheway Other Takes A MALLORAGE STATISTICS Section refered

The resistance of the resistan WHAT SUNCESSIONS AND

MAN SERVICE TO THE TOWNS OF A THE TOWNS OF THE STATE OF T

on will be superated as the speatest conday.

a means on subsequent the removes advanced part this Mattheward controls Miles are another this Miles is

Consolidated Revenue / Expenditure Report Сочетрики об Свят

t ...

General Fund

FY2014 ADOPTED Revusary v. PROJECTED Revusary v. PROJECTED Revuses to Versa End
Presumer to 2GCA, Ch. 13 §13109(2)[1] [doe not later than 20 days after mounth-end]; SGCA, Ch. 3
[§4109(1)3] [doe no later than 20 days after mounth-end]; and P.L. 31, 235, Ch. XIII §7 [doe not been 30 days after mounth-end] Pursuant to \$ GC. t. Ch. 4. Bull OHE X 3 [Dun 20 days after mounth and] Y TO AINDPIED RECEIVE Attended by Y ID ACTUAL Collections In aire Mostan Lading September 2014

	FV2M14 Andappend Ederman ex	FT 2014 Actual Revisions	Favorable	F1.2614	IV 2014 Adopted Recenses		Favorable
	for the fixmatery of trush	for the Casa alany # Ferred	(Lafavorable)	(Full Ve	(Full Year Projections).	FV 2014 Ber same Juneaus	factorise (Degreese)
in one lasts							
المهري المراجعة	(90°786°18	\$ \$7.694,50}	or o	৩শ	84.982,063	\$ 108,480,78	36 CT
(of postations	517,782.401	81778 P. 171	16,660,859		104,887,419	8位世8年的11年	16,000,859
Partition of the state of the s	1900 SAT 977	231.374.055	\$21.801.8		192,891,942	231,474,956	5,178,254
ESSUAL CONTROL CONTROL	*16,065.24*	440,616,836	COSTESTE	of the boundaries about the defense on a confin	416,865,244	440,616,835	14,58,188
Sunsing principle lants	WATER THE THE TAXABLE PROPERTY OF TAXABLE PROPERTY	We have a few and the second s	N.T. VOIDROSTE LAVORENDO VA LONDO VAL STREETABRANKA MARKATA AND AND AND AND AND AND AND AND AND AN			aramera a service and a servic	
Gross Receipts Taxes	8.38. 44.8.5.5.	134,139,557	1.313.502		232,826,385	234,139,887	1,313,502
Other Taxes							
X Y Y	2.64.5.452	4.832,815	589,002.2		2.632,133	4.832,515	2,290,683
Bussues Privilege Lanes	235,458,517	238,972,701	3,514,184	AND THE PERSON AND TH	735.45N.517	238,972,702	3,514,185
E. R. cuses. Free A. Prantiers	4,711,185	5,018.851	367,606		4,731,185	5,018.851	307.666
('se of Money & Property	1,627,658	1.977,570	349,915	and the same of th	1,627,655	1,977,570	349,915
Facher at Yourses	05.136.877	80.533,602	15,396,730		65.136.872	80,533,602	15,3%6,731
Department Charges						Without and the second	I TOTAL AND A STATE OF THE STAT
Assembare	シャナーのコ	186,384	52,326				
Palace & Correspons	\$7	69	months of the second				
Passic Wates	32,408	051,75	735.7				
Public stadio	891.89	0,1,0	(619'64)				
Combidities	378,137	334,371	(43,766)				
Univer characters	969.2221	1,230,771	(278712)				
Behartment Charges	1,812,510	1.694,325	(118.191)		1,812,510	1,654,325	(16)(811)
TOTAL GENERAL FUND REVENUES	080 180 12C	\$ 768,813,885	968,1001,896	is.	724,811,989	768.813.885 \$	988, [18], 54
AND THE PROPERTY OF THE PROPER	Andreas and the second		0.070				6 (17%)

1 recommender to the financial of the commendation of the commenda

Example protectioned mechanisty garded requires that the incorrected by metric or the forested by artificial factor that repairs compared to a tendential that compared to a tendential that compared to a tendential factor that is not the following graded to the following that the following the following that the following that the following that the foll

S the rest for Addiqued Marchanis advantant part 11. 32, 647 Chapma Lorenton 263

31 The rest on Pobel Montrolles Process P. S., 321-547, Chapter 31, moleants 2.

(Porsuan to §4109 (c) (3) of Title S GCA) Contral Fund

ENEENDITURES & ENCLONBRANCES	APPROPRIATIONS ^a	ENPENDITURES 4	ENCLMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION				
Office of I Maga lahen Guahan	5,660,605	5,538,043	111,764	668'5
Office of 1 Segranda Na Maga Labera Guahan	862,312	820,409	01-8-11	62
I typical Storm 09W	150,000	319,131	016'6	(79,042)
Frequest Storm Haking	350,000	292,678	26,338	(910'69)
Countrasion on Decolouzation	220,507	196,430	. A.	24,035
Department of Veterum Affaus.	635,721	573,251	26,008	36,461
Bureau of Budget & Managensen Rewarch	699,689	1,056,748	•	(74,056)
(TVB Service Commission	\$12,923	27.8.688	65+	4.6.8
Gazza Edutaça Conzueston	1,033,555	168,486	365	49,040
Bureau of Statistics & Plans	1,177,653	1,028,085	332	967'611
Public, Works	10,219,561	881,662,6	20,927	359,449
Public Worker Acquestion of Property - Typus Parkway Project	1,300.000	1,260,000		40,000
Public Works- Floot and Fuel Mgan Mountaing System	250.000		· ·	250,000
Department of Land Management	358,375	322,538		35,837
Albinsy Affairs	762,056	390,844		171,172
Characto Land Trust Consmission	ř	1	,	,
FOTAL	21,212,35	23,652,516	277,718	110,210
PUBLIC SAFETY				
Grants Police Department	27,693,059	29,802,739	50.212	(2,159,892)
GPD - Police Officer Transing Cycle				
OPD-Cost Sharing- C1 Information System integration Project	1	•	í	•
Contextions	19,250,235	20,093,859	57,264	(900,888)
Currentians - Cost of Care & Custody of Presoners in Fed. Fac.	(001,000)	159,623		91,379
Corrections - Cost Sharing- C1 Information 8) stein lategration Project	ř	•	1	•
Kidani Fue Deparment	27,660,317	32,919,933	53,510	(5,313,125)
Youth Atlans	4,586,890	4,685,507	198.861	(187,478)
Youth Affans, Runaway, Homeless or Values of Abase	321,556	321,556	1	' ,
Chief Medical Examiner	4(4) 414	403.294	2,560	80.85
TOTAL	86,547,866	88,756,508	252,4(16	(8,461,849)
HOMELAND SECURITY				
Customs and Charamtune	•	*	*	í
Cari Delication		E	-	***************************************
TOTAL	à	•	•	1

EMPNIPHERES FACTORRANCES	APPROPRIATIONS."	EMPENDITIRES 2	ENCUMBRANCES	FUNDS AVAILABLE
one of the control of				
Expr of Public Health & Sound Services	34,074,848	21,090,507	620,410	2,363,931
(SPASAS - MIP) Mechand Program	29,745,092	28.801.779	350	943,259
DPESS - Public Association Program		٠	4	•
Deltes - Office of Muserty Health	108,894	97,837	9\$6*	6,106
Gozin Uchaviotal Health and Wellness Cones	12,830,500	11,554,356	372,652	903,500
Commit Debayoral Health and Velhiess Lenker Onlisoneonig Services Providing Deby, w. Alcohol Depoxication, Rehab & Preventor	\$60,683	764,806	086116	3,890
GBBBA Champineter Sorvices Contract	5,000	966	019	4,000
Guam Memorial Hospital Authority	07878877	•	•	2,894,340
Dept. of lang, Services for fadiv. With Disabilities (DESD)	1,152,617	1,125,011	Titol	208.02
IOTAL	1,471,983	63,434,638	1,091,107	7,145,888
EBECAHON				
Department of Education Operations	EC9 (1883) # 8 #	192,170,981	•	(7,833,354)
DOE: Chamora Studies Division	401, 307	461,207		i
DOE - George Washington Digh School Track	3.50,000	5.50,000		
(A.)t Y Kucman Salappe Prinapat	1,051,000	1,081,000		
DOL: Electronic Secundy Systems	800,000	•		800,000
FOE Textbooks	1,500,000	1,500,000	1	ě
Concerts of Cours	25,616,712	25,616,712		
(OG Scholaship) (SSFAP)	3,599,358	3,599,358		•
1 (4) Aquaculture Development and Truming Concr	125,254	125,254	•	-
LOCI WEST (Guan Hydro, Survey)	P697281	182,694		
CLAS WERL (Water Resource Mentering)	155,026	155,626	è	•
(AA) Northern & Southern Soil & Water Conservation District Programs	149,384	+86,941	•	•
UK) MRC Opp	89,463	89,467	IF.	
Coasis Community College	14,261,859	14,261,859		i
GCC+LPN & Voc Guidance Programs	782,570	743,442	•	39,129
Committee Contraction of Educator Contribution	207,454	209,978	1,366	(0,880)
Germ Public Library	1,184,228	1,103,544	3,958	76,720
1955 Guan (Suan Edminions) Telecommunications (Cap)	908,309	100-019	1.250	48,058
TOEAL	235,492,749	242,359,506	1,574	(6,873,331)

Page 5 of 8

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

EMEADIR RESERVING	APPROPRIATIONS "	ENPENDITURES 4	ENCLMBRANCES	HNDS AVAILABLE
(大) (本) (本) (本) (本) (本) (本) (本) (本) (本) (本		•	•	i
TOTAL	A THE WORLD THE THE PROPERTY OF THE PROPERTY O	A THE PROPERTY OF THE PROPERTY	ON DESCRIPTION AND ASSESSMENT OF THE PROPERTY	described by the first of the second
FINANCE & ADMINISTRATION				
Department of Administration	6,134,007	6,597,513	22,141	(485,646)
DODA- Office of Technology	2,284,924	089'666'1	145,285	
Government Clauss Fund	100,000	100,000		,
ENDA - Government Annual Single Audit	377,000	299,000	٠.	78,000
Readerstal Treatment Fund	1,100,000	1.100.000		æ
Child in Custody - 19 GCA §5116	136.619	861.068		(211,106)
Sanctuary Inc. Funding for Homeless, Runaways, and Abused Youth (P.L.	0.00 E	A distribution of the state of		
	Will be the second of the seco	PRY K.	To considerable the feet of the contract of th	
	10,938,693	11,150,960	307,385	(618,752)
REVENUE & PANATION				
Department of Revenue & Caramon	8,529,485	9,014,642	767	(486,124)
- COTAL	8,529,465	9,014,842	791	(486,124)
ASTICE		_		
Office of the Attemy Ceneral	11,472,743	10,585,616	173,565	713,564
CAG - Prospection Division Vacaneres	\$11°22'8	T01,975	٠	48,007
CAG · Victima Wilmess Ayada Services Program	76,634	876,84	•	27,655
OMG- Cost Sharing, C1 information System integration Project	-		4	1
FOTAL.	11,876,493	10,913,701	173,565	722,485
NATURAL RESOURCES				
Department of Aspendance	2,600,388	2,313,729	12,47	274,212
Suitual Shelter (GAIN)	64,955	560,4-0	48.15	9776
Chara fery general Protection Agency	1	4		4
10fat	2,695,343	2,377,824	33,811	283,708
E.AHOR				
Osparanen of Labor	1,003,713	1,056,371	2,373	(55,031)
Worker's Compensation Fund	798,593	731,783	And the second s	66.810
TOBAL.	1,802,306	1,788,153	2,373	11,780

Page 6 of 8

LAPENDITURES & ENCLABRANCES	APPROPRIATIONS "	EXPENDITURES 2	ENCUMBRANCES	AVAILABLE
	,	5	•	,
Guan Council on the Arts and Hananithes	322,536	261,469		61,007
Department of Chantorn Affairs	967,159	618,186	THE RESIDENCE AND A LABORATORY AND ADDRESS OF THE RESIDENCE AND ADDRESS OF	(17,690)
	269,682,1	1,246,318	,	43,377
HOUSING & ECONOMIC DEVELOPMENT				
LXDA Administration Housing	The state of the s	,	-	4
	•	•		*
		,		,
	ž.	•		à
	F	ŧ	1	,
Department of Parks & Recreation	2,998,258	3,039,630	839	(45,214)
	1,995,255	3,039,630	839	(45,214)
JEDICIAL-LEGISLATIVEOTHERS				
	8,223,263	8,563,751	27,624	(368,113)
Mayor's Council Public Safety & Social Education	416,860	182,787	83,918	70,145
Mayor's Council Grounds Masstenance for Schools	419,093	419,093	,	•
	7,446,635	7,446,635	•	1
Gaan Legislature Office of Finance and Budger	340,863	340,863	•	•
	23,341,184	23,341,184	•	•
	745,433	745,433		•
Jodecary - Adult and Juvenile Drag Cours.	967,765	592,765	•	4
Judiciary - Mental Realth Court	100,000	100,000		•
ludatery - Mera Bonas Payarents	1,125,256	1,125,256	•	•
Judiciary - Officer Salary linerases (P.L. 32:342)	244,147	944,147	ŧ	s
labeary - Competitive Wage for Non-Law Enforcement (P.L. 32-166)	510,000	510,000		ě
Public Defender Services Corp.	3,661,522	3,661,522	4	*
Public Defenders - Merit Bonus Payments	33,354	35,354		
Office of Public Accountability	1,272,000	1.153.181	A STREET, A STRE	618,811
	517,915,84	19,616,982	27,11	(179,149)

Fage 7 of 8

LAPENDIALRESA ENCLORRIGANCES	APPROPRIATIONS "	EXPENDITIBLS?	ENCLAMBRANCES	AVAILABLE
MECELLANEOUS APPROPRIATIONS				
Removed (Health Dental Late lasarance)	19,428,759	19,428,759	*	7
Retirement (Methody Premium)	2,094,400	2,099,400	4	
Remement (Sudges Amaines)	358,600	335,000		*
Reinfeinent (Gov/Li, Gov, Pensions)	251,000	2.51,000	•	,
PAPA. Cost of Living Allowance	11,665,800	11,542,700		123,100
1833. Supplemental Annuly Benefits Special Fund	9,000,000	9,553,916		106,084
Legashatare - Capatal Dasmar Fland	431,000	451,000		3
C1970 Guans Community Poince Review Commission	75,000	¥	•	75,006
DON CONGLAM Compenies Wages Act of 2014	4,797,456	3,756,153		1,031,305
ONRRY Pharmaceuthcal Fund	3		٠	£/ ·
Superior Court Case VC 1158-12 (P.E. 32-133)	25,000	25,000		
GPD - Price Year Payment for Overtune per P. L. 32-170	66%,000	000,899	1	4
GEC - Labulation Machines & UOG Freidhouse for Election Per P.L. 32-170	266,550	221,883	8/+'++	681
Veteran's Affauss - Centerary Expension per P.L. 32-180	150,000		1	150,000
Veseraris Athans - Cemetary Erosion Prevention por P. L. 32-180	500,000	•		80,000
Veterus's Affaus - Concrary Beautification per P.L. 32-180	000,00	•		30,000
CEC - Additional Sun per P.L. 32-181	000.00	1	4	000,000
TOTAL	56,645,995	18,345,841	\$1.5°*	1,655,676
CONTINUING APPROPRIATIONS				
Leaned Obligation Bonds (Section 30) PL30-1 & Pt. 30-7)	4,869,882	15,072,331	•	(10,802,449) /4
GLOU Sens 1910A JFK Project	5,131,013	5,621,503	,	(458),490)
General Obligation Bonds, 1909 Series A	21,532,898	21,422,494	•	7. 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7
168 Flax Bonda, Sories 2011.8	5,974,007	5,974,006		
BFF Lar Bonds, Senses 2012H	2,623,024	2,623,023	4	
BPT Tax Boards, Series 2013C	2,306,800	2,306,800		,
TOFAL.	42,437,624	53,620,157	•	(11,182,533)
GRAND TOTAL	594,714,367	609,416,727	1,302,865	(17,005,225)

A Parsona to PL 32-0668 and other GF appropriations noted per DOA. 2 Actual Cunnalance prelimmary numbers provided by DOA to exclude X & Z accounts

 ⁽²⁾ OMES Pharmaceutical Fund to a set-asside amount per Public Law 32-068
 (4) Amountbursed from the Solid Weste Operations Fund to the Contral Fund (§10,802,450)

Page 1 of 8

Consolidated Revenue / Expenditure Report Government of Guam General Fund

		Vikilanin	Combined Comparative Statement of Revenues MONTHLY ACTEAL Collection Comparison FY2015 and FY2014 For the Month Ending October	A Com	Combined Comparative Statement of Revenues N ACTEAL Collection Comparison FY2015 an For the Month Ending October	rison FY20 October	enues 015 and FY2014		Combined FTD ACTUAL COM	l Comps Collectiv e mouth	Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2015 and FY2014 One months ending October 2014	of Reven Y2015 am 2014	1ES 1 FY2014
			7014		2013								
			October		October	Incre	Increase (Decrease)	Ä	Fiscal Year 2015	2	Fiscal Year 2014	Increa	Increase (Decrease)
	Parcell and				Additional statement of the statement of	**************************************	444 to technical management and a second and	A PARTIE MATERIAL PARTIE PARTI	AND THE PROPERTY AND TH		THE RESERVE THE PROPERTY OF TH	Accountant of the Control of the Con	***************************************
	in a section of the s	G/S	14,871,779	B	5,965,053	⇔	8,906,726	S	14,871,779	S	5,965,053	ېمرن	8,906,726
	Corporation		6,340,806		3,885,632		2,455,175		6,340,806		3,885,632		2,455,175
	W. HINDS LINE	-	19,812,783		18,793,566		1,019,217		19,812,783		18,793,566		1,019,217
	INCOME AND		41,025,368		28,644,250		12,381,118	Y AVERTAGE AND A STATE OF THE S	41,025,368		28,644,250		12,381,118
	Chainess privilege taxes.				***		nymmy Apprijerty v dagreb et esta mend VANSAMOS v Arteritok Arteritoria		**************************************		are the rest of a management of the state of	destront to the state of the st	With the state of
	Gross Receipts Taxes		21,787,780		18,277,819		3,509,961		21,787,780		618,772,819		3,509,961
	(Ather Taxes												0
	S. S. H. B. S. S. K.		155,602		240.058		(84,456)		155,602		240,058		(84,456)
	Business Privilege Laxes		21.943,381		18,517,876		3,425,505	-	21,943,381		18,517,876		3,425,505
Do	de consideración color		143,334		133,564	T-71070a+0.000a	9,770	***************************************	143,334		133,564	***************************************	9.770
oc.	Use of Money & Property	Alwin elicoto	3,737		10,262		(6,525)		3,737	-	19701		(6,525)
No	Fraction Sources	-	7,096,393		5,287,206		1,809,187		7,096,393		5,287,206		1,809,187
. 33	Comment Charges:		The second secon		Andrews Andrews (no.) p. 9.4. A proceed by A.	A CHARLES AND A		Mosseetssander	***************************************		***************************************		
3Gl	Agreement		263		339		(76)		263		339		(9L)
1	Police & Cerredons		10		10		0		10		01		0
5-0	Public Works		4,363		3,158		1,205		1,363		3,158		1,205
880			1.440		770		070		1.440		770		07.9
3	Commerce		\$4,774		38,748		6,026		44,774		38.748		6,026
	TERES CONTRACTOR CONTR		66.441		123,730		(57,289)		66,441		123,730		(57,289)
	Department Charges	**************************************	117,290		166,754		(+9,464)		117,290		166,754		(+9+'6+)

(943,264) 8.444,885 7,501,621 (943,264)PROVISION FOR TAX REFUNDS 8,444,885 7,501,621 Budget (Provision per P.L., 32-151)

17,569,590

52,759,913

70,329,504

17,569,590

52,759,913

70,329,504

TOTAL GENERAL FUND REVENUES

hore (Bada constant delices are subject to change, as additional responsibilities any posterimed

^{-!} Reviewed an emphasion wround have of accommond by GASB 34. During the year reviewed an exceedance with GASB 33.

[.] I bournates are recorded for the provision for IVIA Refunds & vertural 1800 principal for 12 counting

Consolubated Revenue (Expenditure Report 3

h .

General Fund

Quarterly ADOPTED Rice onus Affocation) vs. Quarterly ACTEAL REVENUE For the 1st Quarter 2015 MONTHLY ADOPTED Revene allocated vs. MONTHLY ACTUAL REVENUE. For the Manth Engling October Processing to S. G.C. S. C. B. 4. Sellicities and Library and Later (Bark 28 glack after at the the could

	YX 2345 A Corpress May request	FV 2015 Actual Collections For the Maste October	Extorable (Unfavorable)	FY 2018 Adopted November Abburged for the Quarter	FY 1845 Actual Coluctions for the thanter	Favorable focrease (Decrease)
Paratic Takes					•	
Secretary of the secretary	300° 800° 8	8 14,871,759	4:00,087,5	11,728,883.00	14,871,778,72	3,146,18572
Conjustable	019.509.1	\$340,50\$	1,755,160	26,558,513.90	6,340,806.31	(20,217,706 09)
W. other didence.	13,148.003	19.812.783	2,664,152	56,048,563,00	19,812,783 06	(36,235,719.94)
Income Fancs	2005 St 2015	41,025,368	12,179,416	94,332,609.00	41,025,368.09	(53,307,240.91)
themselve potering taxes	Account of the control of the contro					
Crissa Repenylos Fabreis	168"E85"8"	21,787,130	1,340,183	59,047,020,00	TS 977, C87, LC	(37,259,240.43)
OBENE LANCE	13					
[x:] as	157,098	155,662	(961'1)	53.5,748.00	155,601 64	(380,146,36)
Language Francisco	CONTRACTOR OF THE PROPERTY OF	18877-8-12	1,338,686	59.582,768,00	21,943,381.21	(37,639,386,79)
E. R. C. R. S. R. S. S. S. C. S. P. S. M. H. S. M. S.	130,833	143.334	12,501	426,880.00	143,333.65	(283,546,35)
Use of Manay & Property	24,307		(20,570)	72,788.00	3,737,43	(69,050,57)
Enderal Sassrers	5.029.470	1,096,393	1.466,517	16.533,801,00	7,496,392.96	(9,737,408.04)
Expressivent Charges						
A minimum a	() 50 P	592	(11)	1,026.48	263 00	(763.48)
Police & Currections	**	10	e4	14.69	10.00	(4.69)
Paping Works	9.7	4,362	F18 975 (****	のするはい。	4,362.50	(4,162.93)
Position Dissults	; £3	065.1	803	1,326.57	1,440 (8)	6. 1
(commone	32,633	サムビオサ	1 to 1 to 2 to 2 to 2 to 2 to 2 to 2 to	3.23,858,54	44,774 00	(69,081.54)
United Chalges	287.591	66,441	(35.846)	249.240 30	06,440.90	(183,169.40)
Decade Control of the	858 (81	117.296	(10,565)	374,299.03	07/36/70	(257,008,61)

Consistencial and the control and white some and suppose the second control and the second some some control of

(101,293,641,27)

70,329,503,74

171,423,145.01

14,955,986

76,129,504

88.373.518

TOTAL GENERAL FUND REVENUES

Reprove the comments of the contract of the recognition of the

a state of the second between a simulated get 1911. The 1981 days are second to the

Consolidated Revenue / Expenditure Report Covernment of Guam General Fund

FURING ABOPTED RESERVORS IN PROJECTED Reseauce to Vicar End

A TO AINDPIED Ries up he Alforance 13, FID ACTUAL Collections One Manch's Ending October 2014

5416Figil) [das no later than 20 days after menth end]; and P.L. 31-133, Ck XIII §7 [das no o later than 36 days after mouth-end] (646,349) 1,578,653) (029762) 5,261,240 6,509,643 14,554,465 500,101 1,518,033 6,576,263 14,508,116 facrease (becrease) Parmantic 20CA, Ch.11 § 11189(1811) (decention than 18 days after mounth-couly 50.CA, Ch.4 Favorable 133,108,143 237,558,619 466,723,777 263,797,885 5,499,079 52,701 90,057,015 161,888,123 1.944,762 73,268,001 PV 1015 Revenue Irachus 126.837,880 88,838,982 454,214,134 849'867'117 1.991,113 249.789.769 \$79.978.978 68,006,761 347,371 F. 2015 Adopted Seventers (Full Year Projection) * (86F.1)(20.570) 12,501 7,780,074 1,735,160 2,664,182 12.179,416 1.340,183 1,338,686 1,466.51 (Unfavorable) Favorable Entra mart to S. G.C.a., Ch. 4, \$4209(xX3) [Daw 20 days after month end] 155,602 3,737 811,174 41,025,368 081181117 21,943,381 7,096,393 6,340,866 19,813,783 143,334 FY 1815 Acres Sevenses for the Camatana Presid 1.091,705 4,665,640 980 51 30,604.09\$ 5,629,876 1.148 665 58.848.883 269724803 136,833 24,307 for the Commission Person Francis Adopted Surveyers Lineares, frees & Penalites Use of Money & Property Shanness Privilege Lanes. Maximas providge taxes Give Recepts Taxes t caleral Sources \$ 15 C USB & SER. ALCOHOL TAXES CHENTARIOR 1315 11.431251 AV Other Lanes

For views are featable on a spoid food mercal leasures fracturating as denoted the selection of the food of the fo

25,891,582 3.32%

(592,848)

1,609,411 804,950,854

779,059,272

14,955,986

70,329,504

2,262,259

(3.7)

9,3 4,363

380 2.610

Police & Contections Liepartment Charges

Agriculture

(, >c ? 2X

Public Works Patric Haulth Other charges

Commission

\$ 1 m Ç. 2. C. (35,846) (20.565)

> 944 44,774 117,290

> > 32,033 137.856 58,373,518

033 107.083

The sound out Authorit Missersams afterwanted fact P.S. N. 181 Chapter 1, and term 4000

there is not heargined that used a shomeout put P. L. 32-184, Chapter 1 section 444.

Page 3 of 8

Department Charges

TOTAL GENERAL PUND REVENUES

	(Pursuaut to \$4109 (c) (3) of Title 5 GCA)				
	(अंतराज्य के धामके				Ž
	EXPENDITURES & EXCLMBRANCES	APPROPRIATIONS A	EXPENDITURES.	ENCLAMBRANCES	AVAILABLE
	GENERAL GOVERNMENT				
- 40	Office of (Magalahan Caaban	5,888,184	686,402	1,183,150	4,500,045
	Office of 1 Segundu Na Maga Jahen Gunhan	929,216	38,505	2,384	888,326
	Bureas of Bullect & Massacht Research	1,113,509	50,717	e	1,062,792
**	Civil Service Contains 100	887,437	33,111	H06,99	784,822
	Department of Administration (DOA)	867,402,0	366,787	105,858	4,979,710
em.	DOA - Support of Child in Custody - 19 GCA \$\$116	675,386	•	•	675,386
	DOA - Residential Treatment Fund	000'009'1	33,550	*	1,566,450
	DON Covernment Classics Fund	350,000	48,487	Ē	201,513
	[X)A - Government Annial Single Assist	377,000	•	•	377,000
	DOA - Office of Technology	2,972,707	091,23	932,921	1,987,626
	Public Works (DPW)	6,970,334	319,251	388,669	6,262,414
	DPW - Demolition of Taga chang Beach Park Paviltion	25,000	ŧ	2	25,000
	Department of Revenue & Language	9,052,847	369,000	758,397	8,025,455
	Debutaness of Land Management	334,012	84.139	216,557	63,316
	Guam Aracestral Lands Commission	116,182	7.95	E	111,714
	Chamotto Land Trust Commission	ı	1	•	•
	Office of Veterion Affairs	619,379	16.450	\$1,000	926.185
	TOTAL	38,015,994	1,591,612	4,360,880	32,063,499
	PROTECTION OF LIFE & PROPERTY				
	Department of Cerrections (DCC)	21,082,773	1,007,353	(336,102	18,739,518
	DOC - Cost of Care & Castody of Presoners in Federal Facilities	000,107	•		000,107
	DOC - Cost Sharing- C.) Information System Integration Project	•	Ŀ	F	4
	Department of Youth Atlans (DYA)	5,800,001	711,614	268,494	5,289,893
	DYA - Runaway, Homeless of Victoris of Abuse	321,536	•	262,793	154,764
-6-	Guam Fire Department	33,546,443	1,676,312	656,987	31,213,14
	Guam Police Department (CPD)	33,765,128	1,304,281	791,280	31,669,567
	GPD - Cost Shanng: Cl Information System Integration Project	s	,	•	• 1
	Chef Medical Examiner	419,196	850,038	ē	400,158
	Chain Environmental Protection Agency	ŧ	·		
1.44	Guann Energy Office	000'001	•		100,000
	Customs and Quaranime	r	*	*	•
	Office of Civil Defense	-	**	manage Artification of Course and Artification of the Course of the Cour	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	TOTAL	760,057,736,097	865'872'5	3,119,655	48,100,88

Page 4 of 8

7 6 6 6 7 7 7 6 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8

FUNDS AVAILABILE	8,786,511	11 111 603	56.65.65.44.45.45.45.45.45.45.45.45.45.45.45.45	154,251,2	2,347,581	3,071,728	2,027,380	2,726,092	706,458	114,630	75,000	14,222,300	1,200,000	5,807,230		64,602,394		177,186,399	352,592	000'180'1	1,500,000	75,692,924	3,299,412	114,816	167,470	142,657	136,935	110,13	16,376,571	782,570	1,132,850	229.504	232,277,711
ENCUMBRANCES	1,598,735	303 67	C00,70	ŧ	š	6,332,550	575,112	3	t	1,234		1,356,873	die .	•	And the second s	9,927,188		•	•	•	>	*	£	t	*	ŧ	è		š	έ	3	12,581	12,581
EXPENDITIRES "	002 XF)	500.4000	\$67,798,1	4,659,745	ď	37,988	216'65	ī		4,785	•	380,873	•	527,930.	1.532.631	807.015.0		19,856,647	\$19'81		**	*	CF8 65C	10,438	15,225	12,969	12,449	7,456	•	•	•	15.956	007,472,02
APPROPRIATIONS. ¹¹	3.00	0.500,500	16,263,933	13,843,236	2,347,581	95,542,266	2,662,409	2,726,092	706,458	120,619	15,000	9+0'096'\$1	1,200,000	6,335,160	1,532,631	83,749,377		197,043,046	401,207	1,081,000	1,500,000	29,692,924	3,599,358	125,254	182,694	155,626	149,384	89,467	16,376,571	782,570	1,132,850	258,041	152,569,992
EXPENDITURES & ENCLMBRANCES	-	31 Department of Public Health & Social Services (DPBSS)	3.1 DPHSS - MIPMIPPK Program	3.2 DPHSS - Medicard Prugram	32 DPRSS - Children's Health Insurance Program	33 DPHSS - Division of Semor Citizens Programs				36 DPHSS - Office of Minority (lealth	36 DPHSS - Preschool Program for 4-Y car Old Children		38 GBHWC - Detoxication, Rehabilitation, and Prevention Services		GMHA - Companive Wage Act of 2014 Retroactive Payment	TOTAL	PUBLIC EDUCATION	9 Department of Education Oracations (DOE)	10 DOE: Chamoric Studies Division	11 DOE - Y Kuentan Salappe Prinsipat	(2 DOE - Featbooks	18 University of Guam Operations (UOG)		19 UOG - Aquaculture Development and Training Center	19 UOG - WERI (Guam Hydrologic Survey)	20 UOG - WERI (Water Resource Montoung)	20 UOG - Northern & Southern Soil & Water Conservation District Programs	20 UOG - KPRG Operations		2.5 GCC - Licensed Practical Nursing & Vocational Guidance Programs	26 GCC - Apprenticeship Program	28 Guam Commission for Educator Certification	TOTAL

Page 5 of 8

	EXPENDITURES & ENCUMERANCES	APPROPRIATIONS a	EXPENDITIONS 2	ENCUMBRANCES	TUNDS AVAILABLE
2	COMMUNITY SERVICES Dept. of Integ. Servecs for Indix, With Dasabilities (DISID)	\$90, \$40, 1	(38,645)	55,416	1.228.933
	TOTAL	1,245,705	(38,645)	55,416	1,228,933
	RECREATION				
7	Department of Parks & Regulation	3,109,600	711001	343,487	2,645,966
	TOTAL	3,109,600	120,147	343,487	2,645,966
	ENBIVIDUAL & COLLECTIVE RIGHTS				
~	Commission on Decolonization	316,575	10,384	345	305,846
9/	Department of Chamorro Affairs (BCA)	011'806	37,643	68,316	862,182
95	DCA - Guam Public Library	1,221,589	39,694	225,258	956,637
98	DCA - Guam Educational Telecommuneations Corp. (PBS Guam)	611,826	168,82	30,600	555,335
200	Guant Council on the Arts and Humannes	316,660	061.8	2	307,870
50	Department of Labor (DOL)	1,081,235	45,450	172,275	863,510
5° 42	DOL Worker's Compensation Fund	798,893	15,154	ś	783,439
2	LOL - Geam Registered Apprentice Program	113,520	k		113,520
\$*~~	Military Affairs	865,650	11,167	250	854,233
*	Guam Election Commission	1,382,852	63,022	255,880	1,063,950
	TOTAL	7,676,640	257,196	752,924	6,666,520
	ECONOMIC DEVELOPMENT				
~*	Barcau of Statistics & Plans	1,204,622	13,13	18,983	1,130,698
2	Department of Agriculture - LXIAG	2,904,357	126,764	146,570	2,631,023
<u>ش</u>	DOAG - Animal Shefter (GAIN)	54,955	•	•	84,955
63	DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions	425,000	5,623	•	419,917
90	Guam Visitors Bureau	€ ()	4	+	***************************************
	TOTAL	+6,828,4	186,728	165,553	4,276,653

Page 6 of 8

	EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS (1	EXPENDITURES.2	ENCUMBRANCES	AVAILABLE
	JUDICIAL/LEGISLATIVE/OTHERS				
**	Unified Judiciary Operations	31,311,437	4,074,596	•	27,236,841
	budiciary - Court Appointed Fees	*	•	3	•
~34 ~34	huliciary - Adult and Juvenile Drug Courts	•		•	•
Q	Judiciary - Family Visitation Center			4	•
80	Guarn Legislanure	7,770,564	971,321	•	6,789,243
86	Guara Legislature - Office of France and Budget	340,863	56,811	(5 ₁),	284,053
**************************************	Office of the Attorney General (OAG)	14,574,603	610,071	902,363	13,062,169
30 30	OAG - Prosecution Division Vacancies	317,665	M-6-71		256,662
26 20	OAG - Victims Witness Ayuda Services Program	15,466	4,487	17 . S.	616,01
36 36	OAG- Cost Sharing- CI information System integration Project	ť		ja Sasa	•
98	Public Defender Services Corporation (PDS)	4,723,517	666,923	\$	4,056,594
96	PDS - Law Enforcement Retroactive Payment			*	
<i>26</i>	Mayor's Council of Guam (MCOO)	5,962,533	418.695	ė	5,543,838
693	MCOG - Grounds Maintenance for Schools	19,093	a Section	f	419,093
\$	MCOG - Public Safety & Social Education	i.		*	416,860
643	Office of Public Accountability	1,362,493	37,004	3	1,325,489
	TOTAL JUDICIAL/LEGISLATIVE/OTHERS	67,275,094	6,857,847	902,363	59,514,885
	MISCELLANEOUS APPROPRATIONS				
	Government of Guam Retirement Fund (CIGRF) - Medicare Premiums	1,925,000	160,416	•	1,764,584
I	GORF - Covernor Lieutenant Governor Pensions	251,000	20,916	÷	230,084
	CCRF - Judges Annaities	358,000	29,833	3	328,167
91	CCRF - Health Demail Life insurance	14,287,310	1,425,021	•	12,862,289
601	IXXA - Supplemental Annuity Benefits Special Fund	9,460,000	000'056	*	8,510,000
···\$*	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
33	DOA - Law Enforcement Remactive Payment	8,650,000	•	f	8,650,000
	Judiciary - Law Enforcement Remontive Payment	1,350,000	1,350,000	*	ĭ
5°3	Legislanie - Capital Distret Fund	330,965	82,741	Þ	248,224
2	Executive Branch Department/Agency Vacancies Cost Pool	3,077,971	•	4	3,077,971
	DOC - Public Safety Vacancy Cost Pool	2,920,729	F	ŧ	2,920,729
	OMBA Pharmaculical Fund	#	The state of the s	*	And the substitute of the subs
	TOTAL	59,055,678	18,180,927	*	10,874,751

3 3

Page 7 of 8

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

ENPLYDITURES & ENCUMBRANCES	APPROPRIATIONS ^B	EMPENDITURES 2	ENCUMBRANCES	AVAILABLE AVAILABLE
CONTINUING APPROPRIATIONS				
GIXDE Series 2010A JFK Project	5,131,013	5,617,961	ì	(486,948)
General Obligation Bonds, Series 2009 A	21,174,012	•	ł.	21,174,012
Limited Obligation Bonds (Section 30)	3,691,564	•	2	3,691,561
BPT Tax Bonds, Scines 2011A	11,948,013		*	11,948,013
BPT Tax Bonds, Series 20126	5,246,047			5,246,047
BPT Fax Bonds, Series 2013C	1,791,054		÷	1.791,054
TOTAL	19,581,703	196'219'5	F	44,363,742
GRAND TOTAL	663,044,811	66,521,866	19,640,047	\$76,882,898

h h h x x x x

Fostmotes

A Pursuant to P.L. 32-181 and other GF appropriations noted per EXOA.

/2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts /3 Appropriated from Section 30 Funds per P.L. 32-181

Page 1 of 8

Consolidated Revenue / Expenditure Report Covernment of Guam General Fund

		Commission and parameter characteristic of a commerce	nen en kere	anes	ů	mbined C	Combined Comparative Statement of Revenues	nent of R	tevenues	
Newsew	MONTHLY ACTUAL Collection Comparison FV2015 and FV2014 For the Month Ending November	UAL Collection Comparison FY For the Month Ending November	erison FY20 Vovember	15 and FY2014	V ID AC	TUAL Co	VID ACTUAL Collection Comparison FY2015 and FY2014 Two months ending November 2014	on FV20 ember 20	15 and FY 14	2014
	2014	2013								
	November	November	Increa	Increase (Decrease)	Fiscal Year 2015	2015	Fiscal Year 2014		Increase (Decrease)	ecrease)
Income Taxes:										
Individual	118,911	888,068.7	₩.	(6.771,676)	36°51 S	0.5900,690	\$ 13,855,640	\$ 01	C.4	2,135,050
Corporation	3,645,222	2,430,619		1,214,663	6,6	9,986,029	6,316,251	ر مي		3,669,778
an individual	16,900,792	12.832,099		4,068.693	36,71	36,713,575	31,625,666	99	· 4 · 2	5,087,910
Income Taxes	21,664,926	23,153,306		(1,488,380)	65,69	467,069,29	51,797,557	57	3	10,892,737
Business privilege taxes:										
thoss Receipts Taxes	15,795,318	24,215,501		(8.420,184)	37,58	37,583,097	42,493,320	20	7)	(4,910,223)
Other Taxes										0
	166,983	183,784		(16,801)		322,585	133,842	5	The state of the s	(101,258)
Business Privilege Taxes	15,962,301	24,399,286		(8,436,985)	37,90	37,905,682	42,917,162	62	(5	(5,011,480)
Licenses, Fees & Penalties	156,808	115,283		41,525	36	300,142	7+8,8+7	£.		51,295
Lee of Money & Property	1,803	14,953		(13,149)		5,541	25,215	15		(19,674)
Federal Sources	6,733,866	5,286,588		1,447,278	13,83	13,830,259	10,573,794	J		3,256,464
Department Charges:	AND A THE CONTRACT WAS A MANAGEMENT OF THE CONTRACT OF THE CON	, and a second s								
3. Agranture	169	302		(133)		£3.7	9	641		(502)
	٦	2		(10)		10		20		(10)
Public Works	1,250	4,300		(3,050)		5,613	7''	7,458		(1,845)
Public Health	760	360		400		2,200	1.130	30		0.070
S (Johnstein	10,118	18,879		(8,761)	•	54,892	57.627	 !~.		(2,735)
()they charges	39,833	102.586		(62,754)	31	106.274	226,316	16		(120,042)
Department Charges	\$2,130	126,437		(74,308))(169,420	293.191	5	***************************************	(123,771)
TOTAL GENERAL FUND REVENUES 5	\$ 44,571,833	\$ 53,095,853	S.	(8,524,020)	\$ 114,90	114,901,337	\$ 105,855,766	\$ 99		9,045,571
		PROVISIO	N FOR TAX	PROVISION FOR TAX REPUNDS						
Budget (Provision per P.L. 32-181)	5,439,371	\$.619,817	s	(180,446)	12.94	12,940.992	5,619,817	\$ 41		7,321,175

Doc. No. 33GL-15-0088

	T	-
		7,321,175
		∞ 4
		5,619.817
FUNDS		12,940.992
FUNDS		(180,446)
FOR TA		s
ł		5,619,817
	The state of the s	5.439.371
	COLUMN THE	
		udaet (Fronstop per P.L. 32-(81)

hos i lista comand herma em religion in clange, as additional more cancer and portornol.

I becomes an econolication the province for 1014 Refinals, & Scenium 10 is provided for 11 months.

House we based on a modified acround bear of secretaring as deserginged by CASB 34. Denny the year, inventors are recognized on a calc bears, but at year and an account is made in accordance with GASB 33.

Government of Guara Consolidated Revenue: Expenditure Report General Fund

		MONTHLY ABOUTED Received Abouted to MONTHLY ACTUAL REVENUE. Por the Month Ending November	9 Revenue Alfaca et the Maggib E	ED Resembla Mineral on MONTHELL A For the Miner Ending November	VACTUAL BUVENUE er		Quantely ADC	Quarterly ADOPTED For eace Albestrad in Quarterly ACTUAL REVENUE For the 1st Quarter 2015	UAL REVENUE
	ACCOMPANIAL CONTRACTOR	Paraterio S G Ch. Ch 4.	4, 5410%(c#3) [E	lac no fater than 31	SelfOdent) [time no later than IV days affer month end		Persusas to 5 G	Personnes to S. GCA, Ch. 4, \$410MD fane 200 days after the choic of each quarter?	ef cach quarter
	A district A	FV20th Adopted Springers Alternated for the Means Names and	For the Man	17.1035 Actual Collections For the Manth Normalian	Favorable	åc Biel	FY 2015 A deptid Revenues Abbectual for the Out of a	FV2013 Actual Cullections for the Chargest	Favorabic
Shoome Taxes									(100)
Spanis - Spanis		7,423,007	u	1,118,911		(1,304,096)			Selective means between the management of the management of the selection
Corporation		1,642,642		3,645,222		2,002,580			
Workhaidsag		16,850,342		16,900,792		40.450			
incure tares		10,915,991		21,064,926		748.935			
Shaustesa princing without									
Unions Reported Taxes		15,754.000		15,795,318	_	(855,6542)			
Other Faxes		0				٠			
(Ne Tax		205,505		166,983		(38,522)			
Businers Perviloge Taxes		18,960,171		15.962,701		(3,997,870)			
Licenses, Fees & Penalities		136.807		156.808		10,001			
Use of Money & Property		11,324		1,803		(19.521)			
Federal Sources	t.	\$62+50.8		6.733.866		1,099,651			
Department Charges					:	! !			
Apricolation		161		169		(33)			
Police & Corrections		•		0		(9)			
Public Works		2,760		1,250		(1,510)			

Considera ar fewed on a modelic actual plans of modelic actual produce of School 14. Design de year considera are reciprored on analysman broading made a sometime a september with GASS 31.

1 the accommons will be updated in the quarter majory.

Decomplian Autograph Servenium altonomics per P.D., 32 (1883) agents 3. notices 4(a).

para tagant san and general state of the down as "saltened of professions for trades production wheely in some

Other charges
Department Charges

Public Health Contribute

529 (1,998) (26,006) (29,010)

760 10,115 39,533 52,130

231 12,116 65,539 81,146 (1.187.821)

44.57LX33

45,759.054

FOTAL GENERAL PUND REVENCES

Consolidated Revenue - Expenditure Report " Covergment of Guam General Fund

TID ABOPTED REceived albertost on VIDACTUAL Collegators

Fre Moster Ending November 2014

\$419F(c.h.) [due no later than 29 days giver month-end]; and P.L. 31-233, Ch. XIII §7 [due no elater than 30 days after month-end] (313,234) (8,806,985) (738,916) 130 (11,702,342) (244,342) (11.946.684) 638,849 8,756,466 24,077,066 1,387,893 16.597,974 hiercase (Benteune) Physicantic 2GCA, Ch.13 §13189(akt) [due not later than 20 days after wounth-codif; SGCA, Ch.4 FY1012 A DOPTED Revenues in PROJECTED Revenues to Vecar End 5,639,027 1,463,343 787,815,738 240,828,168 476,812,108 1,746,769 237,343,485 72,534,038 19,673,997 150,614,946 235,596,316 F. 2015 Revenue Fraciang 147,371 779,059,272 2,202,259 88.538.982 126,537,580 259,137,272 454,214,134 247,298,658 1.991.111 249.289.769 8.66866.1 68,006,761 F. M. S. Adopted Revenues (full Year Projection) 4 13,768,165 13.61°a 32,502 (50,090) (188,94) (40,618) (43) 3 (61.852) 2.714,032 1,332 10,743 8.175.978 3,737,741 12,928,351 (1.619,166) (1,659,184) 2,566,168 *** (Laterarable) Faronable Presuments to S. Ca. A. Ch. A. Salive (M. S. Ilban 19 days riser mouth cond 37,905,682 \$4.892 106.274 164.420 1155 5,613 \$7700 114.961.337 15,990,699 67,090,294 333,588 13,830,259 £3.2 <u>_</u> 6.5986,029 36,718,578 1.288,097 FF 2015 Acres Revenues he the Cumptaine Period \$ (2) \$ (5) \$ 267.446 **,631 49,761,943 \$378 44.3.49 219,661 35.998.943 362,003 17.504.806 101.13.172 8348,188 11,364,091 Ţ ¥1 308 108,126 FY261! Adopted Recent TOTAL GRAPHAL FLAD HEVENUES Lixenses, Fees & Penalties Use of Maney & Property Berness Privatere Laser Department Charges Susuress per degg lands Circus Neverpa Faxes Federal Sources Pulge & Correspons Nepartment Chages Incusse I akes Public Works Public Health Compare another Agreedtate China Tukos STREET in in a church . Vr 3 d.h.

(5 (\$ 54)) White a special content to be a part of proceed to be a part of the content of the co

Page 3 of 8

citorica on chikippead Revenues alkonatod pas P.L. (2018), Chopias Conclusis April

¹⁵⁻²⁻¹² H. Ackepmed Benefitzers allowaters P.S. 32 181 (Bagnes J. seutson disc.)

(Pursuant to \$4109 (c) (3) of Title 5 GCA). General Fund

Ceneral Fund				2
EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS."	EXPENDITURES "	ENCLIMBRANCES	
GENERAL GOVERNMENT				
Office of I Magalahen Gushan	5,888,184	557,884	1,177,777	4,152,522
Office of Scounds Na Maralahen Guadan	929,216	102,127	2,384	824,705
Firem of Budge & Management Research	1,113,509	128,613	¥	984,896
Civil Service Commission	887,437	101,043	168'65	726,503
Department of Administration (DOA)	6,204,798	948,059	698,469	4,588,270
DOA - Support of Child in Custody - 19 OCA \$5116	675,386	•	ś	675,386
EXA - Residential Treatment Fund	300,000,1	206,565	*	1,393,435
NA - Covernment Claims Fund	000'050	50,681	•	616,661
DAA - Covernment Annual Single Audit	377,000	٠		377,000
LX)A - 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 Pavillion	25,000		* 	25,000
Department of Revenue & Taxation	9,052,847	941,429	768'305	7,450,026
Department of Land Management	334,012	108,279	162,418	63,316
Guan Ancestral Lands Commission	116,182		τ	108,635
Chamorto Land Trust Commission			ŧ	r
Office of Veterans Affairs	618,379	41,060	49,621	859.825
TOTAL	38,015,991	+18*++C*+	4,020,048	79,651,129
ALGRADER 7 JULY AVELOUSE PROPERTY				
	200 300	2.676.177	3.135.344	15,271,252
ENGL. Cost of Care & Castroly of Prisoners in Federal Facilities	101.000		· .	701,000
EX.K Cost Sharing- CI Information System Integration Project		•	•	1
Perartment of Youth Affairs (DYA)	5,800,001	649,331	361,834	4,788,836
DYA - Rumway, Homeless or Veriens of Abuse	321,556	ı	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- CI Information System Integration Project	,	ŧ	2	4
Cher Medical Examiner	419,196	46,777	462	371,957
Guan Environmental Protection Agency	ŗ	•	ŧ.	. 000,000
Court Energy Office	000,000	r	ŧ	NON'NOT
Customs and Quarantine	i	f	\$	\$ 4
Office of Civil Defense	The state of the s		1. C. 3. 13. 2. 2.	829.724.07
TOTAL	95,736,097	078'/65'11	K-1000004	is an area of the property of speed and the

Page 4 of 8

EXPENDITURES & ENCLORBRANCES	APPROPRIATIONS "	EXPENDITURES 2	ENCLIMIBRANCES	FUNDS AVAILABILE
Symmetry of Pathic Health & Social Jerson (1994/87)	10.533.946	555,178	1,726,712	8,252,056
DPRISS - MIP/MIPPR Program	16,263,933	7,501,097		13,762,836
DPHSS - Medicaid Program	13,843,236	8,804,281	•	5,038,955
DPBSS - Children's Health Insurance Program	200 CH CC		•	2,347,581
DPHSS - Division of Senior Citizens Programs	9,442,266	127,810	7,006,377	2,308,079
DPRSS - Fester Care Program	2,662,409	515,09	575,112	2,027,085
DPHSS - Public Assistance Program	2,726,092	751,252		1,974,840
DPHSS - Enhanced Alloment Plan	706,458	1,231	k	705,227
DPHSS - Office of Minority Health	120,619	12,038	2,927	105,655
DPHSS - Prechool Program for 4-Year Old Children	75,000	*	*	75,000
Guan Behavioral Health and Wellness Center (GBHWC)	910,096,51	1,282,702	3,341,987	11,335,358
GBHWC - Deroxication, Rehubilitation, and Prevention Services	1,200,000	40,833	800,188	298,159
Guam Memorial Hospital Authority (CMHA)	6,335,160	1,055,860	•	\$,279,300
GMHA - Competitive Wage Act of 2014 Retroactive Payment	1,532,631	1,532,631	and the state of t	*
TOTAL	83,749,377	16,725,124	13,514,122	53,510,131
NORTH CONTROL				
Tobleto kateranie		POS Wife Se		168 827 230
Department of Education Operations (DOE)	0+n'c+n'. 61	April miest	ŧ	() 41 C
DOE - Chanora Studies Division	401,207	\$6,135	•	77.07.57.
DOE - Y Kuentan Salappe Prinsipal	0.00,180,1	•	•	000,180,1
DOE - Teatbooks	1,500,000	•		1,500,000
Chresity of Gram Operations (UOG)	29,692,924	5,824,214		23,868,710
(IOG - Scholarships (SSFAP)	858,965,8	216,865	*	3,299,412
UOC - Aquaculture Development and Transing Center	125,254	10,438	•	114,816
COG - WERI (Guam Hydrologic Survey)	182,694	15,225	•	07,470
UOG - WERI (Water Resource Monnormg)	155,626	12,969		142,657
UCG - Northern & Southern Soil & Water Conservation District Programs	149,384	12,449	•	136,935
UOG - KPRG Operations	191'68	7,456	•	82,011
Guain Community College Operations (GCC)	16,376,571	2,247,072	•	14,129,500
GCC - Licensed Practical Nursing & Vocational Guidance Programs	782,570	è	•	782,570
GCC - Apprenticeship Program	1,132,850	*	•	1,132,850
Guan Commission for Educator Certification	258,041	35,800	11,535	210,706
TOTAL	252,569,992	36,737,509	1,535	215,820,948

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

CONDITION NITY SERVICES 1,145,705 38,206 55,812 1,151,577 Dept. of Inter. 1,145,705 38,206 55,812 1,151,577 Dept. of Inter. 1,145,705 38,206 55,812 1,151,577 Dept. of Inter. 1,145,705 38,206 36,105 2,483,040 Dept. of Inter. 1,145,705 31,144 30,105 2,483,040 Dept. of Inter. 1,145,705 31,144 30,105 2,483,040 NOUNDER A. COLLECTIVE EdGITS 31,109,600 31,344 30,105 2,483,040 NOUNDER A. COLLECTIVE EdGITS 31,109,600 31,344 30,105 3,483,040 NOUNDER A. COLLECTIVE EdGITS 31,109,600 31,109,600 31,113,11 3,51,11 3,51,11 3,51,11 3,51,41 3	ENPENDITURES & ENCUMBRANCES	APPROPRIATIONS ^a	EXPENDITURES 2	ENCUMBRANCES	FUNDS AVAILABLE
1,245,705 38,296 55,812 1,	COMMUNITY SERVICES Derive of Indep Services for India With Disabilities (DISID)	345,705	38.296	55,812	1,151,597
3,109,600 325,454 301,105 2, 3,109,600 325,454 301,105 2, 3,109,600 325,454 301,105 2, 3,105,75 26,322 34,5 1,21,589 135,418 200,189 1,21,589 135,418 200,189 1,21,589 175,533 22,579 1,21,589 175,533 22,579 1,31,500 1,35,39 (2,900 1,4,831 1,0,152 1,204,502 1,40,276 16,883 1, 1,204,502 1,40,276 1,6,883 1, 1,204,502 1,40,276 1,6,833 1, 1,204,503 1,4,830 1,4,830 1,5,3138 3, 1,4,028,814 4,88,372 1,33,138 3,	TOTAL	59.2571	38,296	55,812	1,151,597
## 1,109,600 325,454 301,105 2 3,109,600 325,454 301,105 2 3,109,600 325,454 301,105 2 3,105,705 65,705 65,706 61,825 313,418 200,189	KEATON		A THE STATE OF THE		
3,109,600 325,454, 301,105 2, 26,322 345 36, 70 36,	Separanent of Parks & Recreation	3,109,600	325,454	301,105	2,483,040
1,221,589 135,418 200,189	FOTAL	3,109,600	757528	301,105	2,483,040
airs (DCA) iirs (INDIVIDUAL & COLLECTIVE RIGHTS				
trem of Eight (8) Foresary Aide Positions (DAG) (EQUA) (EQU	Campission on Decolonization	316,575	26,322	25	289,908
ecommuneations Corp. (PISS Guam) 4 Humanities 4 Humanities 5 Hi,826 73,533 72,579 78,593 78,594,357 78,593	Department of Chanorro Atlairs (DCA)	001895	95,777	65,760	806,604
ecommuneations Corp. (PBS Guam) 611,826 73,553 22,579 d Humaniters f Humaniters n Fund n Fund 113,520 2,124 468 11382,972 316,160 222,757 1,382,972 316,160 222,757 1,204,562 86,647 622,249 6 1,204,562 146,286 136,255 2 1,204,562 146,286 136,255 2 1,204,567 333,266 136,255 2 1,204,567 146,286 136,255 2 1,204,567 148,310 14,830 1 4,628,814 488,372 153,138 3	X.AGuam Public Library	7.685,122,1	135,418	200,189	885,983
4 Flumanities 17,537 1,051,232 1,06,658 110,152 110,152 1,081,235 62,900 1,098,593 62,900 1,13,520 1,32,124 468 1,382,972 316,160 222,757 1,382,972 316,160 222,757 1,382,972 316,160 222,757 1,382,972 316,160 222,757 1,394,502 1,304,502 1,40,276 136,255 2,294,557 1,204,557 1,394,557 1,40,276 14,830 1,44,830 1,44,830 1,44,830 1,44,830 1,44,8372 1,334,348 3,344,648 1,44,848,372 1,44,848,348,348,348,348,348,348,348,348,	X.2 Guam Educational Telecommunications Corp. (PBS Guam)	611,826	73,553	22,579	515,694
1,081,235 176,658 110,152 176,658 110,152 176,658 110,152 113,200 113,200 113,200 113,200 1382,972 1382,972 1382,972 1382,972 140,276	Guain Council on the Arts and Humanitees	316,660	27,737	•	288,923
π Fund 798,593 62,900 - rentice Program 113,520 - - 865,650 52,124 468 1,382,972 316,160 222,757 7,676,760 966,647 622,249 6 OAG 1,204,502 140,276 16,883 1,0 N) 94,955 - - - Term of Eight (3) Forestry Aude Positions 425,000 14,830 - - 4,628,814 488,372 153,138 3	Apariment of Labor (DOL.)	SO	176,658	110,152	794,426
113,520	XOL - Worker's Compensation Fund	798,593	006'79	•	735,693
865,650 52,124 468 1,382,972 316,160 222,757 7,676,760 96,647 612,249 6. 1,204,502 140,276 16,883 1. N) Term of Eight (3) Forestry Aide Positions 425,000 14,830 Term of Eight (3) Forestry Aide Positions 425,000 14,830 1,4628,814 488,372 153,138 3.	OU. Guam Registered Apprentice Program	113,520	•	,	113,520
1,382,972 316,160 222,757 622,249 66,647 622,249	libiary Allans	865,650	talia	468	813,058
7,676,760 966,647 622,249 6 1,204,502 140,276 16,883 1. 1,204,502 140,276 186,883 1. 1,204,502 14,830 2. 14,830 2. 14,830 2. 14,830 2. 14,830 2. 14,830 2. 14,830 2. 14,830 2. 14,831 2. 14,831 3. 14,628,814 488,372 183,138 3.	idan Eketton Commission	1,382,972	316,160	727,727	844,055
1,204,502 140,276 16,883 1. 2,904,357 333,266 136,255 2. N) Term of Eight (8) Forestry Aide Positions 425,000 14,830 14,628,814 488,372 153,138 3.	OTAL	7,676,760	1+9,996	612,249	6,087,863
DOAG DOAG L,204,562 L40,276 140,276 186,883 L AIN) ATerm of Eight (8) Forestry Aide Positions 425,000 425,000 44,830 44,830 44,830 183,138 3	NOMIC DEVELOPMENT				
2,904,357 333,266 136,255 2, 94,955 14,830 14,830 - 425,000 14,830 - 14,028,814 488,372 153,138 3	Aureas of Statistics & Plans	1,204,502	140,276	16,883	1,047,343
94,955 425,000 14,830	Apartment of Agriculture - DOAG	2,904,357	333,266	136,255	2,434,836
425,000 14,830 . 4,628,814 488,372 153,138 3.	XOAG - Animal Shelter (GAIN)	94,955	•	•	556'16
4,628,814 488,372 153,138	20AG - Competitive Limited Term of Eight (8) Forestry Aide Positions	425,000	14,830	,	410,170
4,628,814 488,372 153,138	ings Visitors Barcau	үү үүчүү дүнүнүн депуналында аламун түргерен таканда адаманда аламуна адаманда адаманда адаманда адаманда адам Түүнү түр	annachan ei bei bei de		**************************************
	OTAL	4,628,814	488,372	153,138	3,987,304

Page 6 of 8

EXPENDITURES & ENCLUBRANCES	APPROPRIATIONS A	ENPENDITURES A	ENCLABRANCES	FUNDS AVAILABLE
JUDICIAI/LEGISLATIVE/OTHEMS				
Unified Judiciary Operations	31,311,437	5,318,637	÷	25,992,800
Judiesary - Court Appointed Fees			£	š
Jadienary - Adult and Juvenile Drug Courts	,	á	•	i
Judiciary - Family Visitation Center	ř	,	4	4
Chain Legishiere	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)	14,574,603	1,531,713	734,082	12,308,808
UAG - Presecution Division Vacancies	317,665	17,940	•	252.662
OAG - Victims Witness Ayada Services Program	75,466	11,387	ş	64,079
UAO- Cost Sharing- Cl Information System Integration Project	ŀ	*		
Public Defender Services Corporation (PDS)	4,723,517	991,345	•	3,732,172
PDS - Law Enforcement Retroactive Payment	•	•	,	e e
Mayor's Council of Guan (MCCC)	5,962,533	1,060,979	¥	4,901,554
SECOG - Grounds Manutenance for Schools	260,414		,	419,093
MCR3 - Public Safety & Social Educarian	116,860	\$,000	551,115	370,705
Office of Public Accountability	1,362,493	133,319		1.229,174
TOTAL JUDICIAL/LEGISLATIVE/OTHEKS	FG1)*512*(194	10,422,224	775,237	56,077,632
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	1,925,000	320,832	*	1,604,168
UCRF - GovernorLieutenant Governor Pensions	251,000	41,832	•	209,168
GGRF - Judges Annaittes	358,000	999'65	•	298,334
GURF - Health/Dental/Life Insurance	14,287,310	4,308,868	•	9,978,442
DOA - Supplemental Annuity Benefits Special Fund	000'091'6	1,825,000	•	7,635,000
DOA-Cost of Living Allowance	12,977,334	13,162,000	•	(184,666)
180.8 - Competitive Wage Act of 2014 Salary Adjustment - Executive Depts.	3,467,369	1,000,000	ş	2,467,369
DOA - Law Enforcement Retroactive Payment	8,650,000	£	1	8,650,000 3/
Judiciary - Law Enforcement Retroactive Payment	1,350,000	1,350,000	ı	. 3/
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	á	•	2,920,729
GMILA Phannaculical Fund	***************************************	mannari mari Ari Ari Ari Ari Ari Ari Malanan Mari Ammanuma a emmanen mari anno emmi Ari Ari Ari Ari 	AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	In the control of the
TOTAL	870,250,08	22,150,940	1	36,904,738

Page 7 of 8

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

		£	1. D. W.	FUNDS
EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS	FYPENDITURES	FACTORIBITANCES	AVAILABLE
CONTINUING APPROPRIATIONS				
GDOE Series 2010A JFK Protect	5,131,013	5,617,961	*	(486,948)
General Obligation Bonds, Series 2009 A	21,174,012	12,779,050	•	8,394,962
Limited Obligation Bonds (Section 30)	3,691,564	* .	F	3,691,564
BPT Fax Bonds, Series 2011A	11,948,013	*	•	11,948,013
BPT Cax Bonds, Series 2012B	5,246,047		ŧ	2,245,047
BPF Tax Bonds, Series 2013C	2,791,054			2,791,054
TOTAL	19,981,703	18,397,011	ř	31,584,692
GRAND TOTAL	663,044,811	121,994,236	24,333,871	516,716,704

/1 Pursuant to P.L. 32-181 and other GF appropriations noted per DOA.

72 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts /3 Appropriated from Section 30 Funds per P.L. 32-181