

BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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FEB 20 2015

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

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending January 31, 2015. 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,

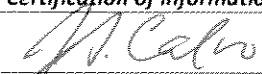



JOSE S. CALVO

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Enclosures

33-15-0187
Office of the Speaker
Judith T. Won Pat, Ed.D

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| Certification of information contained in Enclosures subject to Note 1. |
|--|
|  Jose S. Calvo, Acting Director, Bureau of Budget and Management Research |
|  Anthony C. Blaz, Acting Director, Department of Administration |
|  John P. Camacho, Director, Department of Revenue and Taxation |

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

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2015 and FY2014
Four months ending January 2015

| | MONTHLY ACTUAL Collection Comparison FY2015 and FY2014 For the Month Ending January | | | YTD ACTUAL Collection Comparison FY2015 and FY2014 Four months ending January 2015 | | |
|---------------------------------------|--|----------------------|------------------------|---|-----------------------|---------------------|
| | 2015 January | 2014 January | Increase (Decrease) | Fiscal Year 2015 | Fiscal Year 2014 | Increase (Decrease) |
| Income Taxes: | | | | | | |
| Individual | \$ 8,060,064 | \$ 4,796,101 | \$ 3,263,962 | \$ 25,811,801 | \$ 20,273,962 | \$ 5,537,839 |
| Corporation | 9,183,615 | 16,824,431 | (7,640,816) | 35,953,624 | 39,832,931 | (3,879,307) |
| Withholding | 17,259,327 | 22,319,581 | (5,060,253) | 77,640,835 | 75,779,181 | 1,861,654 |
| Income Taxes | 34,503,006 | 43,940,113 | (9,437,107) | 139,406,260 | 135,886,073 | 3,520,187 |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 19,256,309 | 21,416,069 | (2,159,760) | 74,078,704 | 79,630,710 | (5,552,006) |
| Other Taxes: | | | | | | |
| Use Tax | 193,419 | 253,690 | (60,270) | 726,899 | 973,694 | (246,794) |
| Business Privilege Taxes | 19,449,728 | 21,669,759 | (2,220,030) | 74,805,604 | 80,604,404 | (5,798,800) |
| Licenses, Fees & Penalties | 113,181 | 133,641 | (20,460) | 530,789 | 503,930 | 26,859 |
| Use of Money & Property | 10,325 | 335,887 | (325,562) | 16,820 | 367,088 | (350,268) |
| Federal Sources ^{/2} | 6,107,263 | 5,723,662 | 383,601 | 24,663,983 | 21,579,994 | 3,083,989 |
| Department Charges: | | | | | | |
| Agriculture | 284 | 60,709 | (60,425) | 1,141 | 61,687 | (60,546) |
| Police & Corrections | 20 | 10 | 10 | 40 | 30 | 10 |
| Public Works | 2,438 | 3,538 | (1,100) | 13,235 | 12,920 | 315 |
| Public Health | 245 | 495 | (250) | 3,535 | 1,905 | 1,630 |
| Commerce | 32,244 | 18,422 | 13,822 | 116,040 | 118,574 | (2,534) |
| Other charges | 50,214 | 44,793 | 5,422 | 205,960 | 320,782 | (114,823) |
| Department Charges | 85,445 | 127,966 | (42,521) | 339,951 | 515,898 | (175,947) |
| TOTAL GENERAL FUND REVENUES | \$ 60,268,948 | \$ 71,931,027 | \$ (11,662,080) | \$ 239,763,407 | \$ 239,457,388 | \$ 306,019 |

| PROVISION FOR TAX REFUNDS | | | | | | |
|--|-----------|------------|--------------|------------|------------|---------------|
| Budget (Provision per P.L. 32-181) ^{/2} | 9,634,377 | 10,058,284 | \$ (423,907) | 34,166,328 | 10,058,284 | \$ 24,108,044 |

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 33.

/2 Estimates are recorded for the provision for 2014 Refunds & Section 50 is prorated for 12 months.

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

Government of Guam
Consolidated Revenue / Expenditure Report ¹
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending January

Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month end]

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 2nd Quarter 2015

Pursuant to 5 GCA, Ch 4, §4109(f) [Due 30 days after the close of each quarter]

| | FY2015 Adopted Revenues Allocated for the Month January | FY2015 Actual Collections For the Month January | Favorable (Unfavorable) | FY2015 Adopted Revenues Allocated for the Quarter ⁴ | FY2015 Actual Collections for the Quarter | Favorable Increase (Decrease) |
|---------------------------------------|--|--|----------------------------|---|--|----------------------------------|
| Income Taxes: | | | | | | |
| Individual | \$ 7,534,297 | \$ 3,060,064 | \$ 525,767 | | | |
| Corporation | 7,710,425 | 9,183,615 | 1,473,190 | | | |
| Withholding | 21,802,307 | 17,259,327 | (4,542,980) | | | |
| Income Taxes | 37,047,029 | 34,503,006 | (2,544,023) | | | |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 20,516,676 | 19,256,309 | (1,260,367) | | | |
| Other Taxes: | | | | | | |
| Use Tax | 163,115 | 193,419 | 30,304 | | | |
| Business Privilege Taxes | 20,679,791 | 19,449,728 | (1,230,063) | | | |
| Licenses, Fees & Penalties | 115,024 | 113,181 | (1,843) | | | |
| Use of Money & Property | (14,878) | 10,325 | 25,203 | | | |
| Federal Sources | 5,764,257 | 6,107,263 | 343,006 | | | |
| Department Charges: | | | | | | |
| Agriculture | 56,704 | 284 | (56,420) | | | |
| Police & Corrections | 9 | 20 | 11 | | | |
| Public Works | 3,304 | 2,433 | (867) | | | |
| Public Health | 462 | 245 | (217) | | | |
| Commerce | 17,207 | 32,244 | 15,037 | | | |
| Other charges | 41,538 | 50,214 | 8,377 | | | |
| Department Charges | 119,524 | 85,445 | (34,079) | | | |
| TOTAL GENERAL FUND REVENUES | \$ 63,710,747 | \$ 60,268,948 | \$ (3,441,799) | | | |

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 37.
² This information will be updated in the quarter ending
³ Based on Adopted Revenues allocated per P.L. 32-181 Chapter 1, section 4(a)

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

Government of Guam
Consolidated Revenue / Expenditure Report ¹
General Fund

| | YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Four Months Ending January 2015 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end] | | | FY2015 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA, Ch. 13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch. 4 §4109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end] | | |
|---------------------------------------|---|---|----------------------------|---|-------------------------|----------------------------------|
| | FY2015 Adopted Revenues for the Cumulative Period ⁶ | FY2015 Actual Revenues for the Cumulative Period | Favorable (Unfavorable) | FY2015 Adopted Revenues (Full Year Projection) ⁵ | FY2015 Revenue Tracking | Favorable Increase (Decrease) |
| | | | | | | |
| Income Taxes: | | | | | | |
| Individual | \$ 19,259,890 | \$ 25,811,801 | \$ 6,551,911 | \$ 88,538,982 | \$ 101,786,643 | \$ 13,247,661 |
| Corporation | 34,268,938 | 35,953,624 | 1,684,686 | 126,537,880 | 131,370,443 | 4,832,563 |
| Withholding | 77,850,810 | 77,640,835 | (209,975) | 239,137,272 | 239,138,662 | 1,390 |
| Income Taxes | 131,379,638 | 139,406,260 | 8,026,622 | 454,214,134 | 472,295,748 | 18,081,614 |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 79,563,696 | 74,078,704 | (5,484,992) | 247,298,658 | 228,804,989 | (18,493,669) |
| Other Taxes: | | | | | | |
| Use Tax | 698,863 | 726,899 | 28,036 | 1,991,111 | 2,042,231 | 51,120 |
| Business Privilege Taxes | 80,262,559 | 74,805,604 | (5,456,955) | 249,289,769 | 230,847,220 | (18,442,549) |
| Licenses, Fees & Penalties | 541,904 | 530,789 | (11,115) | 4,998,978 | 4,921,482 | (77,496) |
| Use of Money & Property | 57,910 | 16,820 | (41,090) | 347,371 | 99,563 | (247,808) |
| Federal Sources | 22,598,058 | 24,663,983 | 2,065,925 | 68,006,761 | 73,303,052 | 5,296,291 |
| Department Charges: | | | | | | |
| Agriculture | 57,730 | 1,141 | (56,589) | | | |
| Police & Corrections | 24 | 49 | 16 | | | |
| Public Works | 11,830 | 13,235 | 1,405 | | | |
| Public Health | 1,789 | 3,535 | 1,746 | | | |
| Commerce | 131,062 | 116,040 | (15,022) | | | |
| Other charges | 291,388 | 205,960 | (85,428) | | | |
| Department Charges | 493,823 | 339,951 | (153,872) | 2,202,259 | 1,302,185 | (900,074) |
| TOTAL GENERAL FUND REVENUES | \$ 235,333,892 | \$ 239,763,407 | \$ 4,429,515 | \$ 779,059,272 | \$ 782,769,250 | \$ 3,709,978 |
| | | | 1.88% | | | 0.48% |

Footnotes:

¹ Revenues are based on a modified accrual basis of accounting as determined by SB 14. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 31.

⁵ Based on Adopted Revenues allocated per P.L. 32-181, Chapter 1, section 4(a)

⁶ Based on Adopted Revenues allocated per P.L. 32-181, Chapter 1, section 4(a)

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2015**

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

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{/1}</u> | <u>EXPENDITURES ^{/2}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|----------------------------|
| GENERAL GOVERNMENT | | | | |
| Office of I Magalahen Guahan | 5,888,184 | 2,267,547 | 998,054 | 2,622,583 |
| Office of I Segundu Na Magalahen Guahan | 929,216 | 392,386 | 4,576 | 532,253 |
| Bureau of Budget & Management Research | 1,113,509 | 353,409 | - | 760,100 |
| Civil Service Commission | 887,437 | 264,313 | 41,982 | 581,142 |
| Department of Administration (DOA) | 6,204,798 | 2,315,169 | 522,703 | 3,366,926 |
| DOA - Support of Child in Custody - 19 GCA §5116 | 675,386 | - | - | 675,386 |
| DOA - Residential Treatment Fund | 1,600,000 | 358,126 | - | 1,241,874 |
| DOA - Government Claims Fund | 250,000 | 53,181 | - | 196,819 |
| DOA - Government Annual Single Audit | 377,000 | - | - | 377,000 |
| DOA - Office of Technology | 2,972,707 | 406,106 | 757,044 | 1,809,557 |
| Public Works (DPW) | 6,970,334 | 2,161,907 | 313,501 | 4,494,927 |
| DPW - Demolition of Taga'chang Beach Park Pavillion | 25,000 | - | - | 25,000 |
| Department of Revenue & Taxation | 9,052,847 | 2,792,309 | 332,196 | 5,928,342 |
| Department of Land Management | 334,012 | 270,697 | - | 63,316 |
| Guam Ancestral Lands Commission | 116,182 | 27,358 | - | 88,824 |
| Chamorro Land Trust Commission | - | - | - | - |
| Office of Veterans Affairs | 619,379 | 149,665 | 61,684 | 408,030 |
| TOTAL | 38,015,991 | 11,812,174 | 3,031,740 | 23,172,077 |
| PROTECTION OF LIFE & PROPERTY | | | | |
| Department of Corrections (DOC) | 21,082,773 | 6,668,683 | 2,187,229 | 12,226,861 |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 701,000 | 80,955 | - | 620,045 |
| DOC - Cost Sharing- CJ Information System Integration Project | - | - | - | - |
| Department of Youth Affairs (DYA) | 5,729,066 | 1,673,275 | 285,935 | 3,769,856 |
| DYA - Runaway, Homeless or Victims of Abuse | 321,556 | 65,703 | 207,620 | 48,233 |
| Guam Fire Department | 32,842,022 | 11,121,173 | 529,274 | 21,191,576 |
| Guam Police Department (GPD) | 32,909,535 | 10,226,776 | 546,513 | 22,136,245 |
| GPD - Cost Sharing- CJ Information System Integration Project | - | - | - | - |
| Chief Medical Examiner | 419,196 | 118,077 | 84 | 301,035 |
| Guam Environmental Protection Agency | - | - | - | - |
| Guam Energy Office | 100,000 | - | - | 100,000 |
| Customs and Quarantine | - | - | - | - |
| Office of Civil Defense | - | - | - | - |
| TOTAL | 94,105,148 | 29,954,642 | 3,756,655 | 60,393,851 |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2015

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS</u> ^{/1} | <u>EXPENDITURES</u> ^{/2} | <u>ENCUMBRANCES</u> | <u>FUNDS</u> <u>AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|----------------------------------|
| PUBLIC HEALTH | | | | |
| Department of Public Health & Social Services (DPHSS) | 10,528,946 | 1,695,698 | 1,567,283 | 7,265,965 |
| DPHSS - MIP/MIPPR Program | 16,263,933 | 2,684,182 | - | 13,579,751 |
| DPHSS - Medicaid Program | 13,843,236 | 10,591,850 | - | 3,251,386 |
| DPHSS - Children's Health Insurance Program | 2,347,581 | 1,687,277 | - | 660,304 |
| DPHSS - Division of Senior Citizens Programs | 9,447,266 | 2,129,771 | 5,517,544 | 1,799,951 |
| DPHSS - Foster Care Program | 2,662,409 | 514,410 | 332,628 | 1,815,370 |
| DPHSS - Public Assistance Program | 2,726,092 | 1,491,667 | - | 1,234,425 |
| DPHSS - Enhanced Allotment Plan | 706,458 | 411,704 | - | 294,754 |
| DPHSS - Office of Minority Health | 120,619 | 31,396 | 1,693 | 87,530 |
| DPHSS - Preschool Program for 4-Year Old Children | 75,000 | - | - | 75,000 |
| Guam Behavioral Health and Wellness Center (GBHWC) | 16,023,647 | 3,684,281 | 3,618,274 | 8,721,092 |
| GBHWC - Detoxication, Rehabilitation, and Prevention Services | 1,200,000 | 218,089 | 981,911 | - |
| Guam Memorial Hospital Authority (GMHA) | 6,335,160 | 5,111,720 | - | 1,223,440 |
| GMHA - Competitive Wage Act of 2014 Retroactive Payment | 1,532,631 | 1,532,631 | - | - |
| TOTAL | 83,812,978 | 31,784,675 | 12,019,333 | 40,008,970 |
| PUBLIC EDUCATION | | | | |
| Department of Education Operations (DOE) | 197,043,046 | 46,822,477 | - | 150,220,569 |
| DOE - Chamoru Studies Division | 401,207 | 118,065 | - | 283,142 |
| DOE - Y Kuantan Salappe Prinsipat | 1,081,000 | - | - | 1,081,000 |
| DOE - Textbooks | 1,500,000 | - | - | 1,500,000 |
| University of Guam Operations (UOG) | 29,693,924 | 7,881,714 | - | 21,811,210 |
| UOG - Scholarships (SSFAP) | 3,599,358 | 749,867 | - | 2,849,491 |
| UOG - Aquaculture Development and Training Center | 125,254 | 31,313 | - | 93,941 |
| UOG - WERI (Guam Hydrologic Survey) | 182,694 | 45,674 | - | 137,021 |
| UOG - WERI (Water Resource Monitoring) | 155,626 | 38,906 | - | 116,720 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 149,384 | 37,346 | - | 112,038 |
| UOG - KPRG Operations | 89,467 | 22,367 | - | 67,100 |
| UOG - Competitive Wage Act of 2014 Salary Adjustment | 186,957 | - | - | 186,957 |
| Guam Community College Operations (GCC) | 16,376,571 | 3,411,786 | - | 12,964,785 |
| GCC - Licensed Practical Nursing & Vocational Guidance Programs | 782,570 | 195,643 | - | 586,927 |
| GCC - Apprenticeship Program | 1,132,850 | 283,213 | - | 849,637 |
| GCC - Competitive Wage Act of 2014 Salary Adjustment | 210,511 | - | - | 210,511 |
| Guam Commission for Educator Certification | 258,041 | 79,401 | 9,918 | 168,722 |
| TOTAL | 252,967,460 | 59,717,771 | 9,918 | 193,239,772 |

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2015

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-------------------------------------|-----------------------------------|---------------------|----------------------------|
| COMMUNITY SERVICES | | | | |
| Dept. of Integ. Services for Indiv. With Disabilities (DISID) | 1,245,705 | 130,637 | 23,148 | 1,091,920 |
| TOTAL | 1,245,705 | 130,637 | 23,148 | 1,091,920 |
| RECREATION | | | | |
| Department of Parks & Recreation | 3,282,008 | 915,534 | 208,202 | 2,158,272 |
| TOTAL | 3,282,008 | 915,534 | 208,202 | 2,158,272 |
| INDIVIDUAL & COLLECTIVE RIGHTS | | | | |
| Commission on Decolonization | 316,575 | 109,836 | 365 | 206,374 |
| Department of Chamorro Affairs (DCA) | 968,140 | 246,712 | 87,469 | 633,959 |
| DCA - Guam Public Library | 1,221,589 | 326,567 | 169,318 | 725,704 |
| DCA - Guam Educational Telecommunications Corp. (PBS Guam) | 631,826 | 191,531 | 7,316 | 412,979 |
| Guam Council on the Arts and Humanities | 316,660 | 108,840 | - | 207,820 |
| Department of Labor (DOL) | 1,151,127 | 450,149 | 22,765 | 678,213 |
| DOL - Worker's Compensation Fund | 798,593 | 62,900 | - | 735,693 |
| DOL - Guam Registered Apprentice Program | 113,520 | 25,164 | - | 88,356 |
| Military Affairs | 865,650 | 157,523 | 575 | 707,552 |
| Guam Election Commission | 1,382,972 | 560,734 | 143,203 | 679,034 |
| TOTAL | 7,746,652 | 2,239,957 | 431,011 | 5,075,684 |
| ECONOMIC DEVELOPMENT | | | | |
| Bureau of Statistics & Plans | 1,204,502 | 359,873 | 12,949 | 831,680 |
| Department of Agriculture - DOAG | 2,904,357 | 872,087 | 120,463 | 1,911,807 |
| DOAG - Animal Shelter (GAIN) | 94,955 | - | - | 94,955 |
| DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions | 425,000 | 40,686 | - | 384,314 |
| Guam Visitors Bureau | - | - | - | - |
| TOTAL | 4,628,814 | 1,272,647 | 133,412 | 3,222,755 |

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2015**

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|----------------------------|
| JUDICIAL/LEGISLATIVE/OTHERS | | | | |
| Unified Judiciary Operations | 31,311,437 | 10,549,404 | - | 20,762,033 |
| Judiciary - Court Appointed Fees | - | - | - | - |
| Judiciary - Adult and Juvenile Drug Courts | - | - | - | - |
| Judiciary - Family Visitation Center | - | - | - | - |
| Judiciary - Competitive Wage Act of 2014 Salary Adjustment | 392,015 | 392,015 | - | - |
| Guam Legislature | 7,770,564 | 2,590,188 | - | 5,180,376 |
| Guam Legislature - Office of Finance and Budget | 340,863 | 113,621 | - | 227,242 |
| Office of the Attorney General (OAG) | 14,574,603 | 3,843,219 | 700,069 | 10,031,315 |
| OAG - Prosecution Division Vacancies | 317,665 | 20,634 | - | 297,031 |
| OAG - Victims Witness Ayuda Services Program | 75,466 | 21,077 | - | 54,389 |
| OAG- Cost Sharing- CJ Information System Integration Project | - | - | - | - |
| Public Defender Services Corporation (PDS) | 4,723,517 | 1,523,522 | - | 3,199,996 |
| PDS - Law Enforcement Retroactive Payment | - | - | - | - |
| PDS - Competitive Wage Act of 2014 Salary Adjustment | 163,805 | 163,805 | - | - |
| Mayor's Council of Guam (MCOG) | 5,962,533 | 2,705,682 | - | 3,256,851 |
| MCOG - Grounds Maintenance for Schools | 419,093 | - | - | 419,093 |
| MCOG - Public Safety & Social Education | 416,860 | 20,495 | 68,851 | 327,514 |
| Office of Public Accountability | 1,362,493 | 366,277 | - | 996,216 |
| TOTAL JUDICIAL/LEGISLATIVE/OTHERS | 67,830,914 | 22,309,939 | 768,920 | 44,752,055 |
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | 1,925,000 | 641,664 | - | 1,283,336 |
| GGRF - Governor/Lieutenant Governor Pensions | 251,000 | 83,664 | - | 167,336 |
| GGRF - Judges Annuities | 358,000 | 119,332 | - | 238,668 |
| GGRF - Health/Dental/Life Insurance | 14,287,310 | 10,115,682 | - | 4,171,628 |
| DOA - Supplemental Annuity Benefits Special Fund | 9,460,000 | 2,776,303 | - | 6,683,697 |
| DOA- Cost of Living Allowance | 12,977,334 | 13,164,000 | - | (186,666) |
| DOA - Competitive Wage Act of 2014 Salary Adjustment - Executive Depts. | 2,307,764 | 1,000,000 | - | 1,307,764 |
| DOA - Law Enforcement Retroactive Payment | 8,650,000 | - | - | 8,650,000 3/ |
| 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 | 2,772,070 | - | - | 2,772,070 |
| Public Safety Vacancy Cost Pool | 4,757,995 | - | - | 4,757,995 |
| GMHA Pharmaceutical Fund | - | - | - | - |
| TOTAL | 59,427,438 | 29,333,386 | - | 30,094,052 |

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of January 31, 2015**

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS</u> ^{/1} | <u>EXPENDITURES</u> ^{/2} | <u>ENCUMBRANCES</u> | <u>FUNDS</u> <u>AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|----------------------------------|
| CONTINUING APPROPRIATIONS | | | | |
| GDOE Series 2010A JFK Project | 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 | - | - | 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 | 2,791,052 | - | 2 |
| TOTAL | 49,981,703 | 21,188,063 | - | 28,793,640 |
| GRAND TOTAL | 663,044,811 | 210,659,424 | 20,382,339 | 432,003,048 |

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

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