



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
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**EDDIE BAZA CALVO**  
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LIEUTENANT GOVERNOR

**JOSE S. CALVO**  
DEPUTY DIRECTOR

August 20, 2014

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

Office of the Speaker  
Audit T. 400 P.O. 10.  
Date 8.21.14  
Time 10:29am  
Received by [Signature]

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending July 31, 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

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

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

**Combined Comparative Statement of Revenues**  
**MONTHLY ACTUAL Collection Comparison FY2014 and FY2013**  
**For the Month Ending July**

	2014 July	2013 July	Increase (Decrease)
<b>Income Taxes:</b>			
Individual	\$ 1,941,416	\$ 8,335,898	\$ (6,394,482)
Corporation	6,234,405	3,732,578	2,501,827
Withholding	20,891,099	20,589,685	301,414
<b>Income Taxes</b>	<b>29,066,920</b>	<b>32,658,161</b>	<b>(3,591,241)</b>
Business privilege taxes:			
Gross Receipts Taxes	18,922,296	18,487,892	434,404
Other Taxes:			
Use Tax	126,281	213,543	(87,262)
<b>Business Privilege Taxes</b>	<b>19,048,577</b>	<b>18,701,435</b>	<b>347,142</b>
Licenses, Fees & Penalties	610,557	811,584	(201,027)
Use of Money & Property	4,283	6,030	(1,747)
<b>Federal Sources</b> <sup>2</sup>	<b>5,419,434</b>	<b>4,848,832</b>	<b>570,602</b>
<b>Department Charges:</b>			
Agriculture	265	200	65
Police & Corrections	0	0	0
Public Works	2,100	2,275	(175)
Public Health	1,005	640	365
Commerce	29,347	19,678	9,669
Other charges	161,234	142,600	18,634
<b>Department Charges</b>	<b>193,951</b>	<b>165,393</b>	<b>28,558</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 54,343,721</b>	<b>\$ 57,191,435</b>	<b>\$ (2,847,714)</b>

	2014 July	2013 July	Increase (Decrease)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 54,343,721</b>	<b>\$ 57,191,435</b>	<b>\$ (2,847,714)</b>
<b>Budget (Provision per P.L. 32-068)</b> <sup>2</sup>	<b>7,701,937</b>	<b>9,081,146</b>	<b>\$ (1,379,209)</b>
<b>PROVISION FOR TAX REFUNDS</b>			

Footnotes:

<sup>1</sup> Revenues are based on a modified accrual basis of accounting as determined by GASB 54. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.  
<sup>2</sup> Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.  
 Note 2. ACTC has been reconciled to be consistent with budgetary reporting requirements.

**Combined Comparative Statement of Revenues**  
**YTD ACTUAL Collection Comparison FY2014 and FY2013**  
**Ten months ending July 2014**

	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
<b>Income Taxes:</b>			
Individual	\$ 59,192,807	\$ 71,352,695	\$ (12,159,888)
Corporation	99,922,222	85,161,974	14,760,248
Withholding	191,062,824	177,272,374	13,790,450
<b>Income Taxes</b>	<b>350,177,853</b>	<b>333,787,043</b>	<b>16,390,810</b>
Business privilege taxes:			
Gross Receipts Taxes	192,464,844	180,637,394	11,827,450
Other Taxes:			
Use Tax	1,437,468	2,233,693	(796,225)
<b>Business Privilege Taxes</b>	<b>193,902,312</b>	<b>182,871,087</b>	<b>11,031,225</b>
Licenses, Fees & Penalties	4,584,563	4,542,760	41,803
Use of Money & Property	510,089	9,728,081	(9,217,992)
<b>Federal Sources</b> <sup>2</sup>	<b>54,000,980</b>	<b>48,622,558</b>	<b>5,378,422</b>
<b>Department Charges:</b>			
Agriculture	65,261	4,139	61,122
Police & Corrections	50	20	30
Public Works	32,015	24,528	7,487
Public Health	5,270	54,145	(48,875)
Commerce	286,312	259,711	26,601
Other charges	2,108,633	762,495	1,346,138
<b>Department Charges</b>	<b>2,497,541</b>	<b>1,105,058</b>	<b>1,392,503</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 605,673,338</b>	<b>\$ 580,656,567</b>	<b>\$ 25,016,771</b>

	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 605,673,338</b>	<b>\$ 580,656,567</b>	<b>\$ 25,016,771</b>
<b>Budget (Provision per P.L. 32-068)</b> <sup>2</sup>	<b>99,401,253</b>	<b>86,559,812</b>	<b>\$ 12,841,441</b>

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

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending July  
Pursuant to 5 G.C.A., Ch. 4, §4109(c)(3) [Due no later than 20 days after month-end]

	FY2014 Adopted Revenues Allocated for the Month July	FY2014 Actual Collections For the Month July	Favorable (Unfavorable)
Income Taxes:			
Individual Corporation	\$ 3,820,210	\$ 1,941,416	\$ (1,878,795)
Withholding	5,492,332	6,234,405	742,074
Income Taxes	17,926,813	20,891,099	2,964,286
Business privilege taxes:	27,239,365	29,066,920	1,827,565
Gross Receipts Taxes	18,796,872	18,922,296	125,424
Use Tax	0	0	0
Business Privilege Taxes	270,762	126,281	(144,481)
Licenses, Fees & Penalties	19,067,634	19,048,577	(19,057)
Use of Money & Property	543,880	610,557	66,677
Federal Sources	55,027	4,283	(50,744)
Department Charges:	5,329,033	5,419,434	90,401
Agriculture	207	265	59
Police & Corrections	0	0	0
Public Works	2,349	2,100	(249)
Public Health	661	1,005	344
Commerce	20,318	1,293,447	9,029
Other charges	147,235	161,334	13,999
Department Charges	170,769	193,951	23,182
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 52,405,697</b>	<b>\$ 51,343,721</b>	<b>\$ 1,938,024</b>

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 4th Quarter 2014  
Pursuant to 5 G.C.A., Ch. 4, §4109(f) [Due 30 days after the close of each quarter]<sup>2</sup>

	FY2014 Adopted Revenues Allocated for the Quarter <sup>2</sup>	FY2014 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:			
Individual Corporation	\$ 15,280,840	\$ 7,765,716	\$ (7,515,124)
Withholding	21,965,991	25,291,641	3,325,650
Income Taxes	37,246,831	33,057,357	(4,189,474)
Business privilege taxes:	109,119,365	118,166,920	9,047,565
Gross Receipts Taxes	75,598,428	75,722,296	123,868
Use Tax	0	0	0
Business Privilege Taxes	109,119,365	118,166,920	9,047,565
Licenses, Fees & Penalties	75,598,428	75,722,296	123,868
Use of Money & Property	21,965,991	25,291,641	3,325,650
Federal Sources	22,500,000	21,400,000	(1,100,000)
Department Charges:	22,500,000	21,400,000	(1,100,000)
Agriculture	827	1,065	238
Police & Corrections	0	0	0
Public Works	9,649	8,700	(949)
Public Health	2,661	4,005	1,344
Commerce	101,618	5,293,447	5,191,829
Other charges	116,725	131,334	14,609
Department Charges	120,769	149,951	29,182
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 202,405,697</b>	<b>\$ 199,343,721</b>	<b>\$ 3,061,976</b>

Footnote:

- 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/ This information will be updated in the quarter ending
- 3/ Based on Adopted Revenues allocated per P.L. 32-088, Chapter 1, section 2(f), as amended by P.L. 32-147

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.  
Note 2: ACTC has been reconciled to be consistent with budgetary reporting requirements.

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

	YTD ADOPTED REVENUE ALLOCATED vs. YTD ACTUAL COLLECTIONS Ten Months Ending July 2014 Pursuant to 5 GCA, Ch 4, §4109(G)(3) [Due 20 days after month-end]		FY2014 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(G)(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]	
	FY2014 Adopted Revenues for the Cumulative Period <sup>A</sup>	FY2014 Actual Revenues for the Cumulative Period	FY2014 Adopted Revenues (Full Year Projection) <sup>B</sup>	FY2014 Revenue Tracking
<b>Income Taxes:</b>				
Individual Corporation	\$ 75,796,503	\$ 59,192,807	\$ 84,982,063	\$ 87,598,966
Withholding	82,932,402	99,922,222	104,887,419	123,398,457
Income Taxes	185,016,472	191,062,824	236,195,762	231,411,410
Business privilege taxes:	343,745,378	350,177,853	416,065,244	442,408,833
Gross Receipts Taxes	191,107,656	192,464,844	232,826,385	233,874,814
Other Taxes:				
Use Tax	2,218,918	1,437,468	2,632,132	1,701,456
Business Privilege Taxes	193,376,574	193,902,312	235,458,517	235,576,270
Licenses, Fees & Penalties	4,374,177	4,584,563	4,711,185	4,920,411
Use of Money & Property	335,364	510,089	1,627,655	889,924
Federal Sources	53,896,437	54,000,980	65,136,872	65,300,047
Department Charges:				
Agriculture	6,206	65,261		
Police & Corrections	16	50		
Public Works	29,800	32,015		
Public Health	64,861	5,270		
Commerce	311,141	286,312		
Other charges	991,173	2,108,633		
Department Charges	1,403,197	2,497,541	1,812,516	3,252,024
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 597,281,427</b>	<b>\$ 605,673,388</b>	<b>\$ 724,811,989</b>	<b>\$ 752,347,509</b>
				<b>\$ 27,535,520</b>
				<b>3.80%</b>

Footnotes:

<sup>A</sup> 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.

<sup>B</sup> Based on Adopted Revenues allocated per P.L. 32-147, Chapter 1, section 20)

<sup>C</sup> Based on Adopted Revenues per P.L. 32-147, Chapter 1, section 2

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

Note 2. ACTC has been reconciled to be consistent with budgetary reporting requirements.

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

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

	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>EXECUTIVE DIRECTION</b>				
Office of I Magalahen Guahan	5,603,902	4,419,378	419,692	764,832
Office of I Segundu Na Magalahen Guahan	919,015	689,489	19,597	209,930
Tropical Storm 09W	250,000	266,188	13,532	(29,721)
Tropical Storm Hatong	250,000	-	42,124	207,876
Commission on Decolonization	220,507	156,244	123	64,140
Department of Veterans Affairs	619,379	320,289	84,945	214,145
Bureau of Budget & Management Research	941,499	850,479	-	91,020
Civil Service Commission	837,205	682,361	13,653	140,991
Guam Election Commission	950,781	561,578	58,083	331,120
Bureau of Statistics & Plans	1,134,243	818,267	619	315,358
Public Works	9,649,022	7,634,056	251,382	1,763,584
Public Works- Acquisition of Property - Tiyan Parkway Project	1,300,000	1,260,000	-	40,000
Public Works- Fleet and Fuel Mgmt Monitoring System	250,000	-	250,000	-
Department of Land Management	358,375	307,876	14,662	35,837
Military Affairs	719,157	457,202	-	261,955
Chamorro Land Trust Commission	-	-	-	-
<b>TOTAL</b>	<b>24,003,085</b>	<b>18,423,606</b>	<b>1,168,411</b>	<b>4,411,067</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	27,124,988	24,162,155	295,645	2,667,188
GPD - Police Officer Training Cycle	700,000	-	-	700,000
GPD- Cost Sharing- CJ Information System Integration Project	-	-	-	-
Corrections	19,216,100	16,116,547	381,498	2,718,055
Corrections - Cost of Care & Custody of Prisoners in Fed. Fac.	621,000	367,741	-	253,259
Corrections- Cost Sharing- CJ Information System Integration Project	-	-	-	-
Guam Fire Department	27,613,540	26,819,323	179,085	615,132
Youth Affairs	4,498,200	3,743,584	116,411	638,205
Youth Affairs- Runaway, Homeless or Victims of Abuse	321,556	321,556	-	-
Chief Medical Examiner	414,009	298,753	3,352	111,904
<b>TOTAL</b>	<b>80,509,393</b>	<b>71,829,659</b>	<b>975,990</b>	<b>7,703,744</b>
<b>HOMELAND SECURITY</b>				
Customs 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 July 31, 2014

	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>HEALTH</b>				
Dept. of Public Health & Social Services	23,711,108	17,645,428	3,288,852	2,776,828
DPHSS - MIP/Medicaid Program	29,806,972	27,327,633	54,482	2,424,857
DPHSS - Public Assistance Program	-	-	-	-
DPHSS - Office of Minority Health	100,000	69,005	7,590	23,405
Guam Behavioral Health and Wellness Center	12,373,523	8,740,540	1,493,536	2,139,447
Guam Behavioral Health and Wellness Center Outsourcing Services Providing	-	-	-	-
Drug & Alcohol Detoxification, Rehab & Prevention	860,683	660,340	112,576	87,767
GBHWC Interpreter Services Contract	5,000	90	910	4,000
Guam Memorial Hospital Authority	2,894,340	-	-	2,894,340
Dept. of Ineg. Services for Indiv. With Disabilities (DISID)	1,119,449	1,069,978	2,795	46,676
<b>TOTAL</b>	<b>70,871,075</b>	<b>55,513,015</b>	<b>4,960,740</b>	<b>10,397,320</b>
<b>EDUCATION</b>				
Department of Education Operations	184,337,627	155,910,006	-	25,427,621
DOE - Chamorro Studies Division	401,207	306,941	-	94,266
DOE - George Washington High School Track	350,000	-	-	350,000
DOE - Y Kuantan Salapge Prinsipat	1,081,000	486,450	-	594,550
DOE - Electronic Security Systems	800,000	-	-	800,000
DOE Textbooks	1,500,000	550,000	-	950,000
University of Guam	25,616,712	18,465,430	-	7,151,282
UOG Scholarships (SSFAP)	3,599,358	2,459,557	-	1,139,801
UOG Aquaculture Development and Training Center	125,254	85,583	-	39,671
UOG WERI (Guam Hydro. Survey)	182,694	124,837	-	57,857
UOG WERI (Water Resource Monitoring)	155,626	106,338	-	49,288
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	102,074	-	47,310
UOG KPRG Ops	89,467	61,131	-	28,336
Guam Community College	14,261,859	10,280,423	-	3,981,436
GCC - LPN & Voc Guidance Programs	782,570	593,449	-	189,121
Guam Commission for Educator Certification	202,617	169,118	3,794	29,705
Guam Public Library	1,157,489	877,053	32,947	247,489
PBS Guam (Guam Educational Telecommunications Corp)	633,600	494,349	668	138,583
<b>TOTAL</b>	<b>235,446,464</b>	<b>194,072,739</b>	<b>37,409</b>	<b>41,336,317</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of July 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>UTILITIES</b>				
<b>TOTAL</b>				
<b>FINANCE &amp; ADMINISTRATION</b>				
Department of Administration	6,031,024	5,185,760	191,014	654,250
DOA- Office of Technology	2,042,472	1,461,904	319,514	261,054
Government Claims Fund	100,000	100,000	-	-
DOA - Government Annual Single Audit	377,000	207,000	-	170,000
Residential Treatment Fund	1,100,000	1,089,986	-	10,014
Child in Custody - 19 GCA §5116	649,962	299,546	-	350,416
Sanctuary Inc. Funding for Homeless, Runaways, and Abused Youth (P.L. 32-149)	292,800	87,000	-	205,800
<b>TOTAL</b>	<b>10,593,258</b>	<b>8,431,195</b>	<b>510,528</b>	<b>1,651,535</b>
<b>REVENUE &amp; TAXATION</b>				
Department of Revenue & Taxation	8,196,472	6,926,279	568,796	701,397
<b>TOTAL</b>	<b>8,196,472</b>	<b>6,926,279</b>	<b>568,796</b>	<b>701,397</b>
<b>JUSTICE</b>				
Office of the Attorney General	11,424,842	8,636,015	228,977	2,559,850
OAG - Prosecution Division Vacancies	317,665	206,371	-	111,294
OAG - Victims Witness Ayuda Services Program	75,466	27,679	-	47,787
OAG- Cost Sharing- CJ Information System Integration Project	-	-	-	-
<b>TOTAL</b>	<b>11,817,973</b>	<b>8,870,065</b>	<b>228,977</b>	<b>2,718,931</b>
<b>NATURAL RESOURCES</b>				
Department of Agriculture	2,490,972	1,848,017	35,320	607,635
Animal Shelter (GAIN)	94,955	42,730	42,729	9,496
Guam Environmental Protection Agency	-	-	-	-
<b>TOTAL</b>	<b>2,585,927</b>	<b>1,890,747</b>	<b>78,049</b>	<b>617,131</b>
<b>LABOR</b>				
Department of Labor	915,542	813,681	62,790	39,071
Worker's Compensation Fund	798,593	564,793	-	233,800
<b>TOTAL</b>	<b>1,714,135</b>	<b>1,378,473</b>	<b>62,790</b>	<b>272,871</b>

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>11</sup></u>	<u>EXPENDITURES<sup>12</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	88,991
Guam Council on the Arts and Humanities	307,500	218,509	-	-
Department of Chamorro Affairs	945,564	789,605	11,908	144,050
<b>TOTAL</b>	<b>1,253,064</b>	<b>1,008,114</b>	<b>11,908</b>	<b>233,042</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	2,918,842	2,483,396	112,421	323,025
<b>TOTAL</b>	<b>2,918,842</b>	<b>2,483,396</b>	<b>112,421</b>	<b>323,025</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	8,116,811	6,789,276	127,684	1,199,850
Mayor's Council- Public Safety & Social Education	416,860	190,573	118,413	107,874
Mayor's Council- Grounds Maintenance for Schools	419,093	-	-	419,093
Guam Legislature	7,446,635	6,515,806	-	930,829
Guam Legislature- Office of Finance and Budget	340,863	284,053	-	56,811
Unified Judiciary	23,341,184	20,747,733	-	2,593,451
Judiciary - Court Appt. Fees	745,433	-	-	-
Judiciary - Adult and Juvenile Drug Courts	967,765	806,470	-	161,295
Judiciary - Mental Health Court	100,000	92,000	-	8,000
Judiciary - Merit Bonus Payments	1,125,256	1,125,256	-	-
Judiciary - Officer Salary Increases (P.L. 32-147)	944,147	686,652	-	257,495
Judiciary - Competitive Wage for Non-Law Enforcement (P.L. 32-166)	510,000	360,000	-	150,000
Public Defender Services Corp	3,661,522	3,077,015	-	584,507
Public Defenders - Merit Bonus Payments	35,354	35,354	-	-
Office of Public Accountability	1,254,327	960,760	-	293,567
<b>TOTAL</b>	<b>49,425,250</b>	<b>42,416,380</b>	<b>246,097</b>	<b>6,762,773</b>



**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of July 31, 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	18,840,740	-	-	588,019
Retirement (Medicare Premiums)	2,099,400	1,824,500	-	-	274,900
Retirement (Judges Annuities)	338,000	298,330	-	-	59,670
Retirement (Gov./Lt. Gov. Pensions)	251,000	209,170	-	-	41,830
DOA - Cost of Living Allowance	11,665,800	11,542,700	-	-	123,100
DOA - Supplemental Annuity Benefits Special Fund	9,660,000	9,170,000	-	-	490,000
Legislature - Capital District Fund	431,000	431,000	-	-	-
GPD - Guam Community Police Review Commission	75,000	75,000	-	-	75,000
DOA - GovGuam Competitive Wages Act of 2014	7,055,337	2,897,715	-	-	4,157,642
GMHA Pharmaceutical Fund	-	-	-	-	-
Superior Court Case VC1158-12 (P.L. 32-133)	25,000	25,000	-	-	-
GPD - Prior Year Payment for Overtime per P.L. 32-170	668,000	439,181	-	-	228,819
GEC - Tabulation Machines & UOG Fieldhouse for Election Per P.L. 32-170	206,550	200,923	-	5,628	-
<b>TOTAL</b>	<b>51,923,866</b>	<b>45,879,259</b>	<b>5,628</b>	<b>5,628</b>	<b>6,038,980</b>
<b>CONTINUING APPROPRIATIONS</b>					
Limited Obligation Bonds (Section 30) PL30-1 & PL 30-7)	4,869,882	15,672,331	-	-	(10,802,449) <sup>14</sup>
GDDE 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 Tax Bonds, Series 2011A	5,974,007	5,974,006	-	-	1
BPT Tax Bonds, Series 2012B	2,623,024	2,623,023	-	-	1
BPT Tax 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>-</b>	<b>(11,182,533)</b>
<b>GRAND TOTAL</b>	<b>593,606,428</b>	<b>512,743,085</b>	<b>8,967,744</b>	<b>71,985,599</b>	<b>-</b>

**Footnotes:**

- <sup>1</sup> Pursuant to PL 32-068 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> GMHA Pharmaceutical Fund is a set-aside amount per Public Law 32-068
- <sup>4</sup> Funding transferred from the Solid Waste Operations Fund to the General Fund (\$10,802,450)