



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JAN 20 2015

Office of the Speaker
Judith T. Won Pat, F.d.D

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

Date: 01-21-15
Time: 4:25 pm
Received By: [Signature]

Dear Speaker Won Pat:

Enclosed are the Consolidated Revenue/Expenditure Report for the period ending December 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

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

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

		Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2015 and FY2014 For the Month Ending December			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2015 and FY2014 Three months ending December 2014		
		2014	2013	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
		December	December				
Income Taxes:							
Individual		\$ 1,761,048	\$ 1,622,220	\$ 138,827	\$ 17,751,738	\$ 15,477,861	\$ 2,273,877
Corporation		16,783,981	16,692,250	91,731	26,770,009	23,008,500	3,761,509
Withholding		22,430,101	21,833,934	596,167	59,143,676	53,459,600	5,684,076
Income Taxes		40,975,129	40,148,404	826,725	103,665,423	91,945,961	11,719,463
Business privilege taxes:							
Gross Receipts Taxes		17,213,449	15,721,321	1,492,128	54,796,546	58,214,641	(3,418,095)
Other Taxes:							
Use Tax		210,895	296,162	(85,266)	533,480	720,004	(186,524)
Business Privilege Taxes		17,424,344	16,017,483	1,406,861	55,330,026	58,934,645	(3,604,619)
Licenses, Fees & Penalties		110,966	121,442	(10,476)	411,108	370,289	40,819
Use of Money & Property		3	5,987	(5,983)	5,544	31,202	(25,657)
Federal Sources	¹	7,042,540	5,282,538	1,760,001	20,872,798	15,856,332	5,016,466
Department Charges:							
Agriculture		425	337	88	857	978	(121)
Police & Corrections		10	0	10	20	20	0
Public Works		5,185	1,925	3,260	10,798	9,383	1,415
Public Health		1,090	280	810	3,290	1,410	1,880
Commerce		28,904	42,525	(13,621)	83,796	100,152	(16,356)
Other charges		49,472	49,674	(202)	155,745	275,990	(120,244)
Department Charges		85,086	94,741	(9,655)	254,506	387,932	(133,426)
TOTAL GENERAL FUND REVENUES		\$ 65,638,069	\$ 61,670,594	\$ 3,967,474	\$ 180,539,406	\$ 167,526,361	\$ 13,013,045
PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 32-181)	²	11,590,959	11,578,459	12,520	24,531,951	11,578,439	12,953,512

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 30 is provided for 12 months.

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

Government of Guam
Consolidated Revenue / Expenditure Report ⁿ
General Fund

	MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE For the Month Ending December		Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2015		Favorable (Unfavorable)	FY2015 Actual Collections For the Month December	FY2015 Adopted Revenues Allocated for the Quarter ⁴	FY2015 Actual Collections for the Quarter	Favorable Increase (Decrease)
	FY2015 Adopted Revenues Allocated for the Month December	FY2015 Actual Collections For the Month December	Permanant to S.G.C.A., Ch. 4, §4109(c)(3) (Due no later than 20 days after month-end)	Permanant to S.G.C.A., Ch. 4, §4109(d) (due 30 days after the close of each quarter)					
Income Taxes:									
Individual	\$ 2,210,881	\$ 1,761,048	\$ (449,833)	17,751,737.76	6,026,144.76				
Corporation	20,310,225	16,783,981	(3,526,244)	26,770,009.40	21,496.40				
Withholding	22,049,560	22,430,101	380,541	59,143,676.21	3,095,173.21				
Income Taxes	44,570,666	40,975,129	(3,595,537)	103,665,423.37	9,332,814.37				
Business privilege taxes:									
Gross Receipts Taxes	19,844,757	17,213,449	(2,631,308)	59,047,020.00	54,796,546.05				(4,250,473.95)
Other Taxes:	0								
Use Tax	173,145	210,895	37,750	533,479.77	(2,268.23)				
Business Privilege Taxes	20,017,902	17,424,344	(2,593,558)	59,582,768.00	(4,252,742.18)				
Licenses, Fees & Penalties	159,240	110,966	(48,274)	428,880.00	(15,771.84)				
Use of Money & Property	17,157	3	(17,154)	72,788.00	(67,243.65)				
Federal Sources	5,569,710	7,042,540	1,472,830	16,833,801.00	4,038,997.10				
Department Charges:									
Agriculture	552	425	(127)	1,036.48	(169.48)				
Police & Corrections	0	10	10	14.69	5.31				
Public Works	3,155	5,185	2,030	8,525.43	2,272.07				
Public Health	459	1,090	631	1,326.57	1,963.43				
Commerce	69,706	28,904	(40,802)	113,855.54	(30,059.54)				
Other charges	81,425	49,472	(31,953)	249,550.30	(93,804.88)				
Department Charges	155,298	85,086	(70,212)	374,299.01	(119,793.09)				
TOTAL GENERAL FUND REVENUES	\$ 70,489,973	\$ 65,638,069	(4,851,904)	171,633,145.01	8,916,260.71				

ⁿ 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.
³ This information will be updated in the quarter ending
⁴ Based on Adopted Revenues allocated per P.L. 32-18 Chapter 1, sections 4(a)

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

Government of Guam
Consolidated Revenue / Expenditure Report ⁿ
General Fund

	YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections Three Months Ending December 2014 Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [Use 20 days after month-end]		FY 2015 Adopted Revenues for the Cumulative Period		FY 2015 Actual Revenues for the Cumulative Period		FY 2015 Adopted Revenues (Full Year Projections) ^a		FY 2015 Revenue Tracking		FY 2015 Adopted Revenues vs. PROJECTED Revenues to Year End Pursuant to GCA, Ch. 13 §13109(b)(1) (date not later than 20 days after month-end); SGCA, Ch. 4 §4109(c)(3) (date no later than 20 days after month-end); and P.L. 32-233, Ch. XIII §7 (date no later than 30 days after month-end)	
	FY 2015 Adopted Revenues for the Cumulative Period ^b	FY 2015 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY 2015 Adopted Revenues (Full Year Projections) ^a	FY 2015 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY 2015 Adopted Revenues (Full Year Projections) ^a	FY 2015 Revenue Tracking	FY 2015 Adopted Revenues vs. PROJECTED Revenues to Year End Pursuant to GCA, Ch. 13 §13109(b)(1) (date not later than 20 days after month-end); SGCA, Ch. 4 §4109(c)(3) (date no later than 20 days after month-end); and P.L. 32-233, Ch. XIII §7 (date no later than 30 days after month-end)	FY 2015 Revenue Tracking	FY 2015 Adopted Revenues vs. PROJECTED Revenues to Year End Pursuant to GCA, Ch. 13 §13109(b)(1) (date not later than 20 days after month-end); SGCA, Ch. 4 §4109(c)(3) (date no later than 20 days after month-end); and P.L. 32-233, Ch. XIII §7 (date no later than 30 days after month-end)	Favorable Increase (Decrease)
Income Taxes:												
Individual	\$ 11,725,593	\$ 17,751,738	\$ 6,026,145	\$ 88,538,982	\$ 6,026,145	\$ 88,538,982	\$ 89,436,972	\$ 89,436,972	\$ 89,436,972	\$ 89,436,972	\$ 89,436,972	\$ 89,436,972
Corporation	26,558,513	26,770,009	211,496	126,537,880	211,496	126,537,880	126,211,928	126,211,928	126,211,928	126,211,928	126,211,928	(325,952)
Withholding	56,048,503	59,143,676	3,095,173	239,137,272	3,095,173	239,137,272	256,068,002	256,068,002	256,068,002	256,068,002	256,068,002	16,930,730
Income Taxes	94,332,609	103,665,423	9,332,814	454,214,134	9,332,814	454,214,134	471,716,902	471,716,902	471,716,902	471,716,902	471,716,902	17,502,768
Business privilege taxes:												
Gross Receipts Taxes	59,047,020	54,796,546	(4,250,474)	247,298,658	54,796,546	(4,250,474)	247,298,658	228,056,401	228,056,401	228,056,401	228,056,401	(19,242,257)
Other Taxes:												
Use Tax	535,748	533,480	(2,268)	1,991,111	533,480	(2,268)	1,991,111	1,955,148	1,955,148	1,955,148	1,955,148	(35,963)
Business Privilege Taxes	59,582,768	55,330,026	(4,252,742)	249,289,769	55,330,026	(4,252,742)	249,289,769	230,011,549	230,011,549	230,011,549	230,011,549	(19,278,220)
Licenses, Fees & Penalties	426,880	411,108	(15,772)	4,998,978	411,108	(15,772)	4,998,978	4,833,966	4,833,966	4,833,966	4,833,966	(165,012)
Use of Money & Property	72,788	55,544	(17,244)	347,371	55,544	(17,244)	347,371	26,104	26,104	26,104	26,104	(321,267)
Federal Sources	1,683,801	20,872,798	4,038,997	68,006,761	20,872,798	4,038,997	68,006,761	73,973,893	73,973,893	73,973,893	73,973,893	5,967,132
Department Charges:												
Agriculture	1,026	857	(169)	(169)	857	(169)	(169)	(169)	(169)	(169)	(169)	(169)
Police & Corrections	15	20	5	5	20	5	5	5	5	5	5	5
Public Works	8,325	10,798	2,472	2,472	10,798	2,472	2,472	2,472	2,472	2,472	2,472	2,472
Public Health	1,327	3,290	1,963	1,963	3,290	1,963	1,963	1,963	1,963	1,963	1,963	1,963
Commerce	113,856	83,796	(30,060)	(30,060)	83,796	(30,060)	(30,060)	(30,060)	(30,060)	(30,060)	(30,060)	(30,060)
Other charges	249,550	155,745	(93,805)	(93,805)	155,745	(93,805)	(93,805)	(93,805)	(93,805)	(93,805)	(93,805)	(93,805)
Department Charges	374,299	254,506	(119,793)	(119,793)	254,506	(119,793)	(119,793)	1,286,194	1,286,194	1,286,194	1,286,194	(916,065)
TOTAL GENERAL FUND REVENUES	\$ 171,623,145	\$ 180,639,106	\$ 8,916,261	\$ 779,059,272	\$ 180,639,106	\$ 8,916,261	\$ 779,059,272	\$ 781,648,608	\$ 781,648,608	\$ 781,648,608	\$ 781,648,608	2,789,336
			5.20%									0.36%

ⁿ Figures:
¹ Revenues are based on a modified accrual basis of accounting as determined by GS 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 Based on Adopted Revenues allocated per P.L. 32-181, Chapter 1, section 4(a)
³ Based on Adopted Revenues allocated per P.L. 32-181, Chapter 1, section 4(b)

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 December 31, 2014

(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 Maga'låhen Guahan		5,888,184	1,832,804	1,033,667	3,021,713
Office of I Segundu Na Maga'låhen Guahan		929,216	310,884	2,384	615,948
Bureau of Budget & Management Research		1,113,509	270,154	-	843,355
Civil Service Commission		887,437	194,468	52,800	640,169
Department of Administration (DOA)		6,204,798	1,709,367	642,833	3,852,597
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	318,914	714,142	1,939,651
Public Works (DPW)		6,970,334	1,676,945	341,732	4,951,637
DPW - Demolition of Taga'chang Beach Park Pavillion		25,000	-	-	25,000
Department of Revenue & Taxation		9,052,847	1,877,499	658,392	6,516,956
Department of Land Management		334,012	162,418	108,279	63,316
Guam Ancestral Lands Commission		116,182	7,547	-	108,635
Chamorro Land Trust Commission		-	-	-	-
Office of Veterans Affairs		619,379	107,787	48,120	463,472
TOTAL		38,015,991	8,880,096	3,602,370	25,533,526
PROTECTION OF LIFE & PROPERTY					
Department of Corrections (DOC)		21,082,773	4,946,699	2,727,447	13,408,627
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		701,000	41,341	-	659,659
DOC - Cost Sharing- CJ Information System Integration Project		-	-	-	-
Department of Youth Affairs (DYA)		5,404,188	1,254,329	314,683	3,835,176
DYA - Runaway, Homeless or Victims of Abuse		321,556	43,439	229,884	48,233
Guam Fire Department		32,842,022	8,465,048	573,688	23,803,285
Guam Police Department (GPD)		31,890,426	7,446,603	654,137	23,789,686
GPD - Cost Sharing- CJ Information System Integration Project		-	-	-	-
Chief Medical Examiner		419,196	88,656	590	329,950
Guam Environmental Protection Agency		-	-	-	-
Guam Energy Office		100,000	-	-	100,000
Customs and Quarantine		-	-	-	-
Office of Civil Defense		-	-	-	-
TOTAL		92,761,161	22,286,115	4,500,430	65,974,616

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)		10,533,946	1,137,165	1,541,542	7,855,239
DPHSS - MIP/MIPPR Program		16,263,933	2,684,182	-	13,579,751
DPHSS - Medicaid Program		13,843,236	9,256,560	-	4,586,676
DPHSS - Children's Health Insurance Program		2,347,581	1,256,639	-	1,090,942
DPHSS - Division of Senior Citizens Programs		9,442,266	1,492,827	6,095,945	1,853,494
DPHSS - Foster Care Program		2,662,409	246,317	547,897	1,868,195
DPHSS - Public Assistance Program		2,726,092	1,127,174	-	1,598,918
DPHSS - Enhanced Allotment Plan		706,458	138,678	-	567,780
DPHSS - Office of Minority Health		120,619	24,146	1,693	94,780
DPHSS - Preschool Program for 4-Year Old Children		75,000	-	-	75,000
Guam Behavioral Health and Wellness Center (GBHWC)		15,960,046	2,541,863	3,148,897	10,269,286
GBHWC - Detoxication, Rehabilitation, and Prevention Services		1,200,000	81,666	820,175	298,159
Guam Memorial Hospital Authority (GMHA)		6,335,160	1,583,790	-	4,751,370
GMHA - Competitive Wage Act of 2014 Retroactive Payment		1,532,631	1,532,631	-	-
TOTAL		83,749,377	23,003,637	12,156,149	48,489,590
PUBLIC EDUCATION					
Department of Education Operations (DOE)		197,043,046	46,822,477	-	150,220,569
DOE - Chamoru Studies Division		401,207	97,230	-	303,977
DOE - Y Kuantan Salappe Prinsipat		1,081,000	-	-	1,081,000
DOE - Textbooks		1,500,000	-	-	1,500,000
University of Guam Operations (UOG)		29,692,924	3,865,759	-	23,827,165
UOG - Scholarships (SSFAP)		3,599,358	299,947	-	3,299,412
UOG - Aquaculture Development and Training Center		125,254	10,438	-	114,816
UOG - WERI (Guam Hydrologic Survey)		182,694	15,225	-	167,470
UOG - WERI (Water Resource Monitoring)		155,626	12,969	-	142,657
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	12,449	-	136,935
UOG - KPRG Operations		89,467	7,456	-	82,011
UOG - Competitive Wage Act of 2014 Salary Adjustment		186,957	-	-	186,957
Guam Community College Operations (GCC)		16,376,571	2,247,072	-	14,129,500
GCC - Licensed Practical Nursing & Vocational Guidance Programs		782,570	-	-	782,570
GCC - Apprenticeship Program		1,132,850	-	-	1,132,850
GCC - Competitive Wage Act of 2014 Salary Adjustment		210,511	-	-	210,511
Guam Commission for Educator Certification		258,041	61,526	11,749	184,765
TOTAL		252,967,460	55,452,545	11,749	197,503,166

Government of Guam
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<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	98,002	33,510	1,114,192
TOTAL	1,245,705	98,002	33,510	1,114,192
RECREATION				
Department of Parks & Recreation	3,282,008	669,794	257,494	2,354,720
TOTAL	3,282,008	669,794	257,494	2,354,720
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization	316,575	90,327	345	225,903
Department of Chamorro Affairs (DCA)	968,140	180,951	68,909	718,280
DCA - Guam Public Library	1,221,589	240,001	192,909	788,679
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	611,826	141,296	14,741	455,789
Guam Council on the Arts and Humanities	316,660	81,137	-	235,523
Department of Labor (DOL)	1,151,127	328,979	70,692	751,456
DOL - Worker's Compensation Fund	798,593	62,900	-	735,693
DOL - Guam Registered Apprentices Program	113,520	10,193	-	103,327
Military Affairs	865,650	118,015	717	746,918
Guam Election Commission	1,382,972	459,945	174,650	748,377
TOTAL	7,746,652	1,713,745	522,963	5,509,944
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans	1,204,502	271,986	14,783	917,733
Department of Agriculture - DOAG	2,904,357	623,814	128,359	2,152,184
DOAG - Animal Shelter (GAIN)	94,955	-	-	94,955
DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions	425,000	28,827	-	396,173
Guam Visitors Bureau	-	-	-	-
TOTAL	4,628,814	924,627	143,142	3,561,045

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS¹¹</u>	<u>EXPENDITURES¹²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations	31,311,437	7,806,719	-	23,504,718
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	1,942,641	-	5,827,923
Guam Legislature - Office of Finance and Budget	340,863	85,216	-	255,647
Office of the Attorney General (OAG)	14,574,603	2,881,795	668,291	11,024,517
OAG - Prosecution Division Vacancies	317,665	20,634	-	297,031
OAG - Victims Witness Ayuda Services Program	75,466	15,883	-	59,583
OAG - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Public Defender Services Corporation (PDS)	4,723,517	1,344,798	-	3,378,719
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	2,057,782	-	3,904,751
MCOG - Grounds Maintenance for Schools	419,093	-	-	419,093
MCOG - Public Safety & Social Education	416,860	5,837	61,587	349,435
Office of Public Accountability	1,362,493	234,889	-	1,127,604
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	67,830,914	16,560,000	729,878	50,541,036
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	1,925,000	481,248	-	1,443,752
GGRF - Governor/Lieutenant Governor Pensions	251,000	62,748	-	188,252
GGRF - Judges Annuities	358,000	89,499	-	268,501
GGRF - Health/Dental/Life Insurance	14,287,310	4,459,257	-	9,828,053
DOA - Supplemental Annuity Benefits Special Fund	9,460,000	2,700,000	-	6,760,000
DOA - Cost of Living Allowance	12,977,334	13,162,000	-	(184,666)
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
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	2,835,671	-	-	2,835,671
Public Safety Vacancy Cost Pool	6,101,982	-	-	6,101,982
GMHA Pharmaceutical Fund	-	-	-	-
TOTAL	60,835,026	23,387,494	-	37,447,532

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS 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	-	-	2,791,054
TOTAL	49,981,703	18,397,011	-	31,584,692
GRAND TOTAL	663,044,811	171,473,066	21,957,686	469,614,059

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