



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
DIRECTOR

LESTER L. CARLSON, JR.
DEPUTY DIRECTOR

JUL 2 02016

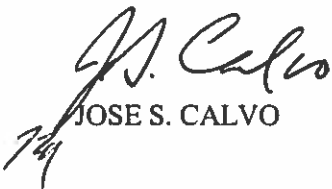
The Honorable Judith Won Pat
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
Thirty-Third Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending June 30, 2016. 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.



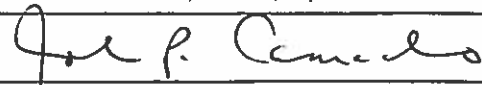
Sincerely,


JOSE S. CALVO

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

Date: 07-20-16
Time: 4:49 PM
Received By: JMK

Enclosures

| Certification of information contained in Enclosures subject to Note 1. |
|---|
|  Jose S. Calvo, Director, Bureau of Budget and Management Research |
|  Christine Ann W. Baleto, 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 FY 2016 and FY 2015
For the Month Ending June

| | 2016 June | 2015 June | Increase (Decrease) |
|------------------------------------|----------------------|----------------------|---------------------|
| Income Taxes | | | |
| Individual | \$ 4,993,808 | \$ 4,855,344 | \$ 138,464 |
| Corporation | 16,129,403 | 15,985,804 | 143,599 |
| Withholding | 22,293,030 | 20,972,272 | 1,320,758 |
| Income Taxes | 43,416,241 | 41,813,420 | 1,602,821 |
| Business privilege taxes | | | |
| Gross Receipts Taxes | 19,503,928 | 18,005,068 | 1,498,861 |
| Other Taxes | | | |
| Use Tax | 374,888 | 406,822 | (32,934) |
| Business Privilege Taxes | 19,878,816 | 18,411,890 | 1,466,926 |
| Licenses, Fees & Penalties | 3,212,097 | 3,046,506 | 165,591 |
| Use of Money & Property | 8,537 | 9,649 | (1,112) |
| Federal Sources | 6,538,954 | 5,953,869 | 585,086 |
| Section 30 | 124,875 | 308,785 | (183,910) |
| Immigration fees | (1,920) | 0 | (1,920) |
| Recovery from Individuals | 3,586 | 9,688 | (6,102) |
| Child Support / AFDC Local Share | 6,665,495 | 6,272,342 | 393,153 |
| Department Charges | 312 | 354 | (42) |
| Agriculture | 20 | 0 | 20 |
| Police & Corrections | 5,475 | 2,925 | 2,550 |
| Public Works | 925 | 800 | 125 |
| Public Health | 0 | 0 | 0 |
| Commerce | 169,395 | 195,067 | (25,672) |
| Other charges | 176,127 | 199,146 | (23,019) |
| TOTAL GENERAL FUND REVENUES | \$ 73,357,313 | \$ 69,452,952 | \$ 3,904,361 |

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY 2016 and FY 2015
Nine months ending June 2016

| | Fiscal Year 2016 | Fiscal Year 2015 | Increase (Decrease) |
|------------------------------------|-----------------------|-----------------------|----------------------|
| Income Taxes | | | |
| Individual | \$ 74,290,467 | \$ 94,169,089 | \$ (19,878,622) |
| Corporation | 97,684,555 | 85,698,795 | 11,985,760 |
| Withholding | 195,027,510 | 181,861,776 | 13,165,734 |
| Income Taxes | 367,002,762 | 361,729,661 | 5,273,102 |
| Business privilege taxes | | | |
| Gross Receipts Taxes | 174,590,407 | 162,631,108 | 11,959,299 |
| Other Taxes | | | |
| Use Tax | 2,514,669 | 1,510,411 | 1,004,258 |
| Business Privilege Taxes | 177,105,076 | 164,141,519 | 12,963,557 |
| Licenses, Fees & Penalties | 4,677,491 | 4,277,989 | 399,502 |
| Use of Money & Property | 32,172 | 9,067 | 23,105 |
| Federal Sources | 58,850,588 | 53,584,818 | 5,265,770 |
| Section 30 | 1,297,860 | 1,426,340 | (128,480) |
| Immigration fees | 36,354 | 16,871 | 19,482 |
| Recovery from Individuals | 75,359 | 87,957 | (12,598) |
| Child Support / AFDC Local Share | 60,260,160 | 55,115,986 | 5,144,174 |
| Department Charges | 4,167 | 2,155 | 2,012 |
| Agriculture | 70 | 60 | 10 |
| Police & Corrections | 21,550 | 21,780 | (230) |
| Public Works | 6,575 | 7,366 | (791) |
| Public Health | 0 | 2,385 | (2,385) |
| Commerce | 713,951 | 673,479 | 40,472 |
| Other charges | 746,313 | 707,225 | 39,088 |
| TOTAL GENERAL FUND REVENUES | \$ 609,823,974 | \$ 585,981,447 | \$ 23,842,527 |

| PROVISION FOR TAX REFUNDS | | |
|-----------------------------------|---------------|------------|
| Budget (Provision per P.L. 33-66) | \$ 11,924,182 | \$ 152,291 |

| | | | |
|-----------------------------------|---------------|---------------|--------------|
| Budget (Provision per P.L. 33-66) | \$ 95,715,907 | \$ 90,081,053 | \$ 5,634,854 |
|-----------------------------------|---------------|---------------|--------------|

¹ Revenues are based on a modified accrual basis of accounting as determined by GASB 31. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 31.
² Estimates are recorded for the provision for 2015 Refunds & Section 30 is prorated for 12 months.
 Note: Data contained herein are subject to change as additional transactions are performed.

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE
For the Month Ending June 2016
Pursuant to 5 GCR, Ch 4, §4109(C)(3) (Due no later than 20 days after month-end)

| | FY 2016 Adopted Revenues Allocated for the Month June | FY 2016 Actual Collections For the Month June | Favorable (Unfavorable) | FY 2016 Adopted Revenues Allocated for the Quarter | FY 2016 Actual Collections for the Quarter | Favorable Increase (Decrease) |
|---------------------------------------|---|---|-------------------------|--|--|-------------------------------|
| Income Taxes | | | | | | |
| Individual | \$ 6,685,456 | \$ 4,993,808 | \$ (1,691,650) | \$ 20,013,128 | \$ 14,208,073 | \$ (5,805,055) |
| Corporation | 19,990,143 | 16,129,403 | (3,860,740) | 40,187,687 | 35,231,427 | (4,956,260) |
| Withholding | 20,350,677 | 22,293,030 | 1,942,353 | 66,203,422 | 73,146,866 | 6,943,444 |
| Income Taxes | 47,026,276 | 43,416,242 | (3,610,034) | 146,404,237 | 148,596,265 | (1,807,269) |
| Business privilege taxes | | | | | | |
| Gross Receipts Taxes | 19,179,155 | 19,503,928 | 324,770 | 60,259,407 | 58,342,494 | (1,916,913) |
| Other Taxes | | | | | | |
| Use Tax | 146,344 | 374,868 | 228,524 | 465,635 | 810,952 | 345,317 |
| Business Privilege Taxes | 19,325,502 | 19,878,816 | 553,314 | 60,695,042 | 59,153,446 | (1,541,596) |
| Licenses, Fees & Penalties | 3,245,126 | 3,212,097 | (33,029) | 3,710,453 | 3,763,185 | 52,732 |
| Use of Money & Property | 30,839 | 8,537 | (22,302) | 55,647 | 15,593 | (40,054) |
| Federal Sources | | | | | | |
| Section 30 | 6,491,890 | 6,538,954 | 47,064 | 19,534,781 | 19,616,862 | 82,081 |
| Immigration fees | 175,137 | 124,875 | (50,262) | 526,732 | 459,520 | (67,212) |
| Recovery from Individuals | 0 | (1,920) | (1,920) | - | 11,434 | 11,434 |
| Child Support AFDC Local Share | 0 | 3,586 | 3,586 | - | 34,121 | 34,121 |
| Federal Sources | 6,667,027 | 6,665,495 | (1,532) | 20,061,513 | 20,121,938 | 60,425 |
| Department Charges | | | | | | |
| Agriculture | 314 | 312 | (2) | 434 | 1,604 | 1,170 |
| Police & Corrections | 0 | 20 | 20 | (13) | 20 | 33 |
| Public Works | 2,561 | 4,475 | 2,914 | 4,052 | 10,125 | 6,073 |
| Public Health | 697 | 925 | 228 | 464 | 2,735 | 2,271 |
| Commerce | 0 | 0 | 0 | 118,347 | - | (118,347) |
| Other charges | 170,613 | 169,395 | (1,218) | 252,276 | 305,075 | 52,799 |
| Department Charges | 174,185 | 176,127 | 1,942 | 375,600 | 319,559 | (56,041) |
| TOTAL GENERAL FUND REVENUES | \$ 76,676,959 | \$ 73,357,913 | \$ (3,319,046) | \$ 243,292,452 | \$ 231,970,690 | \$ (11,321,762) |

1 - in thousands
 2 - 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 for all year end data except for income tax revenue which is recognized with GASB 34.
 3 - Estimates are provided for the provision for 2015 Revenues & Section 30 as prepared for 12 months.
 4 - This information will be updated on the quarter ending.
 5 - Based on Adopted Revenues allocated per P.L. 11-266, Chapter 1, section 4(f).
 Note: Data contained herein are subject to change as additional reconciliations are performed.

Government of Guam
Consolidated Revenue / Expenditure Report 1
General Fund

| | YTD ADOPTED REVENUE ALLOCATED vs. YTD ACTUAL COLLECTIONS | | FY 2016 ADOPTED REVENUE vs. PROJECTED REVENUE TO YEAR END | | |
|------------------------------------|---|---|--|-------------------------------|-------------------|
| | FY 2016 Adopted Revenues for the Cumulative Period ² | FY 2016 Actual Revenues for the Cumulative Period | FY 2016 Adopted Revenues (Full Year Projection) ³ | FY 2016 Revenue Tracking | |
| | | | | | |
| | | | | Favorable Increase (Decrease) | |
| Income Taxes | | | | | |
| Individual | \$ 82,448,365 | \$ 74,290,407 | \$ 97,151,179 | \$ 93,594,743 | \$ (3,556,436) |
| Corporation | 93,816,968 | 97,684,755 | 126,021,347 | 133,580,172 | 7,558,725 |
| Withholding | 197,248,895 | 195,027,540 | 264,617,546 | 258,672,825 | (5,944,721) |
| Income Taxes | 373,514,228 | 367,002,762 | 487,790,172 | 485,847,740 | (1,942,432) |
| Business privilege taxes | | | | | |
| Gross Receipts Taxes | 185,444,376 | 174,590,407 | 237,767,347 | 247,834,697 | 127,350 |
| Other Taxes | | | | | |
| Use Tax | 1,681,213 | 2,514,669 | 2,140,436 | 3,801,710 | 1,661,274 |
| Business Privilege Taxes | 187,125,589 | 177,105,076 | 249,847,783 | 251,636,407 | 1,788,624 |
| Licenses, Fees & Penalties | 4,525,498 | 4,677,491 | 5,504,780 | 5,800,412 | 355,632 |
| Use of Money & Property | 127,575 | 32,172 | 323,647 | 141,869 | (181,778) |
| Federal Sources | | | | | |
| Section 30 | 58,476,122 | 58,850,588 | 77,951,796 | 78,467,448 | 515,652 |
| Immigration fees | 1,577,554 | 1,297,860 | 2,102,965 | 2,405,303 | 202,338 |
| Recovery from Individuals | 0 | 36,354 | 0 | 0 | 0 |
| Child Support AFDC Local Share | 0 | 75,349 | 0 | 0 | 0 |
| Federal Sources | 60,053,676 | 60,260,160 | 80,054,761 | 80,772,751 | 717,990 |
| Department Charges | | | | | |
| Agriculture | 2,455 | 4,167 | 1,832 | | |
| Police & Corrections | 32 | 70 | 38 | | |
| Public Works | 21,765 | 21,550 | (215) | | |
| Public Health | 6,949 | 6,575 | (374) | | |
| Commerce | 293,559 | 0 | (293,559) | | |
| Other charges | 635,293 | 713,941 | 8,658 | | |
| Department Charges | 959,933 | 746,313 | (213,620) | 1,393,396 | (83,464) |
| TOTAL GENERAL FUND REVENUES | \$ 626,306,499 | \$ 609,823,974 | \$ 824,998,003 | \$ 825,652,575 | \$ 654,572 |
| | | | | | 0.08% |

¹ Figures

² Revenues are based on a modified actual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis. For revenue and/or accrual, income is recorded with GASB 34.

³ Based on Adopted Revenues allocated per P.L. 11-66, Chapter 1, Section 4(a).

⁴ Based on Adopted Revenues allocated per P.L. 11-66, Chapter 1, Section 4(a).

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2016

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

| | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|------------------------|
| GENERAL GOVERNMENT | | | | |
| Office of I Maga'lahañ Gualhañ | 6,264,324 | 4,716,463 | 646,884 | 900,977 |
| Office of I Segundu Na Maga'lahañ Gualhañ | 1,084,430 | 775,195 | 14,556 | 294,679 |
| Bureau of Budget & Management Research | 1,207,742 | 820,651 | 501 | 386,589 |
| Civil Service Commission | 900,850 | 593,240 | 39,892 | 267,718 |
| CSC - Administrative Law Judge / Legal Secretary | 153,115 | - | 84,412 | 68,703 |
| Department of Administration (DOA) | 7,350,702 | 5,377,662 | 444,448 | 1,528,592 |
| DOA - Support of Child in Custody - 19 GCA §5116 | 861,068 | 591,028 | - | 270,040 |
| DOA - Residential Treatment Fund | 1,600,000 | 1,328,837 | - | 271,163 |
| DOA - Government Claims Fund | 200,000 | 14,349 | - | 185,651 |
| DOA - Government Annual Single Audit | 400,000 | 276,800 | 123,200 | - |
| DOA - Office of Technology | 3,258,926 | 1,560,350 | 823,889 | 874,687 |
| Department of Revenue & Taxation | 8,839,485 | 5,838,311 | 639,617 | 2,361,557 |
| Department of Public Works (DPW) | 6,682,115 | 4,564,730 | 167,062 | 1,950,323 |
| Department of Land Management | 413,674 | 405,845 | 2,520 | 5,309 |
| Guam Ancestral Lands Commission | 91,093 | 55,488 | - | 35,605 |
| Office of Veterans Affairs | 631,767 | 467,051 | 45,707 | 119,009 |
| TOTAL | 39,939,291 | 27,385,999 | 3,032,690 | 9,520,602 |
| PROTECTION OF LIFE & PROPERTY | | | | |
| Guam Police Department (GPD) | 31,121,775 | 22,609,192 | 754,723 | 7,757,860 |
| GPD - Forensic Science Division Renovation & Repair | 437,838 | 720 | - | 437,118 |
| GPD - Evidence Control Facility Lease | - | - | - | - |
| GPD - Cost Sharing- CJ Information System Integration Project | - | - | - | 3/ |
| GPD - 2014 Recreational Boating Safety | 428,617 | 44,517 | - | 384,100 |
| Department of Corrections (DOC) | 21,314,849 | 16,396,806 | 655,545 | 4,262,498 |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 701,000 | 283,122 | - | 417,878 |
| DOC - Cost Sharing- CJ Information System Integration Project | - | - | - | 3/ |
| Department of Youth Affairs (DYA) | 5,907,388 | 3,614,167 | 204,782 | 2,088,439 |
| DYA - Runaway, Homeless or Victims of Abuse | 332,150 | 248,718 | 33,609 | 49,823 |
| Chief Medical Examiner | 428,250 | 271,375 | 2,033 | 154,842 |
| Guam Fire Department | 32,373,549 | 24,118,423 | 331,247 | 7,923,880 |
| TOTAL | 93,045,416 | 67,587,040 | 1,981,939 | 23,476,438 |

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2016

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^M</u> | <u>EXPENDITURES ^N</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|---|------------------------------------|----------------------------------|---------------------|------------------------|
| PUBLIC HEALTH | | | | |
| Department of Public Health & Social Services (DPHSS) | 13,384,386 | 4,205,755 | 1,309,430 | 7,869,201 |
| DPHSS - MIP/MIPPR Program | 12,580,671 | 7,963,815 | 8,524 | 4,608,332 |
| DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support | 800,000 | - | - | 800,000 ^{4/} |
| DPHSS - Medicaid Program | 16,140,667 | 14,150,595 | - | 1,990,072 |
| DPHSS - Children's Health Insurance Program | 1,258,157 | 1,257,256 | - | 901 |
| DPHSS - Division of Senior Citizens Programs | 9,112,300 | 4,804,971 | 3,160,663 | 1,146,666 |
| DPHSS - Public Assistance Program | 3,356,107 | 1,794,487 | - | 1,561,620 |
| DPHSS - Enhanced Allotment Plan | 703,873 | - | - | 703,873 |
| DPHSS - Office of Minority Health | 104,167 | 71,124 | 3,108 | 29,935 |
| DPHSS - Foster Care Program | 2,447,211 | 1,426,124 | 445,339 | 575,749 |
| DPHSS - Foster Care Health Insurance Premiums | - | - | - | - ^{3/} |
| Guam Behavioral Health and Wellness Center (GBHWC) | 12,174,229 | 7,236,087 | 338,156 | 4,599,986 |
| GBHWC - Detoxification, Rehabilitation, and Prevention Services | 1,575,112 | 799,583 | 497,258 | 278,271 |
| Guam Memorial Hospital Authority (GMHA) | - | - | - | - |
| TOTAL | 73,636,880 | 43,709,798 | 5,762,476 | 24,164,606 |
| PUBLIC EDUCATION | | | | |
| Department of Education Operations (DOE) | 207,280,314 | 152,030,809 | - | 55,249,505 |
| DOE - Guahan Academy & <i>ilzean</i> Academy Charter Schools | 3,841,781 | 3,841,770 | - | 11 ^{3/} |
| DOE - Chamorro Studies Division | 401,207 | 157,166 | - | 244,041 |
| DOE - Y Kuantan Salapge Prinsipat | 1,081,000 | - | - | 1,081,000 |
| DOE - Textbooks | 1,500,000 | - | - | 1,500,000 |
| DOE - First Generation Trust Fund Initiative | 100,000 | - | - | 100,000 |
| University of Guam Operations (UOG) | 30,630,515 | 21,747,687 | - | 8,882,828 |
| UOG - Scholarships (SSFAP) | 3,599,358 | 2,555,544 | - | 1,043,814 |
| UOG - Aquaculture Development and Training Center | 125,254 | 88,930 | - | 36,324 |
| UOG - WERI (Guam Hydrologic Survey) | 182,694 | 129,713 | - | 52,981 |
| UOG - WERI (Water Resource Monitoring) | 155,626 | 110,494 | - | 45,132 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 149,384 | 106,062 | - | 43,322 |
| UOG - KPRG Operations | 89,467 | 63,521 | - | 25,946 |
| UOG - First Generation Trust Fund Initiative | 250,000 | - | - | 250,000 |
| UOG - Current/former Americorps Workers | 40,000 | 28,400 | - | 11,600 |
| Guam Community College Operations (GCC) | 18,003,072 | 12,827,189 | - | 5,175,883 |
| GCC - Licensed Practical Nursing & Vocational Guidance Programs | 835,600 | 593,276 | - | 242,324 |
| GCC - Apprenticeship Program | 374,951 | 267,153 | - | 107,798 |
| GCC - First Generation Trust Fund Initiative | 200,000 | - | - | 200,000 |
| Guam Commission for Educator Certification | 281,822 | 153,166 | 9,270 | 119,387 |
| TOTAL | 269,422,075 | 194,700,879 | 9,270 | 74,411,926 |

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2016

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-----------------------|---------------------|---------------------|------------------------|
| COMMUNITY SERVICES | | | | |
| Department of Integrated Services for Indiv. with Disabilities (DISID) | 1,259,761 | 342,850 | 23,365 | 893,546 |
| TOTAL | 1,259,761 | 342,850 | 23,365 | 893,546 |
| RECREATION | | | | |
| Department of Parks & Recreation (DPR) - Operations | 250,053 | 144,083 | 51,184 | 54,786 |
| DPR - Guam Historic Resources Division | 250,053 | 144,083 | 51,184 | 54,786 |
| TOTAL | | | | |
| INDIVIDUAL & COLLECTIVE RIGHTS | | | | |
| Commission on Decolonization (COD) | 226,063 | 140,277 | 2,646 | 83,140 |
| COD - Public Information Program | 160,000 | - | - | 160,000 |
| Department of Chamorro Affairs (DCA) | 1,121,652 | 763,561 | 23,837 | 334,254 |
| DCA - Guam Public Library | 1,246,021 | 771,266 | 144,730 | 330,025 |
| DCA - Guam Council on the Arts and Humanities | 292,500 | 199,075 | - | 93,425 |
| DCA - Guam Educational Telecommunications Corp. (PHS Guam) | 624,063 | 414,236 | 8,006 | 201,821 |
| Department of Labor (DOL) | 1,665,767 | 910,638 | 237,155 | 517,974 |
| DOL - Worker's Compensation Fund | 718,593 | 364,793 | - | 383,800 |
| Department of Military Affairs | 984,100 | 410,309 | 5,700 | 568,091 |
| Guam Election Commission (GEC) | 1,418,160 | 679,730 | 80,846 | 657,584 |
| GEC - Purchase of Voting Booths | 70,000 | 70,000 | - | - |
| TOTAL | 8,556,919 | 4,723,885 | 502,920 | 3,330,114 |
| ECONOMIC DEVELOPMENT | | | | |
| Bureau of Statistics & Plans | 1,228,714 | 756,333 | 11,450 | 460,931 |
| Department of Agriculture - DOAg | 2,991,601 | 1,968,568 | 4,285 | 1,018,748 |
| DOAg - Animal Shelter (GAIN) | 150,000 | 63,750 | 63,750 | 22,500 |
| DOAg - Farmers Compensation for Crop Damages | 250,000 | 212,500 | - | 37,500 |
| Guam Visitors Bureau | - | - | - | - |
| TOTAL | 4,620,315 | 3,001,151 | 79,485 | 1,539,679 |
| JUDICIAL/LEGISLATIVE/OTHERS | | | | |
| Unified Judiciary Operations (Judiciary) | 33,032,444 | 24,413,612 | - | 8,618,832 |
| Judiciary - Court Appointed Fees | - | - | - | 3/ |
| Judiciary - Adult and Juvenile Drug Courts | - | - | - | 3/ |
| Judiciary - Family Visitation Center | 11,000 | - | - | 11,000 |

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2016**

| | <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS</u> ^{1/} | <u>EXPENDITURES</u> ^{2/} | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|--|-------------------------------------|-----------------------------------|---------------------|------------------------|
| JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED) | | | | | |
| I Liheslaturan Guahan (Legislature) | | 8,400,000 | 5,979,165 | - | 2,420,835 |
| Legislature - Office of Finance and Budget | | 399,000 | 299,250 | - | 99,750 |
| Office of the Attorney General Operations (OAG) | | 16,075,423 | 8,593,202 | 689,905 | 6,792,316 |
| OAG - Cost Sharing - CJ Information System Integration Project | | 89,730 | - | - | 89,730 |
| Public Defender Services Corporation (PDS) | | 4,318,875 | 3,194,762 | - | 1,124,113 |
| Mayor's Council of Guam (MCOG) | | 5,955,497 | 6,241,497 | - | (286,000) 5/ |
| MCOG - Grounds Maintenance for Schools | | 481,957 | 200,000 | - | 281,957 |
| MCOG - Public Safety & Social Education | | 416,860 | 86,216 | 90,340 | 240,304 |
| Office of Public Accountability | | 1,389,743 | 840,955 | - | 548,788 |
| TOTAL JUDICIAL/LEGISLATIVE/OTHERS | | 70,570,529 | 49,848,660 | 780,245 | 19,941,624 |
| MISCELLANEOUS APPROPRIATIONS | | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | | 2,100,000 | 1,606,500 | - | 493,500 |
| GGRF - Governor/Lieutenant Governor Pensions | | 251,000 | 188,247 | - | 62,753 |
| GGRF - Judges Annuities | | 358,000 | 228,223 | - | 129,777 |
| GGRF - Health/Dental/Life Insurance | | 23,005,981 | 23,005,981 | - | - 6/ |
| DOA - Supplemental Annuity Benefits Special Fund | | 9,155,000 | 6,280,896 | - | 2,874,104 |
| DOA - Cost of Living Allowance | | 12,977,334 | 13,226,000 | - | (248,666) 7/ |
| Typhoon Infa | | 250,000 | 5,079 | 30,921 | 214,000 |
| Public Safety Vacancy Cost Pool | | 3,258,220 | - | - | 3,258,220 |
| TOTAL | | 51,355,535 | 44,540,926 | 30,921 | 6,783,688 |
| CONTINUING APPROPRIATIONS | | | | | |
| Limited Obligation Bonds (Section 30) | | 3,691,564 | 2,489,304 | - | 1,202,260 |
| General Obligation Bonds, Series 2009 A | | 21,531,413 | 5,567,050 | - | 15,964,363 |
| GDOE Series 2010A JFK Project | | 5,127,850 | 5,127,850 | - | - |
| BPT Tax Bonds, Series 2011A | | 11,948,013 | 5,974,006 | - | 5,974,007 |
| BPT Tax Bonds, Series 2012B | | 5,246,047 | 2,623,023 | - | 2,623,024 |
| BPT Tax Bonds, Series 2013C | | 2,781,654 | 2,642,571 | - | 139,083 |
| GDOE Series 2013A Okkodo Project | | 2,358,835 | - | - | 2,358,835 |
| TOTAL | | 52,685,376 | 24,423,805 | - | 28,261,571 |
| GRAND TOTAL | | 665,042,150 | 460,409,076 | 12,254,495 | 192,378,579 |

Footnotes:

1/ Pursuant to P.L. 33-66 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2016 projections of General Fund".

2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.

3/ Appropriation currently listed under the Department's operations accounts on the AS400.

4/ Subject to reconciliation with respective Special Revenue fund account; Approximately \$655,822 expended to date.

5/ Based on actual YTD expenditures, a shortfall exists which may require reconciliation by MCOG and/or DOA.

6/ Based on actual YTD expenditures, a shortfall is projected for FY2016.

7/ Existing shortfall due to actual requirements for COLA.

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