



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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AUG 19 2016

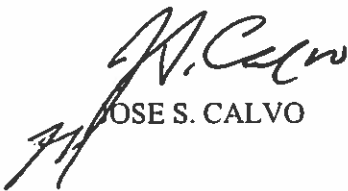
The Honorable Judith Won Pat
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
Thirty-Third Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Dear Speaker Won Pat:

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

Enclosures

~~Vice Speaker Benjamin J.F. Cruz~~




~~AUG 22 2016~~

~~Time: 4:25 PM File No. NA~~

~~Received By~~

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

Date: 8-22-16
Time: 4:18 pm
Received By: DM

| 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 Report ¹
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2016 and FY2015
For the Month Ending July

| | 2016 July | 2015 July | Increase (Decrease) |
|---------------------------------------|----------------------|----------------------|---------------------|
| Income Taxes | | | |
| Individual | 9,226,472 | 11,643,444 | \$ (2,416,972) |
| Corporation | 17,405,741 | 9,811,804 | 7,593,937 |
| Withholding | 20,680,335 | 20,549,679 | 130,656 |
| Income Taxes | 47,312,548 | 42,004,927 | 5,307,621 |
| Business privilege taxes | | | |
| Gross Receipts Taxes | 18,393,922 | 17,992,343 | 401,579 |
| Other Taxes | 370,743 | 65,779 | 304,964 |
| Use Tax | 18,764,665 | 18,058,122 | 706,543 |
| Business Privilege Taxes | 377,128 | 413,651 | (36,523) |
| Licenses, Fees & Penalties | 4,941 | 49,235 | (44,294) |
| Federal Sources | | | |
| Section 30 | 6,538,954 | 5,953,869 | 585,086 |
| Immigration fees | 180,500 | 0 | 180,500 |
| Recovery from Individuals | 0 | (246,653) | 246,653 |
| Child Support AFDC Local Share | 0 | 11,959 | (11,959) |
| Federal Sources | 6,719,454 | 5,719,175 | 1,000,279 |
| Department Charges | | | |
| Agriculture | 93 | 629 | (536) |
| Police & Corrections | 10 | 20 | (10) |
| Public Works | 4,825 | 2,525 | 2,300 |
| Public Health | 760 | 720 | 40 |
| Commerce | 0 | 0 | 0 |
| Other charges | 113,286 | 130,279 | (16,992) |
| Department Charges | 118,974 | 134,173 | (15,198) |
| TOTAL GENERAL FUND REVENUES | \$ 73,297,711 | \$ 66,379,282 | \$ 6,918,429 |

PROVISION FOR TAX REFUNDS

| | | | |
|-----------------------------------|-----------|-----------|---------|
| Budget (Provision per P.L. 33-66) | 8,822,700 | 7,823,356 | 999,344 |
|-----------------------------------|-----------|-----------|---------|

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2016 and FY2015
Ten months ending July 2016

| | Fiscal Year 2016 | Fiscal Year 2015 | Increase (Decrease) |
|---------------------------------------|-----------------------|-----------------------|----------------------|
| Income Taxes | | | |
| Individual | 83,517,508 | 105,812,533 | \$ (22,295,025) |
| Corporation | 115,090,497 | 95,510,600 | 19,579,897 |
| Withholding | 215,853,243 | 202,411,455 | 13,441,788 |
| Income Taxes | 414,461,247 | 403,734,587 | 10,726,660 |
| Business privilege taxes | | | |
| Gross Receipts Taxes | 192,984,954 | 180,623,451 | 12,361,502 |
| Other Taxes | 2,885,412 | 1,576,190 | 1,309,222 |
| Use Tax | 195,870,365 | 182,199,641 | 13,670,724 |
| Business Privilege Taxes | 5,054,619 | 4,691,639 | 362,980 |
| Licenses, Fees & Penalties | 44,300 | 58,302 | (14,002) |
| Federal Sources | | | |
| Section 30 | 65,389,512 | 59,538,687 | 5,850,825 |
| Immigration fees | 1,178,360 | 1,426,310 | 52,020 |
| Recovery from Individuals | 36,354 | (229,782) | 266,135 |
| Child Support AFDC Local Share | 75,359 | 99,916 | (24,557) |
| Federal Sources | 66,979,614 | 60,835,161 | 6,144,453 |
| Department Charges | | | |
| Agriculture | 4,260 | 2,784 | 1,476 |
| Police & Corrections | 80 | 80 | 0 |
| Public Works | 26,375 | 24,305 | 2,070 |
| Public Health | 7,335 | 8,086 | (751) |
| Commerce | 0 | 2,385 | (2,385) |
| Other charges | 827,238 | 803,758 | 23,480 |
| Department Charges | 865,287 | 841,397 | 23,890 |
| TOTAL GENERAL FUND REVENUES | \$ 683,275,433 | \$ 652,360,728 | \$ 30,914,705 |

| | | | |
|-----------------------------------|-------------|------------|-----------|
| Budget (Provision per P.L. 33-66) | 104,538,607 | 97,904,409 | 6,634,198 |
|-----------------------------------|-------------|------------|-----------|

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 34.
2/ Estimates are recorded for the provision for 2015 Refunds & System 2015 prepared 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 July 2016
Pursuant to S.G.C.A. Ch. 4, §4109(c)(3) [Due no later than 20 days after month-end]**

**Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2016
Pursuant to S.G.C.A. Ch. 4, §4109(d) [Due 30 days after the close of each quarter]¹**

| | FY 2016 Adopted Revenues Allocated for the Month July | FY 2016 Actual Collections For the Month July | Favorable (Unfavorable) | FY 2016 Adopted Revenues Allocated for the Quarter 4 | FY 2016 Actual Collections for the Quarter | Favorable Increase (Decrease) |
|---------------------------------------|--|--|----------------------------|---|---|----------------------------------|
| Income Taxes | | | | | | |
| Individual | \$ 3,224,761 | \$ 9,226,472 | \$ 5,951,711 | | | |
| Corporation | 5,018,373 | 17,405,731 | 9,337,368 | | | |
| Withholdings | 23,138,576 | 20,680,334 | (2,458,241) | | | |
| Income Taxes | 34,419,010 | 47,312,538 | 12,893,528 | | | |
| Business privilege taxes | | | | | | |
| Gross Receipts Taxes | 19,749,048 | 18,393,922 | (1,355,126) | | | |
| Other Taxes | | | | | | |
| Use Tax | 151,251 | 370,433 | 219,182 | | | |
| Business Privilege Taxes | 19,899,299 | 18,764,355 | (1,135,634) | | | |
| Licenses, Fees & Penalties | 593,803 | 377,128 | (216,675) | | | |
| Use of Money & Property | 19,707 | 4,941 | (14,766) | | | |
| Federal Sources | | | | | | |
| Section 30 | 6,491,890 | 6,538,954 | 47,064 | | | |
| Immigration fees | 175,137 | 180,500 | 5,363 | | | |
| Recovery from Individuals | 0 | 0 | 0 | | | |
| Child Support AFDC Local Share | 0 | 0 | 0 | | | |
| Federal Sources | 6,667,027 | 6,719,454 | 52,427 | | | |
| Department Charges | | | | | | |
| Agriculture | 705 | 93 | (612) | | | |
| Police & Corrections | 15 | 10 | (5) | | | |
| Public Works | 2,822 | 4,824 | 2,003 | | | |
| Public Health | 510 | 760 | (250) | | | |
| Commerce | 0 | 0 | 0 | | | |
| Other charges | 145,730 | 113,256 | (32,474) | | | |
| Department Charges | 150,082 | 118,974 | (31,108) | | | |
| TOTAL GENERAL FUND REVENUES | \$ 61,749,978 | \$ 73,297,711 | \$ 11,547,733 | | | |

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 are accrued to match in accordance with GASB 34.
- 2/ Estimates are recorded for the provisions for 2015 Refunds & Specials 3/0 is pertained for 12 months.
- 3/ This information will be updated in the quarter ending
- 4/ Based on Adopted Revenues allocated per P.L. 11-06 (Pages 1, 10, 100, 414)

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

Government of Guam
Consolidated Revenue / Expenditure Report ¹
General Fund

| | FY 2016 Adopted Revenues for the Cumulative Period ² | | FY 2016 Actual Revenues for the Cumulative Period | | FY 2016 Adopted Revenues (Fall Year Projection) ³ | | FY 2016 Revenue Tasking | | Favorable Increase (Decrease) | |
|---------------------------------------|---|--|---|----|--|--|-------------------------|----|-------------------------------|--|
| | \$ | | \$ | | \$ | | \$ | | \$ | |
| Income Taxes: | | | | | | | | | | |
| Individual | 85,221,126 | | 83,517,508 | \$ | (2,205,618) | | 93,236,618 | \$ | (3,914,561) | |
| Corporation | 101,835,341 | | 115,090,497 | | 13,255,156 | | 140,559,121 | | 14,537,674 | |
| Withholding | 220,381,771 | | 215,853,213 | | (4,528,558) | | 257,335,068 | | (7,282,478) | |
| Income Taxes | 407,943,238 | | 414,461,217 | | 6,518,069 | | 491,130,807 | | 3,340,635 | |
| Business privilege taxes: | | | | | | | | | | |
| Gross Receipts Taxes | 205,183,424 | | 192,984,954 | | (12,198,470) | | 244,235,433 | | (2,471,914) | |
| Other Taxes | 1,832,464 | | 2,885,412 | | 1,052,948 | | 3,728,179 | | 1,587,743 | |
| Use Tax | 1,832,464 | | 2,885,412 | | 1,052,948 | | 3,728,179 | | 1,587,743 | |
| Business Privilege Taxes | 207,015,888 | | 195,870,366 | | (11,145,522) | | 248,563,612 | | (884,171) | |
| Licenses, Fees & Penalties | 5,119,301 | | 5,054,619 | | (64,682) | | 5,504,780 | | (49,971) | |
| Use of Money & Property | 147,282 | | 44,300 | | (102,982) | | 323,647 | | (232,872) | |
| Federal Sources | | | | | | | | | | |
| Section 30 | 64,968,012 | | 65,389,542 | | 421,530 | | 77,951,796 | | 13,263 | |
| Immigration fees | 1,752,691 | | 1,478,360 | | (274,331) | | 2,102,965 | | 0 | |
| Recovery from Individuals | 0 | | 36,354 | | 36,354 | | 0 | | 0 | |
| Child Support AFDC Local Share | 0 | | 75,359 | | 75,359 | | 0 | | 0 | |
| Federal Sources | 66,720,703 | | 66,979,614 | | 258,911 | | 80,054,761 | | 528,915 | |
| Department Charges | | | | | | | | | | |
| Agriculture | 3,040 | | 4,260 | | 1,220 | | 1,304,549 | | (172,311) | |
| Police & Corrections | 47 | | 80 | | 33 | | | | | |
| Public Works | 24,587 | | 26,375 | | 1,788 | | | | | |
| Public Health | 7,759 | | 7,335 | | (424) | | | | | |
| Commerce | 593,559 | | 0 | | (593,559) | | | | | |
| Other charges | 781,023 | | 827,238 | | 46,215 | | | | | |
| Department Charges | 1,110,015 | | 865,287 | | (244,728) | | 1,304,549 | | (172,311) | |
| TOTAL GENERAL FUND REVENUES | \$ 688,056,427 | | \$ 683,275,433 | | \$ (4,780,994) | | \$ 874,998,003 | | \$ 2,520,225 | |
| | | | | | -0.69% | | | | 0.31% | |

Footnotes:

1) 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 but at year end an accrual is made in accordance with GASB 34.

2) Based on Adopted Revenues allocated per P.L. 31-66, Chapter 1, Section 4(a).

3) Based on Adopted Revenues allocated per P.L. 31-66, 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 July 31, 2016

(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 | 6,279,062 | 5,320,712 | 427,716 | 530,634 |
| Office of I Segundu Na Magalahen Guahan | 1,069,692 | 863,064 | 12,424 | 194,204 |
| Bureau of Budget & Management Research | 1,207,742 | 923,849 | 2,216 | 281,677 |
| Civil Service Commission | 900,850 | 643,167 | 59,073 | 198,611 |
| CSC - Administrative Law Judge / Legal Secretary | 153,115 | 13,037 | 79,596 | 60,482 |
| Department of Administration (DOA) | 7,324,821 | 5,892,061 | 396,932 | 1,035,828 |
| DOA - Support of Child in Custody - 19 GCA §5116 | 861,068 | 592,423 | - | 268,645 |
| DOA - Residential Treatment Fund | 1,600,000 | 1,529,246 | - | 70,754 |
| DOA - Government Claims Fund | 200,000 | 15,652 | - | 184,348 |
| DOA - Government Annual Single Audit | 400,000 | 400,000 | - | - |
| DOA - Office of Technology | 3,258,926 | 1,824,817 | 871,981 | 562,128 |
| Department of Revenue & Taxation | 8,839,485 | 6,691,906 | 418,058 | 1,729,521 |
| Department of Public Works (DPW) | 6,682,115 | 5,031,833 | 141,189 | 1,509,093 |
| Department of Land Management | 413,674 | 385,180 | 800 | 27,694 |
| Guam Ancestral Lands Commission | 91,093 | 80,635 | - | 10,458 |
| Office of Veterans Affairs | 631,767 | 526,520 | 24,073 | 81,175 |
| TOTAL | 39,913,410 | 30,734,101 | 2,434,056 | 6,745,253 |
| PROTECTION OF LIFE & PROPERTY | | | | |
| Guam Police Department (GPD) | 31,121,775 | 25,261,240 | 531,392 | 5,329,143 |
| GPD - Forensic Science Division Renovation & Repair | 437,838 | 720 | - | 437,118 |
| GPD - Evidence Control Facility Lease | - | - | - | - |
| GPD - Cost Sharing- CJ Information System Integration Project | - | - | - | - |
| GPD - 2014 Recreational Boating Safety | 428,617 | 44,472 | - | 384,145 |
| Department of Corrections (DOC) | 21,314,849 | 17,742,175 | 487,833 | 3,084,841 |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 701,000 | 283,122 | - | 417,878 |
| DOC - Cost Sharing- CJ Information System Integration Project | - | - | - | - |
| DOC - Department of Youth Affairs (DYA) | 5,907,388 | 4,011,708 | 200,774 | 1,694,905 |
| DYA - Runaway, Homeless or Victims of Abuse | 332,150 | 282,327 | 49,823 | - |
| Chief Medical Examiner | 428,250 | 299,840 | 4,609 | 123,801 |
| Guam Fire Department | 32,373,549 | 26,764,476 | 265,047 | 5,344,026 |
| TOTAL | 93,045,416 | 74,690,081 | 1,539,478 | 16,815,857 |

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2016

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUND AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|-----------------------|
| PUBLIC HEALTH | | | | |
| Department of Public Health & Social Services (DPHSS) | 11,607,852 | 4,852,814 | 1,106,158 | 5,648,879 |
| DPHSS - MIP/MIPPR Program | 13,085,191 | 9,428,791 | 5,114 | 3,651,286 |
| DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support | - | - | - | - 4/ |
| DPHSS - Medicaid Program | 17,936,147 | 16,619,494 | - | 1,316,653 |
| DPHSS - Children's Health Insurance Program | 1,258,157 | 1,257,256 | - | 901 |
| DPHSS - Division of Senior Citizens Programs | 9,112,330 | 5,696,419 | 2,751,108 | 664,804 |
| DPHSS - Public Assistance Program | 3,356,107 | 1,425,415 | - | 1,930,693 |
| DPHSS - Enhanced Allotment Plan | 703,873 | - | - | 703,873 |
| DPHSS - Office of Minority Health | 104,167 | 80,202 | 2,200 | 21,765 |
| DPHSS - Foster Care Program | 2,447,211 | 1,537,014 | 430,991 | 479,207 |
| DPHSS - Foster Care Health Insurance Premiums | - | - | - | - 3/ |
| Guam Behavioral Health and Wellness Center (GBHWC) | 11,871,845 | 8,024,587 | 377,334 | 3,469,925 |
| GBHWC - Detoxification, Rehabilitation, and Prevention Services | 1,575,112 | 917,499 | 379,342 | 278,271 |
| Guam Memorial Hospital Authority (GMHA) | - | - | - | - |
| TOTAL | 73,057,992 | 49,839,489 | 5,052,247 | 18,166,256 |
| PUBLIC EDUCATION | | | | |
| Department of Education Operations (DOE) | 207,280,314 | 168,324,135 | - | 38,956,179 |
| DOE - Guahan Academy & <i>iLearn</i> Academy Charter Schools | 3,841,781 | 3,841,770 | - | 11 3/ |
| DOE - Channoru Studies Division | 401,207 | 157,166 | - | 244,041 |
| DOE - Y Kuentan Salapac Prinsipat | 1,081,000 | 993,904 | - | 87,096 |
| DOE - Textbooks | 1,500,000 | - | - | 1,500,000 |
| DOE - First Generation Trust Fund Initiative | 100,000 | 100,000 | - | - |
| University of Guam Operations (UOG) | 30,630,545 | 26,073,024 | - | 4,557,521 |
| UOG - Scholarships (SSFAP) | 3,599,358 | 2,825,496 | - | 773,862 |
| UOG - Aquaculture Development and Training Center | 125,254 | 98,324 | - | 26,930 |
| UOG - WERI (Guam Hydrologic Survey) | 182,694 | 143,415 | - | 39,279 |
| UOG - WERI (Water Resource Monitoring) | 155,626 | 122,166 | - | 33,460 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 149,384 | 117,266 | - | 32,118 |
| UOG - KPRG Operations | 89,467 | 70,231 | - | 19,236 |
| UOG - First Generation Trust Fund Initiative | 250,000 | - | - | 250,000 |
| UOG - Current/Former Americorps Workers | 40,000 | 31,400 | - | 8,600 |
| Guam Community College Operations (GCC) | 18,003,072 | 14,177,419 | - | 3,825,653 |
| GCC - Licensed Practical Nursing & Vocational Guidance Programs | 835,600 | 655,946 | - | 179,654 |
| GCC - Apprenticeship Program | 374,951 | 295,274 | - | 79,677 |
| GCC - First Generation Trust Fund Initiative | 200,000 | - | - | 200,000 |
| Guam Commission for Educator Certification | 281,822 | 168,662 | 9,270 | 103,891 |
| TOTAL | 269,122,075 | 218,195,599 | 9,270 | 50,917,206 |

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2016

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-------------------------------------|-----------------------------------|---------------------|------------------------|
| COMMUNITY SERVICES | | | | |
| Department of Integrated Services for Indiv. with Disabilities (DISID) | 1,259,761 | 391,671 | 25,130 | 842,960 |
| TOTAL | 1,259,761 | 391,671 | 25,130 | 842,960 |
| RECREATION | | | | |
| Department of Parks & Recreation (DPR) - Operations | | | | |
| DPR - Guam Historic Resources Division | 250,053 | 162,700 | 52,013 | 35,341 |
| TOTAL | 250,053 | 162,700 | 52,013 | 35,341 |
| INDIVIDUAL & COLLECTIVE RIGHTS | | | | |
| Commission on Decolonization (COD) | 226,063 | 154,672 | 620 | 70,771 |
| COD - Public Information Program | 160,000 | - | - | 160,000 |
| Department of Chamorro Affairs (DCA) | 1,121,652 | 866,468 | 106,564 | 148,620 |
| DCA - Guam Public Library | 1,246,021 | 851,680 | 132,319 | 262,022 |
| DCA - Guam Council on the Arts and Humanities | 292,500 | 220,715 | - | 71,785 |
| DCA - Guam Educational Telecommunications Corp. (PBS Guam) | 624,063 | 460,273 | 2,114 | 161,676 |
| Department of Labor (DOL) | 1,665,767 | 999,998 | 234,751 | 431,019 |
| DOL - Worker's Compensation Fund | 748,593 | 414,281 | - | 334,312 |
| Department of Military Affairs | 984,100 | 454,131 | 5,700 | 524,269 |
| Guam Election Commission (GEC) | 1,418,160 | 771,918 | 61,287 | 584,955 |
| GEC - Purchase of Voting Booths | 70,000 | 70,000 | - | - |
| GEC - Supplemental Funding per P.L. 33-152 | 604,769 | 246,610 | 9,132 | 349,027 |
| TOTAL | 9,161,688 | 5,510,747 | 552,486 | 3,098,455 |
| ECONOMIC DEVELOPMENT | | | | |
| Bureau of Statistics & Plans | 1,228,714 | 835,644 | 7,088 | 385,982 |
| Department of Agriculture - DOAg | 2,991,601 | 2,166,442 | 1,525 | 823,634 |
| 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 | 3,278,335 | 72,363 | 1,269,617 |
| JUDICIAL/LEGISLATIVE/OTHERS | | | | |
| Unified Judiciary Operations (Judiciary) | 33,032,444 | 28,081,888 | - | 4,950,557 |
| 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 July 31, 2016

| <u>EXPENDITURES & ENCUMBRANCES</u> | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-------------------------------------|-----------------------------------|---------------------|-------------------------|
| JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED) | | | | |
| I Liheslaturan Guåhan (Legislature) | 8,400,000 | 6,679,165 | - | 1,720,835 |
| Legislature - Office of Finance and Budget | 399,000 | 332,500 | - | 66,500 |
| Office of the Attorney General Operations (OAG) | 16,075,423 | 9,426,935 | 957,547 | 5,690,941 |
| OAG - Cost Sharing - CJ Information System Integration Project | 89,730 | - | - | 89,730 |
| Public Defender Services Corporation (PDS) | 4,318,875 | 3,547,967 | - | 770,908 |
| Mayor's Council of Guam (MCOG) | 5,955,497 | 6,880,579 | - | (925,082) ^{5/} |
| MCOG - Grounds Maintenance for Schools | 481,957 | 200,000 | - | 281,957 |
| MCOG - Public Safety & Social Education | 416,860 | 106,157 | 90,686 | 220,017 |
| Office of Public Accountability | 1,389,743 | 948,185 | - | 441,558 |
| TOTAL JUDICIAL/LEGISLATIVE/OTHERS | 70,570,529 | 56,203,376 | 1,048,233 | 13,318,920 |
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | 2,100,000 | 1,785,000 | - | 315,000 |
| GGRF - Governor/Lieutenant Governor Pensions | 251,000 | 209,164 | - | 41,836 |
| GGRF - Judges Annuities | 358,000 | 253,582 | - | 104,418 |
| GGRF - Health/Dental/Life Insurance | 23,005,981 | 23,005,981 | - | - |
| DOA - Supplemental Annuity Benefits Special Fund | 9,155,000 | 7,100,896 | - | 2,054,104 |
| 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 | 45,585,702 | 30,921 | 5,738,912 |
| CONTINUING APPROPRIATIONS | | | | |
| Limited Obligation Bonds (Section 30) | 3,691,564 | 15,669,956 | - | (11,978,392) |
| 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 | 2,781,654 | - | - |
| GDOE Series 2013A Okkodo Project | 2,358,835 | - | - | 2,358,835 |
| BPT Bonds, Series 2015D | - | 14,150,325 | - | (14,150,325) |
| TOTAL | 52,685,376 | 51,893,865 | - | 791,511 |
| GRAND TOTAL | 665,042,150 | 536,485,666 | 10,816,196 | 117,740,288 |

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 AS-400.
- 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 FY 2016.
- 7/ Existing shortfall due to actual requirements for COLA.

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