



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**LESTER L. CARLSON, JR**  
DEPUTY DIRECTOR

JUL 20 2015

33-15-0662

2015 JUN 23 PM 2:44

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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, 2015. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

Should you have any questions, please do not hesitate to call me.

Sincerely,

*Handwritten signature of Jose S. Calvo*  
JOSE S. CALVO

Office of the Speaker  
Judith L. Won Pat, F.D.D

Date: 07-20-15

Time: 4:05pm

Received By: *Handwritten initials*

Enclosures

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<b>Certification of information contained in Enclosures subject to Note 1.</b>
<i>Handwritten signature of Jose S. Calvo</i>
Jose S. Calvo, Director, Bureau of Budget and Management Research
<i>Handwritten signature of Anthony C. Blaz</i>
Anthony C. Blaz, Director, Department of Administration
<i>Handwritten signature of John P. Camacho</i>
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 FY2015 and FY2014  
For the Month Ending June

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2015 and FY2014  
Nine months ending June 2015

	2015 June	2014 June	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Income Taxes:						
Individual	\$ 4,855,344	\$ 4,887,811	\$ (32,467)	\$ 94,169,089	\$ 69,890,894	\$ 24,278,195
Corporation	15,985,804	19,623,160	(3,637,356)	85,698,795	93,687,817	(7,989,022)
Withholding	20,972,144	16,268,706	4,703,438	181,853,127	170,171,725	11,681,402
<b>Income Taxes</b>	<b>41,813,292</b>	<b>40,779,676</b>	<b>1,033,616</b>	<b>361,721,011</b>	<b>333,750,436</b>	<b>27,970,575</b>
Business privilege taxes:						
Gross Receipts Taxes	18,005,068	17,585,103	419,965	162,640,626	173,542,548	(10,901,922)
Other Taxes:						
Use Tax	106,822	35,466	71,356	1,510,411	1,311,188	199,223
<b>Business Privilege Taxes</b>	<b>18,111,889</b>	<b>17,620,569</b>	<b>491,321</b>	<b>164,151,037</b>	<b>174,853,735</b>	<b>(10,702,698)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>3,042,066</b>	<b>2,919,446</b>	<b>122,620</b>	<b>4,273,549</b>	<b>3,974,007</b>	<b>299,542</b>
<b>Use of Money &amp; Property</b>	<b>9,472</b>	<b>159,289</b>	<b>(149,817)</b>	<b>8,890</b>	<b>505,806</b>	<b>(496,916)</b>
<b>Federal Sources</b> <sup>2</sup>	<b>6,272,342</b>	<b>5,434,972</b>	<b>837,370</b>	<b>55,115,986</b>	<b>48,581,546</b>	<b>6,534,440</b>
Department Charges:						
Agriculture	354	332	22	2,155	64,996	(62,841)
Police & Corrections	0	0	0	60	50	10
Public Works	2,925	3,875	(950)	21,780	29,915	(8,135)
Public Health	800	760	40	7,366	4,265	3,101
Commerce	0	19,178	(19,178)	2,385	256,965	(254,580)
Other charges	195,067	502,281	(307,215)	673,479	1,947,398	(1,273,919)
<b>Department Charges</b>	<b>199,146</b>	<b>526,426</b>	<b>(327,281)</b>	<b>707,225</b>	<b>2,303,589</b>	<b>(1,596,364)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 69,448,207</b>	<b>\$ 67,440,378</b>	<b>\$ 2,007,828</b>	<b>\$ 585,977,698</b>	<b>\$ 563,969,120</b>	<b>\$ 22,008,578</b>

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 32-181) <sup>2</sup>	11,924,182	11,928,518	\$ (4,336)	90,081,053	91,699,316	\$ (1,618,263)

Footnotes:

<sup>1</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>2</sup> Estimates are recorded for the provision for 2014 Refunds & Section 30 is prorated for 12 months.

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

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

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending June Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 3rd Quarter 2015 Pursuant to 5 GCA, Ch 4, §4109(b) [due 300 days after the close of each quarter]		
	FY2015 Adopted Revenues Allocated for the Month June	FY2015 Actual Collections For the Month June	Favorable (Unfavorable)	FY2015 Adopted Revenues Allocated for the Quarter <sup>4</sup>	FY2015 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 6,571,057	\$ 4,855,344	\$ (1,715,713)	47,181,944.00	59,212,504.25	12,030,560.25
Corporation	20,632,944	15,985,804	(4,647,140)	40,732,495.00	32,254,433.35	(8,478,061.65)
Withholding	18,648,006	20,973,144	2,324,138	59,178,842.00	62,892,353.11	3,713,511.11
<b>Income Taxes</b>	<b>45,852,007</b>	<b>41,813,292</b>	<b>(4,038,715)</b>	<b>147,093,281.00</b>	<b>154,359,290.71</b>	<b>7,266,009.71</b>
Business privilege taxes:						
Gross Receipts Taxes	19,179,313	18,005,068	(1,174,245)	61,368,645.00	53,281,941.25	(8,086,703.75)
Other Taxes:	0					
Use Tax	146,172	106,822	(39,350)	396,647.00	486,542.42	89,895.42
<b>Business Privilege Taxes</b>	<b>19,325,485</b>	<b>18,111,889</b>	<b>(1,213,596)</b>	<b>61,765,292.00</b>	<b>53,768,483.67</b>	<b>(7,996,808.33)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>3,046,138</b>	<b>3,042,966</b>	<b>(4,072)</b>	<b>3,330,907.00</b>	<b>3,527,713.67</b>	<b>196,806.67</b>
<b>Use of Money &amp; Property</b>	<b>30,539</b>	<b>9,472</b>	<b>(21,067)</b>	<b>57,355.00</b>	<b>(45,212.08)</b>	<b>(102,567.08)</b>
<b>Federal Sources</b>	<b>5,615,942</b>	<b>6,272,342</b>	<b>656,400</b>	<b>16,986,222.00</b>	<b>18,352,297.85</b>	<b>1,366,075.85</b>
Department Charges:						
Agriculture	177	354	177	860.47	561.84	(298.63)
Police & Corrections	0	0	0	4.31	20.00	15.69
Public Works	2,068	2,925	857	5,454.39	6,645.00	1,190.61
Public Health	406	800	394	789.69	1,840.00	1,050.31
Commerce	10,234	0	(10,234)	41,816.74	(153,911.00)	(195,727.74)
Other charges	268,026	195,067	(72,959)	720,063.41	346,458.77	(373,604.64)
<b>Department Charges</b>	<b>280,910</b>	<b>199,146</b>	<b>(81,764)</b>	<b>768,989.01</b>	<b>201,614.61</b>	<b>(567,374.40)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 74,151,021</b>	<b>\$ 69,448,207</b>	<b>\$ (4,702,814)</b>	<b>230,002,046.01</b>	<b>230,164,188.43</b>	<b>162,142.42</b>

Footnotes:

<sup>1</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>2</sup> This information will be updated in the quarter ending

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

Note 1. Data contained herein are subject to change, as annual reconciliation is performed.

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

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections  
Nine Months Ending June 2015  
Pursuant to 5 GCA, Ch 4, §4109(c)(3) (Due 20 days after month-end)

FY2015 ADOPTED Revenues vs. PROJECTED Revenues to Year End  
Pursuant to 2GCA, Ch.13 §13109(a)(1) (due not later than 20 days after month-end); SGCA, Ch.4  
§4109(c)(3) (due no later than 20 days after month-end); and P.L. 31-233, Ch XIII §7 (due no later than 30 days after month-end)

	FY2015 Adopted Revenues for the Cumulative Period <sup>6</sup>	FY2015 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2015 Adopted Revenues (Full Year Projection) <sup>5</sup>	FY2015 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 75,252,103	\$ 94,169,089	\$ 18,916,986	\$ 88,538,982	\$ 117,652,056	\$ 29,113,074
Corporation	93,935,228	85,698,795	(8,236,433)	126,537,680	113,369,929	(13,167,951)
Withholding	177,200,959	181,853,127	4,652,168	239,137,272	246,155,856	7,018,584
<b>Income Taxes</b>	<b>346,388,290</b>	<b>361,721,011</b>	<b>15,332,721</b>	<b>454,214,134</b>	<b>477,177,841</b>	<b>22,963,707</b>
Business privilege taxes:						
Gross Receipts Taxes	181,537,632	162,640,626	(18,897,006)	247,298,658	225,862,475	(21,436,183)
Other Taxes:						
Use Tax	1,427,093	1,510,411	83,318	1,991,111	2,078,093	86,982
<b>Business Privilege Taxes</b>	<b>182,964,725</b>	<b>164,151,037</b>	<b>(18,813,688)</b>	<b>249,289,769</b>	<b>227,940,568</b>	<b>(21,349,201)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>4,063,640</b>	<b>4,273,549</b>	<b>209,909</b>	<b>4,998,978</b>	<b>5,279,354</b>	<b>280,376</b>
<b>Use of Money &amp; Property</b>	<b>121,814</b>	<b>8,890</b>	<b>(112,924)</b>	<b>347,371</b>	<b>198,986</b>	<b>(148,385)</b>
<b>Federal Sources</b>	<b>50,936,699</b>	<b>55,115,986</b>	<b>4,179,287</b>	<b>68,006,761</b>	<b>68,033,665</b>	<b>26,904</b>
Department Charges:						
Agriculture	60,573	2,155	(58,418)			
Police & Corrections	39	60	21			
Public Works	25,849	21,780	(4,069)			
Public Health	3,524	7,366	3,842			
Commerce	238,475	2,385	(236,090)			
Other charges	1,196,017	673,479	(522,538)			
<b>Department Charges</b>	<b>1,524,477</b>	<b>707,225</b>	<b>(817,252)</b>	<b>2,302,259</b>	<b>1,088,512</b>	<b>(1,143,747)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 585,999,645</b>	<b>\$ 585,977,698</b>	<b>\$ (21,947)</b>	<b>\$ 779,059,273</b>	<b>\$ 779,688,926</b>	<b>\$ 629,654</b>
			0.00%			0.08%

Footnotes:

<sup>1</sup> Revenues are based on a modified accrual basis of accounting as determined by GSJ 14. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

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

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

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of June 30, 2015**

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

<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>GENERAL GOVERNMENT</b>				
Office of I Magalahen Guahan	5,920,546	5,029,723	629,979	260,844
Office of I Segundu Na Magalahen Guahan	896,854	814,395	15,372	67,088
Bureau of Budget & Management Research	1,263,738	859,210	-	404,528
Civil Service Commission	887,437	637,346	12,598	237,493
Department of Administration (DOA)	6,867,080	5,250,986	460,563	1,155,532
DOA - Support of Child in Custody - 19 GCA §5116	675,386	499,310	-	176,076
DOA - Residential Treatment Fund	1,600,000	1,276,987	-	323,013
DOA - Government Claims Fund	250,000	59,872	-	190,128
DOA - Government Annual Single Audit	377,000	275,700	101,300	-
DOA - Office of Technology	3,031,116	1,004,186	1,116,907	910,024
Public Works (DPW)	6,970,334	4,811,668	206,726	1,951,940
DPW - Demolition of Taga'chang Beach Park Pavillion	25,000	-	14,400	10,600
Department of Revenue & Taxation	9,766,374	6,503,692	840,566	2,422,116
Department of Land Management	334,012	334,012	-	-
Guam Ancestral Lands Commission	116,182	67,073	960	48,147
Chamorro Land Trust Commission	-	-	-	-
Office of Veterans Affairs	619,379	339,760	53,441	226,179
<b>TOTAL</b>	<b>39,600,438</b>	<b>27,763,920</b>	<b>3,452,811</b>	<b>8,383,708</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Department of Corrections (DOC)	22,309,502	15,695,082	446,764	6,161,656
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	701,000	293,740	-	407,260
DOC - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Department of Youth Affairs (DYA)	5,800,001	3,921,904	163,403	1,714,694
DYA - Runaway, Homeless or Victims of Abuse	321,556	198,030	75,293	48,233
Guam Fire Department	33,546,443	24,994,413	319,369	8,232,662
Guam Police Department (GPD)	33,139,255	23,621,233	260,759	9,257,263
GPD - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Chief Medical Examiner	419,196	273,753	870	144,574
Guam Environmental Protection Agency	-	-	-	-
Guam Energy Office	100,000	-	-	100,000
Customs and Quarantine	-	-	-	-
Office of Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>96,330,953</b>	<b>68,998,155</b>	<b>1,266,456</b>	<b>26,066,342</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of June 30, 2015**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,077,168	4,044,006	1,474,312	4,558,850
DPHSS - MIP/MIPPR Program	11,741,339	8,586,387	-	3,154,952
DPHSS - Medicaid Program	18,239,336	16,812,679	-	1,426,657
DPHSS - Children's Health Insurance Program	2,524,863	2,324,863	-	200,000
DPHSS - Division of Senior Citizens Programs	9,447,266	5,893,442	2,181,403	1,372,421
DPHSS - Foster Care Program	2,662,409	1,240,280	336,176	1,085,953
DPHSS - Public Assistance Program	2,711,092	1,702,350	-	1,008,742
DPHSS - Enhanced Allotment Plan	622,448	595,616	-	26,832
DPHSS - Office of Minority Health	120,619	64,987	19,889	35,743
DPHSS - Preschool Program for 4-Year Old Children	75,000	-	-	75,000
Guam Behavioral Health and Wellness Center (GBHWC)	16,522,896	9,302,192	1,776,139	5,444,564
GBHWC - Detoxication, Rehabilitation, and Prevention Services	1,200,000	703,295	496,705	-
Guam Memorial Hospital Authority (GMHA)	6,335,160	6,335,160	-	-
GMHA - Competitive Wage Act of 2014 Retroactive Payment	1,532,631	1,532,631	-	-
<b>TOTAL</b>	<b>83,812,227</b>	<b>59,137,887</b>	<b>6,284,624</b>	<b>18,389,716</b>
<b>PUBLIC EDUCATION</b>				
Department of Education Operations (DOE)	197,043,046	143,918,704	-	53,124,342
DOE - Chamoru Studies Division	401,207	295,056	-	106,151
DOE - Y Kuantan Salappe Prinsipat	1,081,000	-	-	1,081,000
DOE - Textbooks	1,500,000	1,295,238	-	204,763
University of Guam Operations (UOG)	29,692,924	22,477,418	-	7,215,506
UOG - Scholarships (SSFAP)	3,599,358	2,699,519	-	899,840
UOG - Aquaculture Development and Training Center	125,254	93,940	-	31,314
UOG - WERI (Guam Hydrologic Survey)	182,694	137,021	-	45,674
UOG - WERI (Water Resource Monitoring)	155,626	116,719	-	38,907
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	112,038	-	37,346
UOG - KPRG Operations	89,467	67,100	-	22,367
UOG - Competitive Wage Act of 2014 Salary Adjustment	186,957	-	-	186,957
Guam Community College Operations (GCC)	16,376,571	12,282,428	-	4,094,143
GCC - Licensed Practical Nursing & Vocational Guidance Programs	782,570	586,928	-	195,642
GCC - Apprenticeship Program	1,132,850	849,638	-	283,212
GCC - Competitive Wage Act of 2014 Salary Adjustment	210,511	-	-	210,511
Guam Commission for Educator Certification	258,041	159,502	12,675	85,864
<b>TOTAL</b>	<b>252,967,460</b>	<b>185,091,246</b>	<b>12,675</b>	<b>67,863,539</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of June 30, 2015**

<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>COMMUNITY SERVICES</b>				
Dept. of Integ. Services for Indiv. With Disabilities (DISID)	1,245,705	812,576	24,708	408,421
<b>TOTAL</b>	<b>1,245,705</b>	<b>812,576</b>	<b>24,708</b>	<b>408,421</b>
<b>RECREATION</b>				
Department of Parks & Recreation	3,429,943	2,237,636	94,907	1,097,399
<b>TOTAL</b>	<b>3,429,943</b>	<b>2,237,636</b>	<b>94,907</b>	<b>1,097,399</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization	316,575	204,096	182	112,297
Department of Chamorro Affairs (DCA)	968,140	676,736	36,888	254,516
DCA - Guam Public Library	1,221,589	788,852	114,735	318,002
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	611,826	456,418	37,856	117,552
Guam Council on the Arts and Humanities	316,660	202,698	-	113,962
Department of Labor (DOL)	1,151,127	885,358	33,717	232,052
DOL - Worker's Compensation Fund	798,593	430,800	-	367,793
DOL - Guam Registered Apprentice Program	113,520	51,639	-	61,881
Military Affairs	865,650	424,515	1,650	439,484
Guam Election Commission	1,382,852	974,133	60,266	348,453
<b>TOTAL</b>	<b>7,746,532</b>	<b>5,095,246</b>	<b>285,294</b>	<b>2,365,992</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans	1,204,622	864,907	2,719	336,997
Department of Agriculture - DOAG	2,972,224	2,070,161	76,214	825,849
DOAG - Animal Shelter (GAIN)	94,955	40,356	40,356	14,243
DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions	404,500	127,265	-	277,235
Guam Visitors Bureau	-	-	-	-
<b>TOTAL</b>	<b>4,676,301</b>	<b>3,102,689</b>	<b>119,289</b>	<b>1,454,323</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of June 30, 2015**

<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>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations	31,311,437	23,592,585	-	7,718,852
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	5,827,923	-	1,942,641
Guam Legislature - Office of Finance and Budget	340,863	255,647	-	85,216
Office of the Attorney General (OAG)	14,574,603	8,740,406	478,467	5,355,730
OAG - Prosecution Division Vacancies	317,665	21,365	-	296,300
OAG - Victims Witness Ayuda Services Program	75,466	40,120	-	35,346
OAG- Cost Sharing- CJ Information System Integration Project	-	-	-	-
Public Defender Services Corporation (PDS)	4,723,517	3,620,979	-	1,102,538
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	6,295,175	-	(332,642)
MCOG - Grounds Maintenance for Schools	419,093	-	-	419,093
MCOG - Public Safety & Social Education	416,860	129,266	65,852	221,743
Office of Public Accountability	1,362,493	781,548	-	580,945
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>67,830,914</b>	<b>49,860,833</b>	<b>544,319</b>	<b>17,425,762</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	1,925,000	1,443,744	-	481,256
GGRF - Governor/Lieutenant Governor Pensions	251,000	188,244	-	62,756
GGRF - Judges Annuities	358,000	268,497	-	89,503
GGRF - Health/Dental/Life Insurance	14,287,310	14,287,310	-	-
DOA - Supplemental Annuity Benefits Special Fund	9,460,000	6,645,976	-	2,814,024
DOA- Cost of Living Allowance	12,977,334	13,164,000	-	(186,666)
DOA - Competitive Wage Act of 2014 Salary Adjustment - Executive Depts.	2,015,387	1,000,000	-	1,015,387
DOA - Law Enforcement Retroactive Payment	8,650,000	-	-	8,650,000 3/
Judiciary - Law Enforcement Retroactive Payment	1,350,000	1,350,000	-	-
Legislature - Capital District Fund	330,965	248,224	-	82,741
Executive Branch Department/Agency Vacancies Cost Pool	535,449	-	-	535,449
Public Safety Vacancy Cost Pool	832,190	-	-	832,190
DOC - Electronic Locking System per P.L. 33-01	1,700,000	-	-	1,700,000
Tropical Storm Bavi	250,000	11,393	9,727	228,880 4/
Typhoon Dolphin	250,000	134,799	32,067	83,134
Typhoon Dolphin Supplement	250,000	-	-	250,000
GMHA Pharmaceutical Fund	-	-	-	-
<b>TOTAL</b>	<b>55,422,635</b>	<b>38,742,187</b>	<b>41,794</b>	<b>16,638,654</b>



**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of June 30, 2015**

<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>CONTINUING APPROPRIATIONS</b>				
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	2,504,005	-	1,187,559
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	2,791,054	2,791,052	-	2
<b>TOTAL</b>	<b>49,981,703</b>	<b>32,289,097</b>	<b>-</b>	<b>17,692,606</b>
<b>GRAND TOTAL</b>	<b>663,044,811</b>	<b>473,131,474</b>	<b>12,126,877</b>	<b>177,786,461</b>

**Footnotes:**

- /1 Pursuant to P.L. 32-181 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2015 projections of General Fund".
- /2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- /3 Appropriated from Section 30 Funds per P.L. 32-181
- /4 Funded by DPHSS Director's Office Appropriation