



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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DEPUTY DIRECTOR

OCT 20 2015

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 September 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,

  
JOSE S. CALVO




Enclosures

0975

33-15-0975  
Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 10-20-15  
Time: 5:10 pm  
Received By: JM

2015 OCT 22 PM 2:03

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

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

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2015 and FY2014  
For the Month Ending September

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2015 and FY2014  
Twelve months ending September 2015

	2015			2014		
	September	September	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Income Taxes:						
Individual	\$ 9,366,706	\$ 5,360,365	\$ 4,006,341	\$ 117,002,404	\$ 87,679,648	\$ 29,322,756
Corporation	20,306,267	19,392,924	913,343	117,822,903	121,548,278	(3,725,375)
Withholding	19,727,650	18,761,135	966,515	241,072,088	231,371,768	9,700,320
<b>Income Taxes</b>	<b>49,400,623</b>	<b>43,514,423</b>	<b>5,886,200</b>	<b>475,897,396</b>	<b>440,599,694</b>	<b>35,297,702</b>
Business privilege taxes:						
Gross Receipts Taxes	28,410,494	17,873,903	10,536,591	226,978,045	225,918,921	1,059,123
Other Taxes:						
Use Tax	1,400,628	158,735	1,241,893	3,015,342	1,780,997	1,234,345
<b>Business Privilege Taxes</b>	<b>29,811,122</b>	<b>18,032,639</b>	<b>11,778,483</b>	<b>229,993,386</b>	<b>227,699,918</b>	<b>2,293,468</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>240,551</b>	<b>219,326</b>	<b>21,225</b>	<b>5,095,766</b>	<b>5,019,911</b>	<b>75,855</b>
<b>Use of Money &amp; Property</b>	<b>4,048</b>	<b>345,073</b>	<b>(341,025)</b>	<b>64,140</b>	<b>853,481</b>	<b>(789,340)</b>
<b>Federal Sources</b> <sup>2</sup>	<b>7,149,812</b>	<b>20,728,489</b>	<b>(13,578,677)</b>	<b>74,232,239</b>	<b>80,202,862</b>	<b>(5,970,623)</b>
Department Charges:						
Agriculture	249	151	98	3,174	65,784	(62,610)
Police & Corrections	10	0	10	100	60	40
Public Works	1,125	1,550	(425)	27,680	37,190	(9,510)
Public Health	560	560	0	9,291	6,150	3,141
Commerce	0	19,384	(19,384)	2,385	334,371	(331,986)
Other charges	139,332	(1,177,682)	1,317,014	1,155,433	1,240,616	(85,183)
<b>Department Charges</b>	<b>141,276</b>	<b>(1,156,037)</b>	<b>1,297,313</b>	<b>1,198,063</b>	<b>1,684,171</b>	<b>(486,108)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 86,747,432</b>	<b>\$ 81,683,914</b>	<b>\$ 5,063,519</b>	<b>\$ 786,480,991</b>	<b>\$ 756,060,037</b>	<b>\$ 30,420,954</b>

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 32-181) <sup>2</sup>	13,890,964	13,847,828	\$ 43,136	118,122,029	120,000,001	\$ (1,877,972)

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 September  
Pursuant to 5 GCA, Ch 4, §4109(c)(3) (Due no later than 20 days after month-end)

	FY 2015 Adopted Revenues Allocated for the Month September	FY 2015 Actual Collections For the Month September	Favorable (Unfavorable)
Income Taxes			
Individual	\$ 7,525,208	\$ 9,366,706	\$ 1,841,498
Corporation	24,489,068	20,306,267	(4,182,801)
Withholding	21,400,589	19,727,659	(1,672,939)
<b>Income Taxes</b>	<b>53,414,865</b>	<b>49,400,632</b>	<b>(4,014,242)</b>
Business privilege taxes			
Gross Receipts Taxes	24,387,596	28,410,494	4,022,898
Other Taxes	0		
Use Tax	159,763	1,400,628	1,240,865
<b>Business Privilege Taxes</b>	<b>24,547,159</b>	<b>29,811,122</b>	<b>5,263,963</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>135,583</b>	<b>240,551</b>	<b>104,968</b>
<b>Use of Money &amp; Property</b>	<b>211,832</b>	<b>4,048</b>	<b>(207,784)</b>
<b>Federal Sources</b>	<b>5,706,421</b>	<b>7,149,812</b>	<b>1,443,391</b>
Department Charges			
Agriculture	(28)	249	277
Police & Corrections	0	10	10
Public Works	(287)	1,125	1,412
Public Health	(104)	560	664
Commerce	(3,592)	0	3,592
Other charges	218,205	139,332	(78,873)
<b>Department Charges</b>	<b>214,195</b>	<b>141,276</b>	<b>(72,919)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 84,230,055</b>	<b>\$ 86,747,432</b>	<b>\$ 2,517,377</b>

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 4th Quarter 2015

Pursuant to 5 GCA, Ch 4, §4109(f) (due 30 days after the close of each quarter)<sup>1</sup>

	FY 2015 Adopted Revenues Allocated for the Quarter <sup>2</sup>	FY 2015 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes			
Individual	13,286,879.00	22,833,315.33	9,546,436.33
Corporation	52,602,652.00	32,124,107.78	(478,544.22)
Withholding	61,936,313.00	59,210,312.19	(2,726,000.81)
<b>Income Taxes</b>	<b>107,825,844.00</b>	<b>114,167,735.30</b>	<b>6,341,891.30</b>
Business privilege taxes			
Gross Receipts Taxes	65,761,026.00	64,346,936.45	(1,414,089.55)
Other Taxes			
Use Tax	564,018.00	1,504,930.89	940,912.89
<b>Business Privilege Taxes</b>	<b>66,325,044.00</b>	<b>65,851,867.34</b>	<b>(473,176.66)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>935,338.00</b>	<b>817,777.15</b>	<b>(117,560.85)</b>
<b>Use of Money &amp; Property</b>	<b>225,587.00</b>	<b>55,072.92</b>	<b>(170,484.08)</b>
<b>Federal Sources</b>	<b>17,070,062.00</b>	<b>19,116,253.29</b>	<b>2,046,191.29</b>
Department Charges			
Agriculture	525.02	1,019.00	493.98
Police & Corrections	8.34	40.00	31.66
Public Works	4,661.64	5,900.00	1,238.36
Public Health	1,084.09	1,925.00	840.91
Commerce	47,224.24	-	(47,224.24)
Other charges	624,278.67	481,054.13	(142,324.54)
<b>Department Charges</b>	<b>677,782.00</b>	<b>490,838.13</b>	<b>(186,943.87)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>193,059,627.00</b>	<b>200,499,544.13</b>	<b>7,439,917.13</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>3</sup> Based on Adopted Revenues allocated per P.L. 32-181, 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 <sup>2</sup>  
General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections  
Twelve Months Ending September 2015  
Pursuant to 5 G.C.A. Ch. 4, §4109(c)(3) [Due 20 days after month-end]

FY2015 ADOPTED Revenues vs. PROJECTED Revenues to Year End  
Pursuant to 2G.C.A. Ch.13 §13109(a)(1) [due not later than 30 days after month-end]; 5G.C.A. 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>1</sup>	FY2015 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2015 Adopted Revenues (Full Year Projection) <sup>6</sup>	FY2015 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 88,538,982	\$ 117,002,404	\$ 28,463,422	\$ 88,538,982	\$ 117,002,404	\$ 28,463,422
Corporation	126,537,880	117,822,903	(8,714,977)	126,537,880	117,822,903	(8,714,977)
Withholding	239,137,272	241,072,088	1,934,816	239,137,272	241,072,088	1,934,816
<b>Income Taxes</b>	<b>454,214,134</b>	<b>475,897,396</b>	<b>21,683,262</b>	<b>454,214,134</b>	<b>475,897,396</b>	<b>21,683,262</b>
Business privilege taxes						
Gross Receipts Taxes	247,298,658	226,978,045	(20,320,613)	247,298,658	226,978,045	(20,320,613)
Other Taxes						
Use Tax	1,991,111	3,015,342	1,024,231	1,991,111	3,015,342	1,024,231
<b>Business Privilege Taxes</b>	<b>249,289,769</b>	<b>229,993,386</b>	<b>(19,296,383)</b>	<b>249,289,769</b>	<b>229,993,386</b>	<b>(19,296,383)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>4,998,978</b>	<b>5,095,766</b>	<b>96,788</b>	<b>4,998,978</b>	<b>5,095,766</b>	<b>96,788</b>
<b>Use of Money &amp; Property</b>	<b>347,371</b>	<b>64,140</b>	<b>(283,231)</b>	<b>347,371</b>	<b>64,140</b>	<b>(283,231)</b>
<b>Federal Sources</b>	<b>68,066,761</b>	<b>74,252,239</b>	<b>6,225,478</b>	<b>68,066,761</b>	<b>68,732,239</b>	<b>725,478</b>
Department Charges						
Agriculture	61,093	3,173	(57,924)			
Police & Corrections	47	100	53			
Public Works	30,430	27,680	(2,830)			
Public Health	4,605	9,291	4,683			
Commerce	285,699	2,385	(283,314)			
Other charges	1,820,296	1,355,433	(664,863)			
<b>Department Charges</b>	<b>2,202,259</b>	<b>1,198,063</b>	<b>(1,004,196)</b>	<b>2,202,259</b>	<b>1,198,063</b>	<b>(1,004,196)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 779,059,272</b>	<b>\$ 786,480,991</b>	<b>\$ 7,421,719</b>	<b>\$ 779,059,272</b>	<b>\$ 780,980,991</b>	<b>\$ 1,921,719</b>
			0.95%			0.25%

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 34.

<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 September 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 Maga'lahaen Guahan	5,928,978	6,881,572	76,278	(1,028,871)
Office of I Segundu Na Maga'lahaen Guahan	888,422	1,093,809	13,708	(219,095)
Bureau of Budget & Management Research	1,263,738	1,225,266	-	38,472
Civil Service Commission	887,437	859,411	8,903	19,123
Department of Administration (DOA)	7,019,834	7,353,160	224,758	(558,085)
DOA - Support of Child in Custody - 19 GCA §5116	675,386	684,052	-	(8,666)
DOA - Residential Treatment Fund	1,600,000	1,528,444	-	71,556
DOA - Government Claims Fund	250,000	73,236	-	176,764
DOA - Government Annual Single Audit	377,000	401,000	-	(24,000)
DOA - Office of Technology	2,889,911	1,524,977	905,684	459,250
Public Works (DPW)	6,980,934	6,453,715	243,545	283,674
DPW - Demolition of Taga'chang Beach Park Pavillion	14,400	14,400	-	-
Department of Revenue & Taxation	9,766,374	8,935,513	709,369	121,492
Department of Land Management	334,012	334,012	-	-
Guam Ancestral Lands Commission	116,182	112,924	640	2,618
Chamorro Land Trust Commission	-	-	-	-
Office of Veterans Affairs	619,379	547,234	30,736	41,410
<b>TOTAL</b>	<b>39,611,987</b>	<b>38,022,724</b>	<b>2,213,620</b>	<b>(624,357)</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Department of Corrections (DOC)	22,303,502	21,121,350	608,307	573,846
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	701,000	448,050	-	252,950
DOC - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Department of Youth Affairs (DYA)	5,800,001	5,380,849	192,271	226,881
DYA - Runaway, Homeless or Victims of Abuse	321,556	272,069	49,487	-
Guam Fire Department	33,546,443	33,406,249	191,439	(51,244)
Guam Police Department (GPD)	32,989,926	31,508,555	639,754	841,617
GPD - Cost Sharing- CJ Information System Integration Project	-	-	-	-
Chief Medical Examiner	419,196	412,146	1,676	5,374
Guam Environmental Protection Agency	-	-	-	-
Guam Energy Office	100,000	-	-	100,000
Customs and Quarantine	-	-	-	-
Office of Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>96,181,624</b>	<b>92,549,267</b>	<b>1,682,933</b>	<b>1,949,424</b>

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 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>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	7,586,667	5,683,961	1,030,263	872,443
DPHSS - MIP/MIPPR Program	10,855,159	10,651,660	-	203,499
DPHSS - Medicaid Program	22,974,264	21,994,450	-	979,814
DPHSS - Children's Health Insurance Program	2,524,863	2,324,863	-	200,000
DPHSS - Division of Senior Citizens Programs	9,224,244	7,887,005	703,089	634,150
DPHSS - Foster Care Program	2,251,759	1,826,254	142,160	283,345
DPHSS - Public Assistance Program	1,939,083	1,779,381	-	159,702
DPHSS - Enhanced Allotment Plan	618,982	613,004	-	5,978
DPHSS - Office of Minority Health	120,619	102,599	9,926	8,094
DPHSS - Preschool Program for 4-Year Old Children	-	-	-	-
DPHSS - Macheche Senior Center per P.L. 33-53	50,900	-	-	50,900
Guam Behavioral Health and Wellness Center (GBHWC)	16,522,896	12,937,244	525,502	3,060,150
GBHWC - Detoxication, Rehabilitation, and Prevention Services	1,200,000	1,183,121	16,879	0
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>83,737,227</b>	<b>74,851,334</b>	<b>2,427,818</b>	<b>6,458,075</b>
<b>PUBLIC EDUCATION</b>				
Department of Education Operations (DOE)	197,043,046	196,967,007	-	76,039
DOE - Chamoru Studies Division	401,207	401,207	-	-
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	29,692,924	-	-
UOG - Scholarships (SSFAP)	3,599,358	3,599,358	-	-
UOG - Aquaculture Development and Training Center	125,254	125,254	-	-
UOG - WERI (Guam Hydrologic Survey)	182,694	182,694	-	-
UOG - WERI (Water Resource Monitoring)	155,626	155,626	-	-
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	149,384	-	-
UOG - KPRG Operations	89,467	89,467	-	-
UOG - Competitive Wage Act of 2014 Salary Adjustment	186,957	-	-	186,957
Guam Community College Operations (GCC)	16,376,571	16,376,571	-	-
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	221,665	4,208	32,168
<b>TOTAL</b>	<b>252,967,460</b>	<b>252,252,814</b>	<b>4,208</b>	<b>710,438</b>

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 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>COMMUNITY SERVICES</b>				
Dept. of Integ. Services for Indiv. With Disabilities (DISID)	1,245,705	999,003	1,828	244,874
<b>TOTAL</b>	<b>1,245,705</b>	<b>999,003</b>	<b>1,828</b>	<b>244,874</b>
<b>RECREATION</b>				
Department of Parks & Recreation	3,429,943	3,169,826	34,726	225,391
<b>TOTAL</b>	<b>3,429,943</b>	<b>3,169,826</b>	<b>34,726</b>	<b>225,391</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization	316,575	247,243	5,392	63,940
Department of Chamorro Affairs (DCA)	993,300	943,818	13,113	36,369
DCA - Guam Public Library	1,221,589	1,077,069	52,650	91,870
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	611,826	616,145	6,500	(10,819)
Guam Council on the Arts and Humanities	291,500	266,333	-	25,167
Department of Labor (DOL)	1,151,627	1,193,107	8,601	(50,081)
DOL - Worker's Compensation Fund	798,593	579,197	-	219,396
DOL - Guam Registered Apprentice Program	113,020	73,735	-	39,285
Military Affairs	865,650	588,291	2,897	274,462
Guam Election Commission	1,382,852	1,271,490	14,380	96,981
<b>TOTAL</b>	<b>7,746,532</b>	<b>6,856,430</b>	<b>103,533</b>	<b>786,569</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans	1,204,622	1,103,023	620	100,980
Department of Agriculture - DOAG	3,052,435	2,826,426	29,631	196,378
DOAG - Animal Shelter (GAIN)	94,955	40,356	40,356	14,243
DOAG - Competitive Limited Term of Eight (8) Forestry Aide Positions	324,289	202,223	-	122,066
Guam Visitors Bureau	-	-	-	-
<b>TOTAL</b>	<b>4,676,301</b>	<b>4,172,028</b>	<b>70,607</b>	<b>433,666</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations	31,311,437	31,311,437	-	-
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	7,770,564	-	-
Guam Legislature - Office of Finance and Budget	340,863	340,863	-	-
Office of the Attorney General (OAG)	14,574,603	12,054,949	885,080	1,634,574

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 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>JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)</b>				
OAG - Prosecution Division Vacancies	317,665	23,478	-	294,187
OAG - Victims Witness Ayuda Services Program	75,466	51,938	-	23,528
OAG- Cost Sharing- CJ Information System Integration Project	-	-	-	-
Public Defender Services Corporation (PDS)	4,723,517	4,723,517	-	-
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	5,974,684	-	(12,151)
MCOG - Grounds Maintenance for Schools	419,093	-	-	419,093
MCOG - Public Safety & Social Education	416,860	190,247	79,507	147,107
Office of Public Accountability	1,362,493	1,140,385	-	222,108
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>67,830,914</b>	<b>64,137,882</b>	<b>964,587</b>	<b>2,728,445</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	1,925,000	1,925,000	-	-
GGRF - Governor/Lieutenant Governor Pensions	251,000	251,000	-	-
GGRF - Judges Annuities	358,000	358,000	-	-
GGRF - Health/Dental/Life Insurance	14,287,310	14,287,310	-	-
DOA - Supplemental Annuity Benefits Special Fund	9,460,000	8,906,423	-	553,577
DOA- Cost of Living Allowance	12,977,334	13,164,000	-	(186,666)
DOA - Competitive Wage Act of 2014 Salary Adjustment - Executive Depts.	1,534,484	1,534,484	-	-
DOA - Law Enforcement Retroactive Payment	8,650,000	8,650,000	-	3/
Judiciary - Law Enforcement Retroactive Payment	1,350,000	1,350,000	-	3/
Legislature - Capital District Fund	330,965	330,965	-	-
Executive Branch Department/Agency Vacancies Cost Pool	535,449	-	-	535,449
Public Safety Vacancy Cost Pool	625,873	-	-	625,873
DOC - Electronic Locking System per P.L. 33-01	1,700,000	-	-	1,700,000
DOAg - Crop Damages from Typhoon Halong	400,000	387,433	-	12,567
Typhoon Vonglong	250,000	442,936	5,907	(198,844)
Tropical Storm Bavi	250,000	146,004	96	103,900 4/
Typhoon Dolphin	250,000	163,147	18,454	68,399
Typhoon Dolphin Supplement	250,000	160	200,840	49,000
Tropical Storm Goni	250,000	-	-	250,000
GMHA Pharmaceutical Fund	-	-	-	-
<b>TOTAL</b>	<b>55,635,415</b>	<b>51,896,862</b>	<b>225,298</b>	<b>3,513,256</b>

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**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of September 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	5,131,013	-	-
General Obligation Bonds, Series 2009 A	21,174,012	21,417,381	-	(243,369)
Limited Obligation Bonds (Section 30)	3,691,564	15,669,956	-	(11,978,392) 5/
BPT Tax Bonds, Series 2011A	11,948,013	11,948,013	-	1
BPT Tax Bonds, Series 2012B	5,246,047	5,246,046	-	1
BPT Tax Bonds, Series 2013C	2,791,054	2,791,052	-	2
<b>TOTAL</b>	<b>49,981,703</b>	<b>62,203,461</b>	<b>-</b>	<b>(12,221,758)</b>
<b>GRAND TOTAL</b>	<b>663,044,811</b>	<b>651,111,630</b>	<b>7,729,158</b>	<b>4,204,023</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
- /5 Funding transferred from the Solid Waste Operations Fund to the General Fund (\$11,978,392)

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