# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

**EDDIE BAZA CALVO**
GOVERNOR

**RAY TENORIO**
**LIEUTENANT GOVERNOR**

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

2017 MAY 22 PM 3:11

MAY 2 0 2017

GL# 34-17-532
Speaker Benjamin J.F. Cruz

Time: 226 [ ] AM [/] PM File No.
Received By

The Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96910

Dear Speaker Cruz:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending April 30, 2017. 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,

LESTER L. CARLSON, JR.

Enclosures

| *Certification of information contained in Enclosures subject to Note 1.* |
|---|
| Lester L. Carlson, Jr. Acting Director, Bureau of Budget and Management Research |
| Christine Ann W. Baleto, Director, Department of Administration |
| John P. Camacho, Director, Department of Revenue and Taxation |

0532

**Government of Guam**

**Consolidated Revenue / Expenditure Report** [1/]

**General Fund**

| | Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2017 and FY2016 For the Month Ending April | | | Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2017 Seven months ending April 2017 | | |
|---|---|---|---|---|---|---|
| | 2017 April | 2016 April | Increase (Decrease) | Fiscal Year 2017 | Fiscal Year 2016 | Increase (Decrease) |
| Income Taxes: | | | | | | |
| Individual | $ 27,374,472 | $ 33,412,148 [3/] | $ (6,037,676) | $ 53,910,550 | $ 98,217,700 | $ (44,307,150) |
| Corporation | 23,715,979 | 13,418,138 | 10,297,841 | 75,675,973 | 131,084,309 | (55,408,336) |
| Withholding | 21,988,962 | 28,930,296 | (6,941,334) | 153,932,863 | 262,695,594 | (108,762,731) |
| **Income Taxes** | **73,079,413** | **75,760,582** | **(2,681,169)** | **283,519,386** | **491,997,603** | **(208,478,217)** |
| Business privilege taxes | | | | | | |
| Gross Receipts Taxes | 18,024,374 | 19,562,530 | (1,538,156) | 137,651,414 | 242,096,302 | (104,444,888) |
| Other Taxes: | | | | | | |
| Use Tax | 171,417 | 135,940 | 35,477 | 1,805,695 | 1,839,656 | (33,961) |
| **Business Privilege Taxes** | **18,195,791** | **19,698,470** | **(1,502,679)** | **139,457,109** | **243,935,958** | **(104,478,849)** |
| **Licenses, Fees & Penalties** | **108,774** | **154,463** | **(45,689)** | **853,146** | **5,389,914** | **(4,536,768)** |
| **Use of Money & Property** | **3,184** | **5,280** | **(2,096)** | **476,634** | **(5,352)** | **481,986** |
| Federal Sources | | | | | | |
| Section 30 | 7,734,103 | 6,538,954 | 1,195,148 | 48,484,222 | 45,772,679 | 2,711,543 |
| Immigration fees | 191,280 | 186,825 | 4,455 | 1,143,600 | 1,025,165 | 118,435 |
| Recovery from Individuals | 0 | 13,355 | (13,355) | 16,884 | 38,274 | (21,390) |
| Child Support AFDC Local Share | 3,381 | 19,100 | (15,719) | 44,211 | 60,337 | (16,126) |
| **Federal Sources** [2/] | **7,928,764** | **6,758,234** | **1,170,530** | **49,688,917** | **46,896,455** | **2,792,462** |
| Department Charges: | | | | | | |
| Agriculture | 655 | 395 | 260 | 3,200 | 2,958 | 242 |
| Police & Corrections | 10 | 0 | 10 | 10 | 50 | (40) |
| Public Works | 2,435 | 2,225 | 210 | 20,185 | 13,650 | 6,535 |
| Public Health | 560 | 600 | (40) | 5,970 | 4,440 | 1,530 |
| Commerce | 0 | 0 | 0 | 0 | 0 | 0 |
| Other charges | 75,176 | 76,985 | (1,809) | 462,932 | 485,861 | (22,929) |
| **Department Charges** | **78,836** | **80,205** | **(1,369)** | **492,297** | **506,959** | **(14,662)** |
| **TOTAL GENERAL FUND REVENUES** | **$ 99,394,762** | **$ 102,457,234** | **$ (3,062,472)** | **$ 474,487,489** | **$ 788,721,537** | **$ (314,234,048)** |

| PROVISION FOR TAX REFUNDS | | | | | | |
|---|---|---|---|---|---|---|
| Budget (Provision per P.L. 33-185) [3] | 20,393,830 | 20,613,549 | $ (219,719) | 75,620,355 | 75,737,147 | $ (116,792) |

Footnotes

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Estimates are recorded for the provision for 2017 Refunds & Section 30 are prorated for 12 months

3/ FY16 includes ACTC reimbursements of $9M compared to $0 in FY17

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

Note 2 Provision for Tax Refunds reflect accounting estimate as of 9/30/2017



Doc. No. 34GL-17-0532.

**Government of Guam**
**Consolidated Revenue / Expenditure Report** [1]
**General Fund**

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
**For the Month Ending April 2017**
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]

| | FY 2017 Adopted Revenues Allocated for the Month April | FY 2017 Actual Collections For the Month April | Favorable (Unfavorable) |
|---|---|---|---|
| Income Taxes | | | |
| Individual | $ 43,797,583 | $ 27,374,472 | $ (16,423,111) |
| Corporation | 16,118,853 | 23,715,979 | 7,602,126 |
| Withholding | 22,982,776 | 21,988,962 | (993,814) |
| **Income Taxes** | **82,894,212** | **73,079,413** | **(9,814,799)** |
| Business privilege taxes | | | |
| Gross Receipts Taxes | 20,282,815 | 18,024,374 | (2,258,441) |
| Other Taxes | | | |
| Use Tax | 131,758 | 171,417 | 39,659 |
| **Business Privilege Taxes** | **20,414,573** | **18,195,791** | **(2,218,782)** |
| **Licenses, Fees & Penalties** | **155,279** | **108,774** | **(46,505)** |
| **Use of Money & Property** | **9,313** | **3,184** | **(6,129)** |
| Federal Sources | | | |
| Section 30 | 6,237,937 | 7,734,103 | $ 1,496,166 |
| Immigration fees | 149,739 | 191,280 | 41,541 |
| Recovery from Individuals | 0 | 0 | 0 |
| Child Support AFDC Local Share | 0 | 3,381 | 3,381 |
| **Federal Sources** [2] | **6,387,676** | **7,928,764** | **1,541,088** |
| Department Charges | | | |
| Agriculture | 314 | 655 | 341 |
| Police & Corrections | 0 | 10 | 10 |
| Public Works | 1,769 | 2,435 | 666 |
| Public Health | 477 | 560 | 83 |
| Commerce | 0 | 0 | 0 |
| Other charges | 61,212 | 75,176 | 13,964 |
| **Department Charges** | **63,772** | **78,836** | **15,064** |
| **TOTAL GENERAL FUND REVENUES** | **$ 109,924,825** | **$ 99,394,762** | **$ (10,530,063)** |

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
**For the 3rd Quarter 2017**
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3]

| FY 2017 Adopted Revenues Allocated for the Quarter [4] | FY 2017 Actual Collections for the Quarter | Favorable Increase (Decrease) |
|---|---|---|
| [redacted] | | |

Footnotes:
1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2/ Estimates are recorded for the provision for 2017 Refunds & Section 30 is prorated for 12 months.
3/ This information will be updated in the quarter ending
4/ Based on Adopted Revenues allocated per P.L. 33-185, Chapter 3, section 4(a).

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2017.



Doc. No. 34GL-17-0532.

**Government of Guam**

**Consolidated Revenue / Expenditure Report** [1]

**General Fund**

| | YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Seven Months Ending April 2017 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end] | | | FY2017 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]; 5GCA, 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 | | |
|---|---|---|---|---|---|---|
| | FY2017 Adopted Revenues for the Cumulative Period [2] | FY2017 Actual Revenues for the Cumulative Period | Favorable (Unfavorable) | FY2017 Adopted Revenues (Full Year Projection) [2] | FY2017 Revenue Tracking | Favorable Increase (Decrease) |
| Income Taxes: | | | | | | |
| Individual | $ 75,587,365 | $ 53,910,550 | $ (21,676,815) | $ 100,855,538 | $ 98,217,700 | $ (2,637,838) |
| Corporation | 78,567,065 | 75,675,973 | (2,891,092) | 142,997,573 | 131,084,309 | (11,913,264) |
| Withholding | 153,217,445 | 153,932,863 | 715,418 | 264,230,778 | 262,695,594 | (1,535,184) |
| **Income Taxes** | **307,371,875** | **283,519,386** | **(23,852,489)** | **508,083,889** | **493,997,603** | **(16,086,286)** |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 142,803,849 | 137,651,414 | (5,152,435) | 247,029,259 | 242,096,302 | (4,932,957) |
| Other Taxes: | | | | | | |
| Use Tax | 1,234,016 | 1,805,695 | 571,679 | 2,183,865 | 3,122,734 | 938,869 |
| **Business Privilege Taxes** | **144,037,865** | **139,457,109** | **(4,580,756)** | **249,213,124** | **245,219,036** | **(3,994,088)** |
| **Licenses, Fees & Penalties** | **1,005,745** | **853,146** | **(152,599)** | **5,873,358** | **5,389,914** | **(483,444)** |
| **Use of Money & Property** | **63,604** | **476,634** | **413,030** | **217,464** | **(5,352)** | **(222,816)** |
| Federal Sources: | | | | | | |
| Section 30 | 43,669,201 | 48,484,222 | 4,815,021 | 74,900,293 | 87,154,735 | 12,254,442 |
| Immigration fees | 1,091,350 | 1,143,600 | 52,250 | 1,893,235 | 2,118,984 | 225,749 |
| Recovery from Individuals | 0 | 16,884 | 16,884 | 0 | 0 | 0 |
| Child Support AFDC Local Share | 0 | 44,211 | 44,211 | 0 | 0 | 0 |
| **Federal Sources** | **44,760,551** | **49,688,917** | **4,928,366** | **76,793,528** | **89,273,719** | **12,480,191** |
| Department Charges: | | | | | | |
| Agriculture | 3,707 | 3,200 | (507) | [redacted] | | |
| Police & Corrections | 73 | 10 | (63) | | | |
| Public Works | 17,128 | 20,185 | 3,057 | | | |
| Public Health | 5,493 | 5,970 | 477 | | | |
| Commerce | 0 | 0 | 0 | | | |
| Other charges | 595,705 | 462,932 | (132,773) | | | |
| **Department Charges** | **622,106** | **492,297** | **(129,809)** | **1,372,571** | **1,102,332** | **(270,239.00)** |
| **TOTAL GENERAL FUND REVENUES** | **$ 497,861,746** | **$ 474,487,489** | **$ (23,374,257)** | **$ 841,553,934** | **$ 832,977,252** | **$ (8,576,682)** |
| | | | -4.69% | | | -1.02% |

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Based on Adopted Revenues allocated per P.L. 33-185, Chapter 1, section 4(a).

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

Note 2: Provision for Tax Refunds reflect accounting estimates as of 9/30/2017.



Doc. No. 34GL-17-0532.

# Government of Guam
# Consolidated Revenue/Expenditure Report
# General Fund
# As of April 30, 2017

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

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS 1/ | EXPENDITURES 2/ | ENCUMBRANCES | FUNDS AVAILABLE | |
|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | |
| Office of I Maga'lahen Guahan | 6,765,920 | 3,236,815 | 800,852 | 2,728,253 | |
| Office of I Segundu Na Maga'lahen Guahan | 1,057,147 | 546,173 | 13,406 | 497,568 | |
| Bureau of Budget & Management Research | 1,283,232 | 630,329 | - | 652,903 | |
| Civil Service Commission | 944,788 | 417,826 | 147,558 | 379,405 | |
| CSC - Administrative Law Judge / Legal Secretary | 109,177 | 29,991 | 22,500 | 56,686 | |
| Department of Administration (DOA) | 6,752,085 | 3,460,907 | 341,715 | 2,949,463 | |
| DOA - Support of Child in Custody - 19 GCA §5116 | 946,969 | - | - | 946,969 | |
| DOA - Residential Treatment Fund | 1,600,000 | 1,244,460 | - | 355,540 | |
| DOA - Government Claims Fund | 250,000 | 95,857 | - | 154,143 | |
| DOA - Government Annual Single Audit | 401,000 | 173,630 | 227,370 | - | |
| DOA - Office of Technology | 3,900,974 | 1,342,222 | 983,849 | 1,574,903 | |
| Department of Revenue & Taxation | 8,865,558 | 4,321,820 | 700,516 | 3,843,222 | |
| Department of Public Works (DPW) | 7,123,269 | 3,183,041 | 193,309 | 3,746,920 | |
| Department of Land Management | 419,897 | 216,557 | 203,340 | - | |
| Guam Ancestral Lands Commission | 91,093 | 32,416 | 2,104 | 56,573 | |
| Office of Veterans Affairs | 631,767 | 291,080 | 50,069 | 290,618 | |
| **TOTAL** | **41,142,876** | **19,223,124** | **3,686,588** | **18,233,164** | |
| **PROTECTION OF LIFE & PROPERTY** | | | | | |
| Guam Police Department (GPD) | 33,771,921 | 16,653,169 | 1,184,489 | 15,934,263 | 3/ |
| Department of Corrections (DOC) | 23,315,006 | 11,898,762 | 607,193 | 10,809,052 | 3/ |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 701,000 | 235,289 | - | 465,711 | |
| DOC - GMHA Consolidated Agreement | 1,100,000 | - | - | 1,100,000 | |
| Department of Youth Affairs (DYA) | 5,907,388 | 2,735,528 | 254,599 | 2,917,261 | |
| DYA - Runaway, Homeless or Victims of Abuse | 332,150 | 148,649 | 183,501 | - | |
| Chief Medical Examiner | 430,005 | 199,461 | 39,848 | 190,696 | |
| Guam Fire Department | 33,325,218 | 17,135,738 | 380,891 | 15,808,589 | |
| **TOTAL** | **98,882,688** | **49,006,597** | **2,650,521** | **47,225,571** | |

See footnotes on page 7.

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



Doc. No. 34GL-17-0532.

# Government of Guam
# Consolidated Revenue/Expenditure Report
# General Fund
# As of April 30, 2017

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS [1/] | EXPENDITURES [2/] | ENCUMBRANCES | FUNDS AVAILABLE | |
|---|---|---|---|---|---|
| **PUBLIC HEALTH** | | | | | |
| Department of Public Health & Social Services (DPHSS) | 11,089,649 | 3,400,346 | 1,662,038 | 6,027,265 | |
| DPHSS - MIP/MIPPR Program | 11,154,436 | 7,366,386 | 12,227 | 3,775,823 | |
| DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support | 800,000 | - | - | 800,000 | |
| DPHSS - Medicaid Program | 16,383,089 | 11,761,024 | - | 4,622,065 | |
| DPHSS - Children's Health Insurance Program | 6,793,770 | 2,460,946 | 949,485 | 3,383,339 | |
| DPHSS - Division of Senior Citizens Programs | 9,278,531 | 3,708,003 | 4,323,960 | 1,246,568 | |
| DPHSS - Public Assistance Program | 3,469,911 | 1,464,206 | - | 2,005,705 | |
| DPHSS - Enhanced Allotment Plan | 913,153 | 890,596 | - | 22,557 | |
| DPHSS - Office of Minority Health | 104,167 | 55,534 | - | 48,633 | |
| DPHSS - Foster Care Health Insurance Premiums | 700,000 | 232,149 | - | 467,851 | |
| Guam Behavioral Health and Wellness Center (GBHWC) | 6,504,513 | 5,443,575 | 793,444 | 267,494 | |
| GBHWC - Drug & Alcohol Programs | 1,575,112 | 616,563 | 831,906 | 126,643 | |
| GBHWC - Youth Suicide Prevention and Peace Program | 86,000 | - | 13,325 | 72,675 | |
| Guam Memorial Hospital Authority (GMHA) - per P.L. 33-183 & P.L. 33-185 | 15,000,000 | 15,000,000 | - | - | 4/ |
| **TOTAL** | **83,852,331** | **52,399,329** | **8,586,385** | **22,866,617** | |
| **PUBLIC EDUCATION** | | | | | |
| Department of Education Operations (DOE) | 203,954,990 | 98,849,609 | - | 105,105,381 | |
| DOE - Guahan Academy & *iLearn* Academy Charter Schools | 4,282,076 | 3,997,366 | - | 284,710 | |
| DOE - Chamoru Studies Division | 401,207 | - | - | 401,207 | |
| DOE - Y Kuentan Salappe Prinsipat | 1,081,000 | 160,918 | - | 920,082 | |
| DOE - Textbooks | 1,500,000 | 52,994 | - | 1,447,006 | |
| DOE - First Generation Trust Fund Initiative | 100,000 | - | - | 100,000 | |
| University of Guam Operations (UOG) | 30,740,431 | 10,227,283 | - | 20,513,148 | |
| UOG - Scholarships (SSFAP) | 3,599,358 | 879,167 | - | 2,720,191 | |
| UOG - Aquaculture Development and Training Center | 125,254 | 10,438 | - | 114,816 | |
| 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 | 125,000 | 72,916 | - | 52,084 | |
| UOG - First Generation Trust Fund Initiative | 250,000 | - | - | 250,000 | |
| Guam Community College Operations (GCC) | 17,903,072 | 4,900,000 | - | 13,003,072 | |
| GCC - Licensed Practical Nursing & Vocational Guidance Programs | 835,600 | 199,267 | - | 636,333 | |
| GCC - Apprenticeship Program | 374,951 | 122,492 | - | 252,459 | |
| GCC - First Generation Trust Fund Initiative | 200,000 | - | - | 200,000 | |
| Guam Commission for Educator Certification | 281,822 | 115,024 | 8,864 | 157,935 | |
| **TOTAL** | **266,242,465** | **119,587,473** | **8,864** | **146,646,129** | |

See footnotes on page 7.

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



Doc. No. 34GL-17-0532.

# Government of Guam
## Consolidated Revenue/Expenditure Report
## General Fund
## As of April 30, 2017

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS [1/] | EXPENDITURES [2/] | ENCUMBRANCES | FUNDS AVAILABLE |
|---|---|---|---|---|
| **COMMUNITY SERVICES** | | | | |
| Department of Integrated Services for Indiv. with Disabilities (DISID) | 1,259,761 | 268,766 | 46,440 | 944,556 |
| **TOTAL** | **1,259,761** | **268,766** | **46,440** | **944,556** |
| **RECREATION** | | | | |
| Department of Parks and Recreation - Guam Historic Resources Division | 305,958 | 167,032 | - | 138,926 |
| **TOTAL** | **305,958** | **167,032** | **-** | **138,926** |
| **INDIVIDUAL & COLLECTIVE RIGHTS** | | | | |
| Commission on Decolonization (COD) | 176,063 | 122,620 | 2,598 | 50,845 |
| COD - Public Information Program | 210,000 | 1,469 | 5,221 | 203,310 |
| Department of Chamorro Affairs (DCA) | 1,120,352 | 489,988 | 65,498 | 564,866 |
| DCA - Guam Public Library | 1,246,021 | 551,355 | 176,987 | 517,679 |
| DCA - Guam Council on the Arts and Humanities | 293,800 | 149,005 | - | 144,795 |
| DCA - Guam Educational Telecommunications Corp. (PBS Guam) | 624,063 | 291,944 | 4,796 | 327,323 |
| Department of Labor (DOL) | 1,573,746 | 992,759 | 217,895 | 363,092 |
| DOL - Worker's Compensation Fund | 698,593 | 240,992 | - | 457,601 |
| Department of Military Affairs | 909,100 | 286,880 | 3,328 | 618,892 |
| Guam Election Commission (GEC) | 1,514,576 | 846,347 | 140,305 | 527,924 |
| **TOTAL** | **8,366,314** | **3,973,359** | **616,628** | **3,776,327** |
| **ECONOMIC DEVELOPMENT** | | | | |
| Bureau of Statistics & Plans (BSP) | 805,877 | 427,834 | 13,789 | 364,254 |
| BSP - Business and Economics Statistics Program | 446,003 | 223,179 | - | 222,824 |
| Department of Agriculture - DOAg | 2,991,923 | 1,474,273 | - | 1,517,650 |
| DOAg - Animal Shelter (GAIN) | 150,000 | 63,750 | 63,750 | 22,500 |
| **TOTAL** | **4,393,803** | **2,189,036** | **77,539** | **2,127,228** |
| **JUDICIAL/LEGISLATIVE/OTHERS** | | | | |
| Unified Judiciary Operations (Judiciary) | 31,510,247 | 19,698,750 | - | 11,811,497 |
| Judiciary - Court Appointed Fees | 1,239,791 | - | - | 1,239,791 |
| Judiciary - Adult and Juvenile Drug Courts | 1,383,439 | - | - | 1,383,439 |
| Judiciary - Family Visitation Center | 11,000 | - | - | 11,000 |
| I Liheslaturan Guåhan (Legislature) | 8,496,564 | 4,602,305 | - | 3,894,259 |
| Legislature - Office of Finance and Budget | 474,000 | 276,500 | - | 197,500 |

See Footnotes on page 7.

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



Doc. No. 34GL-17-0532.

# Government of Guam
# Consolidated Revenue/Expenditure Report
# General Fund
# As of April 30, 2017

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS [1/] | EXPENDITURES [2/] | ENCUMBRANCES | FUNDS AVAILABLE | |
|---|---|---|---|---|---|
| **JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)** | | | | | |
| Office of the Attorney General Operations (OAG) | 16,249,713 | 7,459,653 | 787,614 | 8,002,445 | 3/ |
| Public Defender Services Corporation (PDS) | 4,341,373 | 2,171,000 | - | 2,170,373 | |
| Mayor's Council of Guam (MCOG) | 4,617,188 | 5,235,944 | - | (618,756) | 5/ |
| MCOG - Grounds Maintenance for Schools | 481,957 | - | - | 481,957 | |
| MCOG - Public Safety & Social Education | 416,860 | 70,020 | 119,314 | 227,525 | |
| Office of Public Accountability | 1,396,898 | 785,048 | - | 611,850 | |
| **TOTAL JUDICIAL/LEGISLATIVE/OTHERS** | **70,619,030** | **40,299,221** | **906,928** | **29,412,881** | |
| **MISCELLANEOUS APPROPRIATIONS** | | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | 2,100,000 | 1,517,800 | - | 582,200 | |
| GGRF - Governor/Lieutenant Governor Pensions | 252,000 | 147,000 | - | 105,000 | |
| GGRF - Judges Annuities | 363,000 | 211,750 | - | 151,250 | |
| GGRF - Health/Dental/Life Insurance | 24,859,483 | 21,399,158 | - | 3,460,325 | |
| DOA - Supplemental Annuity Benefits Special Fund | 8,493,840 | 4,247,146 | - | 4,246,694 | |
| DOA- Cost of Living Allowance | 13,226,000 | 13,476,000 | - | (250,000) | 6/ |
| MCOG - Lump Sum of Accrued Annual Leave | 787,234 | 347,132 | - | 440,102 | |
| Legislature - Lump Sum of Accrued Annual Leave | 385,205 | 385,205 | - | - | |
| **TOTAL** | **50,466,762** | **41,731,191** | **-** | **8,735,571** | |
| **CONTINUING APPROPRIATIONS** | | | | | |
| General Obligation Bonds, Series 2009 A | 5,559,100 | 5,102,200 | - | 456,900 | |
| GDOE Series 2010A JFK Project | 5,130,600 | 5,130,600 | - | - | |
| BPT Tax Bonds, Series 2011A | 16,350,513 | 10,489,006 | - | 5,861,507 | |
| BPT Tax Bonds, Series 2012B | 7,517,244 | 4,928,023 | - | 2,589,221 | |
| BPT Tax Bonds, Series 2013C | 2,775,217 | 2,546,967 | - | 228,250 | 7/ |
| GDOE Series 2013A Okkodo Project | 2,284,685 | 650,000 | - | 1,634,685 | |
| BPT Bonds, Series 2015D | 20,214,750 | 10,107,375 | - | 10,107,375 | |
| Limited Obligation Bonds (Section 30), Series 2016A | 10,907,876 | 5,033,501 | - | 5,874,375 | |
| **TOTAL** | **70,739,985** | **43,987,673** | **-** | **26,752,312** | |
| **GRAND TOTAL** | **696,271,973** | **372,832,800** | **16,579,892** | **306,859,281** | |

**Footnotes:**

**1/** Pursuant to P.L. 33-185 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2017 projections of General Fund".

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

**3/** Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.

**4/** Appropriation funded from bond proceeds of refinanced debt service authorized by P.L. 33-183.

**5/** Pending journal voucher transactions between MCOG accounts.

**6/** Existing shortfall due to actual requirements for COLA.

**7/** Appropriation and expenditure is net of UOG bond payment obligation ($2,027,283) as stipulated in Chapter 1, Section 6(f), P.L. 33-185.

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



Doc. No. 34GL-17-0532.