



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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JOSHUA F. TENORIO
LIEUTENANT GOVERNOR
MAR 19 2019

The Honorable Tina Muña Barnes
Speaker
I Mina'trentai Singko Na Liheslaturan Guåhan
Thirty-Fifth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Speaker Tina Rose Muña Barnes

MAR 20 2019

Time 4:55 ()AM ()PM

Received By:

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending February 28, 2019. 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.

Please also note that the report has been prepared and submitted to comply with Public Law 34-116. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

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

Sincerely,

LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>
Lester L. Carlson, Jr., Acting Director, Bureau of Budget and Management Research
Edward Birn, Director, Department of Administration
Dafne Shimizu, Acting 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 FY2019 and FY2018
For the Month Ending February

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2019 and FY2018
Five months ending February 2019

	2019		2018		Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
	February	February	February	February				
Income Taxes:								
Individual	2 & 3 \$ 3,636,218	\$ 2,191,117	\$ 1,445,102	\$ 28,508,679	\$ 23,918,501	\$ 4,590,178		
Corporation	3,759,301	1,753,578	2,005,723	24,353,730	44,366,590	(20,012,859)		
Withholding	17,774,136	16,345,166	1,428,970	97,486,818	107,455,349	(9,968,531)		
Income Taxes	25,169,655	20,289,861	4,879,794	150,349,227	175,740,440	(25,391,212)		
Business privilege taxes:								
Gross Receipts Taxes	25,699,509	19,345,307	6,354,202	126,153,869	96,205,020	29,948,848		
Other Taxes:								
Use Tax	346,187	248,609	97,579	1,815,634	1,124,136	691,498		
Business Privilege Taxes	26,045,697	19,593,916	6,451,781	137,969,503	97,329,156	30,640,347		
Licenses, Fees & Penalties	187,315	160,875	26,440	1,201,082	807,632	393,450		
Use of Money & Property	68,115	32,881	35,234	510,041	(73,485)	583,526		
Federal Sources:								
Section 30	0	0	0	77,046,768	77,795,541	(748,773)		
Immigration fees	0	168,510	(168,510)	573,740	814,545	(240,805)		
Recovery from Individuals	0	0	0	12,553	8,019	4,534		
Child Support AFDC Local Share	3,597	10,693	(7,096)	8,177	38,473	(30,296)		
Federal Sources	3,597	179,203	(175,606)	77,641,239	78,656,578	(1,015,339)		
Department Charges:								
Agriculture	359	328	31	1,839	1,516	323		
Police & Corrections	0	0	0	0	10	(10)		
Public Works	4,775	5,650	(875)	41,200	28,200	13,000		
Public Health	720	465	255	2,800	4,000	(1,200)		
Commerce	0	0	0	0	0	0		
Other charges	84,562	74,959	9,603	413,414	324,174	89,240		
Department Charges	90,416	81,402	9,014	459,253	357,900	101,353		
TOTAL GENERAL FUND REVENUES	\$ 51,564,794	\$ 40,338,137	\$ 11,226,657	\$ 358,130,344	\$ 352,818,221	\$ 5,312,124		
Budget (Provision per P.L. 34-116)	7,531,136	6,331,908	1,199,228	47,303,087	43,755,067	\$ 3,548,020		
				PROVISION FOR TAX REFUNDS				

Footnote:
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/ Individual Income Taxes include AETC reimbursements in date, which are not factored in the FY 2019 original level. (October 2018: \$74,177,645; February 2019: \$1,557,376)
3/ Non-recurring revenues in FY 2019: (October 2018 Individual Income Tax - \$2,830,000; Corporate Tax - \$3,200,000; February 2019 Corporate Tax - \$1,200,000)
4/ Estimates are provided for the provision for 2019 Refunds.
Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
Note 2: Provisions for Tax Refunds reflect accounting estimate as of 9/30/2019.
Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted in compliance with Public Law 34-116.

Government of Guam
Consolidated Revenue / Expenditure Report¹⁾
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending February 2019 Pursuant to 5 G.C.A., Ch 4, §4109(c)(1) (due no later than 20 days after month-end)				Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 2nd Quarter 2019 Pursuant to 5 G.C.A., Ch 4, §4109(d) (due 30 days after the close of each quarter) ²⁾			
	FY2019 Adopted Revenues Allocated for the Month February ³⁾	FY2019 Actual Collections For the Month February	Favorable (Unfavorable)		FY2019 Adopted Revenues Allocated for the Quarter ⁴⁾	FY2019 Actual Collections for the Quarter	Favorable Increase (Decrease)	
Income Taxes:								
Individual	\$ 1,995,158	\$ 3,636,218	\$ 1,641,060					
Corporation	1,190,301	3,759,301	2,569,000					
Withholding	17,094,848	17,774,136	679,288					
Income Taxes	20,280,307	25,169,655	4,889,348					
Business Privilege taxes:								
Gross Receipts Taxes	23,906,695	25,699,509	1,792,814					
Other Taxes:								
Use Tax	180,849	346,187	165,338					
Business Privilege Taxes	24,087,544	26,045,697	1,958,153					
Licenses, Fees & Penalties	133,607	187,315	53,708					
Use of Money & Property	47,677	68,115	20,438					
Federal Sources:								
Section 30	0	0	0					
Immigration fees	129,841	0	(129,841)					
Recovery from Individuals	0	0	0					
Child Support AFDC Unrel Share	0	3,597	3,597					
Federal Sources	129,841	3,597	(126,244)					
Department Charges:								
Agriculture	171	359	188					
Police & Corrections	0	0	0					
Public Works	2,942	4,775	1,833					
Public Health	242	720	478					
Commerce	0	0	0					
Other charges	39,030	84,562	45,532					
Department Charges	42,385	90,416	48,031					
TOTAL GENERAL FUND REVENUES	44,721,361	51,564,794	6,843,433					

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 31.
- 2) This information will be updated in the quarter ending
- 3) Based on Adopted Revenues allocated per P.L. 34 116, Chapter 1, section 5(A)
- 4) Data contained herein are subject to change as additional reconciliations are performed.
- 5) Provisions for Tax Exemptions reflect accounting estimates as of 9/30/2019
- 6) This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 34-116
- 7) Corporation data date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation data date CALENDAR YEAR reporting is due the 15th day of the month after year-end

Government of Guam
Consolidated Revenue / Expenditure Report ^v
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			FY2019 ADOPTED Revenue vs. PROJECTED Revenue to Year End		
	Five Month Ending February 2019			Permanently to SFCA, CA 1, 13119(a)(1) (due not later than 20 days after month-end); SFCA, CA 4		
	Permanently to SFCA, CA 4, 14109(c)(1) (due 20 days after month-end)			Permanently to SFCA, CA 1, 13119(a)(1) (due not later than 20 days after month-end); and P.L. 31-233, CA XIII 17 (due not later than 30 days after month-end)		
	FY2019 Adopted Revenue for the Cumulative Period ^z	FY2019 Actual Revenue for the Cumulative Period	Favorable (Unfavorable)	FY2019 Adopted Revenue (Full Year Projection) ^y	FY2019 Revenue Tracking	Favorable (Increase/Decrease)
Income Taxes:						
Individual	\$ 16,319,608	\$ 28,508,679	\$ 12,189,071	\$ 66,411,501	\$ 80,477,831	\$ 14,066,330
Corporation	24,334,826	24,333,730	(909)	83,723,838	72,497,765	(11,226,073)
Withholding	91,259,779	97,486,818	6,227,039	223,751,011	237,527,052	13,776,041
Income Taxes	131,922,213	150,329,227	18,407,014	373,886,350	390,502,648	16,616,298
Business privilege taxes:						
Gross Receipts Taxes	132,410,073	126,133,869	(6,276,204)	311,528,514	309,921,780	(1,606,734)
Other Taxes:						
Use Tax	1,163,396	1,815,634	652,238	3,102,098	4,831,217	1,729,119
Business Franchise Taxes	131,573,669	137,969,503	6,395,834	314,630,612	314,753,497	122,885
Licenses, Fees & Penalties	754,589	1,201,082	446,493	5,743,159	7,684,633	1,941,674
Use of Money & Property	32,444	610,931	578,487	190,944	2,590,567	2,399,623
Federal Sources:						
Section 301	78,000,000	77,016,768	(983,232)	78,000,000	77,046,768	(953,232)
Immigration fees	802,319	573,740	(228,579)	2,006,165	1,480,418	(525,747)
Recovery from Individuals	0	12,553	12,553	0	0	0
Child Support ARDC Local Share	0	8,177	8,177	0	0	0
Federal Sources	78,802,319	77,611,239	(1,191,080)	80,006,165	78,527,186	(1,478,979)
Department Charges:						
Agriculture	949	1,839	890	2,053		(2,053)
Police & Corrections	17,934	41,200	23,266	53,512		(7)
Public Works	2,583	2,800	217	5,457		(53,512)
Public Health	0	0	0	0		(5,457)
Commerce	205,817	413,414	207,597	1,110,689		0
Other charges	227,290	459,253	231,963	1,171,718		(1,110,689)
Department Charges	227,290	459,253	231,963	1,171,718	1,543,832	372,114
TOTAL GENERAL FUND REVENUES	\$ 345,319,724	\$ 358,130,344	\$ 12,810,620	\$ 775,628,968	\$ 795,602,363	\$ 19,973,395
			3,719*			2,587*

Footnote:
 1/ Revenues are based on a non-audited 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 31.
 2/ Based on Adjusted Revenues Allocated per P.L. 31-116, Chapter 1, section 3(A).
 3/ Individual Income Taxes include ACTC reimbursement to date, which are not reflected in the FY 2019 adopted level. (October 2018: \$7,177,645; February 2019: \$1,551,376)
 4/ Non-recurring revenues in FY 2019 - October 2018 (Individual Income Tax - \$2,830,000; Corporate Tax - \$3,200,000); February 2019 (Corporate Tax - \$1,200,000)

Note 1: Data contained herein are subject to change as additional reconciliations are performed.
 Note 2: Provisions for Tax Refunds reflect accounting estimate as of 9/30/2019.
 Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam and should not be compared to prior reports that were prepared in accordance with GAAP. This report has been prepared and submitted to comply with Public Law 31-119.
 Note 4: Comparisons show data changed from Month 15 to April 15th for CALENDAR YEAR reporting. Comparisons other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2019

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

	<u>APPROPRIATIONS ¹⁾</u>	<u>EXPENDITURES ²⁾</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalahen Guahan	5,990,019	2,943,722	330,721	2,715,576
Office of I Segundu Na Magalahen Guahan	1,022,712	422,358	1,549	598,806
Bureau of Budget & Management Research (BBMR)	1,112,574	400,766	192	711,616
Civil Service Commission	933,169	331,501	128,336	473,333
Department of Administration (DOA)	6,642,389	2,562,380	418,841	3,661,168
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969
DOA - Residential Treatment Fund	2,300,000	785,734	-	1,514,266
DOA - Government Claims Fund	250,000	92,917	-	157,083
DOA - Government Annual Single Audit	401,000	-	401,000	-
Department of Revenue & Taxation (DRT)	8,435,879	3,333,159	963,297	4,139,423
Guam Ancestral Lands Commission	89,462	23,417	5,608	60,437
Office of Veterans Affairs	409,930	173,479	25,956	210,495
Office of Technology	3,139,434	860,735	1,356,001	922,697
TOTAL	31,673,537	11,930,168	3,631,501	16,111,868
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	25,786,222	8,764,231	-	17,021,991
GPD - Cost Sharing Initiative for CIJS Integration Project	89,730	89,730	-	-
Department of Corrections (DOC)	24,649,150	8,215,331	3,573,722	12,860,097
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	160,157	-	340,843
DOC - Cost Sharing Initiative for CIJS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	5,350,661	1,964,644	226,752	3,159,265
DYA - Runaway, Homeless or Victims of Abuse	332,150	115,291	167,037	49,822
Chief Medical Examiner	431,160	208,280	38,353	184,527
Guam Fire Department	28,424,731	11,697,754	220,706	16,506,271
TOTAL	85,654,534	31,289,601	4,226,571	50,138,362

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2019

	EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ^v	EXPENDITURES ^v	ENCUMBRANCES	FUNDS	
					AVAILABLE	
PUBLIC HEALTH						
Department of Public Health & Social Services (DPHSS)		6,836,675	1,462,374	1,209,635	4,164,665	
DPHSS - MIPR/MIPPR Program		10,584,915	7,387,835	-	3,197,080	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		800,000	-	-	800,000	
DPHSS - Medicaid Program		12,464,897	10,022,046	-	2,442,851	
DPHSS - Children's Health Insurance Program		6,573,449	1,789,307	1,397,628	3,386,514	
DPHSS - Division of Senior Citizens Programs		8,956,452	2,802,067	2,628,626	3,525,759	
DPHSS - Public Assistance Program		3,485,928	1,006,176	-	2,479,752	
DPHSS - Enhanced Allotment Plan		1,034,170	1,034,169	-	1	
DPHSS - Foster Care Health Insurance Premiums		549,000	297,340	-	251,660	
DPHSS - Office of Minority Health		-	-	-	-	
Guam Behavioral Health and Wellness Center (GBHWC)		-	-	-	-	
GBHWC - Drug & Alcohol Programs		437,429	28,175	409,254	-	
GBHWC - Youth Suicide Prevention and Peace Program		86,000	6,365	29,368	50,267	
Guam Memorial Hospital Authority (GMHA) - Operations		1,051,256	372,320	-	678,936	
GMHA - Labor and Delivery Ward Renovation Debt Service		600,000	212,500	-	387,500	
TOTAL		53,460,171	26,420,674	5,674,511	21,364,986	
PUBLIC EDUCATION						
Department of Education Operations (DOE)		195,610,272	79,822,958	-	115,787,314	
DOE - Guahan Academy, Ilezari Academy, and Science is Fun and Awesome Academy		-	-	-	-	
Charter Schools		3,160,951	3,160,951	-	0	
DOE - Simon Sanchez Procurement		1,000,000	-	-	1,000,000	
DOE - Chamorro Studies Division		401,207	7,867	-	393,340	
DOE - Textbooks		1,500,000	-	-	1,500,000	
University of Guam Operations (UOG)		27,456,655	8,768,548	-	18,688,107	
UOG - Scholarships (SSFAP)		3,287,524	807,105	-	2,480,419	
UOG - Aquaculture Development and Training Center		114,402	28,086	-	86,316	
UOG - WERI (Guam Hydrologic Survey)		166,866	40,967	-	125,900	
UOG - Northern & Southern Soil & Water Conservation District Programs		142,143	36,847	-	105,296	
UOG - KPRG Operations		136,442	33,497	-	102,945	
Guam Community College Operations (GCC)		16,149,870	28,029	-	86,141	
GCC - Licensed Practical Nursing & Vocational Guidance Programs		763,207	3,964,882	-	12,184,988	
GCC - Apprenticeship Program		186,918	187,372	-	575,835	
TOTAL		250,190,627	96,932,998	-	153,257,629	

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2019

	<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	169,990	-	194,635
TOTAL	364,625	169,990	-	194,635
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	160,848	28,061	34	132,753
COD - Public Information Program	180,000	77	60,403	119,520
Department of Labor (DOL)	1,687,252	511,514	161,081	1,014,656
DOL - Worker's Compensation Fund	698,593	282,850	-	415,743
Department of Military Affairs	696,178	199,821	3,588	492,769
Guam Election Commission (GEC)	1,399,414	720,417	153,355	525,641
Guam Council on the Arts and Humanities	158,510	-	-	158,510
TOTAL	4,980,795	1,742,740	378,462	2,859,593
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	704,503	271,809	558	432,136
BSP - Business and Economics Statistics Program	433,292	199,215	10,500	223,577
Department of Agriculture - DOAG	2,246,963	888,344	36,758	1,321,861
DOAG - Animal Shelter (GAIN)	150,000	37,500	90,000	22,500
DOAG - Conservation Officers	740,447	194,091	18,066	528,290
TOTAL	4,275,205	1,590,958	155,883	2,528,364
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	30,515,917	12,910,580	-	17,605,337 3/
1 Lhehstauran Guahan (Legislature)	7,646,908	2,694,065	-	4,952,843
Legislature - Office of Finance and Budget	420,000	147,969	-	272,031
Office of the Attorney General Operations (OAG)	14,739,063	5,157,585	1,007,129	8,574,349 4/
OAG - Tax Collection Assistance for Department of Revenue & Taxation	300,000	29,938	-	270,062
Public Defender Services Corporation (PDS)	4,344,170	1,340,178	-	3,003,992
Mayor's Council of Guam (MCOG) - Operations	2,678,070	8,321	-	2,669,749
Office of Public Accountability	1,258,365	531,505	-	726,860
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	61,902,493	22,820,141	1,007,129	38,075,223

See footnotes on page 7.
Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2019

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	1,440,000	-	1,960,000
GGRF - Governor/Lieutenant Governor Pensions	298,000	115,223	-	182,777
GGRF - Judges Annuities	336,000	140,000	-	196,000
GGRF - Health/Dental/Life Insurance	32,044,741	12,340,538	-	19,704,203
GGRF - Guam Retirement Security Plan	500,000	-	-	500,000
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	2,398,543	-	5,252,457
DOA - Cost of Living Allowance	13,990,000	13,990,000	-	-
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	88,988	87,965	73,047 5/
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	53,322	33,000	163,678 5/
Emergency Declaration for Typhoon Wutip per E.O. 2019-05	250,000	-	126,264	123,736 6/
TOTAL	58,969,741	30,566,615	247,229	28,155,897
CONTINUING APPROPRIATIONS				
General Obligation Bonds, Series 2009 A	5,544,600	5,383,350	-	161,250
GDOE Series 2010A JFK Project	5,131,900	5,131,900	-	-
BPT Tax Bonds, Series 2011A	16,351,388	10,720,256	-	5,631,132
BPT Tax Bonds, Series 2012B	7,507,320	5,000,104	-	2,507,217
BPT Tax Bonds, Series 2013C	2,764,088	2,764,088	-	-
GDOE Series 2013A Okkodo Project	2,938,960	2,288,960	-	650,000
BPT Bonds, Series 2015D	21,906,550	11,866,175	-	10,040,375
Limited Obligation Bonds (Section 30), Series 2016A	16,904,500	11,224,875	-	5,679,625
TOTAL	79,049,306	54,379,708	-	24,669,598
GRAND TOTAL	630,521,034	277,843,594	15,321,285	337,356,155

Footnotes:

- 1/ Pursuant to P.L. 34-116. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Judiciary appropriations for: Court Appointed Fees (\$1,306,472), Adult and Juvenile Drug Courts (\$1,572,793), and Electronic Monitoring System (\$551,966). Pending distribution of allocation by DOA.
- 4/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.
- 5/ Funds made available through de-appropriation of DPHSS accounts.
- 6/ Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.

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