



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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GOVERNOR

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

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LIEUTENANT GOVERNOR

**APR 22 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

**APR 22 2019**

Time 441 (AM) 1921

Received By: 

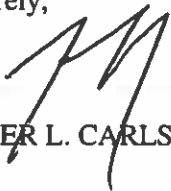
Dear Speaker Barnes:

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

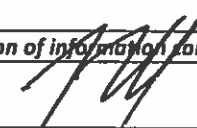
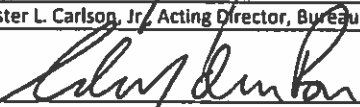
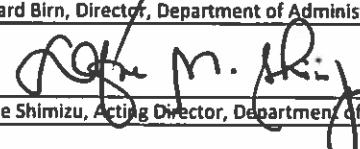
Should you have any questions, please do not hesitate to call me.

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  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2019 and FY2018  
For the Month Ending March

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2019 and FY2018  
Six months ending March 2019

	2019		2018		Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
	March		March					
<b>Income Taxes:</b>								
Individual	WAV	\$ 5,111,915	\$ 6,059,598	\$ (947,683)	\$ 33,618,387	\$ 29,978,099	\$ 3,640,288	
Corporation	W	2,877,169	5,412,352	(2,535,183)	27,230,899	49,778,942	(22,548,043)	
Withholding		22,449,503	19,573,278	2,876,225	119,934,685	127,028,627	(7,093,942)	
Income Taxes		30,438,586	31,045,228	(606,642)	180,783,970	206,785,668	(26,001,697)	
Business privilege taxes:								
Gross Receipts Taxes		24,981,567	21,814,538	3,167,029	150,897,509	118,019,579	32,877,931	
Other Taxes:								
Use Tax		396,827	239,868	156,960	2,212,476	1,364,003	848,472	
Business Privilege Taxes		25,378,395	22,054,426	3,323,969	153,109,985	119,383,582	33,726,403	
Licenses, Fees & Penalties		212,711	212,077	634	1,416,530	1,019,709	396,821	
Use of Money & Property		(296,237)	34,992	(331,229)	213,544	(38,493)	252,037	
Federal Sources:								
Section 30		0	0	0	77,046,768	77,795,541	(748,773)	
Immigration fees		266,990	106,670	160,320	840,730	921,215	(80,485)	
Recovery from Individuals		0	0	0	12,553	8,019	4,534	
Child Support AFDC Local Share		5,810	68	5,743	13,988	38,541	(24,553)	
Federal Sources		272,800	106,738	166,063	77,914,039	78,763,316	(849,277)	
Department Charges:								
Agriculture		380	442	(62)	2,219	1,958	261	
Police & Corrections		0	0	0	0	10	(10)	
Public Works		27,500	9,900	17,600	68,700	38,100	30,600	
Public Health		320	680	(360)	3,120	4,680	(1,560)	
Commerce		0	0	0	0	0	0	
Other charges		82,453	69,098	13,355	495,867	393,272	102,595	
Department Charges		110,653	80,120	30,533	569,906	438,020	131,886	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 56,116,908</b>	<b>\$ 53,533,580</b>	<b>\$ 2,583,328</b>	<b>\$ 414,007,973</b>	<b>\$ 406,351,801</b>	<b>\$ 7,656,173</b>	
<b>Budget (Provision per P.L. 34-116)</b>	<b>4</b>	<b>11,429,435</b>	<b>12,038,807</b>	<b>\$ (609,372)</b>	<b>58,732,522</b>	<b>55,793,874</b>	<b>\$ 2,938,648</b>	
			<b>PROVISION FOR TAX REFUNDS</b>					

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 ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$7,177,645; February 2019: \$1,557,376)  
3/ Non-recurring revenue 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 recorded 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 to comply with Public Law 34-116  
Note 4: Comparison date changed from March 15 to April 15th for CALENDAR YEAR reporting. Comparison other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE Pursuant to 5 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 Pursuant to 5 G.C.A. Ch. 4, §4109(f) (Due no later than 30 days after the close of each quarter) <sup>ii</sup>		
	FY2019 Adopted Revenues Allocated for the Month March	FY2019 Actual Collections For the Month March	Favorable (Unfavorable)	FY2019 Adopted Revenues Allocated for the Quarter <sup>iii</sup>	FY2019 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 5,003,045	\$ 5,111,915	\$ 108,870	12,488,740	14,824,285	2,335,545
Corporate	16,030,933	2,877,169	(7,153,764)	17,097,310	16,814,823	(6,282,487)
Withholding	19,032,295	22,449,503	3,417,108	55,802,775	61,547,855	5,745,080
Income Taxes	34,066,273	30,438,586	(3,627,687)	85,388,825	87,186,963	1,798,138
Business privilege taxes:						
Gross Receipts Taxes	27,474,067	24,981,567	(2,492,500)	78,867,433	77,780,065	(1,087,368)
Other Taxes:						
Use Tax	239,544	396,827	157,283	648,998	1,176,193	527,195
Business Privilege Taxes	27,713,611	25,378,395	(2,335,216)	79,516,431	78,956,458	(559,973)
Licenses, Fees & Penalties	170,319	212,711	42,392	446,865	633,094	186,229
Use of Money & Property	53,227	Q96,237	(43,010)	21,962	(147,439)	(169,401)
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	179,361	266,990	87,629	580,917	384,925	(195,992)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	5,810	5,810	0	10,722	10,722
Federal Sources	179,361	272,800	93,439	580,917	395,647	(185,270)
Department Charges:						
Agriculture	239	380	141	605	1,081	476
Police & Corrections	0	0	0	0	0	0
Public Works	5,355	27,500	22,145	12,524	46,200	33,676
Public Health	368	320	(48)	1,354	1,440	86
Contracte	0	0	0	0	0	0
Other charges	37,374	82,453	45,079	118,858	244,763	125,905
Department Charges	43,336	110,653	67,317	133,341	293,484	160,143
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,226,227</b>	<b>\$ 56,116,908</b>	<b>\$ (6,109,319)</b>	<b>\$ 166,938,331</b>	<b>\$ 167,317,188</b>	<b>\$ 1,278,857</b>

Footnotes:

<sup>i</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>ii</sup> This information will be updated in the quarter ending

<sup>iii</sup> Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, section 5(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 9/30/2019

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 to comply with Public Law 34-116

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year end.

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

	YTD ADMITTED Revenue Allocated vs. YTD ACTUAL Collections			FY2018 ADMITTED Revenues vs. PROJECTED Revenues to Year End			Favorable / Increase / (Decrease)
	FY2019 Admitted Revenue for the Cumulative Period <sup>2/</sup>	FY2019 Actual Revenue for the Cumulative Period	Favorable (Unfavorable)	FY2019 Admitted Revenue (Fiscal Year Projection) <sup>3/</sup>	FY2019 Revenue Tracking	FY2019 Revenue Tracking	
<b>Income Taxes:</b>							
Individual	21,322,633	33,618,387	12,295,754	66,411,501	80,150,159	13,738,658	
Corporate	34,389,759	27,230,899	(7,158,860)	83,723,858	60,794,398	(22,929,460)	
Withholding	110,283,174	119,934,685	9,651,511	223,751,011	241,791,209	18,040,198	
Business Tax	165,995,586	180,703,970	14,708,384	373,886,370	382,735,766	8,849,396	
Income Tax Total:	531,991,152	662,488,731	130,497,579	1,438,772,740	1,665,571,530	226,798,790	
Gross Receipts Taxes:							
Other Taxes:	159,884,140	150,897,509	(8,986,631)	311,528,514	303,680,436	(7,848,078)	
Use Tax	1,403,140	2,212,476	809,336	3,102,098	4,882,619	1,780,521	
Business Privilege Taxes	161,287,280	153,109,985	(8,177,295)	314,630,612	308,563,055	(6,067,557)	
License, Fees & Penalties	924,908	1,416,530	491,622	5,743,159	7,337,630	1,594,480	
Use of Money & Property	85,671	213,544	127,873	190,944	2,176,734	1,985,790	
Federal Sources:							
Section 30	78,000,000	77,046,768	(953,232)	78,000,000	77,046,768	(953,232)	
Immigration fees	981,880	840,730	(141,150)	2,006,165	1,772,619	(233,546)	
Recovery from Individuals	0	12,553	12,553	0	0	0	
Child Support AFDC Local Share	0	13,988	13,988	0	0	0	
Federal Sources Total:	78,981,880	77,914,039	(1,067,841)	80,006,165	78,819,387	(1,186,778)	
Department Charges:							
Agriculture	1,188	2,219	1,031	2,053	0	(2,053)	
Police & Corrections	7	0	(7)	7	0	(7)	
Public Works	23,289	68,700	45,411	53,512	0	(53,512)	
Public Health	2,951	3,120	169	5,457	0	(5,457)	
Commerce	0	0	0	0	0	0	
Other charges	243,191	495,867	252,676	1,110,689	1,609,018	498,329	
Department Charges Total:	270,626	569,906	299,280	1,171,718	1,609,018	437,300	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 407,545,951</b>	<b>\$ 414,007,973</b>	<b>\$ 6,462,022</b>	<b>\$ 775,628,968</b>	<b>\$ 781,241,599</b>	<b>\$ 5,612,631</b>	
			1.59%			0.72%	

<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. On at year end an accrual is made in accordance with GASB 33.

<sup>2/</sup> Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, section 5(A)

<sup>3/</sup> Individual Income Taxes include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$1,177,645; February 2019: \$1,557,376)

<sup>4/</sup> Non-increasing revenues in FY 2019: October 2018 (Individual Income Tax - \$1,430,000; 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 GASB or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam but should it be compared to prior reports that were prepared in accordance with GASB. The report has been prepared and submitted in compliance with Public Law 34-116

Note 4: FY18 Corporation date changed from March 15 to April 15th per CALENDAR YEAR reporting. Corporation 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 March 31, 2019

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

	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Magalahen Guahan	5,990,019	3,240,857	458,240	2,290,922
Office of I Segundu Na Magalahen Guahan	1,022,712	457,816	2,058	562,837
Bureau of Budget & Management Research (BBMR)	1,112,574	482,531	-	630,043
Civil Service Commission	933,169	427,660	86,672	418,837
Department of Administration (DOA)	6,642,389	3,037,215	387,473	3,217,700
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969
DOA - Residential Treatment Fund	2,300,000	895,157	-	1,404,843
DOA - Government Claims Fund	250,000	97,265	-	152,735
DOA - Government Annual Single Audit	401,000	-	401,000	-
Department of Revenue & Taxation (DRT)	8,435,879	3,867,492	958,233	3,610,153
Guam Ancestral Lands Commission	89,462	28,165	5,608	55,689
Office of Veterans Affairs	409,930	208,867	24,488	176,575
Office of Technology	3,139,434	1,094,455	1,174,599	870,379
<b>TOTAL</b>	<b>31,673,537</b>	<b>13,837,482</b>	<b>3,498,372</b>	<b>14,337,683</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	25,786,222	10,468,878	219,702	15,097,642
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-
Department of Corrections (DOC)	24,649,150	9,963,644	3,463,892	11,221,614
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	160,157	-	340,843
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	5,350,661	2,370,331	219,837	2,760,493
DYA - Runaway, Homeless or Victims of Abuse	332,150	136,965	145,363	49,822
Chief Medical Examiner	431,160	220,339	110,362	100,459
Guam Fire Department	28,424,731	13,966,923	199,434	14,258,375
<b>TOTAL</b>	<b>85,654,534</b>	<b>37,451,151</b>	<b>4,358,589</b>	<b>43,844,793</b>

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 March 31, 2019

	APPROPRIATIONS <sup>v</sup>	EXPENDITURES <sup>v</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	6,285,465	1,711,068	1,295,589	3,278,808
DPHSS - MIP/MIPPR Program	10,339,665	7,858,275	-	2,481,390
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	14,655,918	10,550,211	-	4,105,707
DPHSS - Children's Health Insurance Program	5,778,888	2,301,263	1,116,728	2,360,897
DPHSS - Division of Senior Citizens Programs	8,956,452	3,369,865	3,092,894	2,493,693
DPHSS - Public Assistance Program	2,885,928	1,180,420	-	1,705,508
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	70,028	367,401	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	10,745	28,388	46,867
Guam Memorial Hospital Authority (GMHA) - Operations	1,051,256	446,784	-	604,472
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	255,000	-	345,000
<b>TOTAL</b>	<b>53,460,171</b>	<b>29,085,166</b>	<b>5,901,001</b>	<b>18,474,004</b>
<b>PUBLIC EDUCATION</b>				
Department of Education Operations (DOE)	194,937,839	94,294,663	-	100,643,176
DOE - Guahan Academy, <i>ilearn</i> Academy, and Science is Fun and Awesome Academy	-	-	-	-
Charter Schools	3,833,384	3,833,383	-	1
DOE - Simon Sanchez Procurement	1,000,000	37,037	-	962,963
DOE - Chamorro Studies Division	401,207	22,435	-	378,772
DOE - Textbooks	1,500,000	55,556	-	1,444,444
University of Guam Operations (UOG)	27,456,655	11,604,116	-	15,852,539
UOG - Scholarships (SSFAP)	3,287,524	1,164,607	-	2,122,917
UOG - Aquaculture Development and Training Center	114,402	40,527	-	73,875
UOG - WERI (Guam Hydrologic Survey)	166,866	59,112	-	107,754
UOG - WERI (Water Resource Monitoring)	142,143	53,249	-	88,894
UOG - Northern & Southern Soil & Water Conservation District Programs	136,442	48,335	-	88,107
UOG - KPRG Operations	114,170	40,445	-	73,725
Guam Community College Operations (GCC)	16,149,870	5,721,101	-	10,428,769
GCC - Licensed Practical Nursing & Vocational Guidance Programs	763,207	270,367	-	492,840
GCC - Apprenticeship Program	186,918	66,216	-	120,702
<b>TOTAL</b>	<b>250,190,627</b>	<b>117,311,147</b>	<b>-</b>	<b>132,879,480</b>

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 March 31, 2019

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	191,382	-	173,243
<b>TOTAL</b>	<b>364,625</b>	<b>191,382</b>	<b>-</b>	<b>173,243</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	160,848	40,458	135	120,255
COD - Public Information Program	180,000	77	60,403	119,520
Department of Labor (DOL)	1,687,252	618,171	226,547	842,534
DOL - Worker's Compensation Fund	698,593	392,480	-	306,113
Department of Military Affairs	696,178	244,752	2,386	449,040
Guam Election Commission (GEC)	1,399,414	815,920	123,428	460,066
Guam Council on the Arts and Humanities	158,510	-	-	158,510
<b>TOTAL</b>	<b>4,980,795</b>	<b>2,111,856</b>	<b>412,900</b>	<b>2,456,039</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	704,503	313,352	1,065	390,086
BSP - Business and Economics Statistics Program	433,292	241,866	8,400	183,026
Department of Agriculture - DOAG	2,246,963	1,051,207	42,338	1,153,417
DOAG - Animal Shelter (GAIN)	150,000	37,500	90,000	22,500
DOAG - Conservation Officers	740,447	229,092	17,852	493,503
<b>TOTAL</b>	<b>4,275,205</b>	<b>1,873,017</b>	<b>159,656</b>	<b>2,242,532</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	30,515,917	15,257,959	-	15,257,958 <sup>3/</sup>
I Liheslaturan Guahan (Legislature)	7,646,908	3,576,400	-	4,070,508
Legislature - Office of Finance and Budget	420,000	196,431	-	223,569
Office of the Attorney General Operations (OAG)	14,739,063	6,285,433	832,875	7,620,755 <sup>4/</sup>
OAG - Tax Collection Assistance for Departments of Revenue & Taxation	300,000	52,990	16,672	230,338
Public Defender Services Corporation (PDS)	4,344,170	1,766,250	-	2,577,920
Mayor's Council of Guam (MCOG) - Operations	2,678,070	10,084	-	2,667,986
Office of Public Accountability	1,258,365	620,447	-	637,918
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>61,902,493</b>	<b>27,765,993</b>	<b>849,547</b>	<b>33,286,953</b>

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 March 31, 2019**

	<u>APPROPRIATIONS <sup>u</sup></u>	<u>EXPENDITURES <sup>v</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	1,725,000	-	1,675,000
GGRF - Governor/Lieutenant Governor Pensions	298,000	141,334	-	156,666
GGRF - Judges Annuities	336,000	168,000	-	168,000
GGRF - Health/Dental/Life Insurance	32,044,741	16,996,112	-	15,048,629
GGRF - Guam Retirement Security Plan	500,000	-	-	500,000
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	3,133,543	-	4,517,457
DOA - Cost of Living Allowance	13,990,000	13,990,000	-	-
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	202,984	87,965	(40,949) 5/
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	53,322	33,000	163,678 6/
Emergency Declaration for Typhoon Wutip per E.O. 2019-05	250,000	124,114	112,166	13,719 7/
<b>TOTAL</b>	<b>58,969,741</b>	<b>36,534,409</b>	<b>233,132</b>	<b>22,202,200</b>
<b>CONTINUING APPROPRIATIONS</b>				
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
<b>TOTAL</b>	<b>79,049,306</b>	<b>54,379,708</b>	<b>-</b>	<b>24,669,598</b>
<b>GRAND TOTAL</b>	<b>630,521,034</b>	<b>320,541,312</b>	<b>15,413,197</b>	<b>294,566,525</b>

**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. Pending journal voucher transactions and de-encumbrances for services.
- 6/ Funds made available through de-appropriation of DPHSS accounts.
- 7/ Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.