



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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JUL 23 2019

Speaker Tina Rose Muña Barnes

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

JUL 23 2019  
Time 4:14 ( ) AM ( ) PM  
Received By: Matt

Dear Speaker Barnes:

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward Birn, Director, Department of Administration
Dafne Shimizu, 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 June

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2019 and FY2018  
Nine months ending June 2019

	2019		2018		Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)	
	June		June						
<b>Income Taxes:</b>									
Individual Corporation	6,581,629	\$	8,274,900	\$	(1,693,271)	72,571,145	74,855,454	(2,284,309)	
Withholding	9,148,064		19,756,989		(10,608,925)	63,935,820	110,108,890	(46,173,069)	
Income Taxes	19,812,474		16,107,421		3,705,052	182,639,137	179,172,333	3,466,804	
Business privilege taxes:	35,572,167		44,139,311		(8,567,144)	319,146,102	364,136,677	(44,990,574)	
Gross Receipts Taxes	25,478,392		24,736,547		741,844	228,918,040	185,910,405	43,007,635	
Other Taxes:	386,299		345,328		40,971	3,417,587	2,298,989	1,118,598	
Use Tax	25,864,690		25,081,875		782,815	232,335,627	188,209,394	44,126,233	
Business Privilege Taxes	1,837,432		1,958,453		(121,021)	3,807,643	3,440,528	367,114	
Licenses, Fees & Penalties	36,313		34,780		1,533	392,264	57,304	334,960	
Use of Money & Property	0		0		0	77,046,768	77,795,541	(748,773)	
Federal Sources:	338,160		138,000		200,160	1,338,550	1,355,150	(16,600)	
Section 30	0		0		0	289,027	8,019	281,008	
Immigration fees	2,410		3,346		(936)	20,312	41,998	(21,687)	
Recovery from Individuals	340,570		141,340		199,224	78,694,657	79,200,708	(506,051)	
Child Support AFDC/Local Share									
Department Charges:	95		202		(107)	3,105	3,020	85	
Agriculture	0		0		0	10	10	0	
Police & Corrections	6,075		6,175		(100)	91,195	57,950	33,245	
Public Works	600		120		480	4,725	6,280	(1,555)	
Public Health	0		0		0	0	0	0	
Commerce	139,162		467,548		(328,386)	807,144	1,023,366	(216,222)	
Other charges	145,932		474,045		(328,113)	906,179	1,090,626	(184,447)	
Department Charges									
<b>TOTAL GENERAL FUND REVENUES</b>	\$ 63,797,105	\$	71,829,910	\$	(8,032,805)	\$ 635,282,472	\$ 636,135,238	\$ (852,765)	
<b>Budget (Provision per P.L. 34-116)</b>	12,323,853		12,277,470		46,383	97,640,309	94,799,084	2,841,225	
<b>PROVISION FOR TAX REFUNDS</b>									

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/ Individual Income Taxes include ACTC reimbursements to date, which are not located in the FY 2019 adjusted level. (October 2018: \$7,177,645; February 2019: \$1,557,376; April 2019: \$357,156)  
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); May 2019 (Individual Income Tax: \$1,499,159)  
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: 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>1)</sup>  
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE				Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE			
	For the Month Ending June 2019		For the 3rd Quarter 2019		For the Month Ending June 2019		For the 3rd Quarter 2019	
	Permitted to 5 G.C.A. Ch. 4, §109C(K)(1) Due on later than 20 days after month-end		Permitted to 5 G.C.A. Ch. 4, §109D Due on later than 30 days after the close of each quarter <sup>2)</sup>		Permitted to 5 G.C.A. Ch. 4, §109C(K)(1) Due on later than 20 days after month-end		Permitted to 5 G.C.A. Ch. 4, §109D Due on later than 30 days after the close of each quarter <sup>2)</sup>	
	FY2019 Adopted Revenues Allocated for the Month June	FY2019 Actual Collections For the Month June	FY2019 Adopted Revenues Allocated for the Quarter <sup>3)</sup>	FY2019 Actual Collections For the Quarter	FY2019 Adopted Revenues Allocated for the Month June	FY2019 Actual Collections For the Month June	FY2019 Adopted Revenues Allocated for the Quarter <sup>3)</sup>	FY2019 Actual Collections For the Quarter
				Favorable (Unfavorable)				Favorable Increase (Decrease)
Income Taxes:								
Individual	\$ 4,844,375	\$ 6,581,629	\$ 1,737,254	1,737,254	34,136,470	38,977,283	4,840,813	4,840,813
Corporation	12,324,308	9,148,064	(3,176,244)	(3,176,244)	27,956,604	36,704,921	8,748,317	8,748,317
Withholding	17,920,833	19,842,474	1,921,591	1,921,591	56,763,911	62,433,581	5,670,670	5,670,670
Income Taxes	35,089,566	35,572,167	482,601	482,601	119,164,985	138,117,786	18,952,801	18,952,801
Business privilege taxes:								
Gross Receipts Taxes	23,454,979	25,478,392	2,023,413	2,023,413	71,212,543	78,039,270	6,826,727	6,826,727
Other Taxes:								
Use Tax	275,969	386,299	110,330	110,330	792,351	1,205,111	412,760	412,760
Business Privilege Taxes	23,730,948	25,864,690	2,133,742	2,133,742	71,964,894	79,244,381	7,279,487	7,279,487
Licenses, Fees & Penalties	3,130,017	1,837,433	(1,292,585)	(1,292,585)	3,632,144	2,390,438	(1,241,706)	(1,241,706)
Use of Money & Property	18,518	36,313	17,795	17,795	32,930	114,386	81,456	81,456
Federal Sources:								
Section 30	0	0	0	0	0	0	0	0
Immigration fees	139,569	338,160	198,591	198,591	479,802	497,820	18,018	18,018
Recovery from Individuals	0	0	0	0	0	276,474	276,474	276,474
Child Support APTC Local Share	0	2,410	2,410	2,410	0	6,334	6,334	6,334
Department Charges:								
Federal Sources	139,569	338,160	198,591	198,591	479,802	497,820	18,018	18,018
Department Charges	0	0	0	0	0	0	0	0
Agenculture	57	93	38	38	424	886	462	462
Police & Corrections	0	0	0	0	0	10	10	10
Public Works	1,727	6,075	4,348	4,348	6,971	22,495	15,524	15,524
Public Health	33	600	567	567	678	1,605	927	927
Commerce	0	0	0	0	0	0	0	0
Other charges	130,745	139,162	8,417	8,417	199,984	311,272	111,293	111,293
Department Charges	133,562	145,932	13,370	13,370	208,057	336,273	128,216	128,216
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,261,190</b>	<b>\$ 63,797,105</b>	<b>\$ 1,535,915</b>	<b>\$ 1,535,915</b>	<b>\$ 195,464,812</b>	<b>\$ 220,983,882</b>	<b>\$ 25,519,070</b>	<b>\$ 25,519,070</b>

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/ This information will be updated in the quarter ending
  - 3/ Based on Adopted Revenues allocated per 11.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 Returns 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: FY18 Comparison 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>1/</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			FY2019 ADOPTED Revenue vs. PROPOSED Revenue to Year End		
	Nine Months Ending June 2019			FY2019 Revenue Tracking		
	Pursuant to 5 GCA, Ch. 4, §1410(c)(3) (Due 20 days after month-end)			Pursuant to 2(GCA, Ch.13)10(c)(1) (due not later than 20 days after month-end); and P.L. 31-233, Ch. XIII §7 (due not later than 30 days after month-end)		
	FY2019 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2019 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2019 Adopted Revenues (Fiscal Year Projection) <sup>3/</sup>	FY2019 Revenue Tracking	Favorable (Increase /Decrease)
<b>Income Taxes:</b>						
Individual	55,749,123	72,571,143	16,822,022	66,411,501	82,254,049	15,843,348
Corporation	62,346,363	63,935,820	1,589,457	83,723,858	83,748,741	24,883
Withholding	167,047,085	182,639,137	15,592,052	223,751,011	243,783,677	20,032,666
Business privilege taxes:	285,142,571	319,146,102	34,003,531	373,886,370	409,787,267	35,900,997
Gross Receipts Taxes	231,096,683	228,918,040	(2,178,643)	311,528,514	311,338,103	(190,411)
Other Taxes:						
Use Tax	2,155,491	3,417,587	1,262,096	3,102,098	4,923,042	1,820,944
Business Privilege Taxes	233,252,174	233,335,677	(83,503)	314,630,612	316,261,145	1,630,533
Licenses, Fees & Penalties	4,557,052	3,807,643	(749,409)	5,743,159	4,821,493	(921,666)
Use of Money & Property	118,601	392,264	273,663	190,944	2,211,119	2,020,175
Federal Sources:						
Section 30	78,000,000	77,046,768	(953,232)	78,000,000	77,046,768	(953,232)
Immigration fees	1,461,582	1,338,540	(123,042)	2,006,165	2,345,967	339,802
Recovery from Individuals	0	289,027	289,027	0	0	0
Child Support AFDC/Local Share	0	20,312	20,312	0	0	0
Federal Sources	79,461,682	78,694,657	(767,025)	80,006,165	79,392,735	(613,430)
Department Charges:						
Agriculture	1,612	3,105	1,493	2,033		(2,053)
Police & Corrections	7	10	3	7		(7)
Public Works	30,260	91,195	60,935	53,512		(53,512)
Public Health	3,629	4,725	1,096	5,457		(5,457)
Commerce	0	0	0	0		0
Other charges	443,115	807,144	363,969	1,110,689	1,447,213	(1,110,689)
Department Charges	478,683	906,179	427,496	1,171,718	1,447,213	(1,171,718)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 603,010,763</b>	<b>\$ 635,282,472</b>	<b>\$ 32,271,709</b>	<b>\$ 775,628,968</b>	<b>\$ 813,920,972</b>	<b>\$ 38,292,004</b>
			5,35%			4.94%

<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> 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: \$7,177,645; February 2019: \$1,557,376; April 2019: \$357,156)

<sup>4/</sup> 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); May 2019 (Individual Income Tax: \$1,499,159)

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

Note 2: Provisions for Tax Refunds reflect accruing 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.

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Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of June 30, 2019

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

	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>GENERAL GOVERNMENT</b>				
Office of I Magalahaen Guahan	5,987,519	4,850,604	249,896	887,019
Office of I Segundu Na Magalahaen Guahan	1,025,212	593,533	2,641	429,039
Bureau of Budget & Management Research (BBMR)	1,112,574	771,574	-	341,000
Civil Service Commission	933,169	662,824	52,277	218,068
Department of Administration (DOA)	6,642,389	4,745,779	255,957	1,640,653
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969
DOA - Residential Treatment Fund	2,300,000	1,486,855	514,165	298,981
DOA - Government Claims Fund	250,000	104,514	-	145,486
DOA - Government Annual Single Audit	401,000	67,000	334,000	-
Department of Revenue & Taxation (DRT)	8,435,879	6,178,714	486,671	1,770,494
Guam Ancestral Lands Commission	89,462	57,803	1,960	29,699
Office of Veterans Affairs	409,930	329,163	22,579	58,188
Office of Technology	3,139,434	1,612,205	987,272	539,957
<b>TOTAL</b>	<b>31,673,537</b>	<b>21,460,568</b>	<b>2,907,417</b>	<b>7,305,552</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	25,786,222	16,463,100	265,442	9,057,679
GPD - Cost Sharing Initiative for CIJS Integration Project	89,730	89,730	-	-
Department of Corrections (DOC)	24,649,150	15,678,690	1,832,837	7,137,623
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	309,384	-	191,616
DOC - Cost Sharing Initiative for CIJS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	5,350,661	3,697,672	221,332	1,431,657
DYA - Runaway, Homeless or Victims of Abuse	332,150	224,650	57,678	49,822
Chief Medical Examiner	431,160	284,797	97,032	49,331
Guam Fire Department	28,424,731	21,583,975	146,311	6,694,445
<b>TOTAL</b>	<b>85,654,534</b>	<b>58,406,182</b>	<b>2,620,633</b>	<b>24,627,719</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 June 30, 2019

	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS
				AVAILABLE
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	6,313,243	2,703,355	1,209,235	2,400,653
DPHSS - MIP/MIPPR Program	10,254,887	9,859,098	872	394,917
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	15,212,918	14,192,963	-	1,019,954
DPHSS - Children's Health Insurance Program	5,378,888	3,659,349	940,667	778,872
DPHSS - Division of Senior Citizens Programs	8,956,452	4,861,211	2,406,308	1,688,933
DPHSS - Public Assistance Program	2,785,928	1,621,376	-	1,164,552
DPHSS - Enhanced Allotment Plan	1,034,170	1,034,169	-	1
DPHSS - Foster Care Health Insurance Premiums	549,000	522,115	-	26,885
DPHSS - Office of Minority Health	-	-	-	-
Guam Behavioral Health and Wellness Center (GBHWC)	-	-	-	-
GBHWC - Drug & Alcohol Programs	437,429	228,140	209,289	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	27,551	14,581	43,869
Guam Memorial Hospital Authority (GMHA) - Operations	1,051,256	670,176	-	381,080
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	382,500	-	217,500
<b>TOTAL</b>	<b>53,460,171</b>	<b>39,762,004</b>	<b>4,780,952</b>	<b>8,917,215</b>
<b>PUBLIC EDUCATION</b>				
Department of Education Operations (DOE)	193,089,191	141,327,704	-	51,761,487
DOE - Guahan Academy, <i>Ileam</i> Academy, and Science is Fun and Awesome Academy	-	-	-	-
Charter Schools	5,682,032	5,682,032	-	0
DOE - Simon Sanchez Procurement	1,000,000	37,037	-	962,963
DOE - Chamorro Studies Division	401,207	264,723	-	136,484
DOE - Textbooks	1,500,000	1,027,545	-	472,455
University of Guam Operations (UOG)	27,456,655	17,705,817	-	9,750,838
UOG - Scholarships (SSFAP)	3,287,524	2,012,097	-	1,275,427
UOG - Aquaculture Development and Training Center	114,402	72,931	-	41,471
UOG - WERI (Guam Hydrologic Survey)	166,866	97,994	-	68,872
UOG - WERI (Water Resource Monitoring)	142,143	82,740	-	59,403
UOG - Northern & Southern Soil & Water Conservation District Programs	136,442	77,766	-	58,676
UOG - KPRG Operations	114,170	72,783	-	41,387
Guam Community College Operations (GCC)	16,149,870	9,884,371	-	6,265,499
GCC - Licensed Practical Nursing & Vocational Guidance Programs	763,207	467,137	-	296,070
GCC - Apprenticeship Program	186,918	114,401	-	72,517
<b>TOTAL</b>	<b>250,190,627</b>	<b>178,927,079</b>	<b>-</b>	<b>71,263,548</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 June 30, 2019

	APPROPRIATIONS <sup>u</sup>	EXPENDITURES <sup>v</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	300,771	-	63,854
<b>TOTAL</b>	<b>364,625</b>	<b>300,771</b>	<b>-</b>	<b>63,854</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	160,848	86,338	2,056	72,453
COD - Public Information Program	180,000	2,406	62,439	115,155
Department of Labor (DOL)	1,687,252	1,229,484	15,332	442,437
DOL - Worker's Compensation Fund	698,593	513,387	-	185,206
Department of Military Affairs	696,178	385,893	4,653	305,632
Guam Election Commission (GEC)	1,399,414	1,109,563	60,916	228,935
GEC - Supplemental Funding per P.L. 35-07	298,536	101,925	48,813	147,798
Guam Council on the Arts and Humanities	158,510	-	-	158,510
<b>TOTAL</b>	<b>5,279,331</b>	<b>3,428,996</b>	<b>194,208</b>	<b>1,656,126</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	704,503	453,257	172	251,074
BSP - Business and Economics Statistics Program	433,292	362,280	2,100	68,912
Department of Agriculture - DOAg	2,246,963	1,591,438	41,148	614,377
DOAg - Animal Shelter (GAIN)	150,000	75,000	52,500	22,500
DOAg - Conservation Officers	740,447	352,052	61,052	327,342
<b>TOTAL</b>	<b>4,275,205</b>	<b>2,834,027</b>	<b>156,972</b>	<b>1,284,206</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	30,515,917	23,473,782	-	7,042,135 3/
1 Liheslaturan Guahan (Legislature)	7,646,908	5,635,183	-	2,011,725
Legislature - Office of Finance and Budget	420,000	309,508	-	110,492
Office of the Attorney General Operations (OAG)	14,739,063	9,825,565	542,263	4,371,235 4/
OAG - Tax Collection Assistance for Department of Revenue & Taxation	300,000	110,172	16,672	173,156
Public Defender Services Corporation (PDS)	4,344,170	2,760,420	-	1,583,750
Mayor's Council of Guam (MCOG) - Operations	2,678,070	550,314	-	2,127,756
Office of Public Accountability	1,258,365	921,591	-	336,774
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>61,902,493</b>	<b>43,586,535</b>	<b>558,935</b>	<b>17,757,023</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 June 30, 2019

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	2,580,000	-	820,000
GGRF - Governor/Lieutenant Governor Pensions	298,000	219,667	-	78,333
GGRF - Judges Annuities	336,000	252,000	-	84,000
GGRF - Health/Dental/Life Insurance	32,044,741	23,507,553	-	8,537,188
GGRF - Guam Retirement Security Plan	201,464	-	-	201,464
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	5,263,543	-	2,387,457
DOA - Cost of Living Allowance	13,990,000	13,990,000	-	-
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	212,876	34,484	2,640
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	53,322	22,500	174,178
Emergency Declaration for Typhoon Waip per E.O. 2019-05	250,000	141,620	49,303	59,077
<b>TOTAL</b>	<b>58,671,205</b>	<b>46,220,581</b>	<b>106,286</b>	<b>12,344,337</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,544,600	5,544,600	-	-
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	21,906,550	-	-
Limited Obligation Bonds (Section 30), Series 2016A	16,904,500	16,904,500	-	-
<b>TOTAL</b>	<b>79,049,306</b>	<b>70,260,958</b>	<b>-</b>	<b>8,788,348</b>
<b>GRAND TOTAL</b>	<b>630,521,034</b>	<b>465,187,702</b>	<b>11,325,404</b>	<b>154,007,928</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 DPBSS accounts.
- 6/ Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.

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