



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

SEP 20 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

SEP 20 2019
Time 11:33 () AM (X) PM
Received By: Matt

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending August 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.

It is important to note that the August CRER, unlike the October 2018 through July 2019 reports, does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. All reports moving forward will reflect ACTC reimbursements in the same manner.

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

Senseramento

LESTER L. CARLSON, JR.

Enclosures

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| <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 |



Consolidated Revenue / Expenditure Report
General Fund

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2019 and FY2018
Eleven months ending August 2019

| | 2019 | | 2018 | | Increase (Decrease) | Fiscal Year 2019 | | Fiscal Year 2018 | | Increase (Decrease) |
|---|----------------------|----|----------------------|----|----------------------|-----------------------|----|-----------------------|----|-----------------------|
| | August | | August | | | | | | | |
| Income Taxes: | | | | | | | | | | |
| Individual | 2,278,815 | \$ | 4,024,483 | \$ | (1,745,668) | 68,333,939 | \$ | 80,816,082 | \$ | (12,282,123) |
| Corporation | 3,063,068 | | 5,163,066 | | (2,099,998) | 70,338,790 | | 121,081,972 | | (50,743,181) |
| Withholding | 19,538,317 | | 17,244,564 | | 2,293,753 | 921,070,693 | | 213,626,640 | | 7,444,052 |
| Income Taxes | 24,880,200 | | 26,432,113 | | (1,551,913) | 3,909,434,442 | | 415,524,994 | | (55,581,252) |
| Business privilege taxes: | | | | | | | | | | |
| Gross Receipts Taxes | 27,168,972 | | 28,560,749 | | (1,391,778) | 2,399,268,873 | | 238,792,671 | | 41,134,202 |
| Other Taxes: | | | | | | | | | | |
| Use Tax | 471,588 | | 433,332 | | 38,256 | 4,437,775 | | 2,933,868 | | 1,503,906 |
| Business Privilege Taxes | 27,640,560 | | 28,994,081 | | (1,353,521) | 284,564,648 | | 241,726,539 | | 42,838,108 |
| Licenses, Fees & Penalties | 268,492 | | 285,479 | | (16,987) | 4,654,306 | | 4,167,132 | | 487,174 |
| Use of Money & Property | (194,510) | | 68,879 | | (263,429) | 339,422 | | 193,933 | | 145,490 |
| Federal Sources: | | | | | | | | | | |
| Section 30 | 0 | | 0 | | 0 | 77,046,768 | | 77,795,541 | | (748,773) |
| Immigration fees | 280,733 | | 118,345 | | 162,390 | 1,619,285 | | 1,621,455 | | (2,170) |
| Recovery from Individuals | 0 | | 0 | | 0 | 289,027 | | 4,043 | | 284,984 |
| Child Support AFDC Local Share | 0 | | 134 | | (134) | 29,410 | | 45,166 | | (15,757) |
| Federal Sources | 280,733 | | 118,479 | | 162,256 | 78,984,490 | | 79,466,206 | | (481,716) |
| Department Charges: | | | | | | | | | | |
| Agriculture | 41 | | 65 | | (24) | 3,292 | | 3,259 | | 33 |
| Police & Corrections | 0 | | 0 | | 0 | 20 | | 10 | | 10 |
| Public Works | 7,350 | | 3,025 | | 2,725 | 111,445 | | 77,475 | | 33,970 |
| Public Health | 665 | | 610 | | 25 | 6,190 | | 7,480 | | (1,290) |
| Commerce | 0 | | 0 | | 0 | 0 | | 0 | | 0 |
| Other charges | 271,190 | | 262,044 | | 9,146 | 1,237,697 | | 1,448,003 | | (210,306) |
| Department Charges | 279,646 | | 267,774 | | 11,872 | 1,358,644 | | 1,536,227 | | (177,583) |
| TOTAL GENERAL FUND REVENUES | \$ 53,155,087 | | \$ 56,166,805 | | \$(3,011,718) | \$ 729,644,951 | | \$ 742,614,730 | | \$(12,969,779) |
| Budget (Provision per P.L. 34-116) | 6,714,310 | | 7,055,585 | | \$(41,275) | 115,115,452 | | 111,142,665 | | \$ 3,972,787 |

PROVISION FOR TAX 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
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending August 2019
Pursuant to 5 CCA, Ch 4, §4109(c)(3) (Due no later than 20 days after month-end)

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2019
Pursuant to 5 CCA, Ch 4, §4109(d) (due 30 days after the close of each quarter)^{1/}

| | FY2019 Adopted Revenues Allocated for the Month of August ^{2/} | FY2019 Actual Collections For the Month August | Favorable (Unfavorable) | FY2019 Adopted Revenues Allocated for the Quarter | FY2019 Actual Collections for the Quarter | Favorable Increase (Decrease) |
|------------------------------------|--|---|----------------------------|--|--|----------------------------------|
| Income Taxes: | | | | | | |
| Individual | \$ 1,981,763 | \$ 2,278,815 | \$ 297,052 | | | |
| Corporation | 1,534,685 | 3,063,068 | 1,528,383 | | | |
| Withholding | 19,078,011 | 19,538,317 | 460,306 | | | |
| Income Taxes | 22,594,459 | 24,880,200 | 2,285,741 | | | |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 23,725,295 | 27,168,972 | 3,443,677 | | | |
| Other Taxes: | | | | | | |
| Use Tax | 214,079 | 471,588 | 257,509 | | | |
| Business Privilege Taxes | 23,939,374 | 27,640,560 | 3,701,186 | | | |
| Licenses, Fees & Penalties | 217,188 | 268,492 | 51,304 | | | |
| Use of Money & Property | 6,084 | (19,454) | (25,538) | | | |
| Federal Sources: | | | | | | |
| Section 30 | 0 | 0 | 0 | | | |
| Immigration fees | 209,269 | 280,938 | 71,669 | | | |
| Recovery from Individuals | 0 | 0 | 0 | | | |
| Child Support AFDC Local Share | 0 | 0 | 0 | | | |
| Federal Sources | 209,269 | 280,938 | 71,669 | | | |
| Department Charges: | | | | | | |
| Agriculture | 99 | 41 | (58) | | | |
| Police & Corrections | 0 | 0 | 0 | | | |
| Public Works | 7,774 | 7,750 | (24) | | | |
| Public Health | 990 | 665 | (325) | | | |
| Commerce | 0 | 0 | 0 | | | |
| Other charges | 405,284 | 271,190 | (134,094) | | | |
| Department Charges | 414,147 | 279,646 | (134,501) | | | |
| TOTAL GENERAL FUND REVENUES | \$ 47,380,521 | \$ 53,155,087 | \$ 5,774,566 | | | |

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/ 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)

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: 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 Report¹
General Fund

| | YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Perman to 5 (CCA, CA & 41196(N)) Due 28 days after month-end | | FY2019 Adopted Revenue vs. FY2019 Actual Revenues Perman to 5 (CCA, CA & 41196(N)) Due 28 days after month-end | | FY2019 Adopted Revenue vs. PROJECTED Revenue to Year End Perman to 5 (CCA, CA & 41196(N)) (due not later than 28 days after month-end); SGCA, CA & 41196(N) (due not later than 28 days after month-end); and P.L. 31-233, CH XIII 97 (due not later than 28 days after month-end) | | FY2019 Revenue Tracking | | Favorable (Decrease) | |
|---------------------------------------|--|--|---|---|---|----------------------|--|--|----------------------|-------------------------|
| | FY2019 Adopted Revenues for the Cumulative Period ² | FY2019 Actual Revenues for the Cumulative Period | Favorable (Decrease) | FY2019 Adopted Revenues (Full Year Projection) ³ | FY2019 Revenue Tracking | Favorable (Decrease) | FY2019 Adopted Revenues for the Cumulative Period ² | FY2019 Actual Revenues for the Cumulative Period | Favorable (Decrease) | FY2019 Revenue Tracking |
| Income Taxes: | | | | | | | | | | |
| Individual | 59,688,730 | 68,533,939 | 8,845,209 | 66,411,501 | 74,214,797 | 7,803,296 | 59,688,730 | 68,533,939 | 8,845,209 | 74,214,797 |
| Corporation | 69,544,120 | 70,318,790 | 793,670 | 83,723,858 | 83,012,028 | (711,830) | 69,544,120 | 70,318,790 | 793,670 | 83,012,028 |
| Withholding | 205,599,430 | 221,070,693 | 15,471,263 | 223,751,011 | 240,375,357 | 16,624,346 | 205,599,430 | 221,070,693 | 15,471,263 | 240,375,357 |
| Income Taxes | 374,832,280 | 359,923,412 | 14,917,867 | 373,886,370 | 397,602,182 | 23,715,812 | 374,832,280 | 359,923,412 | 14,917,867 | 397,602,182 |
| Business privilege taxes: | | | | | | | | | | |
| Gross Receipts Taxes | 278,565,817 | 279,926,873 | 1,361,056 | 311,528,514 | 312,577,179 | 1,048,665 | 278,565,817 | 279,926,873 | 1,361,056 | 312,577,179 |
| Other Taxes | 2,612,998 | 4,437,775 | 1,824,777 | 3,102,098 | 5,182,982 | 2,080,884 | 2,612,998 | 4,437,775 | 1,824,777 | 5,182,982 |
| Use Tax | 2,612,998 | 4,437,775 | 1,824,777 | 3,102,098 | 5,182,982 | 2,080,884 | 2,612,998 | 4,437,775 | 1,824,777 | 5,182,982 |
| Business Privilege Taxes | 281,178,815 | 284,364,648 | 3,185,833 | 314,630,612 | 317,760,161 | 3,129,549 | 281,178,815 | 284,364,648 | 3,185,833 | 317,760,161 |
| Licenses, Fees & Penalties | 5,352,156 | 4,654,306 | (697,850) | 5,743,159 | 4,991,630 | (751,529) | 5,352,156 | 4,654,306 | (697,850) | 4,991,630 |
| Use of Money & Property | 220,426 | 339,422 | 118,996 | 190,944 | 1,931,666 | 1,740,722 | 220,426 | 339,422 | 118,996 | 1,931,666 |
| Federal Sources: | | | | | | | | | | |
| Section 30 | 78,000,000 | 77,046,768 | (953,232) | 78,000,000 | 77,046,768 | (953,232) | 78,000,000 | 77,046,768 | (953,232) | 77,046,768 |
| Immigration fees | 1,841,565 | 1,816,285 | (25,280) | 2,006,165 | 2,229,178 | 223,013 | 1,841,565 | 1,816,285 | (25,280) | 2,229,178 |
| Recovery from Individuals | 0 | 289,027 | 289,027 | 0 | 0 | 0 | 0 | 289,027 | 289,027 | 0 |
| Child Support AFDC Local Share | 0 | 29,410 | 29,410 | 0 | 0 | 0 | 0 | 29,410 | 29,410 | 0 |
| Federal Sources | 79,841,565 | 79,171,480 | (670,085) | 80,006,165 | 79,275,946 | (730,219) | 79,841,565 | 79,171,480 | (670,085) | 79,275,946 |
| Department Charges: | | | | | | | | | | |
| Agriculture | 13,796 | 3,292 | 1,496 | 2,053 | 1,479,587 | (1,475,791) | 13,796 | 3,292 | 1,496 | 1,479,587 |
| Police & Corrections | 7 | 20 | 13 | 7 | 0 | (7) | 7 | 20 | 13 | 0 |
| Public Works | 45,124 | 111,443 | 66,319 | 53,512 | (53,512) | (53,512) | 45,124 | 111,443 | 66,319 | (53,512) |
| Public Health | 4,893 | 6,190 | 1,297 | 5,457 | (5,457) | (5,457) | 4,893 | 6,190 | 1,297 | (5,457) |
| Commerce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other charges | 927,965 | 1,237,697 | 309,732 | 1,110,689 | 1,479,587 | (368,898) | 927,965 | 1,237,697 | 309,732 | 1,479,587 |
| Department Charges | 927,965 | 1,237,697 | 309,732 | 1,110,689 | 1,479,587 | (368,898) | 927,965 | 1,237,697 | 309,732 | 1,479,587 |
| TOTAL GENERAL FUND REVENUES | \$ 702,318,127 | \$ 729,644,951 | \$ 27,326,824 | \$ 775,628,968 | \$ 803,841,172 | \$ 27,412,204 | \$ 702,318,127 | \$ 729,644,951 | \$ 27,326,824 | \$ 803,841,172 |
| | | | 3,897 | | | 3,897 | | | | |

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

^{2/} Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, section 5(A).

^{3/} Report does not include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$7,117,643; February 2019: \$1,557,376; April 2019: \$357,156; July 2019: \$1,332,475)

^{4/} Non-occurring 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: 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 and should 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
General Fund
As of August 31, 2019

(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 Magalahaen Guahan | 5,987,519 | 5,168,628 | 195,833 | 623,058 | |
| Office of I Segundu Na Magalahaen Guahan | 1,025,212 | 672,774 | 1,290 | 351,148 | |
| Bureau of Budget & Management Research (BBMR) | 1,112,574 | 931,370 | 124 | 181,080 | |
| Civil Service Commission | 933,169 | 817,933 | 18,940 | 96,295 | |
| Department of Administration (DOA) | 6,642,389 | 5,658,530 | 83,772 | 900,087 | |
| DOA - Support of Child in Custody - 19 GCA §5116 | 946,969 | - | - | 946,969 | |
| DOA - Residential Treatment Fund | 2,300,000 | 1,910,274 | 324,072 | 65,654 | |
| DOA - Government Claims Fund | 250,000 | 104,514 | - | 145,486 | |
| DOA - Government Annual Single Audit | 401,000 | 401,000 | - | - | |
| Department of Revenue & Taxation (DRT) | 8,435,879 | 7,616,203 | 88,769 | 730,906 | |
| Guam Ancestral Lands Commission | 89,462 | 68,123 | 2,336 | 19,003 | |
| Office of Veterans Affairs | 409,930 | 397,303 | 24,786 | (12,159) | 3/ |
| Office of Technology | 3,139,434 | 2,020,519 | 771,853 | 347,061 | |
| TOTAL | 31,673,537 | 25,767,173 | 1,511,777 | 4,394,587 | |
| PROTECTION OF LIFE & PROPERTY | | | | | |
| Guam Police Department (GPD) | 25,786,222 | 20,085,316 | 383,204 | 5,317,702 | |
| GPD - Cost Sharing Initiative for CJIS Integration Project | 89,730 | 89,730 | - | - | |
| GPD - Security Cameras and Related Equipment per P.L. 35-22 | 200,000 | - | - | 200,000 | |
| Department of Corrections (DOC) | 24,664,696 | 18,705,069 | 1,092,608 | 4,867,020 | |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 501,000 | 377,468 | - | 123,532 | |
| DOC - Cost Sharing Initiative for CJIS Integration Project | 74,184 | 74,184 | - | - | |
| Department of Youth Affairs (DYA) | 5,350,661 | 4,472,643 | 247,617 | 630,401 | |
| DYA - Runaway, Homeless or Victims of Abuse | 332,150 | 258,428 | 23,900 | 49,822 | |
| Chief Medical Examiner | 431,160 | 325,850 | 65,560 | 39,750 | |
| Guam Fire Department | 28,424,731 | 25,408,543 | 120,931 | 2,895,257 | |
| TOTAL | 85,854,534 | 69,797,231 | 1,933,819 | 14,123,484 | |

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 August 31, 2019

| | <u>APPROPRIATIONS</u> ¹⁾ | <u>EXPENDITURES</u> ²⁾ | <u>ENCUMBRANCES</u> | <u>FUNDS</u> <u>AVAILABLE</u> |
|---|-------------------------------------|-----------------------------------|---------------------|----------------------------------|
| PUBLIC HEALTH | | | | |
| Department of Public Health & Social Services (DPHSS) | 6,197,593 | 3,224,610 | 1,196,277 | 1,771,706 |
| DPHSS - MIP/MIPPR Program | 11,017,147 | 9,890,006 | 872 | 1,126,269 |
| DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support | 800,000 | - | - | 800,000 |
| DPHSS - Medicaid Program | 15,212,918 | 14,637,520 | - | 575,398 |
| DPHSS - Children's Health Insurance Program | 5,678,888 | 4,628,119 | 720,612 | 330,157 |
| DPHSS - Division of Senior Citizens Programs | 8,956,452 | 6,457,978 | 1,624,480 | 873,993 |
| DPHSS - Public Assistance Program | 1,844,318 | 1,709,475 | - | 134,843 |
| DPHSS - Enhanced Allotment Plan | 1,034,170 | 1,034,169 | - | 1 |
| DPHSS - Foster Care Health Insurance Premiums | 549,000 | 549,000 | - | - |
| DPHSS - Office of Minority Health | - | - | - | - |
| Guam Behavioral Health and Wellness Center (GBHWC) | - | - | - | - |
| GBHWC - Drug & Alcohol Programs | 437,429 | 333,548 | 103,881 | - |
| GBHWC - Youth Suicide Prevention and Peace Program | 86,000 | 33,300 | 35,598 | 17,102 |
| Guam Memorial Hospital Authority (GMHA) - Operations | 1,051,256 | 819,103 | - | 232,154 |
| GMHA - Labor and Delivery Ward Renovation Debt Service | 600,000 | 467,500 | - | 132,500 |
| TOTAL | 53,460,171 | 43,784,329 | 3,681,720 | 5,994,122 |
| PUBLIC EDUCATION | | | | |
| Department of Education Operations (DOE) | 191,185,557 | 173,878,251 | - | 17,307,306 |
| DOE - Guahan Academy, <i>Iledei</i> Academy, and Science is Fun and Awesome Academy | - | - | - | - |
| Charter Schools | 7,585,666 | 7,585,665 | - | 1 |
| DOE - Simon Sanchez Procurement | 1,000,000 | 1,000,000 | - | - |
| DOE - Chamorro Studies Division | 401,207 | 375,948 | - | 25,259 |
| DOE - Textbooks | 1,500,000 | 1,027,545 | - | 472,455 |
| University of Guam Operations (UOG) | 27,456,655 | 22,753,771 | - | 4,702,884 |
| UOG - Scholarships (SSFAP) | 3,287,524 | 2,697,447 | - | 590,077 |
| UOG - Aquaculture Development and Training Center | 114,402 | 95,879 | - | 18,523 |
| UOG - WERI (Guam Hydrologic Survey) | 166,866 | 129,918 | - | 36,948 |
| UOG - WERI (Water Resource Monitoring) | 142,143 | 105,982 | - | 36,161 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 136,442 | 102,236 | - | 34,206 |
| UOG - KPRG Operations | 114,170 | 92,382 | - | 21,788 |
| Guam Community College Operations (GCC) | 16,149,870 | 13,251,131 | - | 2,898,739 |
| GCC - Licensed Practical Nursing & Vocational Guidance Programs | 763,207 | 626,279 | - | 136,928 |
| GCC - Apprenticeship Program | 186,918 | 133,368 | - | 33,550 |
| TOTAL | 250,190,627 | 223,875,802 | - | 26,314,825 |

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 August 31, 2019

| | APPROPRIATIONS ^{1/} | EXPENDITURES ^{2/} | ENCUMBRANCES | FUNDS AVAILABLE |
|--|------------------------------|----------------------------|----------------|--------------------|
| COMMUNITY SERVICES | | | | |
| Department of Integrated Services for Indiv. with Disabilities (DISID) | 364,625 | 348,218 | - | 16,407 |
| TOTAL | 364,625 | 348,218 | - | 16,407 |
| INDIVIDUAL & COLLECTIVE RIGHTS | | | | |
| Commission on Decolonization (COD) - Operations | 160,848 | 113,062 | 68 | 47,718 |
| COD - Public Information Program | 180,000 | 21,378 | 97,992 | 60,630 |
| Department of Labor (DOL) | 1,687,252 | 1,410,586 | 10,062 | 266,604 |
| DOL - Worker's Compensation Fund | 698,593 | 857,218 | - | (158,625) 4/ |
| Department of Military Affairs | 696,178 | 465,219 | 5,946 | 225,013 |
| Guam Election Commission (GEC) | 1,399,414 | 1,290,262 | 10,031 | 99,121 |
| GEC - Supplemental Funding per P.L. 35-07 | 298,536 | 137,238 | 33,500 | 127,798 |
| Guam Council on the Arts and Humanities | 158,510 | - | - | 158,510 |
| TOTAL | 5,279,331 | 4,294,962 | 157,599 | 826,770 |
| ECONOMIC DEVELOPMENT | | | | |
| Bureau of Statistics & Plans (BSP) | 704,503 | 552,831 | 316 | 151,356 |
| BSP - Business and Economics Statistics Program | 433,292 | 429,274 | - | 4,018 |
| Department of Agriculture - DOAg | 2,246,963 | 1,920,074 | 53,732 | 273,156 |
| DOAg - Animal Shelter (GAIN) | 150,000 | 112,500 | 15,000 | 22,500 |
| DOAg - Conservation Officers | 740,447 | 453,770 | 70,566 | 216,111 |
| TOTAL | 4,275,205 | 3,468,449 | 139,614 | 667,142 |
| JUDICIAL/LEGISLATIVE/OTHERS | | | | |
| Unified Judiciary Operations (Judiciary) | 30,515,917 | 28,168,539 | - | 2,347,378 5/ |
| 1 Lifestyles/Guahan (Legislature) | 7,646,908 | 6,811,630 | - | 835,278 |
| Legislature - Office of Finance and Budget | 420,000 | 374,123 | - | 45,877 |
| Office of the Attorney General Operations (OAG) | 14,739,063 | 11,762,267 | 489,400 | 2,487,396 6/ |
| OAG - Tax Collection Assistance for Department of Revenue & Taxation | 300,000 | 172,811 | 30,737 | 96,452 |
| Public Defender Services Corporation (PDS) | 4,344,170 | 3,538,890 | - | 805,280 |
| Mayor's Council of Guam (MCOG) - Operations | 2,678,070 | 1,795,305 | - | 882,765 |
| Office of Public Accountability | 1,258,365 | 1,100,023 | - | 158,342 |
| TOTAL JUDICIAL/LEGISLATIVE/OTHERS | 61,902,493 | 53,723,589 | 520,138 | 7,658,766 |

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 August 31, 2019

| | <u>APPROPRIATIONS ^{1/}</u> | <u>EXPENDITURES ^{2/}</u> | <u>ENCUMBRANCES</u> | <u>FUNDS AVAILABLE</u> |
|--|-------------------------------------|-----------------------------------|---------------------|------------------------|
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | 3,400,000 | 3,132,500 | - | 267,500 |
| GGRF - Governor/Lieutenant Governor Pensions | 298,000 | 271,889 | - | 26,111 |
| GGRF - Judges Annuitants | 336,000 | 308,000 | - | 28,000 |
| GGRF - Health/Dental/Life Insurance | 32,044,741 | 31,399,773 | - | 644,968 |
| GGRF - Guam Retirement Security Plan | 1,464 | - | - | 1,464 |
| DOA - Supplemental Annuity Benefits Special Fund | 7,651,000 | 6,658,543 | - | 992,457 |
| 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 ^{7/} |
| Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19 | 250,000 | 75,897 | 22,500 | 151,603 ^{7/} |
| Emergency Declaration for Typhoon Wutip per E.O. 2019-05 | 250,000 | 150,870 | 48,982 | 50,148 ^{8/} |
| TOTAL | 58,471,205 | 56,200,348 | 105,966 | 2,164,891 |
| CONTINUING APPROPRIATIONS | | | | |
| 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 | 16,351,388 | - | 1 |
| BPT Tax Bonds, Series 2012B | 7,507,320 | 7,507,320 | - | 0 |
| 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 | - | - |
| TOTAL | 79,049,306 | 78,399,305 | - | 650,001 |
| GRAND TOTAL | 630,521,034 | 559,659,406 | 8,050,632 | 62,810,996 |

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/} Pending Governor's Transfer to address shortfall.
- ^{4/} Account overdrawn due to increased payments of medical claims; pending Governor's Transfer to address shortfall.
- ^{5/} 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.
- ^{6/} Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.
- ^{7/} Funds made available through de-appropriation of DHSS accounts.
- ^{8/} 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.