



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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**EDDIE BAZA CALVO**  
GOVERNOR

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

**RAY TENORIO**  
LIEUTENANT GOVERNOR  
APR 20 2018

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

**Speaker Benjamin J.F. Cruz**

APR 20 2018  
Time: 4:30 [ ] AM [ ] PM File No. 34-18-20  
Received By: [Signature]

Dear Speaker Cruz:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending March 31, 2018. 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. The report is not prepared in accordance 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. This report has been prepared and submitted to comply with Public Law 34-42. Please note the attached report factors in the anticipated revenue shortfalls associated with the Tax Cuts and Jobs Act of 2017 which totals to approximately \$67,050,000 and have included estimated additional Gross Receipt Taxes per Public Law 34-87.

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

Sincerely,

LESTER L. CARLSON, JR.

Enclosures

<i>[Signature]</i>
Lester L. Carlson Jr, Acting Director, Bureau of Budget and Management Research
<i>[Signature]</i>
Edward Birn, Acting Director, Department of Administration
<i>[Signature]</i>
John P. Camacho, Director, Department of Revenue and Taxation

Government of Guam  
Consolidated Revenue / Expenditure Report <sup>1</sup>  
General Fund

Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2018 and FY2017 For the Month Ending March		Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2018 and FY2017 Six months ending March 2018			
	2018 March	2017 March	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
<b>Income Taxes:</b>					
Individual Corporation	\$ 6,062,402	\$ 6,899,174	\$ 29,980,904	\$ 26,535,149	\$ 3,445,755
Withholding	5,412,352	11,894,075	49,778,942	51,959,994	(2,181,053)
Income Taxes	19,573,571	22,547,627	127,016,098	131,963,285	(4,947,186)
Business privilege taxes	31,048,325	41,340,876	206,775,944	210,458,428	(3,682,484)
Gross Receipts Taxes	21,831,847	20,790,194	118,090,692	119,657,030	(1,566,338)
Other Taxes					
Use Tax	239,868	334,341	1,364,003	1,634,278	(270,275)
Business Privilege Taxes	22,071,715	21,124,535	119,454,695	121,291,308	(1,836,613)
Licenses, Fees & Penalties	212,077	113,565	1,019,709	744,372	275,337
Use of Money & Property	3,349	439,761	(70,139)	473,450	(543,589)
<b>Federal Sources:</b>					
Section 30	0	7,734,103	77,795,541	40,750,120	37,045,421
Immigration fees	106,670	176,490	921,215	952,320	(31,105)
Recovery from Individuals	0	0	67,104	16,884	50,221
Child Support AFDC Local Share	68	870	38,541	40,830	(2,289)
Federal Sources	106,738	7,911,462	78,822,401	41,760,153	37,062,248
<b>Department Charges:</b>					
Agriculture	442	905	1,958	2,545	(587)
Police & Corrections	0	0	10	0	10
Public Works	9,900	4,075	38,100	17,750	20,350
Public Health	680	1,645	4,680	5,410	(730)
Commerce	0	0	0	0	0
Other charges	69,098	67,792	393,183	387,740	5,443
Department Charges	80,120	74,417	437,931	413,445	24,486
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 53,522,323</b>	<b>\$ 71,004,617</b>	<b>\$ 406,440,541</b>	<b>\$ 375,141,156</b>	<b>\$ 31,299,385</b>
<b>PROVISION FOR TAX REFUNDS</b>					
Budget (Provision per P.L. 34-42)	2	12,038,807	12,144,554	55,793,874	55,226,525
			(105,747)		567,349

**Footnotes:**

<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> Estimates are recorded for the provision for 2018 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 9/30/2018.

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 34-42.

Note 4: FY18 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**  
**For the Month Ending March 2018**

	FY2018 Adopted Revenues Allocated for the Month March	FY2018 Actual Collections For the Month March	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 5,797,281	\$ 6,062,402	\$ 265,121
Corporation	19,987,710	5,412,352	(14,575,358)
Withholding	24,346,721	19,573,571	(4,773,150)
Income Taxes	50,131,712	31,048,325	(19,083,387)
Business privilege taxes:			
Gross Receipts Taxes	22,572,071	21,831,847	(740,224)
Other Taxes:			
Use Tax	380,139	239,868	(140,271)
Business Privilege Taxes	22,952,210	22,071,715	(880,495)
Licenses, Fees & Penalties	144,441	212,077	67,636
Use of Money & Property	17,449	3,349	(14,100)
Federal Sources:			
Section 30	0	0	\$
Immigration fees	177,558	106,670	(70,888)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	68	68
Federal Sources	177,558	106,738	(70,820)
Department Charges:			
Agriculture	1,033	442	(591)
Police & Corrections	0	0	0
Public Works	4,651	9,900	5,249
Public Health	1,878	680	(1,198)
Commerce	0	0	0
Other charges	77,379	69,098	(8,281)
Department Charges	84,941	80,120	(4,821)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 73,508,311</b>	<b>\$ 53,522,323</b>	<b>\$ (19,985,988)</b>

**Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE**  
**For the 2nd Quarter 2018**

	FY2018 Adopted Revenues Allocated for the Quarter <sup>4/</sup>	FY2018 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:			
Individual	14,463,148	18,272,219	3,809,071
Corporation	33,927,854	16,724,355	(17,203,499)
Withholding	72,131,900	58,978,422	(14,053,568)
Income Taxes	120,522,902	93,974,996	(27,447,996)
Business privilege taxes:			
Gross Receipts Taxes	65,231,617	63,051,288	(2,180,329)
Other Taxes:			
Use Tax	1,143,866	701,650	(442,216)
Business Privilege Taxes	66,375,483	63,752,938	(2,622,545)
Licenses, Fees & Penalties	395,620	551,409	155,789
Use of Money & Property	69,516	(79,919)	(149,435)
Federal Sources:			
Section 30	0	0	0
Immigration fees	505,627	384,045	(121,582)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	28,290	28,290
Federal Sources	505,627	412,335	(93,292)
Department Charges:			
Agriculture	1,834	1,097	(737)
Police & Corrections	0	0	0
Public Works	12,680	22,650	9,970
Public Health	3,741	2,395	(1,346)
Commerce	0	0	0
Other charges	265,431	215,269	(50,162)
Department Charges	283,686	241,411	(42,275)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>188,152,924</b>	<b>157,953,170</b>	<b>(30,199,754)</b>

<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 31.

<sup>2/</sup> Estimates are provided for the provisions for 2018 Refunds.

<sup>3/</sup> This information will be updated in the quarter ending

<sup>4/</sup> Based on Adopted Revenues allocated per P.L. 34-42, Chapter 1, section 4(c)

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 9/30/2018

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that this 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 audited to comply with Public Law 34-42

Note 4: FY18 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**

	YTD ADOPTED REVENUES ALLOCATED vs. YTD ACTUAL COLLECTIONS Six Months Ending March 2018 Pursuant to 5 GCA, Ch. 4, §4109(e)(3) [Due 20 days after month-end]		FY2018 ADOPTED REVENUES vs. PROJECTED REVENUES TO YEAR END Pursuant to 2 GCA, Ch. 13 §13109(a)(1) [due not later than 20 days after month-end]; SGCA, Ch. 4 §4109(e)(3) [due no later than 20 days after month-end]; and P.L. 31-333, Ch. XIII §7 [due no later than 30 days after month-end]		
	FY2018 Adopted Revenues for the Cumulative Period:	FY2018 Actual Revenues for the Cumulative Period	FY2018 Adopted Revenues (Full Year Projection): <sup>2</sup>	FY2018 Revenue Tracking	Favorable Increase (Decrease)
	\$	\$	\$	\$	\$
<b>Income Taxes:</b>					
Individual	24,475,629	29,980,904	78,342,876	114,925,176	36,582,300
Corporation	62,535,683	49,778,942	152,601,412	79,825,773	(72,775,639)
Withholding	136,072,891	127,016,098	381,223,258	246,296,368	(34,928,890)
<b>Income Taxes</b>	<b>223,084,203</b>	<b>206,775,944</b>	<b>512,169,546</b>	<b>441,047,317</b>	<b>(71,122,229)</b>
<b>Business privilege taxes:</b>					
Gross Receipts Taxes	124,434,429	118,090,692	254,800,702	270,100,872	15,300,170
<b>Other Taxes:</b>					
Use Tax	2,047,363	1,364,003	4,331,471	2,824,573	(1,506,898)
<b>Business Privilege Taxes</b>	<b>126,481,792</b>	<b>119,454,695</b>	<b>259,132,173</b>	<b>272,925,445</b>	<b>13,793,272</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>864,393</b>	<b>1,019,709</b>	<b>6,037,848</b>	<b>7,062,621</b>	<b>1,024,773</b>
<b>Use of Money &amp; Property</b>	<b>138,451</b>	<b>(70,139)</b>	<b>392,668</b>	<b>(195,391)</b>	<b>(588,059)</b>
<b>Federal Sources:</b>					
Section 30	68,603,100	77,795,541	68,603,100	77,795,544	9,192,444
Immigration fees	914,107	921,215	1,854,466	1,990,449	135,983
Recovery from Individuals	0	67,104	0	0	0
Child Support AFDC Local Share	0	38,541	0	0	0
<b>Federal Sources</b>	<b>69,517,207</b>	<b>78,822,401</b>	<b>70,457,566</b>	<b>79,785,993</b>	<b>9,328,427</b>
<b>Department Charges</b>					
Agriculture	3,534	1,958	(1,576)		
Police & Corrections	0	10	10		
Public Works	25,437	38,100	12,663		
Public Health	7,694	4,680	(3,014)		
Commerce	0	0	0		
Other charges	558,252	393,183	(165,069)		
<b>Department Charges</b>	<b>594,917</b>	<b>437,931</b>	<b>(156,986)</b>	<b>1,146,760</b>	<b>(400,716)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 420,689,963</b>	<b>\$ 406,440,541</b>	<b>\$ 849,737,277</b>	<b>\$ 801,771,745</b>	<b>\$ (47,965,532)</b>
					<b>-5.64%</b>

**Footnotes**

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

2/ Based on Adopted Revenues allocated per P.L. 34-42, Chapter 1, section 4(i)

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 3/31/2018.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not as accurate as the financial position of the Government of Guam as it should be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted in compliance with Public Law 34-42.

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**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of March 31, 2018**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Maga'låhen Guahan	5,936,932	2,319,132	596,239	3,021,561
Office of I Segundu Na Maga'låhen Guahan	1,159,828	482,804	3,356	673,667
Bureau of Budget & Management Research (BBMR)	1,231,508	455,051	2,052	774,404
BBMR - Competitive Wage Act Employee Appeal Payment	68,358	-	-	68,358
Civil Service Commission	933,005	348,787	124,404	459,814
CSC - Administrative Law Judge / Legal Secretary	120,960	42,140	37,864	40,956
Department of Administration (DOA)	7,247,767	3,093,098	465,713	3,688,956
DOA - Support of Child in Custody - 19 GCA §5116	946,969	57,318	-	889,651
DOA - Residential Treatment Fund	1,600,000	981,375	-	618,625
DOA - Government Claims Fund	250,000	2,456	-	247,544
DOA - Government Annual Single Audit	401,000	162,000	239,000	-
DOA - Office of Technology	3,405,292	989,488	1,227,813	1,187,991
DOA - Guam Autism Education Program	150,000	150,000	-	-
Department of Revenue & Taxation (DRT)	9,518,191	3,625,638	535,988	5,356,565
DRT - Recruitment of Revenue Agents	1,100,000	-	-	1,100,000
DRT - Recruitment of Vehicle Registration Officers & Driver's License Examiners	325,000	-	-	325,000
Department of Public Works - Cost Benefit & Space Utilization Study	150,000	-	100,000	50,000
Department of Land Management	343,292	108,279	-	235,013
Guam Ancestral Lands Commission	91,093	28,330	3,744	59,019
Office of Veterans Affairs	631,767	177,908	27,111	426,748
<b>TOTAL</b>	<b>35,610,962</b>	<b>13,023,805</b>	<b>3,363,284</b>	<b>19,223,873</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	30,035,239	12,585,002	925,314	16,524,923 3/
Department of Corrections (DOC)	22,975,276	10,271,941	1,046,012	11,657,323
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	159,756	-	341,244
DOC - GMHA Consolidated Agreement	650,000	650,000	-	-
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-
Department of Youth Affairs (DYA)	5,907,388	2,475,593	249,492	3,182,303
DYA - Runaway, Homeless or Victims of Abuse	332,150	116,969	215,181	-
Chief Medical Examiner	442,330	187,517	4,751	250,061
Guam Fire Department	31,885,003	14,790,345	97,877	16,996,780
<b>TOTAL</b>	<b>92,818,116</b>	<b>41,326,853</b>	<b>2,538,628</b>	<b>48,952,635</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, 2018**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>W</sup></u>	<u>EXPENDITURES <sup>W</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC HEALTH</b>					
Department of Public Health & Social Services (DPHSS)		11,368,896	3,022,174	1,255,894	7,090,828
DPHSS - MIP/MIPPR Program		10,238,650	6,465,519	18,192	3,754,939
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		800,000	-	-	800,000
DPHSS - Medicaid Program		16,784,036	11,284,995	-	5,499,041
DPHSS - Children's Health Insurance Program		6,597,154	2,720,555	1,049,751	2,826,848
DPHSS - Division of Senior Citizens Programs		10,376,924	3,917,256	4,223,878	2,235,790
DPHSS - Public Assistance Program		3,381,116	1,046,357	28,000	2,306,759
DPHSS - Enhanced Allotment Plan		956,197	928,783	-	27,414
DPHSS - Office of Minority Health		105,435	49,552	-	55,883
DPHSS - Foster Care Health Insurance Premiums		549,000	238,524	-	310,476
DPHSS - Medical Marijuana Lab		100,000	-	-	100,000
Guam Behavioral Health and Wellness Center (GBHWC)		1,808,665	1,113,320	833,676	(138,330) 4/
GBHWC - Drug & Alcohol Programs		437,429	163,607	273,822	-
GBHWC - Youth Suicide Prevention and Peace Program		86,000	-	38,965	47,035
Guam Memorial Hospital Authority (GMHA) - Operations		2,170,616	904,425	-	1,266,191
GMHA - Labor and Delivery Ward Renovation Debt Service		600,000	245,000	-	355,000
<b>TOTAL</b>		<b>66,360,118</b>	<b>32,100,065</b>	<b>7,722,178</b>	<b>26,537,875</b>
<b>PUBLIC EDUCATION</b>					
Department of Education Operations (DOE)		218,516,040	98,761,307	-	119,754,733
DOE - Guahan Academy & <i>iLearn</i> Academy Charter Schools		3,854,821	3,854,821	-	0
DOE - Chamoru Studies Division		401,207	-	-	401,207
DOE - Textbooks		1,500,000	-	-	1,500,000
DOE - Universal Pre-Kindergarten Pilot Program		1,054,596	-	-	1,054,596
DOE - Maintenance and Repairs of School Facilities		500,000	-	-	500,000
University of Guam Operations (UOG)		30,740,431	13,319,208	-	17,421,223
UOG - Scholarships (SSFAP)		3,599,358	1,457,319	-	2,142,039
UOG - Aquaculture Development and Training Center		125,254	50,713	-	74,541
UOG - WERI (Guam Hydrologic Survey)		182,694	73,970	-	108,724
UOG - WERI (Water Resource Monitoring)		155,626	63,010	-	92,616
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	60,483	-	88,901
UOG - KPRG Operations		125,000	50,610	-	74,390
Guam Community College Operations (GCC)		18,096,062	6,224,912	-	11,871,151
GCC - Licensed Practical Nursing & Vocational Guidance Programs		835,600	344,022	-	491,578
GCC - Apprenticeship Program		818,369	312,167	-	506,203
<b>TOTAL</b>		<b>280,654,442</b>	<b>124,572,541</b>	<b>-</b>	<b>156,081,901</b>

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

**Government of Guam**  
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**General Fund**  
**As of March 31, 2018**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,052,841	222,079	24,566	806,197
<b>TOTAL</b>	<b>1,052,841</b>	<b>222,079</b>	<b>24,566</b>	<b>806,197</b>
<b>RECREATION</b>				
Department of Parks and Recreation - Guam Historic Resources Division	394,868	125,140	5,736	263,992
<b>TOTAL</b>	<b>394,868</b>	<b>125,140</b>	<b>5,736</b>	<b>263,992</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	176,063	86,946	34	89,083
COD - Public Information Program	210,000	1,810	5,135	203,055
Department of Labor (DOL)	2,016,852	846,272	245,164	925,416
DOL - Worker's Compensation Fund	698,593	271,992	-	426,601
Department of Military Affairs	909,100	224,621	2,868	681,611
Guam Election Commission (GEC)	1,514,576	515,280	151,358	847,938
<b>TOTAL</b>	<b>5,525,184</b>	<b>1,946,920</b>	<b>404,558</b>	<b>3,173,706</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	835,877	310,227	4,924	520,726
BSP - Business and Economics Statistics Program	416,003	237,040	-	178,963
Department of Agriculture - DOAg	2,433,048	975,922	-	1,457,126
DOAg - Animal Shelter (GAIN)	150,000	31,875	95,625	22,500
DOAg - Conservation Officers	558,875	223,739	-	335,136
<b>TOTAL</b>	<b>4,393,803</b>	<b>1,778,802</b>	<b>100,549</b>	<b>2,514,452</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	34,696,443	14,000,999	-	20,695,444 5/
I Liheslaturan Guåhan (Legislature)	7,646,908	2,382,541	-	5,264,367
Legislature - Office of Finance and Budget	423,000	117,500	-	305,500
Office of the Attorney General Operations (OAG)	16,249,713	6,558,597	848,289	8,842,827 3/
Public Defender Services Corporation (PDS)	4,341,373	1,391,245	-	2,950,128

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, 2018**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)</b>				
Mayor's Council of Guam (MCOG) - Operations	788,931	322,247	294,061	172,623
Office of Public Accountability	1,396,898	716,129	-	680,769
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>65,543,266</b>	<b>25,489,258</b>	<b>1,142,350</b>	<b>38,911,658</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,300,000	1,700,000	-	1,600,000
GGRF - Governor/Lieutenant Governor Pensions	252,000	126,000	-	126,000
GGRF - Judges Annuities	365,000	183,500	-	181,500
GGRF - Health/Dental/Life Insurance	32,384,180	17,225,666	-	15,158,514
DOA - Supplemental Annuity Benefits Special Fund	8,392,000	2,673,840	-	5,718,160
DOA - Cost of Living Allowance	13,902,000	13,758,000	-	144,000
<b>TOTAL</b>	<b>58,595,180</b>	<b>35,667,006</b>	<b>-</b>	<b>22,928,174</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,555,250	5,241,900	-	313,350
GDOE Series 2010A JFK Project	5,128,200	5,128,200	-	-
BPT Tax Bonds, Series 2011A	16,346,763	10,591,506	-	5,755,257
BPT Tax Bonds, Series 2012B	7,509,324	4,959,220	-	2,550,104
BPT Tax Bonds, Series 2013C	2,772,338	2,655,463	-	116,875
GDOE Series 2013A Okkodo Project	2,286,685	2,286,685	-	-
BPT Bonds, Series 2015D	22,263,550	12,187,375	-	10,076,175
Limited Obligation Bonds (Section 30), Series 2016A	14,069,250	8,254,375	-	5,814,875
<b>TOTAL</b>	<b>75,931,360</b>	<b>51,304,725</b>	<b>-</b>	<b>24,626,635</b>
<b>GRAND TOTAL</b>	<b>686,880,140</b>	<b>327,557,193</b>	<b>15,301,849</b>	<b>344,021,098</b>

**Footnotes:**

- 1/ Pursuant to P.L. 34-42 as amended by P.L. 34-87. Does not include appropriations from "revenues in excess of FY 2018 projections of General Fund".
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.
- 4/ Pending journal voucher transactions between GBHWC accounts.
- 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.

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