



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

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

**RAY TENORIO**  
LIEUTENANT GOVERNOR  
OCT 22 2018

Vice Speaker Therese M. Terlaje

The Honorable Therese M. Terlaje  
Acting Speaker  
I Mina'trentai Kuattro Na Liheslaturan Guåhan  
Thirty-Fourth Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

OCT 22 2018

Time: 11:30

Received by:

Dear Acting Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending September 30, 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>Certification of information contained in Enclosures subject to Note 1.</i>
Lester L. Carlson, Jr., Deputy Director, Bureau of Budget and Management Research
Edward Birn, Director, Department of Administration
John P. Camacho, Director, Department of Revenue and Taxation

Government of Guam  
Consolidated Revenue / Expenditure Report 1  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2018 and FY2017  
For the Month Ending September

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2018 and FY2017  
Twelve months ending September 2018

	2018		2017		Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
	September	September	September	September				
<b>Income Taxes:</b>								
Individual	\$ 9,193,818	\$ 13,935,574	\$ (4,741,757)	\$ 99,285,692	\$ 90,373,186	\$ 8,912,506		
Corporation	9,533,921	24,811,819	(15,277,898)	130,615,893	139,691,383	(9,075,490)		
Withholding	17,154,344	20,786,010	(3,631,666)	230,780,984	261,505,539	(30,724,554)		
Income Taxes	35,882,083	59,533,403	(23,651,320)	460,682,570	491,570,108	(30,887,538)		
Business privilege taxes:								
Gross Receipts Taxes	24,638,722	20,553,472	4,085,250	263,431,393	234,498,650	28,932,743		
Other Taxes:								
Use Tax	248,884	189,112	59,772	3,182,752	3,196,443	(13,691)		
Business Privilege Taxes	24,887,606	20,742,584	4,145,022	266,614,145	237,695,093	28,919,052		
Licenses, Fees & Penalties	264,206	202,232	61,975	4,431,338	5,152,534	(721,195)		
Use of Money & Property	78,271	31,689	46,582	272,204	602,995	(330,791)		
Federal Sources:								
Section 30	0	7,734,103	(7,734,103)	77,795,541	87,154,735	(9,359,194)		
Immigration fees	125,335	189,345	(64,010)	1,746,790	1,969,785	(222,995)		
Recovery from Individuals	0	2,883	(2,883)	4,043	19,766	(15,723)		
Child Support AFDC Local Share	2,427	6,388	(3,961)	47,394	76,080	(28,686)		
Federal Sources	127,762	7,932,718	(7,804,956)	79,593,968	89,210,366	(9,626,398)		
Department Charges:								
Agriculture	182	95	87	3,441	4,336	(915)		
Police & Corrections	0	0	0	10	10	0		
Public Works	5,950	7,650	(1,700)	83,425	48,735	34,690		
Public Health	400	1,050	(650)	7,880	9,995	(2,115)		
Commerce	0	0	0	0	0	0		
Other charges	129,610	134,200	(4,590)	1,577,613	1,248,624	328,989		
Department Charges	136,142	142,995	(6,853)	1,672,369	1,311,720	360,649		
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 61,376,071</b>	<b>\$ 88,585,621</b>	<b>(\$ 27,209,550)</b>	<b>\$ 813,266,594</b>	<b>\$ 825,552,805</b>	<b>(\$ 12,286,211)</b>		
<b>Budget (Provision per P.L. 34-42)</b>	<b>13,907,335</b>	<b>13,817,509</b>	<b>\$ 89,826</b>	<b>125,050,000</b>	<b>125,000,000</b>	<b>\$ 50,000</b>		
		<b>PROVISION FOR TAX REFUNDS</b>						
			<b>\$ 89,826</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/ 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: 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 the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted in compliance with Public Law 34-42.  
 Note 4: FY18 Comparison date changed from March 15 to April 15th for CALENDAR YEAR reporting. Comparison order than Calendar Year reporting. It is 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 September 2018		For the 4th Quarter 2018		For the 3rd Quarter 2018		For the 4th Quarter 2018		
	FY2018 Adopted Revenues Allocated for the Month September <sup>2)</sup>	FY2018 Actual Collections For the Month September	Favorable (Unfavorable)	FY2018 Adopted Revenues Allocated for the Quarter <sup>3)</sup>	FY2018 Actual Collections for the Quarter	Favorable (Decrease)	FY2018 Adopted Revenues Allocated for the Quarter <sup>3)</sup>	FY2018 Actual Collections for the Quarter	Favorable (Decrease)
<b>Income Taxes:</b>									
Individual	\$ 8,619,712	\$ 9,193,818	\$ 544,106	13,180,954.00	24,430,236.30	11,249,284.30	13,180,954.00	20,507,000.19	(21,095,951.81)
Corporation	26,454,664	9,533,921	(16,920,743)	41,692,955.00	71,658,056.00	(29,965,101.00)	20,507,000.19	51,608,651.54	(31,101,651.35)
Withholding	22,794,253	17,154,344	(5,639,909)	71,658,056.00	126,441,965.00	(54,783,909.00)	126,441,965.00	96,545,892.93	(29,896,072.07)
Income Taxes	57,898,629	35,882,083	(22,016,546)	126,441,965.00	248,526,252	(102,915,713)	248,526,252	272,755,545	(124,229,293)
<b>Business Privilege Taxes:</b>									
Gross Receipts Taxes	27,582,201	24,638,722	(2,943,479)	68,611,932.00	77,520,998.23	8,909,066.23	68,611,932.00	88,376,572	19,764,640
Use Tax	680,795	248,884	(431,911)	1,333,267.00	883,765.72	(449,501.28)	1,333,267.00	78,404,750.95	8,459,551.95
Business Privilege Taxes	28,262,996	24,887,606	(3,375,390)	69,945,199.00	79,210,763.95	9,265,564.95	69,945,199.00	991,809,75	(1,288,693,25)
License, Fees & Penalties	424,502	264,206	(160,296)	1,319,703.00	214,908.11	(1,104,794.89)	1,319,703.00	214,908.11	(37,289.11)
Use of Money & Property	101,580	78,271	(23,309)	177,611.00	177,611.00	-	177,611.00	177,611.00	-
<b>Federal Sources:</b>									
Section 301	0	0	0	501,782.00	391,640.00	(110,142.00)	501,782.00	5,595.26	(496,186.74)
Immigration fees	147,694	125,335	(22,359)	-	(3,975.52)	(3,975.52)	-	5,595.26	(3,975.52)
Recovery from Individuals	0	0	0	-	-	-	-	-	-
Child Support AFDC Local Share	0	2,427	2,427	-	-	-	-	-	-
Federal Sources	147,694	127,762	(19,932)	501,782.00	391,640.00	(110,142.00)	501,782.00	5,595.26	(496,186.74)
<b>Department Charges:</b>									
Agriculture	82	182	100	253.00	421.00	168.00	253.00	421.00	168.00
Police & Corrections	0	0	0	19,214.00	25,475.00	6,261.00	19,214.00	25,475.00	6,261.00
Public Works	6,549	5,930	(599)	3,091.00	1,681.00	(1,410.00)	3,091.00	1,681.00	(1,410.00)
Public Health	899	400	(499)	-	-	-	-	-	-
Commerce	0	0	0	560,659.00	554,246.63	(6,412.37)	560,659.00	581,742.63	(14,083.37)
Other charges	114,751	129,610	14,859	583,217.00	581,742.63	(1,474.37)	583,217.00	581,742.63	(1,474.37)
Department Charges	122,281	136,142	13,861	198,969,477.00	177,131,356.11	(21,838,120.89)	198,969,477.00	177,131,356.11	(21,838,120.89)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 86,957,682</b>	<b>\$ 61,376,071</b>	<b>(\$ 25,581,611)</b>	<b>198,969,477.00</b>	<b>177,131,356.11</b>	<b>(21,838,120.89)</b>	<b>198,969,477.00</b>	<b>177,131,356.11</b>	<b>(21,838,120.89)</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 31.
  - 2/ Estimates are included for the previous fiscal year's Revenues.
  - 3/ This information will be updated in the quarter ending.
  - 4/ Based on Adopted Revenues allocated per P.L. 14-42, Chapter 1, section 4(a).
- Note 1: Data contained herein are subject to change as additional reconciliations are performed.  
 Note 2: Premium for Tax Refunds reflect accounting estimate as of 9/30/2018.  
 Note 3: This report is prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted in compliance with Public Law 14-42.  
 Note 4: FY18 figures were also changed from March 15 to April 15th for CALENDAR YEAR reporting. Changes reflect that Calendar Year reporting is due the 15th day of the month after year-end.

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			YTD ADOPTED Revenue vs. PROJECTED Revenues to Year End		
	FY2018 Adopted Revenue for the Consolidated Period <sup>2)</sup>	FY2018 Actual Revenues for the Consolidated Period	Favorable (Unfavorable)	FY2018 Adopted Revenue (Full Year Projection) <sup>3)</sup>	FY2018 Revenue Tracking	Favorable (Increase) (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 78,342,876	\$ 99,285,692	\$ 20,942,816	\$ 78,342,876	\$ 99,285,692	\$ 20,942,816
Corporation	152,601,412	130,615,893	(21,985,519)	152,601,412	130,615,893	(21,985,519)
Withholding	281,225,258	230,780,984	(50,444,274)	281,225,258	230,780,984	(50,444,274)
<b>Income Taxes</b>	<b>512,169,546</b>	<b>460,682,568</b>	<b>(51,486,978)</b>	<b>512,169,546</b>	<b>460,682,568</b>	<b>(51,486,978)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	254,800,702	263,431,393	8,630,691	254,800,702	263,431,393	8,630,691
Other Taxes:						
Use Tax	4,331,471	3,182,753	(1,148,718)	4,331,471	3,182,753	(1,148,718)
Business Privilege Taxes	259,132,173	266,614,146	7,481,973	259,132,173	266,614,146	7,481,973
Licenses, Fees & Penalties	6,037,848	4,431,338	(1,606,510)	6,037,848	4,431,338	(1,606,510)
Use of Money & Property	392,668	272,205	(120,463)	392,668	272,205	(120,463)
<b>Federal Sources:</b>						
Section 50	68,603,100	77,795,541	9,192,441	68,603,100	77,795,541	9,192,441
Immigration fees	1,854,466	1,798,427	(56,039)	1,854,466	1,798,427	(56,039)
Recovery from individuals	0	4,043	4,043	0	4,043	4,043
Child Support AFDC Local Share	0	47,594	47,594	0	47,594	47,594
<b>Federal Sources</b>	<b>70,457,566</b>	<b>79,593,968</b>	<b>9,136,402</b>	<b>70,457,566</b>	<b>79,593,968</b>	<b>9,136,402</b>
<b>Department Charges:</b>						
Agriculture	3,443	3,441	(2,002)	3,443	3,441	(2,002)
Police & Corrections	8	10	2	8	10	2
Public Works	57,319	83,425	26,106	57,319	83,425	26,106
Public Health	12,378	7,880	(4,498)	12,378	7,880	(4,498)
Commerce	0	0	0	0	0	0
Other charges	1,472,328	1,577,613	105,285	1,472,328	1,577,613	105,285
<b>Department Charges</b>	<b>1,547,476</b>	<b>1,672,370</b>	<b>124,894</b>	<b>1,547,476</b>	<b>1,672,370</b>	<b>124,894</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 849,737,277</b>	<b>\$ 813,266,594</b>	<b>\$(36,470,683)</b>	<b>\$ 849,737,277</b>	<b>\$ 813,266,594</b>	<b>\$(36,470,683)</b>
			-4,29%			-4,29%

<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> Based on an Adopted Revenue allocated per P.L. 34-42, Chapter 1, section 4(a)

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

Note 2: Provisions for Tax Returns reflect accounting entries 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 and should be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and reviewed in compliance with Public Law 34-42.

Note 4: FY18 Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation under this 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 September 30, 2018

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

	<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 Magatahen Guahan	6,080,610	5,883,792	132,757	64,061
Office of I Segundu Na Magatahen Guahan	1,016,150	1,013,576	2,574	0
Bureau of Budget & Management Research (BBMR)	1,231,508	1,017,412	48,203	165,893
BBMR - Competitive Wage Act Employee Appeal Payment	68,358	-	-	68,358
Civil Service Commission	926,005	804,327	1,320	120,358
CSC - Administrative Law Judge / Legal Secretary	127,960	99,172	26,169	2,618
Department of Administration (DOA)	7,320,267	7,066,188	109,490	144,589
DOA - Support of Child in Custody - 19 GCA §5116	946,969	522,693	-	424,276
DOA - Residential Treatment Fund	1,600,000	1,019,371	-	580,629
DOA - Government Claims Fund	250,000	16,068	-	233,932
DOA - Government Annual Single Audit	401,000	401,000	-	-
DOA - Office of Technology	3,332,792	2,658,429	361,147	313,216
DOA - Guam Autism Education Program	150,000	150,000	-	-
Department of Revenue & Taxation (DRT)	9,518,191	8,371,466	297,028	849,697
DRT - Recruitment of Revenue Agents	850,000	192,093	-	657,907
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	298,236	11,565	33,491
Guam Ancestral Lands Commission	91,093	82,228	-	8,865
Office of Veterans Affairs	631,767	437,103	23,166	171,498
<b>TOTAL</b>	<b>35,360,962</b>	<b>30,033,156</b>	<b>1,113,419</b>	<b>4,214,387</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	30,035,239	26,334,341	547,802	3,153,096 3/
GPD - Supplemental Appropriation per P.L. 34-115	100,000	-	-	100,000 4/
Department of Corrections (DOC)	22,972,776	22,015,680	374,468	582,627
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	503,500	462,505	-	40,995
DOC - GMHA Consolidated Agreement	650,000	650,000	-	-
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-
DOC - Supplemental Operations Appropriation per P.L. 34-115	500,000	-	-	500,000 4/
Department of Youth Affairs (DYA)	5,907,388	5,383,923	60,756	462,709
DYA - Runaway, Homeless or Victims of Abuse	332,150	292,798	39,352	-
Chief Medical Examiner	442,330	395,215	38,110	9,005
Guam Fire Department	31,885,003	30,835,155	-	1,049,848
<b>TOTAL</b>	<b>93,418,116</b>	<b>86,459,348</b>	<b>1,060,488</b>	<b>5,898,280</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 September 30, 2018

	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	9,423,021	6,986,496	764,355	1,672,170
DPHSS - MIP/MIPPR Program	8,636,625	9,011,564	335	(375,274) 5/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	21,447,831	20,122,150	-	1,325,681
DPHSS - Children's Health Insurance Program	5,965,410	5,222,236	141,916	601,258
DPHSS - Division of Senior Citizens Programs	10,582,870	7,807,227	933,505	1,842,138
DPHSS - Public Assistance Program	2,223,454	1,730,893	28,000	464,561
DPHSS - Enhanced Allotment Plan	956,197	955,661	-	536
DPHSS - Office of Minority Health	122,954	101,701	-	21,253
DPHSS - Foster Care Health Insurance Premiums	749,046	666,695	-	82,351
DPHSS - Medical Marijuana Lab	100,000	-	-	100,000
Guam Behavioral Health and Wellness Center (GBHWC)	1,808,665	1,202,381	391,951	214,333
GBHWC - Drug & Alcohol Programs	437,429	407,224	30,205	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	48,957	34,259	2,784
Guam Memorial Hospital Authority (GMHA) - Operations	2,170,616	1,989,735	-	180,881
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	512,874	-	87,126
GMHA - Supplemental Operations Appropriation per P.L. 34-115	6,800,000	4,500,000	-	2,300,000
<b>TOTAL</b>	<b>72,910,118</b>	<b>61,265,795</b>	<b>2,324,527</b>	<b>9,319,797</b> 4/
<b>PUBLIC EDUCATION</b>				
Department of Education Operations (DOE)	215,563,502	166,662,443	-	48,901,059
DOE - Guahan Academy & Ikarai Academy Charter Schools	6,807,359	6,393,349	-	414,010
DOE - Chamorro 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	-	-
DOE - Simon Sanchez Procurement per P.L. 34-117	1,500,000	-	-	1,500,000
University of Guam Operations (UOG)	30,740,431	21,914,116	-	8,826,315
UOG - Scholarships (SSFAP)	3,599,358	2,604,159	-	995,199
UOG - Aquaculture Development and Training Center	125,254	90,622	-	34,632
UOG - WERI (Guam Hydrologic Survey)	182,694	132,180	-	50,514
UOG - WERI (Water Resource Monitoring)	155,626	112,596	-	43,030
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	129,872	-	19,512
UOG - KPRG Operations	125,000	90,438	-	34,562
Guam Community College Operations (GCC)	18,096,062	13,277,123	-	4,818,939
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	588,671	-	246,929
GCC - Apprenticeship Program	818,369	576,529	-	241,840
<b>TOTAL</b>	<b>282,154,442</b>	<b>214,973,307</b>	<b>-</b>	<b>67,181,135</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 September 30, 2018

	<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	747,318	30,718	274,805
<b>TOTAL</b>	<b>1,052,841</b>	<b>747,318</b>	<b>30,718</b>	<b>274,805</b>
<b>RECREATION</b>				
Department of Parks and Recreation - Guam Historic Resources Division	394,868	286,021	13,124	95,723
<b>TOTAL</b>	<b>394,868</b>	<b>286,021</b>	<b>13,124</b>	<b>95,723</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	176,063	162,472	-	13,591
COD - Public Information Program	210,000	16,704	13,868	179,428
Department of Labor (DOL)	2,016,852	1,754,065	32,676	230,111
DOL - Worker's Compensation Fund	698,593	561,203	-	137,390
Department of Military Affairs	909,100	476,539	1,211	431,350
Guam Election Commission (GEC)	1,514,576	1,472,427	32,083	10,066
<b>TOTAL</b>	<b>5,525,184</b>	<b>4,443,410</b>	<b>79,839</b>	<b>1,001,935</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	702,126	671,869	4,971	25,287
BSP - Business and Economics Statistics Program	549,754	515,257	-	34,497
Department of Agriculture - DOAg	2,433,048	2,152,017	-	281,031
DOAg - Animal Shelter (GAIN)	150,000	95,625	31,875	22,500
DOAg - Conservation Officers	558,875	476,617	-	82,258
<b>TOTAL</b>	<b>4,393,803</b>	<b>3,911,385</b>	<b>36,846</b>	<b>445,572</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	34,696,443	29,878,880	-	4,817,563
Judiciary - Electronic Monitoring System Appropriation per P.L. 34-115	500,000	-	-	500,000
I Liheslaturan Guåhan (Legislature)	7,646,908	7,106,287	-	540,621
Legislature - Office of Finance and Budget	423,000	395,850	-	27,150
Office of the Attorney General Operations (OAG)	16,249,713	14,239,454	169,293	1,840,966
Public Defender Services Corporation (PDS)	4,341,373	3,639,505	-	701,868

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 September 30, 2018**

	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
<b>JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)</b>				
Mayor's Council of Guam (MCOG) - Operations	788,931	565,901	62,256	160,775
Office of Public Accountability	1,396,898	1,396,898	-	-
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>66,043,266</b>	<b>57,222,774</b>	<b>231,549</b>	<b>8,588,944</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,300,000	3,300,000	-	-
GGRF - Governor/Lieutenant Governor Pensions	252,000	252,000	-	-
GGRF - Judges Annuities	365,000	365,000	-	-
GGRF - Health/Dental/Life Insurance	32,384,180	32,381,265	-	2,915
DOA - Supplemental Annuity Benefits Special Fund	8,392,000	8,295,000	-	97,000
DOA - Cost of Living Allowance	13,902,000	13,758,000	-	144,000
Emergency Declaration for Tropical Storm Cimaron per E.O. 2018-09	250,000	39,217	13,400	197,383
Emergency Declaration for Tropical Storm Mangkhut per E.O. 2018-13	250,000	264,271	140,879	(155,150)
<b>TOTAL</b>	<b>59,095,180</b>	<b>58,654,753</b>	<b>154,279</b>	<b>286,148</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,555,250	5,555,250	-	-
GDOE Series 2010A JFK Project	5,128,200	5,128,200	-	-
BPT Tax Bonds, Series 2011A	16,346,763	16,346,763	-	1
BPT Tax Bonds, Series 2012B	7,509,324	7,509,324	-	0
BPT Tax Bonds, Series 2013C	2,772,338	2,772,338	-	10/
GDOE Series 2013A Okkodo Project	2,286,685	2,286,685	-	-
BPT Bonds, Series 2015D	22,263,550	22,263,550	-	-
Limited Obligation Bonds (Section 30), Series 2016A	14,069,250	14,069,250	-	-
<b>TOTAL</b>	<b>75,931,360</b>	<b>75,931,359</b>	<b>-</b>	<b>1</b>
<b>GRAND TOTAL</b>	<b>696,280,140</b>	<b>593,928,625</b>	<b>5,044,789</b>	<b>97,306,726</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/ Pursuant to P.L. 34-115 relative to appropriating funds from tax amnesty collections GMHA, DOC, GPD, and the Judiciary.
- 5/ Pending journal voucher transactions between MIP/MIPPR program and DPHSS accounts.
- 6/ Pursuant to P.L. 34-117 relative to appropriating funds from tax amnesty collections for Simon Sanchez High School
- 7/ 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.
- 8/ Funds made available through de-appropriation of DPHSS accounts.
- 9/ Funds made available through de-appropriation of DRT accounts.
- 10/ Appropriation and expenditure is net of UOG bond payment obligation (\$2,027,787) as stipulated in Chapter 1, Section 6(F), P.L. 34-42.

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