



# BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR

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**APR 20 2020**

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

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending March 31, 2020. 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 35-36. 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 report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Additionally, estimated revenue reductions as a result of decreased visitor arrivals due to COVID-19 are incorporated in the revenue tracking.

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

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending March 2020 *Revised to S.F.C.A. Ch. 4, §1186(3) Due no later than 28 days after month-end				Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 2nd Quarter 2020 *Revised to S.F.C.A. Ch. 4, §1186(3) Due no later than 28 days after the close of each quarter			
	FY2020 Adopted Revenues Allocated for the Month of March <sup>Y</sup>	FY2020 Actual Collections For the Month March	Favorable (Unfavorable)		FY2020 Adopted Revenues Allocated for the Quarter <sup>X</sup>	FY2020 Actual Collections for the Quarter	Favorable (Decrease)	
<b>Income Taxes:</b>								
Individual	\$ 5,140,049	\$ 2,848,936	\$ (2,291,113)		13,379,624,000	11,423,641,48	(1,955,982,52)	
Corporation	3,113,104	3,385,171	272,067		10,403,263	16,343,707	5,940,444	
Withholding	23,029,096	17,530,217	(5,498,879)		63,338,920	58,030,372	(5,308,548)	
<b>Income Taxes</b>	<b>31,282,249</b>	<b>23,764,325</b>	<b>(7,517,924)</b>		<b>87,121,807</b>	<b>85,797,720</b>	<b>(1,324,087)</b>	
Business privileges taxes:								
Gross Receipts Taxes	25,144,500	21,199,489	(3,945,011)		78,536,701	78,645,530	108,829	
Other Taxes:								
Use Tax	376,995	167,682	(209,313)		1,117,601	1,343,719	226,118	
Business Privilege Taxes	25,521,495	21,767,171	(3,754,324)		79,454,302	79,989,268	534,966	
Licenses, Fees & Penalties	297,939	97,301	(200,638)		883,708	493,026	(390,682)	
Use of Money & Property	(62,450)	3,272	64,722		(22,459)	601,817	624,276	
Federal Sources:								
Section 30	0	0	0		0	0	0	
Immigration fees	191,644	154,803	(36,839)		277,945	405,980	128,035	
Recovery from Individuals	0	0	0		0	0	0	
Child Support AFDC Local Share	0	1,393	1,393		0	3,217	3,217	
<b>Federal Sources</b>	<b>191,644</b>	<b>156,196</b>	<b>(35,448)</b>		<b>277,945</b>	<b>409,197</b>	<b>131,252</b>	
Department Charges:								
Agriculture	380	46	(334)		1,081	189	(892)	
Police & Corrections	0	0	0		0	10	10	
Public Works	27,505	1,875	(25,630)		46,209	16,025	(30,184)	
Public Health	330	80	(250)		1,440	1,160	(280)	
Commerce	0	0	0		0	0	0	
Other charges	82,470	50,351	(32,119)		244,812	265,409	20,597	
Department Charges	110,675	52,352	(58,323)		293,542	282,793	(10,749)	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 57,341,346</b>	<b>\$ 45,840,919</b>	<b>(11,500,427)</b>		<b>\$ 168,008,845</b>	<b>\$ 167,573,822</b>	<b>(435,023)</b>	

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as described 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 3/31/2020.

3/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(1).

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 9/30/2020.

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. This report has been prepared and submitted to comply with Public Law 35-36.

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

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections  
Six Months Ending March 2020  
\*Revised to 5/19/2020 (Due 20 days after month-end)

FY2020 ADOPTED Revenue vs. UNOBLIGATED Revenue to Year End  
\*Revised to 5/19/2020 (Due 20 days after month-end) and P.L. 31-233, CH XIII 97 (Due no later than 30 days after month-end)  
\$4197(GSI) (due no later than 20 days after month-end) and P.L. 31-233, CH XIII 97 (due no later than 30 days after month-end)

	FY2020 Adopted Revenues for the Comparative Period <sup>1/</sup>	FY2020 Actual Revenues for the Comparative Period	Forecast (Under/Over)	FY2020 Adopted Revenues (Full Year Projection)	FY2020 Revenue Tracking <sup>2/</sup>	Forecast (Under/Over)
<b>Income Taxes:</b>						
Individual	22,254,619	\$ 22,069,992	\$ (184,627)	\$ 70,604,460	\$ 70,066,521	\$ (537,939)
Corporation	24,703,089	16,975,312	(8,727,777)	85,098,410	87,976,126	2,867,716
Withholding	123,163,981	122,736,446	(427,535)	746,293,424	229,770,902	(516,522,522)
<b>Income Taxes</b>	<b>170,121,689</b>	<b>161,781,750</b>	<b>(839,839)</b>	<b>491,996,294</b>	<b>387,807,549</b>	<b>(104,188,745)</b>
Business Privilege Taxes:						
Gross Receipts Taxes	151,995,157	161,204,991	9,209,834	314,890,009	321,216,358	6,326,349
Other Taxes:						
Use Tax	2,101,905	2,933,138	831,233	4,923,960	6,338,417	1,414,457
Business Privilege Taxes	154,097,062	164,138,129	10,041,067	319,814,969	327,574,775	7,760,806
Licenses, Fees & Penalties	1,978,228	1,246,215	(732,013)	6,971,178	5,290,352	(1,680,826)
Use of Money & Property	75,078	660,703	585,625	571,901	1,752,253	1,230,352
<b>Federal Sources:</b>						
Section 30	71,330,400	69,938,937	(1,391,463)	71,330,400	69,928,937	(1,401,463)
Immigration fees	609,263	671,385	62,122	1,566,012	1,500,981	(65,031)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	12,614	12,614	0	0	0
<b>Federal Sources</b>	<b>71,939,663</b>	<b>70,612,936</b>	<b>(1,326,727)</b>	<b>72,896,412</b>	<b>71,429,918</b>	<b>(1,466,494)</b>
<b>Department Charges:</b>						
Agriculture	2,219	186	(1,533)	3,377	3,377	(3,377)
Police & Corrections	0	20	20	28	28	(28)
Public Works	68,713	39,050	(29,663)	116,666	(116,666)	(116,666)
Public Health	3,120	2,635	(485)	6,327	6,327	(6,327)
Commerce	0	0	0	0	0	0
Other charges	495,968	495,495	(473)	1,353,481	1,641,590	(1,353,481)
<b>Department Charges</b>	<b>570,920</b>	<b>537,586</b>	<b>(32,434)</b>	<b>1,479,879</b>	<b>1,641,590</b>	<b>161,711</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 398,793,741</b>	<b>\$ 419,176,728</b>	<b>\$ 20,382,987</b>	<b>\$ 803,641,533</b>	<b>\$ 795,457,147</b>	<b>(8,189,386)</b>
						<b>-1,075</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/ Based on Adopted Revenues allocated per P.L. 31-336, Chapter 1, Section 2(1).  
3/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2020 adopted level. (October 2019: \$10,697,160; January 2020: \$2,120,702).  
4/ Non-recurring revenues in FY 2020: October 2019 (Individual Income Tax - \$1,361,682; Corporate Tax - \$2,990,000; Business Privilege Tax - \$2,990,000); December 2019 (Corporate - \$415,347; Withholding - \$1,157,169); January 2020 (Corporate - \$6,500,151).  
5/ FY 2020 Revenue Tracking incorporates estimated revenue reductions as a result of decreased economic activity due to COVID-19 in the following categories: Withholding (\$18,440,000); Business Privilege Tax (\$9,380,000).

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.  
Note 2: Provision for Tax Refunds reflects accounting estimate as of 9/30/2020.  
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 31-316.  
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 March 31, 2020

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

	APPROPRIATIONS <sup>2</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>GENERAL GOVERNMENT</b>				
Office of Management Guahan	5,455,094	2,494,495	533,886	2,426,714
Office of I Segundu Na Magsa'lan Guahan	451,330	216,746	-	234,584
Guam Medical Referral Assistance Office	623,906	165,167	116,550	342,189
Bureau of Women Affairs	77,835	38,841	-	39,014
Bureau of Budget & Management Research (BBMR)	1,139,512	435,968	281	723,264
Civil Service Commission	944,023	422,262	86,266	435,495
Department of Administration (DOA)	6,894,204	2,975,958	279,263	3,638,983
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520
DOA - Residential Treatment Fund	2,300,000	-	-	1,660,544
DOA - Government Claims Fund	250,000	51,121	-	198,879
DOA - Government Annual Single Audit	439,800	-	-	439,800
DOA - Annual Membership for WIC/HE	78,500	78,000	-	500
DOA - Charter School Administrative Support	150,000	1,530	6,170	142,300
Department of Revenue & Taxation (DRT)	9,410,539	3,750,844	1,025,571	4,634,125
DRT - Tax Attorney	150,000	-	-	150,000
Guam Ancestral Lands Commission	87,524	25,497	23,006	39,021
Office of Veterans Affairs (OVA)	601,781	207,765	55,487	338,529
OVA - Hiring and Training of Caseworkers	115,000	12,189	-	102,811
Office of Technology	3,087,971	885,333	1,439,090	763,548
<b>TOTAL</b>	<b>33,039,559</b>	<b>12,401,171</b>	<b>3,565,569</b>	<b>17,072,819</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	26,844,426	10,736,976	246,074	15,861,376
GPD - Cost Sharing Initiative for CIMS Integration Project	89,730	74,184	-	15,546
GPD - Safe Schools Initiative	300,000	-	-	300,000
Department of Corrections (DOC)	22,814,843	8,217,562	2,074,488	12,522,793
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	170,586	-	324,666
DOC - Cost Sharing Initiative for CIMS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	4,750,229	1,883,070	313,161	2,553,998
DYA - Runaway, Homeless or Victims of Abuse	334,170	55,349	274,586	4,235
DYA - Summer Employment and Youth Training Program	600,000	183,382	-	416,618
Chief Medical Examiner	447,297	69,341	23,269	354,687
Guam Fire Department	28,305,721	13,209,880	88,578	15,007,263
Guam Customs & Quarantine Agency	1,764,763	253,859	41,473	1,469,431
<b>TOTAL</b>	<b>86,836,161</b>	<b>34,928,373</b>	<b>3,061,629</b>	<b>48,846,159</b>

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

Government of Guam  
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General Fund  
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	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	7,643,725	1,744,363	1,528,719	4,370,644
DPHSS - MIP/MIPPR Program	3,349,452	3,126,869	314	222,269
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	6,507,801	796,517	-	5,711,284
DPHSS - Children's Health Insurance Program	8,051,583	3,025,294	1,731,535	3,294,754
DPHSS - Division of Senior Citizens Programs	9,319,247	3,436,068	3,661,396	2,221,782
DPHSS - Public Assistance Program	3,422,527	1,146,759	-	2,275,768
DPHSS - Enhanced Allotment Plan	1,113,408	881,221	-	232,187
DPHSS - Foster Care Health Insurance Premiums	700,000	318,628	-	381,372
DPHSS - Child Protective Services	120,000	-	-	120,000
DPHSS - Medical Marijuana Program	750,000	9,855	-	740,145
DPHSS - Foster Group Home	800,000	-	-	800,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	19,999	180,293	99,709
GBHWC - Youth Suicide Prevention and Peace Program	86,000	3,625	25,000	57,375
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	3,401,832	-	3,401,833
<b>TOTAL</b>	<b>49,767,408</b>	<b>17,911,028</b>	<b>7,127,257</b>	<b>24,729,123</b>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	189,192,568	94,596,268	-	94,596,300
GDOE - Simon Sanchez Procurement	500,000	249,999	-	250,001
GDOE - Chamorro Studies Division	540,545	270,272	-	270,273
GDOE - Textbooks	1,500,000	418,485	-	1,081,515
GDOE - Capital Improvement Projects	885,000	442,499	-	442,501
Guam Academy Charter School Council	10,516,500	4,896,682	-	5,619,818
University of Guam Operations (UOG)	27,661,845	13,796,992	-	13,864,853
UOG - Scholarships (SSEFAP)	3,065,285	1,532,642	-	1,532,643
UOG - Aquaculture Development and Training Center	115,364	57,520	-	57,844
UOG - WERI (Guam Hydrologic Survey)	168,275	83,902	-	84,374
UOG - WERI (Water Resource Monitoring)	143,348	71,472	-	71,876
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	-	5,234
UOG - KFRG Operations	115,134	57,407	-	57,728
UOG - First Generation Trust Fund Initiative	250,000	125,000	-	125,000
Guam Community College Operations (GCC)	16,910,955	8,431,335	-	8,479,621
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	382,770	-	382,770
GCC - Apprenticeship Program	195,450	97,725	-	97,725
GCC - Lodging Management Program / Pre-Start Programs	24,154	24,154	-	-
GCC - First Generation Trust Fund	200,000	100,000	-	100,000
<b>TOTAL</b>	<b>252,887,557</b>	<b>125,767,483</b>	<b>-</b>	<b>127,120,074</b>

See footnotes on page 7.  
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Government of Guam  
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General Fund  
As of March 31, 2020

	APPROPRIATIONS <sup>v</sup>	EXPENDITURES <sup>w</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>EXPENDITURES &amp; ENCUMBRANCES</b>				
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	412,993	54,577	1,181	357,235
DISID - Job Coaches	31,262	8,004	828	22,430
<b>TOTAL</b>	<b>444,255</b>	<b>62,581</b>	<b>2,009</b>	<b>379,665</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	319,490	76,624	197	242,669
COD - Public Information Program	180,000	-	32,000	148,000
Department of Labor (DOL)	1,595,703	674,020	-	921,684
DOL - Worker's Compensation Fund	650,000	263,540	-	386,460
Department of Military Affairs	970,208	215,260	3,293	751,654
Guam Election Commission (GEC)	1,427,414	471,384	127,405	828,625
<b>TOTAL</b>	<b>5,142,815</b>	<b>1,700,828</b>	<b>162,895</b>	<b>3,279,092</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	832,603	258,114	8,400	566,089
BSP - Business and Economics Statistics Program	331,693	162,478	-	169,215
Department of Agriculture - DOAG	1,842,316	833,557	-	1,008,759
DOAG - Animal Shelter (GADN)	150,000	37,500	112,500	-
DOAG - Conservation Officers	863,754	282,394	27,241	554,119
<b>TOTAL</b>	<b>4,020,366</b>	<b>1,574,044</b>	<b>148,141</b>	<b>2,298,181</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	33,067,798	15,952,912	-	16,114,886 <sup>3/</sup>
1 Libestaturan Guahan (Legislature)	8,014,253	3,904,382	-	4,109,871
Legislature - Office of Finance and Budget	462,000	225,076	-	236,924
Legislature - Guam Youth Congress	15,000	7,500	-	7,500
Office of the Attorney General Operations (OAG)	15,015,134	6,070,302	732,168	8,212,665 <sup>4/</sup>
Public Defender Services Corporation (PDS)	4,724,408	2,334,599	-	2,389,809
Mayor's Council of Guam (MCOG) - Operations	3,730,735	257,748	674,698	2,798,289
Office of Public Accountability	1,253,599	594,907	-	658,692
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>65,282,927</b>	<b>29,347,425</b>	<b>1,406,866</b>	<b>34,528,636</b>

See footnotes on page 7.

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

Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of March 31, 2020

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	1,728,000	-	1,728,000
GGRF - Government/Lieutenant Governor Pensions	340,000	169,998	-	170,002
GGRF - Judges Annuitants	367,000	183,498	-	183,502
GGRF - Health/Dental/Life Insurance	36,435,000	5,853,646	-	30,581,354
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	2,321,580	-	5,370,390
DOA - Cost of Living Allowance	14,434,000	14,252,000	-	182,000
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	114,281	105,280	9,000	0
Emergency Declaration for Tropical Storm 29W (Kammur) per E.O. 2019-25	112,092	111,939	-	153
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	-	200,623	49,377
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	34,752	117,769	97,479
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	-	95,960	4,040
<b>TOTAL</b>	<b>63,590,343</b>	<b>24,760,694</b>	<b>423,352</b>	<b>38,366,296</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,536,250	5,536,250	-	-
GDOE Series 2010A JFK Project	5,131,550	5,131,550	-	-
BPT Tax Bonds, Series 2011A	16,346,888	10,846,131	5,500,756	1
BPT Tax Bonds, Series 2012B	7,493,878	5,042,216	2,451,662	0
GDOE Series 2013A Okkodo Project	2,936,335	2,286,335	-	650,000
BPT Bonds, Series 2015D	25,726,000	15,830,375	9,895,625	-
Limited Obligation Bonds (Section 30), Series 2016A	20,972,750	15,539,625	5,433,125	-
<b>TOTAL</b>	<b>84,143,651</b>	<b>60,212,483</b>	<b>23,281,168</b>	<b>650,001</b>
<b>GRAND TOTAL</b>	<b>645,115,042</b>	<b>308,666,108</b>	<b>39,178,888</b>	<b>297,270,046</b>

**Footnotes:**

1/ Pursuant to P.L. 35-36, 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 (\$1,376,262) and Adult and Juvenile Drug Courts (\$1,650,719). Pending distribution of allocation by DOA.

4/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative (\$89,730).

5/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments.

6/ Funds made available through de-appropriation of DPHSS accounts.

7/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$250,000).

8/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$23,627) and Commission on Decolonization continuing appropriations (\$76,373)

9/ Debt service encumbrances are based on scheduled payments indicated in the Guam Economic Development Authority debt abstract.

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