



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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JUL 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 June 30, 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.

Senserament,

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



Consolidated Revenue / Expenditure Report ^{1/}
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2020 and FY2019
For the Month Ending June

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2020 and FY2019
Nine months ending June 2020

	2020		2019		Increase (Decrease)	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
	June	\$	June	\$				
Income Taxes:								
Individual Corporation	2/ & 3/	\$ 10,849,682	\$ 6,580,988	\$ 4,268,694	\$ 37,679,852	\$ 63,478,327	\$ (25,798,474)	
Withholding	3/	3,721,282	9,123,826	(5,402,545)	46,645,471	63,911,582	(17,266,112)	
Income Taxes		14,570,964	15,704,814	(1,133,850)	84,325,323	127,389,909	(43,064,586)	
Business privilege taxes:								
Gross Receipts Taxes	3/	28,847,591	20,076,554	8,771,237	188,161,672	182,916,532	5,245,140	
Other Taxes:	3/	43,418,554	35,781,168	7,637,386	272,486,995	310,306,441	(37,819,447)	
Use Tax		21,676,390	25,471,792	(3,795,402)	226,285,057	228,912,012	(2,626,955)	
Business Privilege Taxes		293,015	386,299	(93,284)	3,782,708	3,417,587	365,121	
Licenses, Fees & Penalties		21,969,404	25,858,091	(3,888,686)	230,067,765	232,329,599	(2,261,834)	
Use of Money & Property		1,777,372	1,837,432	(60,060)	3,293,214	3,807,673	(514,459)	
Federal Sources:		7,565	89,649	(82,085)	1,056,632	445,572	611,061	
Section 30		0	.40	0	69,928,937	77,046,768	(7,117,831)	
Immigration fees		221,455	338,160	(116,705)	1,010,620	1,338,550	(327,930)	
Recovery from Individuals		0	0	0	0	289,027	(289,027)	
Child Support AFDC Local Share		7,786	2,110	5,676	26,258	20,312	5,947	
Federal Sources		229,241	340,570	(111,329)	70,965,815	78,694,657	(7,728,842)	
Department Charges:								
Agriculture		56	95	(39)	492	3,105	(2,613)	
Police & Corrections		0	0	0	40	10	30	
Public Works		2,800	6,075	(3,275)	45,125	91,195	(46,070)	
Public Health		120	600	(480)	2,795	4,725	(1,930)	
Commerce		0	0	0	0	0	0	
Other charges		119,148	139,162	(20,015)	652,897	807,144	(154,247)	
Department Charges		122,124	145,932	(23,809)	701,349	906,179	(204,830)	
TOTAL GENERAL FUND REVENUES		\$ 67,524,261	\$ 64,052,843	\$ 3,471,418	\$ 578,571,770	\$ 626,490,121	\$ (47,918,351)	
Budget (Provision per P.L. 35-36)	4/	12,323,853	12,323,853	\$ -	96,892,170	97,640,309	\$ (748,139)	
PROVISION FOR TAX REFUNDS								

Footnotes:

- 1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
- 2/ 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; April 2020: \$1,322,507); January 2020 (Corporate - \$6,500,151).
- 3/ Estimates are recorded for the provision for 2020 Refunds.
- 4/ 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. The 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 ^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending June 2020

Pursuant to 5 GCA, Ch. 4, §4109(c)(3) (Due no later than 20 days after month-end)

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2020

Pursuant to 5 GCA, Ch. 4, §4109(f) (Due 30 days after the close of each quarter) ^{2/}

	FY2020 Adopted Revenues		FY2020 Actual Collections		Favorable (Unfavorable)	FY2020 Adopted Revenues		FY2020 Actual Collections		Favorable Increase (Decrease)
	Allocated for the Month of June ^{3/}	For the Month of June	For the Month of June	For the Month of June		Allocated for the Quarter	for the Quarter	for the Quarter	for the Quarter	
Income Taxes:										
Individual	\$ 6,649,191	\$ 10,849,682	\$ 4,200,491	\$ 6,150,720	\$ 37,505,031	\$ 15,613,685	\$ 21,891,346			
Corporation	9,872,002	3,721,282	(6,150,720)	(6,150,720)	39,688,590	9,670,149	(30,018,441)			
Withholding	20,570,803	28,847,591	8,276,788	8,276,788	64,257,498	63,899,289	(358,209)			
Income Taxes	37,091,996	43,418,554	6,326,558	6,326,558	141,451,119	89,183,122	(52,267,997)			
Business privilege taxes:										
Gross Receipts Taxes	25,660,264	21,676,390	(3,983,874)	(3,983,874)	78,610,627	64,596,746	(14,013,881)			
Other Taxes:										
Use Tax	366,994	293,015	(73,979)	(73,979)	1,144,887	973,187	(171,700)			
Business Privilege Taxes	26,027,258	21,969,404	(4,057,854)	(4,057,854)	79,755,514	65,569,932	(14,185,582)			
Licenses, Fees & Penalties	2,566,109	1,777,372	(788,737)	(788,737)	3,338,465	2,046,024	(1,292,441)			
Use of Money & Property	24,222	7,565	(16,657)	(16,657)	45,308	66,987	21,679			
Federal Sources:										
Section 30	0	0	0	0	0	0	0			
Immigration fees	239,253	221,455	(17,798)	(17,798)	548,390	339,235	(209,155)			
Recovery from Individuals	0	0	0	0	0	0	0			
Child Support AFDC Local Share	0	7,786	7,786	7,786	0	13,645	13,645			
Federal Sources	239,253	229,241	(10,012)	(10,012)	548,390	352,880	(195,510)			
Department Charges:										
Agriculture	95	56	(39)	(39)	886	106	(780)			
Police & Corrections	0	0	0	0	10	20	10			
Public Works	6,076	2,800	(3,276)	(3,276)	22,499	6,075	(16,424)			
Public Health	600	120	(480)	(480)	1,605	160	(1,445)			
Commerce	0	0	0	0	0	0	0			
Other charges	139,189	119,148	(20,041)	(20,041)	311,337	173,080	(138,257)			
Department Charges	145,960	122,124	(23,836)	(23,836)	336,337	179,441	(156,896)			
TOTAL GENERAL FUND REVENUES	\$ 66,094,798	\$ 67,524,261	\$ 1,429,463	\$ 1,429,463	\$ 225,475,133	\$ 157,398,386	\$ (68,076,747)			

Footnotes:

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

2/ This information will be updated in the quarter ending 6/30/2020.

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

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 9/30/2020.

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 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 ^{1/}
General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections

Nine Months Ending June 2020

Pursuant to 5 GCA, Ch 4, §4109(c)(3) (Due 20 days after month-end)

FY2020 ADOPTED Revenues vs. PROJECTED Revenues to Year End

Pursuant to 2GCA, Ch.13 §13109(c)(1) (due not later than 20 days after month-end); 5GCA, Ch4

§4109(c)(2) (due no later than 20 days after month-end); and P.L. 31-233, CH XIII §7 (due no later than 30 days after month-end)

	FY2020 Adopted Revenues for the Cumulative Period ^{2/}	FY2020 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2020 Adopted Revenues (Fiscal Year Projection)	FY2020 Revenue Tracking ^{5/}	Favorable Increase (Decrease)
Income Taxes:						
Individual Corporation	3/ & 4/ \$ 59,759,650	\$ 37,679,852	\$ (22,079,798)	\$ 70,604,360	\$ 70,330,049	\$ (274,311)
Withholding	4/ 64,391,679	46,645,471	(17,746,208)	85,058,410	76,709,268	(8,349,142)
	4/ 187,421,479	188,161,672	740,193	246,295,424	248,065,190	1,769,766
Income Taxes	311,572,808	272,486,995	(39,085,813)	401,958,194	395,104,507	(6,853,687)
Business privilege taxes:						
Gross Receipts Taxes	4/ 230,605,784	226,285,057	(4,320,727)	314,890,009	311,079,246	(3,810,763)
Other Taxes:						
Use Tax	3,246,792	3,782,708	535,916	4,973,960	5,624,377	700,417
Business Privilege Taxes	233,852,576	230,067,765	(3,784,811)	319,813,969	316,703,623	(3,110,346)
Licenses, Fees & Penalties	5,317,694	3,293,214	(2,024,480)	6,971,178	4,268,968	(2,702,210)
Use of Money & Property	120,386	4,086,632	3,966,246	521,901	1,773,065	1,251,164
Federal Sources:						
Section 30	71,330,400	69,928,937	(1,401,463)	71,330,400	69,928,937	(1,401,463)
Immigration fees	1,157,653	1,010,620	(147,033)	1,566,012	1,469,209	(96,803)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	36,258	36,258	0	0	0
Federal Sources	72,488,053	70,965,815	(1,522,238)	72,896,412	71,398,146	(1,498,266)
Department Charges:						
Agriculture	3,105	492	(2,613)	3,377	3,377	(3,377)
Police & Corrections	10	40	30	28	28	(28)
Public Works	91,212	45,125	(46,087)	116,666	116,666	(116,666)
Public Health	4,725	2,795	(1,930)	6,327	6,327	(6,327)
Commerce	0	0	0	0	0	0
Other charges	807,305	652,897	(154,408)	1,353,481	1,346,908	(1,353,481)
Department Charges	906,357	701,349	(205,008)	1,479,879	1,346,908	(132,971)
TOTAL GENERAL FUND REVENUES	\$ 624,257,874	\$ 578,571,770	\$ (45,686,104)	\$ 803,641,533	\$ 790,595,217	(13,046,316)
						-1.62%

Footnotes:

- 1/ Revenues are based on a modified accrual basis of accounting as determined by GANSB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GANSB 33.
- 2/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(1).
- 3/ Report does not include A/C/T/C reimbursements to date, which are not factored in the FY 2020 adopted level. (October 2019: \$10,697,168; January 2020: \$2,120,702; April 2020: \$1,322,507).
- 4/ Non-recurring revenues in FY 2020: Corporate Tax - \$1,360,692; Corporate Tax - \$2,950,000; 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 to the following categories: Withholding (\$18,440,000); Business Privilege Tax (\$9,380,000). Additionally, Individual Income Taxes and Corporate Taxes were undercollected in April 2020 due to the Federal and Local Government extending the deadline to July 2020. As such, estimated collection for April 2020 (Individual Income Taxes: \$29.6M; Corporate Taxes: \$15.2M) anticipated to be collected in July 2020.
- 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. The report has been prepared and submitted to comply with Public Law 35-36.
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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2020

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

	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalahen Guahan	5,455,094	4,033,743	330,474	1,090,877
Office of I Segundu Na Magalahen Guahan	451,330	352,450	-	98,879
Guam Medical Referral Assistance Office	623,906	276,880	38,850	308,176
Bureau of Womens Affairs	77,855	63,558	-	14,297
Bureau of Budget & Management Research (BBMR)	1,159,512	622,980	18,542	517,990
Civil Service Commission	944,023	648,591	47,093	248,339
Department of Administration (DOA)	6,894,204	4,752,757	228,967	1,912,479
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520
DOA - Residential Treatment Fund	2,300,000	1,552,876	-	747,124
DOA - Government Claims Fund	250,000	51,121	-	198,879
DOA - Government Annual Single Audit	439,800	-	-	439,800
DOA - Annual Membership for W/CHE	78,500	78,000	-	500
DOA - Charter School Administrative Support	150,000	20,751	900	128,349
Department of Revenue & Taxation (DRT)	9,410,539	6,210,103	634,924	2,565,513
DRT - Tax Attorney	150,000	-	-	150,000
Guam Ancestral Lands Commission	87,524	36,113	13,073	38,338
Office of Veterans Affairs (OVA)	601,781	334,408	48,991	218,382
OVA - Hiring and Training of Caseworkers	115,000	21,546	-	93,454
Office of Technology	3,087,971	1,640,947	859,795	587,229
TOTAL	33,039,559	20,696,824	2,221,610	10,121,125
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	26,844,426	17,403,838	373,428	9,067,160
GPD - Cost Sharing Initiative for CJS Integration Project	89,730	74,184	-	15,546
GPD - Safe Schools Initiative	300,000	-	74,940	225,060
Department of Corrections (DOC)	22,814,843	13,895,082	1,165,817	7,753,944
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	239,031	-	256,221
DOC - Cost Sharing Initiative for CJS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	4,750,229	2,999,345	237,905	1,512,979
DYA - Runaway, Homeless or Victims of Abuse	334,170	133,272	196,663	4,235
DYA - Summer Employment and Youth Training Program	600,000	290,647	-	309,353
Chief Medical Examiner	447,297	145,105	53,982	248,210
Guam Fire Department	28,305,721	21,330,275	44,289	6,931,157
Guam Customs & Quarantine Agency	1,764,763	264,246	31,086	1,469,431
TOTAL	86,836,161	56,849,209	2,178,109	27,808,843

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2020

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	7,909,147	3,108,205	1,210,573	3,590,369
DPHSS - MIP/MIPPR Program	5,679,138	8,970,832	1	(3,291,694) 3/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	9,012,876	4,151,048	-	4,861,828
DPHSS - Children's Health Insurance Program	4,845,230	2,222,508	-	1,365,805
DPHSS - Division of Senior Citizens Programs	9,319,247	5,413,463	2,614,068	1,291,716
DPHSS - Public Assistance Program	2,642,105	1,659,136	-	982,969
DPHSS - Enhanced Allotment Plan	0	0	-	-
DPHSS - Foster Care Health Insurance Premiums	700,000	404,478	-	295,522
DPHSS - Child Protective Services	120,000	-	-	120,000
DPHSS - Medical Marijuana Program	750,000	27,536	1,200	721,264
DPHSS - Foster Group Home	800,000	-	-	800,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	26,071	174,221	99,708
GBHWC - Youth Suicide Prevention and Peace Program	86,000	20,872	18,733	46,395
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	5,102,748	-	1,700,917
TOTAL	49,767,408	31,106,896	5,275,713	13,384,799
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	189,192,568	141,894,402	-	47,298,166
GDOE - Simon Sanchez Procurement	500,000	374,994	-	125,006
GDOE - Chamorro Studies Division	540,545	388,388	-	152,157
GDOE - Textbooks	1,500,000	724,951	-	775,049
GDOE - Capital Improvement Projects	885,000	663,750	-	221,250
Guam Academy Charter School Council	10,516,500	6,959,713	-	3,556,787
University of Guam Operations (UOG)	27,661,845	20,711,149	-	6,950,696
UOG - Scholarships (SSFAP)	3,065,285	2,298,966	-	766,319
UOG - Aquaculture Development and Training Center	115,364	84,163	-	31,201
UOG - WERI (Guam Hydrologic Survey)	168,275	122,769	-	45,507
UOG - WERI (Water Resource Monitoring)	143,348	104,590	-	38,758
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	-	5,234
UOG - KPRG Operations	115,134	83,999	-	31,136
UOG - First Generation Trust Fund Initiative	250,000	187,504	-	62,496
Guam Community College Operations (GCC)	16,910,955	12,683,217	-	4,227,739
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	574,155	-	191,385
GCC - Apprenticeship Program	195,450	146,588	-	48,863
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154	-	-
GCC - First Generation Trust Fund	200,000	150,000	-	50,000
TOTAL	252,887,557	188,309,810	-	64,577,747

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2020

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	412,993	54,757	1,001	357,235
DISID - Job Coaches	31,262	8,004	828	22,430
TOTAL	444,255	62,761	1,829	379,665
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	319,490	132,514	4,079	182,897
COD - Public Information Program	180,000	-	59,990	120,010
Department of Labor (DOL)	1,595,703	1,104,402	325	490,977
DOL - Worker's Compensation Fund	650,000	553,257	-	96,743
Department of Military Affairs	970,208	363,340	2,669	604,198
Guam Election Commission (GEC)	1,427,414	804,640	74,351	548,422
TOTAL	5,142,815	2,958,153	141,414	2,043,247
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	797,775	407,038	5,893	384,844
BSP - Business and Economics Statistics Program	366,521	262,110	-	104,411
Department of Agriculture - DOAg	1,842,316	1,306,520	-	535,796
DOAg - Animal Shelter (GAIN)	150,000	75,000	75,000	-
DOAg - Conservation Officers	863,754	501,554	35,116	327,083
TOTAL	4,020,366	2,552,222	116,009	1,352,135
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	32,067,798	24,667,510	-	7,400,288
I Liheshaturan Guahan (Legislature)	8,014,253	5,753,828	-	2,260,425
Legislature - Office of Finance and Budget	462,000	331,690	-	130,310
Legislature - Guam Youth Congress	15,000	11,250	-	3,750
Office of the Attorney General Operations (OAG)	15,015,134	9,385,663	592,220	5,037,251
Public Defender Services Corporation (PDS)	4,724,408	3,540,693	-	1,183,715
Mayor's Council of Guam (MCOG) - Operations	3,730,735	636,114	395,125	2,699,496
Office of Public Accountability	1,253,599	852,389	-	401,210
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	65,282,927	45,179,136	987,345	19,116,446

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2020

	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	2,592,000	-	864,000
GGRF - Governor/Lieutenant Governor Pensions	340,000	254,997	-	85,003
GGRF - Judges Annuities	367,000	275,247	-	91,753
GGRF - Health/Dental/Life Insurance	36,435,000	27,395,678	-	9,039,322
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	5,046,080	-	2,645,890
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 Typhoon Storm 29W (Kammuri) per E.O. 2019-25	112,092	111,939	-	153
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	125,500	75,123	49,377
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	247,527	27,903	(25,430)
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	98,509	825	666
TOTAL	63,550,343	50,504,758	112,851	12,932,734
CONTINUING APPROPRIATIONS				
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	25,726,000	-	-
Limited Obligation Bonds (Section 30), Series 2016A	20,972,750	20,972,750	-	-
TOTAL	84,143,651	75,541,233	7,952,418	650,001
GRAND TOTAL	645,115,042	473,761,002	18,987,299	152,366,741

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/ Pending account modifications within the Department of Public Health & Social Services to address the account overrun.
- 4/ 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.
- 5/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative (\$89,730).
- 6/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments.
- 7/ Funds made available through de-appropriation of DPHSS accounts.
- 8/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$250,000). Pending journal vouchers to Emergency Declaration accounts funded by the Coronavirus Relief Fund.
- 9/ 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)
- 10/ 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.