



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LIEUTENANT GOVERNOR

AUG 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 July 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.


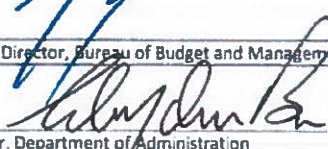
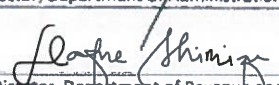
It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Additionally, estimated revenue reductions as a result of decreased visitor arrivals due to COVID-19 are incorporated in the revenue tracking.

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

Senseramento,


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 ^{1/}
General Fund

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2020 and FY2019
Ten months ending July 2020

	2020		2019		Increase (Decrease)	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
	July		July					
Income Taxes:								
Individual	2/ & 3/	\$ 23,755,197	\$ 2,776,592	\$	20,978,605	\$ 61,429,736	\$ 66,254,919	\$ (4,825,184)
Corporation	4/	43,248,371	3,364,140	39,884,231	89,893,842	67,275,722	22,618,120	47,267,602
Withholding	5/	31,719,026	18,615,843	13,103,183	219,943,950	201,532,375	18,411,575	18,411,575
Income Taxes		98,722,595	24,756,575	73,966,019	371,267,527	335,063,017	36,204,511	36,204,511
Business privilege taxes:								
Gross Receipts Taxes	6/	26,168,493	23,874,121	2,294,372	252,441,251	252,786,133	(344,882)	(344,882)
Use Tax		481,792	552,575	(70,783)	4,262,993	3,970,162	292,830	292,830
Business Privilege Taxes		26,650,285	24,426,696	2,223,589	256,704,244	256,756,295	(52,051)	(52,051)
Licenses, Fees & Penalties		698,734	578,141	120,593	3,991,948	4,385,814	(393,866)	(393,866)
Use of Money & Property		9,350	88,397	(79,047)	1,073,237	533,968	539,269	539,269
Federal Sources:								
Section 30		0	0	0	69,928,937	77,046,768	(7,117,831)	(7,117,831)
Immigration fees		82,065	0	82,065	1,092,685	1,338,550	(245,865)	(245,865)
Recovery from Individuals		0	0	0	0	289,027	(289,027)	(289,027)
Child Support AFDC Local Share		16,588	9,098	7,490	42,846	29,410	13,437	13,437
Federal Sources		98,653	9,098	89,555	71,064,468	78,703,755	(7,639,287)	(7,639,287)
Department Charges:								
Agriculture		61	146	(85)	553	3,251	(2,698)	(2,698)
Police & Corrections		10	10	0	50	20	30	30
Public Works		7,225	12,500	(5,275)	52,350	103,695	(51,345)	(51,345)
Public Health		0	800	(800)	2,795	5,525	(2,730)	(2,730)
Commerce		0	0	0	0	0	0	0
Other charges		150,578	159,588	(9,010)	803,476	966,732	(163,256)	(163,256)
Department Charges		157,874	173,044	(15,170)	859,224	1,079,223	(219,999)	(219,999)
TOTAL GENERAL FUND REVENUES		\$ 126,337,490	\$ 50,031,951	\$ 76,305,539	\$ 704,960,648	\$ 676,522,072	\$ 28,438,576	\$ 28,438,576
Budget (Provision per P.L. 35-36)	7/	10,760,833	10,760,833	\$ -	104,828,296	108,401,142	\$ (3,572,846)	\$ (3,572,846)
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: \$1,069,160; January 2020: \$2,120,702; April 2020: \$1,322,507; July 2020: \$4,902,435).
3/ Non-recurring revenues in FY 2020 for Individual Income Tax: October 2019 (\$1,360,682)
4/ Non-recurring revenues in FY 2020 for Corporate Tax: October 2019 (\$2,950,000); December 2019 (\$415,347); January 2020 (\$6,500,151).
5/ Non-recurring revenues in FY 2020 for Withholding Tax: December 2019 (\$1,157,169); June 2020 (PVA - \$6,255,407); July 2020 (PVA - \$11,282,563).
6/ Non-recurring revenues in FY 2020 for Business Privilege Tax: October 2019 (\$2,990,000)
7/ Estimates are recorded for the provision for 2020 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 9/30/2020.

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 July 2020
Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) Due no later than 20 days after month-end

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2020
Pursuant to 5 G.C.A. Ch 4, §4109(d) Due 30 days after the close of each quarter^{2/}

	FY2020 Adopted Revenues Allocated for the Month of July	FY2020 Actual Collections For the Month July	Favorable (Unfavorable)	FY2020 Adopted Revenues Allocated for the Quarter	FY2020 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 2,805,597	\$ 23,755,197	\$ 20,949,600			
Corporation	3,640,009	43,248,371	39,608,362			
Withholding	19,074,322	31,719,026	12,644,704			
Income Taxes	25,519,928	98,722,595	73,022,667			
Business Privilege taxes:						
Gross Receipts Taxes	24,022,330	26,168,493	2,146,163			
Other Taxes:						
Use Tax	521,183	481,792	(39,391)			
Business Privilege Taxes	24,543,513	26,650,285	2,106,772			
Licenses, Fees & Penalties	807,416	698,734	(108,682)			
Use of Money & Property	23,883	9,350	(14,533)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	6,391	82,065	75,674			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	16,588	16,588			
Federal Sources	6,391	98,653	92,262			
Department Charges:						
Agriculture	145	61	(84)			
Police & Corrections	10	10	0			
Public Works	12,487	7,225	(5,262)			
Public Health	799	0	(799)			
Commerce	0	0	0			
Other charges	159,412	150,578	(8,834)			
Department Charges	172,853	157,874	(14,979)			
TOTAL GENERAL FUND REVENUES	\$ 51,073,984	\$ 126,337,490	\$ 75,263,506			

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/ This information will be updated in the quarter ending 9/30/2020.

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

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Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections		FY2020 ADOPTED Revenues vs. PROJECTED Revenues to Year End		Favorable Increase (Decrease)
	Pursuant to 5 (f)(c) A, Ch 4, §4109(c)(3) (Due 20 days after month-end)		Pursuant to 2(c) C.A. Ch.13 §13109(a)(1) (due not later than 20 days after month-end); 5(f)(c) A, Ch.4 §4109(c)(3) (due not later than 20 days after month-end); and P.L. 31-233, Ch XIII §7 (due not later than 30 days after month-end)		
	FY2020 Adopted Revenues for the Cumulative Period ^{2/}	FY2020 Actual Revenues for the Cumulative Period	FY2020 Adopted Revenues (Full Year Projection)	FY2020 Revenue Tracking	
Income Taxes:					
Individual	3/ & 4/ \$ 62,565,247	\$ 61,429,736	\$ 70,604,360	\$ 69,878,268	\$ (726,092)
Corporation	5/ 68,031,688	89,893,842	85,058,410	104,692,753	19,634,343
Withholding	6/ 206,493,801	219,943,950	246,295,424	259,865,308	13,569,884
Income Taxes	337,092,736	371,267,527	401,958,194	434,436,329	32,478,135
Business privilege taxes:					
Gross Receipts Taxes	7/ 254,628,114	252,441,251	314,890,009	305,690,650	(9,199,359)
Other Taxes:					
Use Tax	3,767,975	4,262,993	4,923,960	5,581,990	658,030
Business Privilege Taxes	258,396,089	256,704,244	319,813,969	311,272,640	(8,541,329)
Licenses, Fees & Penalties	6,125,110	3,991,948	6,971,178	4,458,111	(2,513,067)
Use of Money & Property	144,269	1,073,237	521,901	1,590,167	1,068,266
Federal Sources:					
Section 30	71,330,400	69,928,937	71,330,400	69,928,937	(1,401,463)
Immigration fees	1,164,044	1,092,685	1,566,012	1,470,502	(95,510)
Recovery from Individuals	0	0	0	0	0
Child Support AFDC Local Share	0	42,846	0	0	0
Federal Sources	72,494,444	71,064,468	72,896,412	71,399,439	(1,496,973)
Department Charges:					
Agriculture	3,350	553	3,377	3,377	(3,377)
Police & Corrections	20	50	28	28	(28)
Public Works	103,699	52,350	116,666	116,666	(116,666)
Public Health	5,524	2,795	6,327	6,327	(6,327)
Commerce	0	0	0	0	0
Other charges	966,717	803,476	1,353,481	1,311,909	(1,353,481)
Department Charges	1,079,210	859,224	1,479,879	1,311,909	(1,67,970)
TOTAL GENERAL FUND REVENUES	\$ 675,531,858	\$ 704,960,648	\$ 803,641,533	\$ 824,468,595	\$ 20,827,062
					2.59%

Footnotes:

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

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

	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalahen Guahan	5,455,094	4,368,271	315,635	771,189
Office of I Segundu Na Magalahen Guahan	451,330	391,255	-	60,074
Guam Medical Referral Assistance Office	623,906	291,548	38,850	293,508
Bureau of Womens Affairs	77,855	70,620	-	7,235
Bureau of Budget & Management Research (BBMR)	1,159,512	672,907	16,849	469,756
Civil Service Commission	944,023	705,716	48,953	189,353
Department of Administration (DOA)	6,929,836	5,215,921	189,274	1,524,641
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520
DOA - Residential Treatment Fund	2,300,000	1,798,643	-	501,357
DOA - Government Claims Fund	250,000	57,747	-	192,253
DOA - Government Annual Single Audit	439,800	-	-	439,800
DOA - Annual Membership for WICHE	78,500	78,000	-	500
DOA - Charter School Administrative Support	150,000	24,818	900	124,282
Department of Revenue & Taxation (DRT)	9,410,539	7,039,705	476,575	1,894,259
DRT - Tax Attorney	150,000	-	-	150,000
Guam Ancestral Lands Commission	87,524	49,614	9,762	28,148
Office of Veterans Affairs (OVA)	601,781	382,856	51,712	167,213
OVA - Hiring and Training of Caseworkers	115,000	24,189	-	90,811
Office of Technology	3,087,971	1,872,449	770,010	445,512
TOTAL	33,075,191	23,044,260	1,918,520	8,112,411
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	26,844,426	19,608,734	452,768	6,782,925
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
GPD - Safe Schools Initiative	300,000	-	174,717	125,283
Department of Corrections (DOC)	22,814,843	15,263,586	925,301	6,625,957
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	307,476	-	187,776
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	4,750,229	3,364,643	171,630	1,213,956
DYA - Runaway, Homeless or Victims of Abuse	334,170	158,203	171,732	4,235
DYA - Summer Employment and Youth Training Program	600,000	323,173	-	276,827
Chief Medical Examiner	447,297	150,610	76,782	219,905
Guam Fire Department	28,305,721	23,197,626	29,526	5,078,569
Guam Customs & Quarantine Agency	1,764,763	266,340	21,237	1,477,166
TOTAL	86,836,161	62,788,759	2,023,712	22,023,690

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 July 31, 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)	7,873,515	3,469,078	1,120,060	3,284,377					3,284,377		
DPHSS - MIP/MIPPR Program	5,679,138	13,871,114		(8,192,043)	3/						
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-		800,000							
DPHSS - Medical Program	9,012,876	5,252,616		3,760,260							
DPHSS - Children's Health Insurance Program	4,845,230	2,577,366		1,182,358							
DPHSS - Division of Senior Citizens Programs	9,319,247	6,028,042		1,197,698							
DPHSS - Public Assistance Program	2,642,105	1,735,730		906,375							
DPHSS - Enhanced Allotment Plan	0	0		-							
DPHSS - Foster Care Health Insurance Premiums	700,000	590,008		109,992							
DPHSS - Child Protective Services	120,000	-		120,000							
DPHSS - Medical Marijuana Program	750,000	32,585		716,215							
DPHSS - Foster Group Home	800,000	-		800,000							
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	28,263		99,708							
GBHWC - Youth Suicide Prevention and Peace Program	86,000	21,672		45,595							
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	5,669,720		1,133,945							
TOTAL	49,731,776	39,276,193	4,491,102	5,964,481							
PUBLIC EDUCATION											
Guam Department of Education Operations (GDOE)	189,192,568	156,447,674	-	32,744,894							
GDOE - Simon Sanchez Procurement	500,000	423,069		76,931							
GDOE - Chamoru Studies Division	540,545	440,363		100,182							
GDOE - Textbooks	1,500,000	1,209,218		290,782							
GDOE - Capital Improvement Projects	885,000	748,845		136,155							
Guam Academy Charter School Council	10,516,500	7,559,192		2,957,308							
University of Guam Operations (UOG)	27,661,845	23,370,944		4,290,901							
UOG - Scholarships (SSFAP)	3,065,285	2,593,706		471,579							
UOG - Aquaculture Development and Training Center	115,364	97,468		17,896							
UOG - WERI (Guam Hydrologic Survey)	168,275	142,134		26,142							
UOG - WERI (Water Resource Monitoring)	143,348	121,105		22,243							
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360		5,234							
UOG - KPRG Operations	115,134	97,240		17,895							
UOG - First Generation Trust Fund Initiative	250,000	211,544		38,456							
Guam Community College Operations (GCC)	16,910,955	14,111,142		2,799,813							
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	637,950		127,590							
GCC - Apprenticeship Program	195,450	162,875		32,575							
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154		-							
GCC - First Generation Trust Fund	200,000	169,230		30,770							
TOTAL	252,887,557	208,700,214	-	44,187,343							

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 July 31, 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	59,799	1,001	352,192
DISID - Job Coaches	31,262	8,004	828	22,430
TOTAL	444,255	67,803	1,829	374,622
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	319,490	152,474	70	166,946
COD - Public Information Program	180,000	17,280	42,710	120,010
Department of Labor (DOL)	1,595,703	1,215,879	37	379,787
DOL - Worker's Compensation Fund	650,000	557,892	-	92,108
Department of Military Affairs	970,208	399,642	2,387	568,179
Guam Election Commission (GEC)	1,427,414	909,757	125,153	392,505
TOTAL	5,142,815	3,252,923	170,357	1,719,535
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	797,775	450,605	18,878	328,292
BSP - Business and Economics Statistics Program	366,521	292,986	-	73,535
Department of Agriculture - DOAg	1,842,316	1,433,724	-	408,592
DOAg - Animal Shelter (GAIN)	150,000	112,500	37,500	-
DOAg - Conservation Officers	863,754	552,813	37,728	273,213
TOTAL	4,020,366	2,842,628	94,106	1,083,632
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	32,067,798	27,134,264	-	4,933,534
I Liheslaturan Guåhan (Legislature)	8,014,253	6,370,310	-	1,643,943
Legislature - Office of Finance and Budget	462,000	367,228	-	94,772
Legislature - Guam Youth Congress	15,000	12,500	-	2,500
Office of the Attorney General Operations (OAG)	15,015,134	10,754,744	331,761	3,928,629
Public Defender Services Corporation (PDS)	4,724,408	3,959,222	-	765,186
Mayor's Council of Guam (MCOG) - Operations	3,730,735	727,469	347,552	2,655,714
Office of Public Accountability	1,253,599	958,335	-	295,264
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	65,282,927	50,284,072	679,313	14,319,542

See footnotes on page 7.

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

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	2,880,000	-	576,000
GGRF - Governor/Lieutenant Governor Pensions	340,000	283,330	-	56,670
GGRF - Judges Annuities	367,000	305,830	-	61,170
GGRF - Health/Dental/Life Insurance	36,435,000	27,810,861	-	8,624,139
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	5,706,080	-	1,985,890
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
Emergency Declaration for Tropical 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	190,623	10,000	49,377
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	98,058	6,793	145,149
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	-	-	100,000
TOTAL	63,550,343	51,744,002	25,794	11,780,548
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	16,346,888	-	1
BPT Tax Bonds, Series 2012B	7,493,878	7,493,878	-	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	83,493,650	-	650,001
GRAND TOTAL	645,115,042	525,494,504	9,404,733	110,215,805

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)

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