



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

NOV 21 2022

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Sais Na Liheslaturan Guåhan
Thirty-Sixth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Dear Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending October 31, 2022. 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 36-107. 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.

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

SenseraMENTS,

LESTER L. CARLSON, JR.

Enclosures

Certification of Information contained in Enclosures subject to Note 1.	
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research	
	Edward M Birn Date: 2022-11-21 TOR: 46:01+10:00
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			Combined Comparative Statement of Revenues		
	MONTHLY ACTUAL Collection Comparison FY2023 and FY2022			YTD ACTUAL Collection Comparison FY2023 and FY2022		
	For the Month Ending October			One month ending October 2022		
	2023	2022	Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
	October	October				
Income Taxes:						
Individual	\$ 10,607,653	\$ 6,741,186	\$ 3,866,467	\$ 10,607,653	\$ 6,741,186	\$ 3,866,467
Corporation	4,611,532	5,209,374	(597,842)	4,611,532	5,209,374	(597,842)
Withholding	19,519,038	21,053,205	(1,534,166)	19,519,038	21,053,205	(1,534,166)
Income Taxes	34,738,224	33,003,765	1,734,459	34,738,224	33,003,765	1,734,459
Business privilege taxes:						
Gross Receipts Taxes	31,387,892	25,331,469	6,056,424	31,387,892	25,331,469	6,056,424
Other Taxes:						
Use Tax	592,373	359,706	232,667	592,373	359,706	232,667
Business Privilege Taxes	31,980,265	25,691,175	6,289,090	31,980,265	25,691,175	6,289,090
Licenses, Fees & Penalties	251,930	124,418	127,512	251,930	124,418	127,512
Use of Money & Property	918	13,008	(12,090)	918	13,008	(12,090)
Federal Sources:						
Section 30	70,398,471	76,141,259	(5,742,788)	70,398,471	76,141,259	(5,742,788)
Immigration fees	0	0	0	0	0	0
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	2,949	9,318	(6,369)	2,949	9,318	(6,369)
Federal Sources	70,401,420	76,150,577	(5,749,157)	70,401,420	76,150,577	(5,749,157)
Department Charges:						
Agriculture	34	43	(9)	34	43	(9)
Police & Corrections	20	0	20	20	0	20
Public Works	8,825	8,600	225	8,825	8,600	225
Public Health	370	40	330	370	40	330
Commerce	0	0	0	0	0	0
Other charges	75,493	67,729	7,764	75,493	67,729	7,764
Department Charges	84,742	76,412	8,330	84,742	76,412	8,330
TOTAL GENERAL FUND REVENUES	\$ 137,457,499	\$ 135,059,355	\$ 2,398,144	\$ 137,457,499	\$ 135,059,355	\$ 2,398,144

PROVISION FOR TAX REFUNDS		
	2023	2022
	October	October
Budget (Provision per P.L. 36-107)	4,650,860	4,650,860
	-	-
	4,650,860	4,650,860

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/ Estimates are recorded for the provision for FY 2023 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 9/30/2023.
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 36-107.
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 October 2022**
Pursuant to 5 G.C.A., Ch. 4, §4109(c)(3) (Due no later than 20 days after month-end)

	FY 2023 Adopted Revenues Allocated for the Month of October ^{2/}	FY 2023 Actual Collections For the Month October	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 5,917,332	\$ 10,607,653	4,690,321
Corporation	5,437,747	4,611,532	(826,215)
Withholding	19,678,624	19,519,038	(159,586)
Income Taxes	31,033,703	34,738,224	3,704,521
Business privilege taxes:			
Gross Receipts Taxes	23,651,727	31,387,892	7,736,165
Use Tax	349,035	592,373	243,338
Business Privilege Taxes	24,000,762	31,980,265	7,979,503
Licenses, Fees & Penalties	185,671	251,930	66,259
Use of Money & Property	15,497	918	(14,579)
Federal Sources:			
Section 30	74,943,377	70,398,471	(4,544,906)
Immigration fees	105,536	0	(105,536)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	2,949	2,949
Federal Sources	75,048,913	70,401,420	(4,647,493)
Department Charges:			
Agriculture	43	34	(9)
Police & Corrections	0	20	20
Public Works	8,600	8,825	225
Public Health	40	370	330
Commerce	0	0	0
Other charges	92,603	75,493	(17,110)
Department Charges	101,286	84,742	(16,544)
TOTAL GENERAL FUND REVENUES	\$ 130,385,832	\$ 137,457,499	\$ 7,071,667

**Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 1st Quarter 2023**
Pursuant to 5 G.C.A., Ch. 4, §4109(f) (due 30 days after the close of each quarter) ^{3/}

	FY 2023 Adopted Revenues Allocated for the Quarter	FY 2023 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:			
Individual	\$ 17,751,001	\$ 31,821,965	14,070,964
Corporation	16,307,121	13,834,616	(2,472,505)
Withholding	59,050,502	59,050,502	0
Income Taxes	93,108,624	104,707,083	11,598,459
Business privilege taxes:			
Gross Receipts Taxes	70,957,161	94,147,816	23,190,655
Use Tax	1,096,055	1,784,616	688,561
Business Privilege Taxes	72,053,216	95,932,432	23,884,216
Licenses, Fees & Penalties	4,671,911	6,259,918	1,588,007
Use of Money & Property	297,000	1,918	(295,082)
Federal Sources:			
Section 30	224,943,377	211,398,471	(13,544,906)
Immigration fees	316,536	0	(316,536)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	8,949	8,949
Federal Sources	225,260,913	211,407,420	(13,853,493)
Department Charges:			
Agriculture	129	129	0
Police & Corrections	0	60	60
Public Works	25,800	25,825	25
Public Health	160	1,370	1,210
Commerce	0	0	0
Other charges	277,603	211,493	(66,110)
Department Charges	283,592	249,077	(34,515)
TOTAL GENERAL FUND REVENUES	\$ 391,385,832	\$ 403,457,499	\$ 12,071,667

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/} Based on Adopted Revenues allocated per P.L. 36-107, Chapter 2, Section 5(a).

^{3/} This information will be updated in the quarter ending 12/31/2022.

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 9/30/2023.

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 36-107.

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

	YTD ADOPTED REVENUE ALLOCATED vs. YTD ACTUAL COLLECTIONS (One Month Ending October 2022) Pursuant to S.G.C.A. Ch. 4, §4109(c)(3) (Due 20 days after month-end)		FY 2023 ADOPTED REVENUES vs. PROJECTED REVENUES to Year End Pursuant to S.G.C.A. Ch. 13 §13109(a)(1) (due not later than 20 days after month-end); S.G.C.A. Ch. 4 §4109(c)(3) (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)		
	FY 2023 Adopted Revenues for the Cumulative Period ^{2/}	FY 2023 Actual Revenues for the Cumulative Period	FY 2023 Adopted Revenues (Full Year Projection)	FY 2023 Revenue Tracking ^{3/}	Favorable Increase (Decrease)
Income Taxes:					
Individual	\$ 5,917,332	\$ 10,607,653	\$ 93,515,852	\$ 98,206,173	\$ 4,690,321
Corporation	5,437,747	4,611,532	85,716,966	84,890,751	(826,215)
Withholding	19,678,624	19,519,038	243,459,575	243,299,990	(159,585)
Income Taxes	31,033,703	34,736,224	422,692,393	426,396,914	3,704,521
Business privilege taxes:					
Gross Receipts Taxes	23,651,727	31,387,892	302,116,165	309,852,330	7,736,165
Other Taxes:					
Use Tax	349,035	592,373	3,992,878	4,236,216	243,338
Business Privilege Taxes	24,000,762	31,980,265	306,109,043	314,088,546	7,979,503
Licenses, Fees & Penalties	185,671	251,930	3,496,755	3,563,014	66,259
Use of Money & Property	15,497	918	197,481	182,902	(14,579)
Federal Sources:					
Section 30	74,943,377	70,398,471	74,943,377	70,398,471	(4,544,906)
Immigration fees	105,536	0	1,277,844	1,175,257	(102,587)
Recovery from Individuals	0	0	0	0	0
Child Support AFDC Local Share	0	2,949	0	0	0
Federal Sources	75,048,913	70,401,420	76,221,221	71,573,728	(4,647,493)
Department Charges:					
Agriculture	43	34	1,519	1,519	(1,519)
Police & Corrections	0	20	83	83	(83)
Public Works	8,600	8,825	112,430	112,430	(112,430)
Public Health	40	370	3,050	3,050	(3,050)
Commerce	0	0	0	0	0
Other charges	92,603	75,493	1,088,215	1,088,215	(1,088,215)
Department Charges	101,286	84,742	1,205,297	1,188,753	(16,544)
TOTAL GENERAL FUND REVENUES	\$ 130,385,832	\$ 137,457,499	\$ 809,922,190	\$ 816,993,857	\$ 7,071,667
					0.87%

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/ Based on Adopted Revenues allocated per P.L. 36-107, Chapter 2, Section 5(a).

3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 36-107.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2022

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
GENERAL GOVERNMENT					
Office of I Magañañan Guåhan		5,543,810	403,383	267,872	4,872,555
Office of 1 Segundu Na Magañañan Guahãn		307,614	17,719	11,630	278,266
Guam Medical Referral Assistance Office		665,849	22,019	27,525	616,304
Bureau of Womens Affairs		98,990	5,486	-	93,504
Bureau of Budget & Management Research (BBMR)		982,288	55,559	17,217	909,512
Civil Service Commission		1,152,248	46,677	196,406	909,166
Department of Administration (DOA)		8,196,612	350,080	183,732	7,662,800
DOA - Charter School Administrative Support		66,894	868	-	66,026
Chamorro Land Trust Commission (CLTC)		424,296	-	16,057	408,239
Department of Revenue & Taxation (DRT)		13,555,858	570,753	1,473,270	11,511,834
Office of the Attorney General Operations (OAG)		15,719,803	706,646	-	15,013,157
OAG - Cost Sharing Initiative for CJIS Integration Project		81,603	-	-	81,603
Office of Technology		2,583,642	81,450	18,082	2,484,109
Mayor's Council of Guam (MCOG) - Operations		7,468,794	551,565	1,159,020	5,758,209
MCOG - Island Beautification Programs		422,126	-	-	422,126
Office of Public Accountability		1,653,203	309,169	-	1,344,034
I Liheslaturan Guåhan (Legislature)		8,099,996	737,500	-	7,362,496
Legislature - Office of Finance and Budget		478,740	36,826	-	441,914
Legislature - Guam Youth Congress		15,000	1,250	-	13,750
Guam Ethics Commission		355,275	20,777	81,328	253,170
Office of Veterans Affairs (OVA)		968,605	44,961	-	923,644
Department of Public Works		-	83,473	-	(83,473)
TOTAL		68,841,246	4,046,161	3,452,139	61,342,946
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)		39,029,032	1,642,671	2,571,576	34,814,785
GPD - Cost Sharing Initiative for CJIS Integration Project		81,603	-	-	81,603
GPD - Safe Schools Initiative		142,585	-	-	142,585
Department of Corrections (DOC)		28,079,132	1,208,925	5,336,931	21,533,276
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		420,000	-	-	420,000
DOC - Cost Sharing Initiative for CJIS Integration Project		81,603	-	-	81,603
DOC - GMHA Consolidated Agreement		2,400,000	-	-	2,400,000
Department of Youth Affairs (DYA)		4,597,987	278,096	18,720	4,301,171
DYA - Youth Programs		200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program		570,339	25,602	37,309	507,428
Guam Fire Department		34,999,181	2,040,635	535,012	32,423,534
Guam Customs & Quarantine Agency (CQA)		14,992,602	511,602	137,049	14,343,951
Unified Judiciary Operations (Judiciary)		36,251,595	5,147,844	-	31,103,751
Chief Medical Examiner		432,135	2,639	3,201	426,295
Guam Environmental Protection Agency (GEPA) - Beach Monitoring		46,903	-	-	46,903
TOTAL		162,324,697	10,858,014	8,639,798	142,826,885

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2022

(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>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	30,016,978	135,919	156,684	29,724,375
DPHSS - MIP/MIPPR Program	95,000	253,232	9,675	(167,906)
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	6,658,268	2,178,137	-	4,480,131
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	7,826,090	14,487	2,259,619	5,551,984
DPHSS - Public Assistance Program	3,342,400	212,517	-	3,129,883
DPHSS - Enhanced Allotment Plan	202,285	16,087	-	186,198
DPHSS - Foster Care Health Insurance Premiums	665,396	-	-	665,396
DPHSS - Child Protective Services	981,935	-	-	981,935
DPHSS - Medical Cannabis Program	300,000	1,681	-	298,319
DPHSS - Foster Group Home	760,453	-	-	760,453
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	-	-	285,170
GBHWC - Youth Suicide Prevention and Peace Program	81,749	-	-	81,749
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	291,897	-	3,210,812
DOA - Residential Treatment Fund	2,500,000	-	-	2,500,000
TOTAL	58,018,433	3,103,957	2,425,978	52,488,498
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	15,238,848	-	187,566,183
GDOE - Simon Sanchez High School Construction	500,000	-	-	500,000
GDOE - Chamorro Studies Division	513,824	39,524	-	474,300
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	666,937	-	12,808,063
University of Guam Operations (UOG)	24,789,185	1,906,860	-	22,882,325
UOG - Scholarships (SSFAP)	3,565,285	274,252	-	3,291,033
UOG - Aquaculture Development and Training Center	109,661	8,436	-	101,225
UOG - WERI (Guam Hydrologic Survey)	398,959	30,688	-	368,271
UOG - WERI (Water Resource Monitoring)	164,737	12,672	-	152,065
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	10,268	-	123,198
UOG - KPRG Operations	200,000	15,384	-	184,616
UOG - Guampedia Foundation	150,000	11,540	-	138,460
UOG - Guam Green Growth Initiative	500,000	38,460	-	461,540
UOG - Sea Grant Program	500,000	38,460	-	461,540
UOG - First Generation Trust Fund Initiative	250,000	19,232	-	230,768
Guam Community College Operations (GCC)	16,004,291	1,231,100	-	14,773,191
GCC - First Generation Trust Fund	200,000	15,384	-	184,616
GCC - Peace Officer Standards & Training Commission	72,121	5,548	-	66,573
TOTAL	265,831,560	19,563,593	-	246,267,967

See footnotes on page 9.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2022

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<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)		1,049,028	27,594	142,217	879,217
Guam Regional Transit Authority		2,357,561	80,105	72,846	2,204,611
TOTAL		3,406,589	107,699	215,062	3,083,828
RECREATION					
Department of Parks & Recreation (DPR)		2,688,370	80,101	738,668	1,869,600 7/
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities		150,709	-	-	150,709
DPR - Guam Historic Resources Division		628,521	15,694	12,405	600,423
TOTAL		3,467,600	95,795	751,073	2,620,732
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)		724,183	41,846	3,331	679,006
DOL - Worker's Compensation Fund		400,000	71,413	-	328,587
Department of Military Affairs		1,176,641	20,623	-	1,156,018
Guam Election Commission (GEC)		1,724,036	189,902	179,091	1,355,043
Department of Chamorro Affairs (DCA)		1,689,362	52,037	307,528	1,329,796
Commission on Decolonization (COD) - Operations		129,744	10,310	471	118,963
COD - Public Information Program		165,000	-	-	165,000
Guam Council on the Arts & Humanities Agency (CAHA)		541,154	13,254	4,000	523,900
CAHA - Guam Territorial Band		45,000	-	-	45,000
Hagana Restoration & Redevelopment Authority (HARRA)		329,228	10,331	-	318,897
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)		454,534	10,983	-	443,551
Public Defender Services Corporation (PDSC)		6,851,276	868,730	-	5,982,546 8/
TOTAL		14,230,158	1,289,430	494,421	12,446,307
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg		3,441,961	164,036	249,228	3,028,697
DOAg - Animal Shelter (GAIN)		142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program		200,000	-	1,090	198,910
DOAg - GAIN Spray & Neuter Program		450,000	-	1,200	448,800
Bureau of Statistics & Plans (BSP)		1,027,991	41,848	-	986,143
BSP - Business and Economics Statistics Program		279,259	12,542	-	266,717
Guam Visitors Bureau		5,814,293	-	-	5,814,293
TOTAL		11,356,089	218,426	251,518	10,886,144

See footnotes on page 9.

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2022**

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums		4,715,280	492,497	-	4,222,783
GGRF - Retiree Health/Dental/Life Insurance Premiums		35,969,563	3,367,764	-	32,601,799
GGRF - Governor/Lieutenant Governor Pensions		321,643	23,247	-	298,396
GGRF - Judges/Supreme Justices Annuities		228,972	19,081	-	209,891
DOA - Supplemental Annuity Benefits Special Fund		6,255,033	(148,836)	-	6,403,869
DOA - Cost of Living Allowance		14,822,000	14,824,200	-	(2,200)
DOA - Support of Child in Custody - 19 GCA §5116		250,000	-	-	250,000
DOA - Government Claims Fund		75,000	-	-	75,000
DOA - Government Annual Single Audit		483,300	-	-	483,300
DOA - Annual Membership for WICHE		78,500	-	-	78,500
DOA - Guam Basketball Confederation		200,000	-	-	200,000
DOA - Sanctuary Incorporated of Guam		250,000	250,000	-	-
DOA - Guam Crime Stoppers		50,000	-	-	50,000
TOTAL		63,699,291	18,827,952	-	44,871,339
DEBT SERVICE APPROPRIATIONS					
BPT Tax Bonds, Series 2012B		3,415,172	-	-	3,415,172
GDOE Series 2013A Okkodo Project		2,286,260	-	-	2,286,260
BPT Bonds, Series 2015D		19,336,500	-	-	19,336,500
Limited Obligation Bonds (Section 30), Series 2016A		20,989,875	-	-	20,989,875
GDOE Series 2020A JFK Project		4,614,507	-	-	4,614,507
BPT Bonds, 2021 Series E and Series F		11,438,175	-	-	11,438,175
TOTAL		62,080,489	-	-	62,080,489
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107					
GMHA Pharmaceutical Fund		-	1,538,416	-	(1,538,416)
Better Public Service Fund		-	-	-	-
TOTAL		-	1,538,416	-	(1,538,416)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES		713,256,152	59,669,444	16,229,989	637,356,719

See footnotes on page 9.

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2022**

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
APPROPRIATIONS IN P.L. 36-107 FROM THE FY 2022 GENERAL FUND TWO PERCENT (2%) RESERVE SET ASIDE IN P.L. 36-106					
DPHSS - Health Professional Licensing Office (Ch. 3, Pt. 1, Sec. 11(b), P.L. 36-107)	283,541		-	28,023	255,518
GBHWC - Detoxification & Rehabilitation Services (Ch. 3, Pt. 2, Sec. 2, P.L. 36-107)	342,774		-	-	342,774
GBHWC - Inpatient Detoxification Program (Ch. 3, Pt. 2, Sec. 4, P.L. 36-107)	201,157		-	-	201,157
Judiciary - Electronic Monitoring Program (Ch. 4, Sec. 5, P.L. 36-107)	190,000		190,000	-	-
OVA - Internment Operations & Maintenance (Ch. 5, Sec. 1(d)(2), P.L. 36-107)	104,388		-	-	104,388
DPW - Village Street & Road Resurfacing (Ch. 5, Sec. 1(j)(3), P.L. 36-107)	10,628,742		-	-	10,628,742
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 1(r)(5), P.L. 36-107)	470,574		-	-	470,574
DLM - Operations (Ch. 5, Sec. 1(u)(2), P.L. 36-107)	40,197		-	-	40,197
CQA - Operations (Ch. 5, Sec. 1(w)(2), P.L. 36-107)	569,000		-	-	569,000
CLTC - Operations (Ch. 5, Sec. 1(cc)(2), P.L. 36-107)	137,511		-	-	137,511
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690		33,416	148,631	420,643
TOTAL	13,570,574		223,416	176,654	13,170,504
APPROPRIATIONS IN P.L. 36-107 FROM THE UNAPPROPRIATED GENERAL FUND BALANCE OF FY 2022					
OPA - Operations (Ch. 9, Pt. 1, Sec. 2, P.L. 36-107)	371,602		-	-	371,602
GWA - GWA Sewer Loan Revolving Fund (Ch. 11, Sec. 8, P.L. 36-107)	2,000,000		-	-	2,000,000
GALC - Operations (Ch. 11, Sec. 10, P.L. 36-107)	90,000		-	-	90,000
GACSC - Increase of \$500 for Per Pupil Cost (Ch. 13, Pt. 2, Sec. 20, P.L. 36-107)	962,500		-	-	962,500
COLA - Increase of \$200 per Eligible Retiree (Ch. 13, Pt. 2, Sec. 29, P.L. 36-107)	1,482,200		1,482,200	-	-
TOTAL	4,906,302		1,482,200	-	3,424,102
APPROPRIATIONS IN P.L. 36-107 FROM THE AUDITED FY 2022 GENERAL FUND SURPLUS BALANCE					
DOAg - Monitor of Cannabis and Agriculture Programs (Ch. 11, Sec. 11, P.L. 36-107)	400,000		-	-	400,000
DOAg - Slaughterhouse (Ch. 11, Sec. 12, P.L. 36-107)	600,000		-	-	600,000
GMHA - Long-Term Specialty Doctors (Ch. 12, Sec. 32, P.L. 36-107)	5,000,000		-	-	5,000,000
GMHA - Deposit to Hospital Capital Improvement Fund (Ch. 12, Sec. 53, P.L. 36-107)	15,000,000		-	-	15,000,000
TOTAL	21,000,000		-	-	21,000,000
APPROPRIATIONS IN P.L. 36-107 FROM EXCESS SECTION 30 FUNDS COLLECTED IN FY 2023					
Northern & Southern Soil & Water Conservation (Ch. 11, Sec. 8, P.L. 36-107)	100,000		-	-	100,000
TOTAL	100,000		-	-	100,000
TOTAL P.L. 36-107 APPROP. IN ADDITION TO FY 2023 GENERAL FUND REVENUES	39,576,876		1,705,616	176,654	37,694,606
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	752,833,028		61,375,060	16,406,644	675,051,325

See footnotes on page 9.
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**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of October 31, 2022**

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

EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS ^{1/}

EXPENDITURES ^{2/}

ENCUMBRANCES

FUNDS
AVAILABLE

Footnotes:

- 1/ Pursuant to P.L. 36-107.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Pending journal vouchers out that were charged to DPW's General Fund operations account.
- 4/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$833,928), Electronic Monitoring Program (\$500,000), Pay Adjustments (\$1,655,864+), and Additional Judge (\$400,000).
- 5/ Inclusive of GDOE appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$500,000), and Menstrual Hygiene Products (\$100,000).
- 6/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 7/ Inclusive of DPR appropriation for the Park Patrol Officer Reserve Program (\$90,000).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,323,650) and Pay Adjustments (\$370,184).

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