



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

JAN 20 2023

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

Hafa Adai Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending December 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.


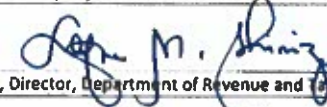
It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only.

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

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 M. Birn Date: 2023-01-18 T 11:25:19+10:00
Edward Birn, Director, Department of Administration	
	Dafne Shimizu, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2023 and FY2022
For the Month Ending December

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2023 and FY2022
Three months ending December 2022

	2023		2022		Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
	December		December					
Income Taxes:								
Individual	\$ 2,334,812	\$	2,935,457	\$	(600,645)	\$ 14,448,076	\$ 11,571,825	\$ 2,876,251
Corporation	14,179,960		11,626,451		2,553,509	23,170,798	17,304,132	5,866,666
Withholding	29,307,194		25,545,623		3,761,570	72,142,332	64,876,340	7,265,992
Income Taxes	45,821,966		40,107,532		5,714,435	109,761,205	93,752,297	16,008,908
Business privilege taxes:								
Gross Receipts Taxes	26,615,812		27,489,142		(873,331)	85,596,624	78,425,637	7,170,988
Other Taxes:								
Lise Tax	648,429		300,439		347,990	2,206,350	1,021,127	1,185,224
Business Privilege Taxes	27,264,241		27,789,581		(525,340)	87,802,975	79,446,763	8,356,212
Licenses, Fees & Penalties	181,614		105,700		75,915	700,844	415,607	285,237
Use of Money & Property	235		13,124		(12,889)	1,731	45,175	(43,444)
Federal Sources:								
Section 30	0		0		0	70,398,471	76,141,259	(5,742,788)
Immigration fees	159,270		147,095		12,175	256,010	256,010	(3,835)
Recovery from Individuals	0		91,342		(91,342)	0	91,342	(91,342)
Child Support AFDC Local Share	0		0		0	2,949	16,456	(13,506)
Federal Sources	159,270		238,437		(79,167)	70,653,595	76,505,066	(5,851,471)
Department Charges:								
Agriculture	88		174		(86)	182	386	(204)
Police & Corrections	10		10		0	40	10	30
Public Works	4,300		2,375		1,925	20,875	13,375	7,500
Public Health	320		240		80	1,050	440	610
Commerce	0		0		0	0	0	0
Other charges	52,738		60,720		(7,982)	182,834	188,766	(5,932)
Department Charges	57,456		63,519		(6,063)	204,981	202,977	2,004
TOTAL GENERAL FUND REVENUES	\$ 73,484,783	\$	68,317,892	\$	5,166,891	\$ 269,125,331	\$ 250,367,885	\$ 18,757,446
Budget (Provision per P.L. 36-107)	2/ 5,624,304	6,026,020	\$	(401,716)	13,320,966	14,874,653	\$	(1,553,687)
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/ 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
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending December 2022 Pursuant to 5 GCA, Ch. 4, §4106(c)(3) [Due no later than 20 days after month-end]				Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2023 Pursuant to 5 GCA, Ch. 4, §4106(f) [due 30 days after the close of each quarter]			
	FY2023 Adopted Revenues Allocated for the Month of December ^{1/}	FY2023 Actual Collections For the Month December	Favorable (Unfavorable)		FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)	
Income Taxes:								
Individual Corporation	\$ 2,576,709	\$ 2,334,812	\$ (241,897)	\$ 10,157,609	\$ 14,448,076	\$ 4,290,467		
Withholding	12,136,140	14,179,960	2,043,820	18,062,723	23,170,798	5,108,075		
	23,092,409	29,307,194	6,214,785	61,320,089	72,142,332	10,822,243		
Income Taxes	37,805,258	45,821,966	8,016,708	89,540,421	109,761,205	20,220,784		
Business privilege taxes:								
Gross Receipts Taxes	25,666,324	26,615,812	949,488	73,222,196	85,596,624	12,371,428		
Other Taxes:								
Use Tax	367,928	648,429	280,501	989,590	2,206,350	1,216,760		
Business Privilege Taxes	26,034,252	27,264,241	1,229,989	74,214,786	87,802,975	13,588,189		
Licenses Fees & Penalties	133,600	181,614	48,014	514,319	700,844	186,505		
Use of Money & Property	15,635	235	(15,400)	53,819	1,731	(52,088)		
Federal Sources:								
Section 30	0	0	0	74,943,377	70,398,471	(4,544,906)		
Immigration fees	232,372	159,270	(73,102)	446,049	252,175	(193,874)		
Recovery from Individuals	0	0	0	0	0	0		
Child Support AEDC Local Share	0	0	0	0	2,949	2,949		
Federal Sources	232,372	159,270	(73,102)	75,389,426	70,653,595	(4,735,831)		
Department Charges:								
Agriculture	174	88	(86)	386	182	(204)		
Police & Corrections	0	10	10	0	40	40		
Public Works	2,375	4,300	1,925	13,375	20,875	7,500		
Public Health	240	320	80	440	1,050	610		
Commerce	0	0	0	0	0	0		
Other charges	134,403	52,738	(81,665)	293,239	182,834	(110,405)		
Department Charges	137,192	57,456	(79,736)	307,440	204,981	(102,459)		
TOTAL GENERAL FUND REVENUES	\$ 64,358,309	\$ 73,484,783	\$ 9,126,474	\$ 240,020,231	\$ 289,125,331	\$ 29,105,100		

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.
 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 ¹¹
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			FY2023 ADOPTED Revenue vs. PROJECTED Revenue to Year End		
	Three Months Ending December 2022 Pursuant to 5 GCA, Ch. 4, §4106(C)(3) [due 20 days after month-end]			Pursuant to 20CA, Ch.13 §13109(a)(1) [due no later than 20 days after month-end]; SGC4, Ch.4 §4109(C)(3) [due no later than 20 days after month-end]; and P.L. 31-23, Ch. XIII §7 [due no later than 20 days after month-end]		
	FY2023 Adopted Revenues for the Cumulative Period ²	FY2023 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2023 Adopted Revenues (Full Year Projection)	FY2023 Revenue Tracking ³	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 10,157,609	\$ 14,448,076	\$ 4,290,467	\$ 93,515,852	\$ 97,806,318	\$ 4,290,466
Corporation	18,062,723	23,170,798	5,108,075	85,716,966	90,823,040	5,108,074
Withholding	61,320,089	72,142,332	10,822,243	243,459,575	254,281,819	10,822,244
Income Taxes	<u>89,540,421</u>	<u>109,761,205</u>	<u>20,220,784</u>	<u>422,692,393</u>	<u>442,913,177</u>	<u>20,220,784</u>
Business privilege taxes:						
Gross Receipts Taxes	73,225,196	85,596,624	12,371,428	302,116,165	314,487,594	12,371,429
Other Taxes:						
Use Tax	989,590	2,206,350	1,216,760	3,992,879	5,209,640	1,216,761
Business Privilege Taxes	74,214,786	87,802,975	13,588,189	306,109,044	319,697,234	13,588,190
Licenses, Fees & Penalties	514,339	700,844	186,505	3,496,755	3,683,259	186,504
Use of Money & Property	53,819	1,731	(52,088)	197,480	145,393	(52,087)
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	446,049	252,175	(193,874)	1,277,844	1,086,919	(190,925)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	2,949	2,949	0	0	0
Federal Sources	<u>75,389,426</u>	<u>70,653,695</u>	<u>(4,735,831)</u>	<u>76,221,221</u>	<u>71,485,390</u>	<u>(4,735,831)</u>
Department Charges:						
Agriculture	386	182	(204)	1,519	1,519	(1,519)
Police & Corrections	0	40	40	83	83	(83)
Public Works	13,375	20,875	7,500	112,430	112,430	(112,430)
Public Health	440	1,050	610	3,050	3,050	(3,050)
Commerce	0	0	0	0	0	0
Other charges	293,239	182,834	(110,405)	1,088,215	1,102,838	(1,088,215)
Department Charges	<u>307,440</u>	<u>204,981</u>	<u>(102,459)</u>	<u>1,205,297</u>	<u>1,102,838</u>	<u>(102,459)</u>
TOTAL GENERAL FUND REVENUES	\$ 240,020,231	\$ 269,125,331	\$ 29,105,100	\$ 899,922,190	\$ 839,027,291	\$ 29,105,101
			12.13%			3.99%

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.
- 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 not 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
 General Fund
 As of December 31, 2022

	APPROPRIATIONS ¹⁾	EXPENDITURES ²⁾	ENCUMBRANCES	FUNDS AVAILABLE
GENERAL GOVERNMENT				
Office of I Magahagan Guahan	5,543,810	1,531,074	343,349	3,669,387
Office of I Segundu Na Magalahen Guahan	307,614	64,978	11,630	231,007
Guam Medical Referral Assistance Office	665,849	81,598	27,525	556,726
Bureau of Womens Affairs	98,990	15,694	-	83,296
Bureau of Budget & Management Research (BBMR)	982,288	166,004	16,158	800,126
Civil Service Commission	1,152,248	169,408	237,839	745,001
Department of Administration (DOA)	8,196,612	1,334,276	213,028	6,649,308
DOA - Charter School Administrative Support	66,894	8,858	-	58,036
Chamorro Land Trust Commission (CLTC)	424,296	839	15,219	408,239
Department of Revenue & Taxation (DRT)	13,555,858	2,298,676	1,260,153	9,997,029
Office of the Attorney General Operations (OAG)	15,719,803	2,792,554	931,805	11,995,445
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Office of Technology	2,583,642	830,531	359,198	1,393,913
Mayor's Council of Guam (MCOG) - Operations	7,468,794	2,178,853	1,020,324	4,269,617
MCOG - Island Beautification Programs	422,126	8,359	28,185	385,582
Office of Public Accountability	1,653,203	470,695	-	1,182,508
Llilheslaturan Guahan (Legislature)	8,099,996	2,212,499	-	5,887,497
Legislature - Office of Finance and Budget	478,740	110,478	-	368,262
Legislature - Guam Youth Congress	15,000	3,750	-	11,250
Guam Ethics Commission	355,275	70,431	75,990	208,855
Office of Veterans Affairs (OVA)	968,605	174,774	-	793,831
Department of Public Works	-	171,524	-	(171,524) 3/
TOTAL	68,841,246	14,777,455	4,540,402	49,523,389
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	39,029,032	7,105,953	2,642,409	29,280,670
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	5,411,494	4,657,688	18,009,950
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	38,270	-	381,730
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
DOC - GMHA Consolidated Agreement	2,400,000	344,112	2,055,888	-
Department of Youth Affairs (DYA)	4,597,987	1,043,419	16,786	3,537,782
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	570,339	143,191	3,000	424,148
Guam Fire Department	34,999,181	7,742,588	462,314	26,794,278
Guam Customs & Quarantine Agency (COA)	14,992,602	1,966,590	210,091	12,815,921
Unified Judiciary/Operations (Judiciary)	36,251,595	11,627,794	-	24,623,801 4/
Chief Medical Examiner	432,135	14,641	2,400	415,094
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	-	11,369	35,534
TOTAL	162,324,697	35,601,258	10,061,946	116,661,493

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 December 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)	25,907,337	788,347	1,512,117	23,606,873
DPHSS - MIP/MIPPR Program	5,662,785	520,062	9,675	5,133,048
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	6,737,805	4,457,238	-	2,280,567
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	7,826,090	90,514	4,511,270	3,224,306
DPHSS - Public Assistance Program	1,804,720	308,478	-	1,496,242
DPHSS - Enhanced Allotment Plan	202,285	104,849	-	97,436
DPHSS - Foster Care Health Insurance Premiums	665,396	-	-	665,396
DPHSS - Child Protective Services	981,935	407,349	141,916	432,670
DPHSS - Medical Cannabis Program	300,000	20,400	5,000	274,600
DPHSS - Foster Group Home	760,453	203,310	146,916	410,228
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	311	24,600	260,259
GBHWC - Youth Suicide Prevention and Peace Program	81,749	268	24,140	57,341
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	3,502,709	-	-
DOA - Residential Treatment Fund	2,500,000	431,911	-	2,068,089
TOTAL	58,018,433	10,835,747	6,375,633	40,807,053
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	49,276,266	-	153,528,765
GDOE - Simon Sanchez High School Construction	500,000	124,995	-	375,005
GDOE - Chamorro Studies Division	513,824	128,453	-	385,371
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	2,754,621	-	10,720,379
University of Guam Operations (UOG)	24,789,185	6,197,295	-	18,591,890
UOG - Scholarships (SSFAP)	3,565,285	891,319	-	2,673,966
UOG - Aquaculture Development and Training Center	109,661	27,417	-	82,244
UOG - WERI (Guam Hydrologic Survey)	398,959	99,736	-	299,223
UOG - WERI (Water Resource Monitoring)	164,737	41,184	-	123,553
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	33,371	-	100,095
UOG - KPRG Operations	200,000	49,998	-	150,002
UOG - Guampedia Foundation	150,000	37,505	-	112,495
UOG - Guam Green Growth Initiative	500,000	124,995	-	375,005
UOG - Sea Grant Program	500,000	124,995	-	375,005
UOG - First Generation Trust Fund Initiative	250,000	62,504	-	187,496
Guam Community College Operations (GCC)	16,004,291	4,001,073	-	12,003,218
GCC - First Generation Trust Fund	200,000	49,998	-	150,002
GCC - Peace Officer Standards & Training Commission	72,121	18,030	-	54,091
TOTAL	265,831,560	64,043,755	-	201,787,805

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 December 31, 2022

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

	APPROPRIATIONS ¹⁾	EXPENDITURES ²⁾	ENCUMBRANCES	FUNDS AVAILABLE
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	124,745	119,531	804,752
Guam Regional Transit Authority	2,357,561	304,284	102,508	1,950,769
TOTAL	3,406,589	429,029	222,039	2,755,521
RECREATION				
Department of Parks & Recreation (DPR)	2,688,370	475,878	612,116	1,600,376
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	-	-	150,709
DPR - Guam Historic Resources Division	628,521	57,917	11,574	559,030
TOTAL	3,467,600	533,795	623,690	2,310,116
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	724,183	144,897	2,676	576,609
DOL - Worker's Compensation Fund	400,000	154,501	-	245,499
Department of Military Affairs	1,176,641	125,528	1,200	1,049,913
Guam Election Commission (GEC)	1,724,036	558,667	128,602	1,036,766
Department of Chamorro Affairs (DCA)	1,689,362	271,193	230,171	1,187,998
Commission on Decolonization (COD) - Operations	129,744	26,007	365	103,372
COD - Public Information Program	165,000	-	14,975	150,025
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	61,194	4,000	475,960
CAHA - Guam Territorial Band	45,000	2,052	-	42,948
Hagatna Restoration & Redevelopment Authority (HARRA)	329,228	43,699	5,000	280,529
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)	454,534	50,573	-	403,961
Public Defender Services Corporation (PDSC)	6,851,276	1,865,822	-	4,985,454
TOTAL	14,230,158	3,304,133	386,989	10,539,036
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	3,441,961	576,328	249,228	2,616,405
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	6,400	6,090	187,510
DOAg - GAIN Spray & Neuter Program	450,000	-	1,200	448,800
Bureau of Statistics & Plans (BSP)	1,027,991	161,170	-	866,821
BSP - Business and Economics Statistics Program	279,259	44,197	-	235,062
Guam Visitors Bureau	5,814,293	1,453,573	-	4,360,720
TOTAL	11,356,089	2,241,668	256,518	8,857,903

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 December 31, 2022

	<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	4,715,280	1,357,722	-	3,357,558
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	9,912,813	26,056,750	-
GGRF - Governor/Leutenant Governor Pensions	321,643	73,298	-	248,345
GGRF - Judges/Supreme Justices Annuities	228,972	57,243	-	171,729
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	1,014,164	-	5,240,869
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	3,577	-	71,423
DOA - Government Annual Single Audit	483,300	11,000	-	472,300
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	27,754,017	26,056,750	9,888,524
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	10,442,125	-	8,894,375
Limited Obligation Bonds (Section 30), Series 2016A	20,989,875	16,375,875	-	4,614,000
GDOE Series 2020A JFK Project	4,614,507	4,614,506	-	1
BPT Bonds 2021 Series E and Series F	11,438,175	309,888	-	11,128,288
TOTAL	62,080,489	34,028,654	-	28,051,835
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMHA Pharmaceutical Fund	-	4,675,248	-	(4,675,248)
Beter Public Service Fund	-	-	-	-
TOTAL	-	4,675,248	-	(4,675,248)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	198,224,758	48,523,966	466,507,428

See footnotes on page 9.

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

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

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

<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(f), P.L. 36-107)	283,541	24,823	52,200	206,518
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. 10(X)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	285,152	118,718	198,820
TOTAL	13,570,574	499,975	170,918	12,899,681
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 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	3,482,200	-	1,424,102
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	3,982,175	170,918	35,423,783
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	752,833,028	202,206,933	48,694,884	501,931,211

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

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
ADDITIONAL APPROPRIATIONS FROM THE FY 2022 GENERAL FUND SURPLUS BALANCE				
Judiciary - Guam Criminal Law & Procedure Review Commission (P.L. 36-119)	250,000	-	-	250,000
Guam Power Authority - Prugraman Ayuda I Taoiao Ta (P.L. 36-123)	26,381,000	5,276,200	-	21,104,800
TOTAL	26,631,000	5,276,200	-	21,354,800
GRAND TOTAL APPROPRIATIONS IN FY 2023	779,464,028	207,483,133	48,694,884	523,286,011

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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