



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

SEP 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 August 31, 2023. 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.


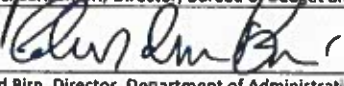

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Further, the report has been updated to reflect the revenue levels as adopted in P.L. 37-03 and P.L. 37-05 as well as passed legislative appropriation measures in P.L. 37-15 and P.L. 37-16.

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

Senseramente,


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 Birn, Director, Department of Administration
 Dafne Shimizu, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2023 and FY2022
Eleven months ending August 2023

	2023		2022		Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
	August		August					
Income Taxes:								
Individual	\$ 3,491,222	\$ 4,369,945	\$ (878,723)	\$ 82,623,300	\$ 97,411,939	\$ (14,788,639)		
Corporation	2,477,188	3,072,053	(594,865)	85,761,657	70,234,970	15,526,686		
Withholding	24,361,602	19,680,256	4,681,346	255,789,949	237,900,702	17,889,247		
Income Taxes	30,330,012	27,122,255	3,207,757	424,174,906	405,547,611	18,627,295		
Business privilege taxes:								
Gross Receipts Taxes	35,701,093	28,504,578	7,196,515	327,001,015	295,558,270	31,442,744		
Other Taxes:								
Use Tax	734,291	604,180	130,111	11,019,987	4,451,802	6,568,185		
Business Privilege Taxes	36,435,384	29,108,758	7,326,626	338,021,002	300,010,073	38,010,929		
Licenses, Fees & Penalties	365,073	155,478	209,595	4,476,180	2,587,102	1,889,078		
Use of Money & Property	130,667	36,543	94,123	1,998,254	(344,812)	2,343,066		
Federal Sources:								
Section 30	0	0	0	70,398,471	76,141,259	(5,742,788)		
Immigration fees	103,895	126,770	(22,875)	1,077,620	1,141,585	(63,965)		
Recovery from Individuals	0	0	0	0	91,342	(91,342)		
Child Support AFDC Local Share	4,556	12,361	(7,805)	35,359	72,957	(37,598)		
Federal Sources	108,451	139,131	(30,680)	71,511,450	77,447,143	(5,935,693)		
Department Charges:								
Agriculture	63	77	(14)	12,636	1,430	11,206		
Police & Corrections	10	0	10	150	60	90		
Public Works	13,825	8,575	5,250	99,425	94,230	5,195		
Public Health	440	120	320	4,040	2,890	1,150		
Commerce	0	0	0	0	0	0		
Other charges	286,829	410,478	(123,650)	1,208,613	1,296,146	(87,533)		
Department Charges	301,167	419,250	(118,084)	1,324,864	1,394,755	(69,892)		
TOTAL GENERAL FUND REVENUES	\$ 67,670,753	\$ 56,981,416	\$ 10,689,338	\$ 841,506,656	\$ 786,641,872	\$ 54,864,784		
Budget (Provision per P.L. 36-107)	3,683,244	7,972,283	(4,289,039)	57,048,649	69,849,886	(12,801,237)		
			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 August 2023 Pursuant to 5 G.C.A. Ch. 4, §4109(C)(1) Due no later than 20 days after month-end			
	FY2023 Adopted Revenues Allocated for the Month of August	FY2023 Actual Collections For the Month August	Favorable (Unfavorable)	
Income Taxes:				
Individual	\$ 3,748,984	\$ 3,491,222	\$ (257,762)	
Corporation	3,206,728	2,477,188	(729,540)	
Withholding	18,505,055	24,361,602	5,856,547	
Income Taxes	25,460,767	30,330,012	4,869,245	
Business privilege taxes:				
Gross Receipts Taxes	26,603,994	35,701,093	9,097,099	
Other Taxes:				
Use Tax	413,231	734,291	321,060	
Business Privilege Taxes	27,017,225	36,435,384	9,418,159	
Licenses, Fees & Penalties	192,993	365,073	172,080	
Use of Money & Property	3,604	130,667	127,063	
Federal Sources:				
Section 30	0	0	0	
Immigration fees	118,590	103,895	(14,695)	
Recovery from Individuals	0	0	0	
Child Support AFDC Local Share	0	4,556	4,556	
Federal Sources	118,590	108,451	(10,139)	
Department Charges:				
Agriculture	77	63	(14)	
Police & Corrections	0	10	10	
Public Works	8,575	13,825	5,250	
Public Health	120	440	320	
Commerce	0	0	0	
Other charges	181,859	286,829	104,969	
Department Charges	190,631	301,167	110,535	
TOTAL GENERAL FUND REVENUES	\$ 52,983,810	\$ 67,670,753	\$ 14,686,943	

	Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2023 Pursuant to 5 G.C.A. Ch. 4, §4109(D) Due 30 days after the close of each quarter [#]			
	FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)	
[REDACTED]				

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) and amended revenues per P.L. 37-03 and P.L. 37-05.
 - 3/ This information will be updated in the quarter ending 9/30/2023.
- 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

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Eleven Months Ending August 2023
Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [Due 20 days after month-end]

FY2023 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, 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]

	FY2023 Adopted Revenues for the Cumulative Period ¹	FY2023 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2023 Adopted Revenues (Full Year Projection) ²	FY2023 Revenue Tracking ³	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 85,420,171	\$ 82,623,300	\$ (2,796,871)	\$ 93,315,852	\$ 90,718,980	\$ (2,796,872)
Corporation	73,313,983	85,761,657	12,447,674	85,716,966	98,164,641	12,447,675
Withholding	235,619,981	255,789,949	20,169,968	255,459,375	275,629,544	20,169,969
Income Taxes	394,354,135	424,174,906	29,820,771	434,692,393	464,513,165	29,820,772
Business privilege taxes:						
Gross Receipts Taxes	306,340,694	327,001,015	20,660,320	332,207,712	353,168,034	20,660,322
Other Taxes:						
Use Tax	3,710,920	11,019,987	7,309,067	3,992,879	11,301,947	7,309,068
Business Privilege Taxes	310,051,614	338,021,002	27,969,388	336,500,591	364,469,981	27,969,390
Licenses, Fees & Penalties	3,336,454	4,476,180	1,139,726	3,496,755	4,636,481	1,139,726
Use of Money & Property	145,081	1,998,254	1,853,173	197,480	2,050,653	1,853,173
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	1,113,556	1,077,620	(35,936)	1,277,844	1,277,265	(579)
Recovery for Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	35,359	35,359	0	0	0
Federal Sources	76,056,933	71,511,450	(4,545,483)	76,221,221	71,675,736	(4,545,485)
Department Charges:						
Agriculture	1,430	12,636	11,206	1,519	1,519	(1,519)
Police & Corrections	64	150	86	83	83	(83)
Public Works	94,230	99,425	5,195	112,430	(112,430)	(112,430)
Public Health	2,890	4,040	1,150	3,050	(3,050)	(3,050)
Commerce	0	0	0	0	0	0
Other charges	1,005,538	1,208,613	203,075	1,088,215	1,426,011	(1,088,215)
Department Charges	1,104,151	1,324,864	220,712	1,205,297	1,426,011	220,714
TOTAL GENERAL FUND REVENUES	\$ 785,048,368	\$ 841,506,656	\$ 56,458,287	\$ 852,313,737	\$ 908,772,027	\$ 56,458,290
			7.19%			6.62%

LEGISLATIVE APPROPRIATIONS PASSED FROM FY 2023 GENERAL FUND REVENUES WITHOUT AMENDMENTS TO THE ADOPTED FY 2023 REVENUE LEVEL.

P.L. No.	Program	Appropriation
P.L. 37-15	LEAP	(15,000,000)
P.L. 37-16	GPA Credit (Round 3)	(10,799,633)
	TOTAL	(25,799,633)
APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES IN P.L. 37-42.		
Ch. 11, Sec. 14	DPHSS	(500,000)
Ch. 11, Sec. 14	GBHWC	(100,000)
Ch. 12, Sec. 51	GDOE	(10,000,000)
	TOTAL	(10,600,000)
NET UNOBLIGATED PROJECTED GENERAL FUND REVENUE		
		\$ 20,058,657

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) and amended revenues per P.L. 37-03 and P.L. 37-05.
3/ Includes amended adopted General Fund revenue levels per P.L. 37-03 and P.L. 37-05 and accounts for the following appropriations: 1) DOA for GPP Adjustment (\$16,000,000); 2) Judiciary of Guam for GPP adjustment (\$1,049,263); 3) UOG for GPP adjustment (\$1,134,249); 4) GCC for GPP adjustment (\$437,995); 5) MCOG for GPP adjustment (\$744,197); 6) PDSG for GPP adjustment (\$334,801); 7) GDOE for repairs and maintenance (\$20,000,000); 8) combined additional deposit into the OMTA Pharmaceuticals Fund via Offset from Business Privilege Taxes (\$1,891,256); and 9) combined additional deposit into the Rany Day Fund per §27436, Ch. 22, Title 5 GCA (\$810,206).
4/ 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: Provisions 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.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 31, 2023

	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalhães Guahan	5,543,810	4,601,073	141,990	800,747
Office of I Segundu Na Magalhães Guahan	307,614	311,288	4,910	(8,584)
Guam Medical Referral Assistance Office	665,849	425,868	16,563	223,419
Bureau of Womens Affairs	98,990	68,088	-	30,902
Bureau of Budget & Management Research (BBMR)	982,288	909,802	23,212	49,274
Civil Service Commission	1,152,248	1,021,314	55,541	75,393
Department of Administration (DOA)	8,196,612	6,771,795	139,503	1,285,314
DOA - Charter School Administrative Support	66,894	48,312	1,480	17,102
Chamorro Land Trust Commission (CLTC)	424,296	38,860	49,409	336,027
Department of Revenue & Taxation (DRT)	13,555,858	11,358,188	292,303	1,905,367
Office of the Attorney General Operations (OAG)	15,719,803	12,674,837	345,755	2,699,211
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Office of Technology	2,583,642	2,117,371	225,788	240,483
Mayor's Council of Guam (MCOG) - Operations	7,468,794	10,167,121	71,954	(2,770,281)
MCOG - Island Beautification Programs	422,126	108,985	139,283	173,859
Office of Public Accountability	1,653,203	1,760,921	-	(107,718)
I Liheslaturan Guahan (Legislature)	8,099,996	7,539,281	-	560,715
Legislature - Office of Finance and Budget	478,740	441,912	-	36,828
Legislature - Guam Youth Congress	15,000	15,000	-	-
Guam Ethics Commission	355,275	337,272	11,827	6,177
Office of Veterans Affairs (OVA)	968,605	803,953	-	164,652
Department of Public Works	-	45,799	-	(45,799)
TOTAL	68,841,246	61,648,640	1,519,517	5,673,089
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	39,029,032	33,110,880	1,844,346	4,073,806
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
GPD - Safe Schools Initiative	142,585	88,725	22,893	30,967
Department of Corrections (DOC)	28,079,132	24,852,150	304,943	2,922,038
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	337,201	-	82,799
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	4,033,504	1,093	563,390
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	570,339	474,951	38,269	57,119
Guam Fire Department	34,999,181	32,134,059	80,763	2,784,358
Guam Customs & Quarantine Agency (COA)	14,992,602	10,453,528	212,000	4,327,075
Unified Judiciary Operations (Judiciary)	36,251,595	33,659,617	-	2,591,978
Chief Medical Examiner	432,135	207,130	720	224,285
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	26,042	-	20,861
TOTAL	162,324,697	141,940,995	2,505,026	17,878,676

See footnotes on page 10. Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 31, 2023

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,214,548	7,237,085	773,672	2,203,792
DPHSS - MIP/MIPPR Program	3,079,049	2,342,419	-	736,630
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	23,545,026	19,991,431	-	3,553,595
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	8,472,807	6,586,591	1,202,014	684,202
DPHSS - Public Assistance Program	2,377,306	1,978,195	-	399,111
DPHSS - Enhanced Allotment Plan	202,285	202,285	-	(0)
DPHSS - Foster Care Health Insurance Premiums	665,396	665,396	-	-
DPHSS - Child Protective Services	981,935	996,888	6,129	(21,082)
DPHSS - Medical Cannabis Program	300,000	136,869	5,000	158,131
DPHSS - Foster Group Home	760,453	719,669	33,019	7,765
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	5,445	106,362	173,363
GBHWC - Youth Suicide Prevention and Peace Program	81,749	17,324	64,384	41
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	3,502,709	-	-
DOA - Residential Treatment Fund	2,500,000	2,276,930	-	223,070
TOTAL	57,768,433	46,659,236	2,190,579	8,918,618
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	182,866,176	-	19,938,855 5/
GDOE - Simon Sanchez High School Construction	500,000	461,522	-	38,478
GDOE - Chamorro Studies Division	513,824	474,289	-	39,535
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	10,645,615	-	2,829,385
University of Guam Operations (UOG)	24,789,185	22,882,320	-	1,906,865 6/
UOG - Scholarships (SSFAF)	3,565,285	3,291,024	-	274,261
UOG - Aquaculture Development and Training Center	109,661	101,232	-	8,429
UOG - WERI (Guam Hydrologic Survey)	398,959	368,256	-	30,703
UOG - WERI (Water Resource Monitoring)	164,737	152,064	-	12,673
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	123,216	-	10,250
UOG - KPRG Operations	200,000	184,608	-	15,392
UOG - Guampedia Foundation	150,000	138,480	-	11,520
UOG - Guam Green Growth Initiative	500,000	461,520	-	38,480
UOG - Sea Grant Program	500,000	461,520	-	38,480
UOG - First Generation Trust Fund Initiative	250,000	230,784	-	19,216
Guam Community College Operations (GCC)	16,004,291	14,773,200	-	1,231,091
GCC - First Generation Trust Fund	200,000	200,000	-	-
GCC - Peace Officer Standards & Training Commission	72,121	72,121	-	-
TOTAL	265,831,560	237,887,947	-	27,943,613

See footnotes on page 10.
Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 31, 2023

	APPROPRIATIONS ⁱⁱ	EXPENDITURES ^{iv}	ENCUMBRANCES	FUNDS AVAILABLE
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	452,762	17,444	578,823
Guam Regional Transit Authority	2,357,561	1,503,226	78,056	776,279
TOTAL	3,406,589	1,955,988	95,500	1,355,102
RECREATION				
Department of Parks & Recreation (DPR)	2,688,370	2,199,520	106,218	382,632
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	142,746	-	7,963
DPR - Guam Historic Resources Division	628,521	290,278	15,483	322,760
TOTAL	3,467,600	2,632,544	121,700	713,356
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	724,183	703,773	1,504	18,906
DOL - Worker's Compensation Fund	400,000	351,126	-	48,874
Department of Military Affairs	1,176,641	669,219	11,471	495,951
Guam Election Commission (GEC)	1,724,036	1,473,617	6,637	243,782
Department of Chamorro Affairs (DCA)	1,689,362	1,348,883	170,229	170,250
Commission on Decolonization (COD) - Operations	129,744	103,461	84	26,199
COD - Public Information Program	165,000	8,965	41,571	114,464
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	336,050	38,773	166,331
CAHA - Guam Territorial Band	45,000	9,606	-	35,394
Hagana Restoration & Redevelopment Authority (HARRA)	329,228	215,295	39,659	74,273
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)	454,534	299,917	3,686	150,931
Public Defender Services Corporation (PDSC)	6,851,276	6,352,736	-	498,540
TOTAL	14,230,158	11,872,648	313,614	2,043,896
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	3,441,961	2,837,729	107,117	497,115
DOAg - Animal Shelter (GAIN)	142,585	106,938	35,647	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	54,677	135,531	9,792
DOAg - GAIN Spay & Neuter Program	450,000	339,124	87,876	23,000
Bureau of Statistics & Plans (BSP)	1,027,991	938,009	-	89,982
BSP - Business and Economics Statistics Program	279,259	255,006	-	24,253
Guam Visitors Bureau	5,814,293	5,329,769	-	484,524
TOTAL	11,356,089	9,861,252	366,171	1,128,666

See footnotes on page 10.
 Note: Data continued herein are subject to change, as additional reconciliations are performed.
 Page 6 of 10

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 31, 2023

	<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	4,929,596	-	(214,316)
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	38,967,123	7,335,316	(10,332,876)
GGRF - Governor/Lieutenant Governor Pensions	321,643	287,730	-	33,913
GGRF - Judges/Supreme Justices Annuities	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	5,225,104	-	1,029,929
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	22,380	-	52,620
DOA - Government Annual Single Audit	483,300	462,531	-	20,769
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	-	-
Typhoon Mawar (Per E.O. 2023-02)	250,000	96,774	79,734	73,492
TOTAL	63,949,291	65,622,910	7,415,050	(9,088,669)
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,415,172	3,415,172	-	0
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	4,614,506	-	1
BPT Bonds, 2021 Series E and Series F	11,438,175	11,438,175	-	-
TOTAL	62,080,489	62,080,488	-	1
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMHA Pharmaceutical Fund	-	19,631,513	-	(19,631,513)
Better Public Service Fund	-	349,068	-	(349,068)
GSWA New Cell	-	2,792,021	-	(2,792,021)
TOTAL	-	22,772,602	-	(22,772,602)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	664,935,249	14,527,157	33,793,746

See footnotes on page 10.
 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 August 31, 2023

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ¹¹	EXPENDITURES ²¹	ENCUMBRANCES	FUNDS AVAILABLE	
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	89,777	67,741	126,024	
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. 10(a)(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	461,272	8,341,070	1,826,399	
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 10(x)(5), P.L. 36-107)	470,574	10,955	11,431	448,188	
DLM - Operations (Ch. 5, Sec. 1(w)(2), P.L. 36-107)	40,197	-	40,197	-	
COA - 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	96,785	-	40,726	
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	477,001	91,151	34,538	
TOTAL	13,570,574	1,325,791	8,551,590	3,693,193	
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	45,572	26,000	18,428	
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	3,899,374	26,000	980,928	
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	5,225,164	8,577,590	25,774,122	
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107					
	752,833,028	670,160,414	23,104,747	59,567,868	

See footnotes on page 10.
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 August 31, 2023

	FUND			
	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	AVAILABLE
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 Taotao Ta (P.L. 36-123)	26,381,000	26,381,000	-	-
Guam Power Authority - Prugraman Ayuda I Taotao Ta (P.L. 37-16)	15,581,367	15,581,367	-	-
TOTAL	42,212,367	42,212,367	-	-
ADDITIONAL APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES				
DOA - General Pay Plan Adjustment (Sec. 4, P.L. 37-03)	16,000,000	8,852,579	-	7,147,421
Judiciary - General Pay Plan Adjustment (Sec. 5, P.L. 37-03)	1,049,263	1,049,263	-	-
UOG - General Pay Plan Adjustment (Sec. 6, P.L. 37-03)	1,134,249	916,124	-	218,125
GCC - General Pay Plan Adjustment (Sec. 7, P.L. 37-03)	437,595	353,442	-	84,153
MCOG - General Pay Plan Adjustment (Sec. 8, P.L. 37-03)	744,197	-	-	744,197
PDSC - General Pay Plan Adjustment (Sec. 9, P.L. 37-03)	334,801	270,416	-	64,385
GDOE - Repairs & Maintenance (Sec. 4, P.L. 37-05)	-	-	-	-
Guam Power Authority - Prugraman Ayuda I Taotao Ta (P.L. 37-16)	10,799,633	5,523,433	-	5,276,200
TOTAL	30,499,738	16,965,258	-	13,534,480
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 36-107				
Commission on Decolonization (FY22 Task Force Lapses)	96,301	57,299	23,027	15,976
Department of Youth Affairs (FY22 Operations Lapses)	468,074	170,720	106,935	190,418
Guam Ethics Commission (FY21 Operations Lapses)	2,517	1,221	1,274	23
Office of the Attorney General (FY22 Operations Lapses)	998,399	185,884	576,717	235,798
TOTAL	1,565,292	415,124	707,952	442,215
TYPHOON MAWAR RECOVERY PURSUANT TO P.L. 37-17 AND P.L. 37-21				
Department of Administration	43,566,973	4,704,857	684,408	38,177,708
Mayors Council of Guam	1,900,000	1,900,000	-	-
TOTAL	45,466,973	6,604,857	684,408	38,177,708
GRAND TOTAL APPROPRIATIONS IN FY 2023	872,577,397	736,358,019	24,497,107	111,722,272

See footnotes on page 10.
 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 August 31, 2023

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 Mensural 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).
- 9/ Funds made available through de-appropriation of DPHSS accounts.
- 10/ Pursuant to transfer authority authorized in P. L. 37-17 & P. L. 37-21, funding made available from the following sources: GDOE Repairs & Maintenance (P. L. 37-05) (\$20,000,000), DPHSS Food & Commodities (P. L. 36-09) (\$3,150,862), CARES Act reimbursements to the General Fund for Quarantine Facilities (\$4,953,982), and Medicaid Reimbursements from overpayments of local match (\$17,362,128.55).

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