BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

FEB 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
Hagåtnå, Guam 96932

Hafa Adai Speaker Terlaje:

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

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
2/16/23
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 FY2023 and FY2022 For the Month Ending January			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2023 and FY2022 Four months ending January 2023		
	2023 January	2022 January	Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
Income Taxes:						
Individual	$ 5,793,876	$ 6,647,885	$ (854,009)	$ 20,241,801	$ 18,219,709	$ 2,022,092
Corporation	6,249,649	6,653,366	(403,717)	29,420,447	23,957,498	5,462,949
Withholding	24,724,500	20,805,078	3,919,422	96,864,031	85,681,418	11,182,613
Income Taxes	**36,768,025**	**34,106,328**	**2,661,696**	**146,526,279**	**127,858,625**	**18,667,654**
Business privilege taxes:						
Gross Receipts Taxes	33,152,638	24,791,732	8,360,906	118,758,580	103,217,368	15,541,212
Other Taxes:						
Use Tax	1,038,574	269,118	769,457	3,244,925	1,290,244	1,954,680
Business Privilege Taxes	**34,191,212**	**25,060,849**	**9,130,363**	**122,003,505**	**104,507,613**	**17,495,892**
Licenses, Fees & Penalties	**216,275**	**105,713**	**110,562**	**917,170**	**521,320**	**395,850**
Use of Money & Property	**175**	**11,826**	**(11,651)**	**172,243**	**57,002**	**115,242**
Federal Sources:						
Section 30	0	0	0	70,398,471	76,141,259	(5,742,788)
Immigration fees	0	77,115	(77,115)	252,175	333,125	(80,950)
Recovery from Individuals	0	0	0	0	91,342	(91,342)
Child Support AFDC Local Share	8,126	429	7,697	11,076	16,885	(5,809)
Federal Sources	**8,126**	**77,544**	**(69,418)**	**70,661,722**	**76,582,610**	**(5,920,889)**
Department Charges:						
Agriculture	165	152	13	347	538	(191)
Police & Corrections	10	0	10	50	10	40
Public Works	4,600	6,575	(1,975)	25,475	19,950	5,525
Public Health	160	1,000	(840)	1,210	1,440	(230)
Commerce	0	0	0	0	0	0
Other charges	55,937	31,525	24,412	238,771	220,291	18,480
Department Charges	**60,872**	**39,252**	**21,620**	**265,853**	**242,229**	**23,624**
TOTAL GENERAL FUND REVENUES	**$ 71,244,685**	**$ 59,401,513**	**$ 11,843,172**	**$ 340,546,772**	**$ 309,769,398**	**$ 30,777,373**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 36-107) 2/	4,971,473	11,619,562	$ (6,648,089)	18,292,439	26,494,215	$ (8,201,776)

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.

DRAFT

Government of Guam
Consolidated Revenue / Expenditure Report [1]
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending January 2023 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 2nd Quarter 2023 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3]		
	FY2023 Adopted Revenues Allocated for the Month of January [2]	FY2023 Actual Collections For the Month January	Favorable (Unfavorable)	FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 5,835,434	$ 5,793,876	$ (41,558)	[redacted]		
Corporation	6,945,041	6,249,649	(695,392)			
Withholding	20,636,604	24,724,500	4,087,896			
Income Taxes	33,417,079	36,768,025	3,350,946			
Business privilege taxes:						
Gross Receipts Taxes	23,147,780	33,152,638	10,004,858			
Other Taxes:						
Use Tax	237,675	1,038,574	800,899			
Business Privilege Taxes	23,385,455	34,191,212	10,805,757			
Licenses, Fees & Penalties	156,848	216,275	59,427			
Use of Money & Property	14,089	175	(13,914)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	48,129	0	(48,129)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	8,126	8,126			
Federal Sources	48,129	8,126	(40,003)			
Department Charges:						
Agriculture	152	165	13			
Police & Corrections	32	10	(22)			
Public Works	6,575	4,600	(1,975)			
Public Health	1,000	160	(840)			
Commerce	0	0	0			
Other charges	42,707	55,937	13,230			
Department Charges	50,466	60,872	10,406			
TOTAL GENERAL FUND REVENUES	$ 57,072,066	$ 71,244,685	$ 14,172,619			

DRAFT

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 3/31/2023.

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 [1/]
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Four Months Ending January 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(a)(1) [due not later than 20 days after month-end]; 5GCA, 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]		
	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	$ 15,993,043	$ 20,241,801	$ 4,248,758	$ 93,515,852	$ 97,764,610	$ 4,248,758
Corporation	25,007,764	29,420,447	4,412,683	85,716,966	90,129,648	4,412,682
Withholding	81,956,693	96,864,031	14,907,338	243,459,575	258,366,914	14,907,339
Income Taxes	**122,957,500**	**146,526,279**	**23,568,779**	**422,692,393**	**446,261,172**	**23,568,779**
Business privilege taxes:						
Gross Receipts Taxes	96,372,976	118,758,580	22,385,604	302,116,165	324,501,769	22,385,604
Other Taxes:						
Use Tax	1,227,265	3,244,925	2,017,660	3,992,879	6,010,538	2,017,659
Business Privilege Taxes	**97,600,241**	**122,003,505**	**24,403,264**	**306,109,044**	**330,512,307**	**24,403,263**
Licenses, Fees & Penalties	**671,187**	**917,170**	**245,983**	**3,496,755**	**3,742,737**	**245,982**
Use of Money & Property	**67,908**	**172,243**	**104,335**	**197,480**	**301,816**	**104,336**
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	494,178	252,175	(242,003)	1,277,844	1,046,915	(230,929)
Recovery from Individuals	0	0	0	0		0
Child Support AFDC Local Share	0	11,076	11,076	0		0
Federal Sources	**75,437,555**	**70,661,722**	**(4,775,833)**	**76,221,221**	**71,445,386**	**(4,775,835)**
Department Charges:						
Agriculture	538	347	(191)	1,519		(1,519)
Police & Corrections	32	50	18	83		(83)
Public Works	19,950	25,475	5,525	112,430		(112,430)
Public Health	1,440	1,210	(230)	3,050		(3,050)
Commerce	0	0	0	0		0
Other charges	335,946	238,771	(97,175)	1,088,215		(1,088,215)
Department Charges	**357,906**	**265,853**	**(92,053)**	**1,205,297**	**1,113,243**	**(92,054)**
TOTAL GENERAL FUND REVENUES	**$ 297,092,297**	**$ 340,546,772**	**$ 43,454,475**	**$ 809,922,190**	**$ 853,376,661**	**$ 43,454,471**
			14.63%			5.37%

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 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.

DRAFT

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
GENERAL GOVERNMENT					
Office of I Maga'hågan Guåhan	5,543,810	2,121,402	303,730	3,118,677	
Office of I Segundu Na Maga'lahen Guahan	307,614	94,727	5,510	207,377	
Guam Medical Referral Assistance Office	665,849	116,290	22,200	527,359	
Bureau of Womens Affairs	98,990	15,694	-	83,296	
Bureau of Budget & Management Research (BBMR)	982,288	223,916	15,751	742,621	
Civil Service Commission	1,152,248	296,612	198,203	657,433	
Department of Administration (DOA)	8,196,612	1,899,299	173,107	6,124,206	
DOA - Charter School Administrative Support	66,894	12,760	-	54,134	
Chamorro Land Trust Commission (CLTC)	424,296	3,430	15,219	405,648	
Department of Revenue & Taxation (DRT)	13,555,858	3,234,299	1,031,815	9,289,744	
Office of the Attorney General Operations (OAG)	15,719,803	3,901,001	931,805	10,886,997	
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-	
Office of Technology	2,583,642	983,740	331,247	1,268,654	
Mayor's Council of Guam (MCOG) - Operations	7,468,794	3,132,669	809,922	3,526,203	
MCOG - Island Beautification Programs	422,126	19,651	91,406	311,070	
Office of Public Accountability	1,653,203	677,697	-	975,506	
I Liheslaturan Guåhan (Legislature)	8,099,996	2,866,665	-	5,233,331	
Legislature - Office of Finance and Budget	478,740	147,304	-	331,436	
Legislature - Guam Youth Congress	15,000	5,000	-	10,000	
Guam Ethics Commission	355,275	94,236	68,993	192,046	
Office of Veterans Affairs (OVA)	968,605	230,465	-	738,140	
Department of Public Works	-	77,191	-	(77,191)	3/
TOTAL	**68,841,246**	**20,235,649**	**3,998,909**	**44,606,689**	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	39,029,032	10,015,612	2,650,127	26,363,293	
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	8,150,786	3,631,163	16,297,183	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	113,610	-	306,390	
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-	
DOC - GMHA Consolidated Agreement	2,400,000	602,378	1,797,622	-	
Department of Youth Affairs (DYA)	4,597,987	1,429,125	13,595	3,155,267	
DYA - Youth Programs	200,000	-	-	200,000	
DYA - Summer Employment and Youth Training Program	570,339	174,613	1,328	394,398	
Guam Fire Department	34,999,181	10,650,584	391,683	23,956,913	
Guam Customs & Quarantine Agency (CQA)	14,992,602	2,727,585	207,269	12,057,747	
Unified Judiciary Operations (Judiciary)	36,251,595	14,219,774	-	22,031,821	4/
Chief Medical Examiner	432,135	20,751	2,400	408,983	
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	-	11,369	35,534	
TOTAL	**162,324,697**	**48,268,024**	**8,706,557**	**105,350,116**	

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

DRAFT

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	17,828,054	1,292,992	1,368,340	15,166,721	
DPHSS - MIP/MIPPR Program	5,662,785	897,652	9,675	4,755,459	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000	
DPHSS - Medicaid Program	14,667,486	6,645,948	-	8,021,539	
DPHSS - Children's Health Insurance Program	-	-	-	-	
DPHSS - Division of Senior Citizens Programs	7,975,691	1,197,883	3,434,633	3,343,175	
DPHSS - Public Assistance Program	1,804,720	431,920	-	1,372,800	
DPHSS - Enhanced Allotment Plan	202,285	179,508	-	22,777	
DPHSS - Foster Care Health Insurance Premiums	665,396	341,610	-	323,786	
DPHSS - Child Protective Services	981,935	462,991	146,916	372,028	
DPHSS - Medical Cannabis Program	300,000	29,760	5,000	265,240	
DPHSS - Foster Group Home	760,453	258,682	195,626	306,144	
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	311	111,470	173,389	
GBHWC - Youth Suicide Prevention and Peace Program	81,749	958	24,140	56,651	
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	3,502,709	-	-	
DOA - Residential Treatment Fund	2,500,000	671,248	-	1,828,752	
TOTAL	**58,018,433**	**15,914,172**	**5,295,800**	**36,808,460**	
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)	202,805,031	64,438,194	-	138,366,837	5/
GDOE - Simon Sanchez High School Construction	500,000	163,455	-	336,545	
GDOE - Chamoru Studies Division	513,824	167,977	-	345,847	
GDOE - Textbooks	1,500,000	-	-	1,500,000	
Guam Academy Charter School Council (GACSC)	13,475,000	3,587,670	-	9,887,330	
University of Guam Operations (UOG)	24,789,185	8,104,155	-	16,685,030	6/
UOG - Scholarships (SSFAP)	3,565,285	1,165,571	-	2,399,714	
UOG - Aquaculture Development and Training Center	109,661	35,853	-	73,808	
UOG - WERI (Guam Hydrologic Survey)	398,959	130,424	-	268,535	
UOG - WERI (Water Resource Monitoring)	164,737	53,856	-	110,881	
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	43,639	-	89,827	
UOG - KPRG Operations	200,000	65,382	-	134,618	
UOG - Guampedia Foundation	150,000	49,045	-	100,955	
UOG - Guam Green Growth Initiative	500,000	163,455	-	336,545	
UOG - Sea Grant Program	500,000	163,455	-	336,545	
UOG - First Generation Trust Fund Initiative	250,000	81,736	-	168,264	
Guam Community College Operations (GCC)	16,004,291	5,232,175	-	10,772,116	
GCC - First Generation Trust Fund	200,000	65,382	-	134,618	
GCC - Peace Officer Standards & Training Commission	72,121	23,579	-	48,542	
TOTAL	**265,831,560**	**83,735,003**	**-**	**182,096,557**	

See footnotes on page 9.

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

DRAFT

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	153,740	119,531	775,757	
Guam Regional Transit Authority	2,357,561	469,366	98,892	1,789,303	
TOTAL	**3,406,589**	**623,107**	**218,423**	**2,565,060**	
RECREATION					
Department of Parks & Recreation (DPR)	2,688,370	642,049	554,237	1,492,084	7/
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	-	-	150,709	
DPR - Guam Historic Resources Division	628,521	80,011	11,211	537,298	
TOTAL	**3,467,600**	**722,060**	**565,449**	**2,180,091**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)	724,183	201,765	2,676	519,742	
DOL - Worker's Compensation Fund	400,000	207,234	-	192,766	
Department of Military Affairs	1,176,641	181,689	17,523	977,430	
Guam Election Commission (GEC)	1,724,036	681,386	105,741	936,909	
Department of Chamorro Affairs (DCA)	1,689,362	365,135	258,060	1,066,167	
Commission on Decolonization (COD) - Operations	129,744	30,591	330	98,823	
COD - Public Information Program	165,000	-	14,975	150,025	
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	86,458	5,070	449,626	
CAHA - Guam Territorial Band	45,000	2,052	-	42,948	
Hagatna Restoration & Redevelopment Authority (HRRA)	329,228	63,799	7,445	257,984	
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	454,534	69,528	-	385,006	
Public Defender Services Corporation (PDSC)	6,851,276	2,364,368	-	4,486,908	8/
TOTAL	**14,230,158**	**4,254,007**	**411,819**	**9,564,332**	
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg	3,441,961	791,621	215,301	2,435,039	
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585	
DOAg - Civilian Volunteer Conservation Officers Program	200,000	10,493	11,690	177,817	
DOAg - GAIN Spay & Neuter Program	450,000	-	1,200	448,800	
Bureau of Statistics & Plans (BSP)	1,027,991	218,011	-	809,980	
BSP - Business and Economics Statistics Program	279,259	64,310	-	214,949	
Guam Visitors Bureau	5,814,293	1,453,573	-	4,360,720	
TOTAL	**11,356,089**	**2,538,008**	**228,191**	**8,589,890**	

See footnotes on page 9.

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

DRAFT

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	4,715,280	1,870,073	-	2,845,207
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	13,160,405	22,809,158	-
GGRF - Governor/Lieutenant Governor Pensions	321,643	100,102	-	221,541
GGRF - Judges/Supreme Justices Annuities	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	1,341,104	-	4,913,929
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	5,384	-	69,616
DOA - Government Annual Single Audit	483,300	22,000	-	461,300
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**	**32,052,240**	**22,809,158**	**8,837,893**
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	11,475,000	-	9,514,875
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**	**29,127,779**	**-**	**32,952,710**
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMHA Pharmaceutical Fund	-	8,404,666	-	(8,404,666)
Better Public Service Fund	-	-	-	-
GSWA New Cell	-	1,015,187	-	(1,015,187)
TOTAL	**-**	**9,419,854**	**-**	**(9,419,854)**
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	**713,256,152**	**246,889,901**	**42,234,307**	**424,131,944**

See footnotes on page 9.

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

DRAFT

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	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	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 - Interment 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	-	893,000	9,735,742
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 - Opeations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	335,705	120,567	146,417
TOTAL	**13,570,574**	**550,528**	**1,065,767**	**11,954,278**
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**	**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**	**4,032,728**	**1,065,767**	**34,478,380**
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	**752,833,028**	**250,922,629**	**43,300,074**	**458,610,325**

See footnotes on page 9.

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

DRAFT

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

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE
ADDITIONAL APPROPRIATIONS FROM THE FY 2022 GENERAL FUND SURPLUS BALANCE				
Judicary - Guam Criminal Law & Procudure 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	10,552,400	-	15,828,600
TOTAL	**26,631,000**	**10,802,400**	**-**	**15,828,600**
GRAND TOTAL APPROPRIATIONS IN FY 2023	**779,464,028**	**261,725,029**	**43,300,074**	**474,438,925**

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).

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

DRAFT