



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

APR 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 March 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.

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

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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: 2023-04-19 13:10:03+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
MONTHLY ACTUAL Collection Comparison FY2023 and FY2022
For the Month Ending March**

**Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2023 and FY2022
Six months ending March 2023**

	2023 March	2022 March	Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
Income Taxes:						
Individual	\$ 7,905,954	\$ 10,524,877	\$ (2,618,923)	\$ 30,769,510	\$ 31,630,247	\$ (860,737)
Corporation	9,055,999	6,665,068	2,390,931	40,738,267	34,220,788	6,517,479
Withholding	23,468,039	24,337,153	(869,113)	138,045,996	131,303,601	6,742,395
	<u>40,429,992</u>	<u>41,527,097</u>	<u>(1,097,105)</u>	<u>209,553,773</u>	<u>197,154,636</u>	<u>12,399,137</u>
Business privilege taxes:						
Gross Receipts Taxes	28,072,754	25,092,560	2,980,194	175,058,400	155,465,692	19,592,709
Other Taxes:						
Use Tax	1,280,458	586,193	694,265	6,189,197	2,129,151	4,060,047
Business Privilege Taxes	<u>29,353,212</u>	<u>25,678,753</u>	<u>3,674,459</u>	<u>181,247,598</u>	<u>157,594,842</u>	<u>23,652,755</u>
Licenses, Fees & Penalties	<u>224,501</u>	<u>126,241</u>	<u>98,260</u>	<u>1,317,294</u>	<u>767,508</u>	<u>549,786</u>
Use of Money & Property	<u>187,127</u>	<u>9,641</u>	<u>177,486</u>	<u>798,272</u>	<u>77,488</u>	<u>720,784</u>
Federal Sources:						
Section 30	0	0	0	70,398,471	76,141,259	(5,742,788)
Immigration fees	44,405	0	44,405	570,025	457,370	112,655
Recovery from Individuals	0	0	0	0	91,342	(91,342)
Child Support AFDC Local Share	0	0	0	13,680	42,152	(28,472)
	<u>44,405</u>	<u>0</u>	<u>44,405</u>	<u>70,982,176</u>	<u>76,732,123</u>	<u>(5,749,946)</u>
Department Charges:						
Agriculture	11,994	306	11,687	12,415	942	11,472
Police & Corrections	10	0	10	110	20	90
Public Works	2,125	2,500	(375)	30,025	26,275	3,750
Public Health	320	240	80	1,650	2,090	(440)
Commerce	0	0	0	0	0	0
Other charges	325,248	104,599	220,649	636,015	393,881	242,134
	<u>339,696</u>	<u>107,645</u>	<u>232,051</u>	<u>680,214</u>	<u>423,208</u>	<u>257,006</u>
TOTAL GENERAL FUND REVENUES	\$ 70,578,933	\$ 67,449,377	\$ 3,129,557	\$ 464,579,326	\$ 432,749,805	\$ 31,829,521
Budget (Provision per P.L. 36-107)	2/ 5,774,574	5,605,192	\$ 169,382	27,943,451	40,002,642	\$ (12,059,191)
		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 ¹⁾
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending March 2023 Pursuant to 5 C.G.A. Ch. 4, §4106(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 C.G.A. Ch. 4, §4106(f) [Due 30 days after the close of each quarter] ²⁾			
	FY2023 Adopted Revenues Allocated for the Month of March	FY2023 Actual Collections For the Month March	Favorable (Unfavorable)		FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)	
Income Taxes:								
Individual	\$ 9,238,611	\$ 7,905,954	\$ (1,332,656)	\$	\$ 17,607,043	\$ 16,321,584	\$ (1,285,459)	
Corporation	6,957,256	9,055,999	2,098,742		17,658,261	17,567,469	(90,792)	
Withholding	22,619,470	23,468,039	848,569		65,060,016	65,906,465	846,449	
Income Taxes	38,815,337	40,429,992	1,614,655		100,325,320	99,795,518	(529,802)	
Business privilege taxes:								
Gross Receipts Taxes	27,490,255	28,072,754	582,498		90,306,985	90,369,257	62,272	
Other Taxes:								
Use Tax	375,979	1,280,458	904,479		1,044,622	3,982,679	2,938,057	
Business Privilege Taxes	27,866,234	29,353,212	1,486,978		91,351,607	94,351,936	3,000,328	
Licenses, Fees & Penalties	134,228	224,501	90,273		430,302	615,374	185,072	
Use of Money & Property	11,486	187,127	175,641		38,496	501,640	463,144	
Federal Sources:								
Section 30	0	0	0		0	0	0	
Immigration fees	64,528	44,405	(20,123)		236,161	317,850	81,689	
Recovery from Individuals	0	0	0		0	0	0	
Child Support AFDC Local Share	0	0	0		0	10,731	10,731	
Federal Sources	64,528	44,405	(20,123)		236,161	328,581	92,420	
Department Charges:								
Agriculture	306	11,994	11,687		556	12,233	11,676	
Police & Corrections	11	10	(1)		43	70	27	
Public Works	2,500	2,125	(375)		12,900	9,150	(3,750)	
Public Health	240	320	80		1,650	600	(1,050)	
Commerce	0	0	0		0	0	0	
Other charges	58,197	325,248	267,051		204,672	453,181	248,509	
Department Charges	61,254	339,696	278,442		219,821	475,233	255,412	
TOTAL GENERAL FUND REVENUES	\$ 66,953,067	\$ 70,578,933	\$ 3,625,866	\$	\$ 192,601,707	\$ 196,068,282	\$ 3,466,575	

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 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 Six Months Ending March 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 20CCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5CCA, 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 ^{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	\$ 27,764,652	\$ 30,769,510	\$ 3,004,857	\$	93,515,852	\$ 96,520,709	\$ 3,004,857	
Corporation	35,720,983	40,738,267	5,017,283		85,716,966	90,734,250	5,017,284	
Withholding	136,343,711	138,045,996	1,702,285		255,459,575	257,161,861	1,702,286	
Income Taxes	199,829,347	209,553,773	9,724,426		434,692,393	444,416,820	9,724,427	
Business privilege taxes:								
Gross Receipts Taxes	174,905,972	175,058,400	62,428		332,507,712	332,570,141	62,429	
Other Taxes:								
Use Tax	2,034,212	6,189,197	4,154,985		3,992,879	8,147,864	4,154,985	
Business Privilege Taxes	177,030,184	181,247,598	4,217,413		336,500,591	340,718,005	4,217,414	
Licenses, Fees & Penalties	944,641	1,317,294	372,653		3,496,755	3,869,407	372,652	
Use of Money & Property	92,315	798,272	705,957		197,480	903,438	705,958	
Federal Sources:								
Section 30	74,943,377	70,398,471	(4,544,906)		74,943,377	70,398,471	(4,544,906)	
Immigration fees	682,210	570,025	(112,185)		1,277,844	1,179,339	(98,505)	
Recovery from Individuals	0	0	0		0	0	0	
Child Support AFDC Local Share	0	13,680	13,680		0	0	0	
Federal Sources	75,625,587	70,982,176	(4,643,411)		76,221,221	71,577,810	(4,643,411)	
Department Charges:								
Agriculture	942	12,415	11,472		1,519		(1,519)	
Police & Corrections	43	110	67		83		(83)	
Public Works	26,275	30,025	3,750		112,430		(112,430)	
Public Health	2,090	1,650	(440)		3,050		(3,050)	
Commerce	0	0	0		0		0	
Other charges	497,911	636,015	138,104		1,088,215		(1,088,215)	
Department Charges	527,261	680,214	152,953		1,205,297	1,358,250	152,953	
TOTAL GENERAL FUND REVENUES	\$ 454,049,335	\$ 464,579,326	\$ 10,529,992	2.32%	\$ 852,313,737	\$ 862,843,730	\$ 10,529,993	
							1.24%	

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. 31-03 and P.L. 31-05.

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) DOJ 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) GGC for GPP adjustment (\$447,595); 5) MCOG for GPP adjustment (\$344,197); 6) PDSC for GPP adjustment (\$334,801); 7) GDOE for repairs and maintenance (\$20,000,000); 8) combined additional deposit into the GNHA Pharmaceuticals Fund via offset from Business Privilege Taxes (\$1,081,236); and 9) combined additional deposit into the Rainy Day Fund per §22-436, 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: 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.

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'tagan Guahan	5,543,810	3,938,952	377,855	1,227,003
Office of I Segundu Na Maga'tagen Guahan	307,614	205,478	5,510	96,626
Guam Medical Referral Assistance Office	665,849	232,303	21,788	411,758
Bureau of Women's Affairs	98,990	27,576	1,000	70,414
Bureau of Budget & Management Research (BBMR)	982,288	388,915	17,833	575,540
Civil Service Commission	1,152,248	509,441	142,435	500,373
Department of Administration (DOA)	8,196,612	3,107,156	120,114	4,969,342
DOA - Charter School Administrative Support	66,894	22,515	1,800	42,579
Chamorro Land Trust Commission (CLTC)	424,296	13,088	49,269	361,940
Department of Revenue & Taxation (DRT)	13,555,858	5,415,553	1,214,684	6,925,621
Office of the Attorney General Operations (OAG)	15,719,803	6,374,353	-	9,345,450
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Office of Technology	2,583,642	1,328,218	285,364	970,061
Mayor's Council of Guam (MCOG) - Operations	7,468,794	5,154,197	610,223	1,704,375
MCOG - Island Beautification Programs	422,126	42,616	161,341	218,170
Office of Public Accountability	1,653,203	907,325	-	745,878
I Liheslaaran Guahan (Legislature)	8,099,996	4,174,997	-	3,924,999
Legislature - Office of Finance and Budget	478,740	239,369	-	239,371
Legislature - Guam Youth Congress	15,000	7,500	-	7,500
Guam Ethics Commission	355,275	168,271	45,476	141,528
Office of Veterans Affairs (OVA)	968,605	405,143	-	563,462
Department of Public Works	-	43,542	-	(43,542)
TOTAL	68,841,246	32,788,109	3,054,690	32,998,447
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	39,029,032	16,771,213	2,263,726	19,994,093
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
GPD - Safe Schools Initiative	142,585	-	16,612	125,973
Department of Corrections (DOC)	28,079,132	13,366,932	2,486,989	12,225,211
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	186,443	-	233,557
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
DOC - GMHA Consolidated Agreement	2,400,000	1,218,510	1,181,490	-
Department of Youth Affairs (DYA)	4,597,987	2,261,073	10,423	2,326,491
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	570,339	252,783	199	317,357
Guam Fire Department	34,999,181	17,293,414	291,386	17,414,381
Guam Customs & Quarantine Agency (CQA)	14,992,602	5,577,612	112,595	9,302,396
Unified Judiciary Operations (Judiciary)	36,251,595	19,403,734	-	16,847,861
Chief Medical Examiner	432,135	38,460	1,867	391,808
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	11,369	-	35,534
TOTAL	162,324,697	76,544,748	6,365,286	79,414,663

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 March 31, 2023

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	17,084,755	3,026,025	482,215	13,576,515
DPHSS - MIP/MIPPR Program	5,662,785	1,426,360	9,675	4,226,751
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	14,811,515	10,281,887	-	4,529,628
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	8,472,807	2,499,562	3,685,642	2,287,603
DPHSS - Public Assistance Program	1,906,875	732,703	-	1,174,172
DPHSS - Enhanced Allotment Plan	202,285	202,285	-	(0)
DPHSS - Foster Care Health Insurance Premiums	665,396	565,587	-	99,809
DPHSS - Child Protective Services	981,935	877,728	6,129	98,078
DPHSS - Medical Cannabis Program	300,000	59,417	5,000	235,583
DPHSS - Foster Group Home	760,453	528,829	50,973	180,651
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	4,737	107,045	173,389
GBHWC - Youth Suicide Prevention and Peace Program	81,749	18,282	31,816	31,651
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	3,502,709	-	-
DOA - Residential Treatment Fund	2,500,000	1,226,403	-	1,273,597
TOTAL	58,018,433	24,952,512	4,378,495	28,687,426
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	98,552,532	-	104,252,499
GDOE - Simon Sanchez High School Construction	500,000	249,990	-	250,010
GDOE - Chamoru Studies Division	513,824	256,906	-	256,918
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	5,568,044	-	7,906,956
University of Guam Operations (UOG)	24,789,185	12,394,590	-	12,394,595
UOG - Scholarships (SSFAP)	3,565,285	1,782,638	-	1,782,647
UOG - Aquaculture Development and Training Center	109,661	54,834	-	54,827
UOG - WERI (Guam Hydrologic Survey)	398,959	199,472	-	199,487
UOG - WERI (Water Resource Monitoring)	164,737	82,368	-	82,369
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	66,742	-	66,724
UOG - KPRG Operations	200,000	99,996	-	100,004
UOG - Guampedia Foundation	150,000	75,010	-	74,990
UOG - Guam Green Growth Initiative	500,000	249,990	-	250,010
UOG - Sea Grant Program	500,000	249,990	-	250,010
UOG - First Generation Trust Fund Initiative	250,000	125,008	-	124,992
Guam Community College Operations (GCC)	16,004,291	8,002,146	-	8,002,145
GCC - First Generation Trust Fund	200,000	99,996	-	100,004
GCC - Peace Officer Standards & Training Commission	72,121	36,060	-	36,061
TOTAL	265,831,560	128,146,312	-	137,685,248

See footnotes on page 9.

Note: Data contained 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 March 31, 2023

	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXPENDITURES & ENCUMBRANCES				
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	243,397	96,845	708,786
Guam Regional Transit Authority	2,357,561	704,971	85,832	1,566,757
TOTAL	3,406,589	948,369	182,677	2,275,543
RECREATION				
Department of Parks & Recreation (DPR)	2,688,370	1,158,685	324,007	1,205,679
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	-	-	150,709
DPR - Guam Historic Resources Division	628,521	134,149	10,091	484,281
TOTAL	3,467,600	1,292,834	334,098	1,840,668
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	724,183	332,221	2,236	389,726
DOL - Worker's Compensation Fund	400,000	291,084	-	108,916
Department of Military Affairs	1,176,641	319,980	21,691	834,970
Guam Election Commission (GEC)	1,724,036	911,693	77,114	735,229
Department of Chamorro Affairs (DCA)	1,689,362	598,789	219,819	870,754
Commission on Decolonization (COD) - Operations	129,744	46,057	259	83,428
COD - Public Information Program	165,000	-	-	150,025
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	150,760	14,975	381,233
CAHA - Guam Territorial Band	45,000	2,052	-	42,948
Hagåtña Restoration & Redevelopment Authority (HARRA)	329,228	111,492	5,279	212,457
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	454,534	125,204	6,300	323,030
Public Defender Services Corporation (PDSC)	6,851,276	3,605,507	-	3,245,769
TOTAL	14,230,158	6,494,838	356,833	7,378,487
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	3,441,961	1,402,559	172,066	1,867,335
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	15,901	135,728	48,371
DOAg - GAIN Spray & Neuter Program	450,000	-	1,200	448,800
Bureau of Statistics & Plans (BSP)	1,027,991	370,045	-	657,946
BSP - Business and Economics Statistics Program	279,259	114,592	-	164,667
Guam Visitors Bureau	5,814,293	2,422,622	-	3,391,671
TOTAL	11,356,089	4,325,719	308,994	6,721,376

See footnotes on page 9.
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(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>
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	4,715,280	2,715,558	-	1,999,722
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	20,173,500	15,796,063	-
GGRF - Governor/Lieutenant Governor Pensions	321,643	153,710	-	167,933
GGRF - Judges/Supreme Justices Annuitties	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	2,482,104	-	3,772,929
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	5,884	-	69,116
DOA - Government Annual Single Audit	483,300	166,990	-	316,310
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	41,250,919	15,796,063	6,652,310
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,415,172	3,185,305	-	229,868
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	5,719,088	-	5,719,088
TOTAL	62,080,489	42,623,158	-	19,457,331
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMIIA Pharmaceutical Fund	-	10,319,591	-	(10,319,591)
Better Public Service Fund	-	73,482	-	(73,482)
GSWA New Cell	-	1,522,854	-	(1,522,854)
TOTAL	-	11,915,927	-	(11,915,927)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	371,283,445	30,777,136	311,195,571

See footnotes on page 9.
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<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	24,823	57,240	201,478
GBJIWC - Detoxification & Rehabilitation Services (Ch. 3, Pt. 2, Sec. 2, P.L. 36-107)	342,774	-	-	342,774
GBJIWC - 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	299,463	2,026,803	8,302,476
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	26,211	-	111,300
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	372,900	98,039	131,751
TOTAL	13,570,574	913,398	2,222,278	10,434,898
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	5,991	-	84,009
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	3,488,191	-	1,418,111
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
GMIIA - Long-Term Specialty Doctors (Ch. 12, Sec. 32, P.L. 36-107)	5,000,000	-	-	5,000,000
GMIIA - 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	4,401,589	2,222,278	32,953,009
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	752,833,028	375,685,034	32,999,414	344,148,580

Sec footnotes on page 9.
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	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
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 Taiao Ta (P.L. 36-123)	26,381,000	21,104,800	-	5,276,200
TOTAL	26,631,000	21,354,800	-	5,276,200
ADDITIONAL APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES				
DOA - General Pay Plan Adjustment (Sec. 4, P.L. 37-03)	16,000,000	-	-	16,000,000
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	-	-	1,134,249
GCC - General Pay Plan Adjustment (Sec. 7, P.L. 37-03)	437,595	-	-	437,595
MCUG - 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	-	-	334,801
GDOE - Repairs & Maintenance (Sec. 4, P.L. 37-05)	20,000,000	-	-	20,000,000
TOTAL	39,700,105	-	-	39,700,105
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	14,119	31,597	50,585
Department of Youth Affairs (FY22 Operations Lapses)	468,074	-	66,084	401,990
Guam Ethics Commission (FY21 Operations Lapses)	2,517	598	1,274	645
Office of the Attorney General (FY22 Operations Lapses)	882,620	21,720	90,009	770,892
TOTAL	1,449,513	36,437	188,963	1,224,112
GRAND TOTAL APPROPRIATIONS IN FY 2023	820,613,646	397,076,271	33,188,377	390,348,997

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 DPR appropriation for the Park Patrol Officer Reserve Program (\$90,000).
- 7/ Inclusive of PDSC 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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