



BUREAU OF BUDGET & MANAGEMENT RESEARCH



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JUL 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 June 30, 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 recently passed legislative appropriation measures in Bill 75-37 (LS) and Bill 83-37 (LS).

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

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending June 2023 Pursuant to 5 GCA, Ch 4, §109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 3rd Quarter 2023 Pursuant to 5 GCA, Ch 4, §109(d) [due 30 days after the close of each quarter]		
	FY2023 Adopted Revenues Allocated for the Month of June	FY2023 Actual Collections For the Month June	Favorable (Unfavorable)	FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual Corporation	\$ 5,469,389	\$ 4,173,398	\$ (1,295,991)	\$ 51,310,641	\$ 44,037,447	\$ (7,273,194)
Withholding	7,170,555	13,696,214	6,525,659	29,890,343	38,512,198	8,621,855
Income Taxes	21,552,486	27,128,621	5,576,135	60,052,980	70,945,428	10,892,448
Business privilege taxes:	34,192,430	44,998,232	10,805,802	141,253,964	153,495,073	12,241,109
Gross Receipts Taxes	27,259,562	33,133,220	5,873,658	77,693,112	89,380,175	11,687,063
Other Taxes:						
Use Tax	300,540	1,049,101	748,561	826,660	3,130,939	2,304,279
Business Privilege Taxes	27,560,102	34,182,320	6,622,218	78,519,772	92,511,114	13,991,342
Licenses, Fees & Penalties	1,429,065	1,619,557	190,492	1,758,308	2,058,467	300,159
Use of Money & Property	11,995	184,620	172,625	21,436	641,684	620,248
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	100,507	173,515	73,008	210,072	277,350	67,278
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	0	12,122	12,122
Federal Sources	100,507	173,515	73,008	210,072	289,472	79,400
Department Charges:						
Agriculture	90	41	(49)	345	158	(187)
Police & Corrections	0	0	0	0	20	20
Public Works	5,750	7,500	1,750	19,125	14,525	(4,600)
Public Health	40	830	790	480	1,470	990
Commerce	0	0	0	0	0	0
Other charges	121,470	124,362	2,892	219,314	361,796	142,482
Department Charges	127,350	132,733	5,383	239,264	377,969	138,705
TOTAL GENERAL FUND REVENUES	\$ 63,421,450	\$ 81,290,979	\$ 17,869,529	\$ 222,002,816	\$ 249,373,779	\$ 27,370,963

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 6/30/2023.
- 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.

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [Due 20 days after month-end] Nine Months Ending June 2023		Favorable (Unfavorable)	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]		Favorable Increase (Decrease)
	FY2023 Adopted Revenues for the Cumulative Period ^{2/}	FY2023 Actual Revenues for the Cumulative Period		FY2023 Adopted Revenues (Full Year Projection) ^{3/}	FY2023 Revenue Tracking ^{4/}	
Income Taxes:						
Individual	\$ 79,075,294	\$ 74,804,085	\$ (4,271,209)	\$ 93,315,852	\$ 89,244,643	\$ (4,271,209)
Corporation	65,611,327	79,250,465	13,639,138	85,716,966	99,356,105	13,639,139
Withholding	196,396,691	209,005,803	12,609,112	255,459,575	268,068,686	12,609,111
Income Taxes	341,083,312	363,060,353	21,977,041	434,692,393	456,669,434	21,977,041
Business privilege taxes:						
Gross Receipts Taxes	252,689,085	263,441,305	10,752,221	332,507,712	343,259,933	10,752,221
Other Taxes:						
Use Tax	2,860,872	9,303,232	6,442,360	3,992,879	10,435,239	6,442,360
Business Privilege Taxes	255,549,957	272,744,537	17,194,581	336,500,591	353,695,172	17,194,581
Licenses, Fees & Penalties	2,702,949	3,375,766	672,817	3,496,755	4,169,572	672,817
Use of Money & Property	113,751	1,443,403	1,329,652	197,480	1,527,133	1,329,653
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	892,282	847,375	(44,907)	1,277,844	1,258,738	(19,106)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	25,803	25,803	0	0	0
Federal Sources	75,835,659	71,271,649	(4,564,010)	76,221,221	71,657,209	(4,564,012)
Department Charges:						
Agriculture	1,288	12,573	11,285	1,519	1,519	(1,519)
Police & Corrections	43	130	87	83	83	(83)
Public Works	45,400	44,550	(850)	112,430	(112,430)	(112,430)
Public Health	2,570	3,120	550	3,050	(3,050)	(3,050)
Commerce	0	0	0	0	0	0
Other charges	717,224	1,043,323	326,099	1,088,215	1,542,469	(1,088,215)
Department Charges	766,525	1,103,695	337,170	1,205,297	1,542,469	337,172
TOTAL GENERAL FUND REVENUES	\$ 676,052,152	\$ 712,999,403	\$ 36,947,251	\$ 852,313,737	\$ 899,260,989	\$ 36,947,252
			5.47%			4.33%

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)
	NET UNOBLIGATED PROJECTED GENERAL FUND REVENUE	\$ 11,147,619

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 the year end 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 (\$11,134,249); 4) GCC for GPP adjustment (\$437,995); 5) MCOG for GPP adjustment (\$744,197); 6) PDSC for GPP adjustment (\$334,801); 7) GROE for repairs and maintenance (\$30,000,000); 8) combined additional deposit into the GMAHA Pharmaceutical Fund via offset from Business Privilege Taxes (\$1,881,236); and 9) combined additional deposit into the Rainy Day Fund per §72436, 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.
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(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 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 Magathagan Guahan	5,543,810	5,496,678	218,617	(171,485)
Office of I Segundu Na Magalahen Guahan	307,614	332,904	4,910	(30,200)
Guam Medical Referral Assistance Office	665,849	340,517	19,716	305,616
Bureau of Womens Affairs	98,990	48,719	-	50,271
Bureau of Budget & Management Research (BBMR)	982,288	681,439	22,488	278,361
Civil Service Commission	1,152,248	812,336	85,729	254,193
Department of Administration (DOA)	8,196,612	4,805,039	158,076	3,233,498
DOA - Charter School Administrative Support	66,894	36,484	1,640	28,770
Chamorro Land Trust Commission (CLTC)	424,296	28,058	49,857	346,381
Department of Revenue & Taxation (DRT)	13,555,858	8,588,803	756,418	4,210,637
Office of the Attorney General Operations (OAG)	15,719,803	9,170,008	204,800	6,344,995
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Office of Technology	2,583,642	1,778,137	250,638	554,867
Mayor's Council of Guam (MCOG) - Operations	7,468,794	7,834,468	385,551	(751,224)
MCOG - Island Beautification Programs	422,126	88,345	141,391	192,390
Office of Public Accountability	1,653,203	1,351,896	-	301,307
I Linaclaturan Guahan (Legislature)	8,099,996	6,137,495	-	1,962,501
Legislature - Office of Finance and Budget	478,740	349,847	-	128,893
Legislature - Guam Youth Congress	15,000	11,250	-	3,750
Guam Ethics Commission	355,275	259,729	25,097	70,449
Office of Veterans Affairs (OVA)	968,605	612,362	-	356,243
Department of Public Works	-	44,850	-	(44,850)
TOTAL	68,841,246	48,890,956	2,324,927	17,625,363
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	39,029,032	24,994,683	2,033,282	12,001,067
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
GPD - Safe Schools Initiative	142,585	86,957	14,505	41,123
Department of Corrections (DOC)	28,079,132	20,488,544	650,624	6,939,965
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	420,000	224,680	-	195,320
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
DOC - GMHA Consolidated Agreement	2,400,000	2,384,480	15,520	(0)
Department of Youth Affairs (DYA)	4,597,987	3,370,531	5,547	1,221,910
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	570,339	388,221	25,199	156,919
Guam Fire Department	34,999,181	25,502,426	144,625	9,352,130
Guam Customs & Quarantine Agency (CQA)	14,992,602	8,254,822	87,940	6,649,839
Unified Judiciary Operations (Judiciary)	36,251,595	28,475,661	-	7,775,934
Chief Medical Examiner	432,135	63,062	720	368,353
Guam Environmental Protection Agency (GEPA) - Beach Monitoring	46,903	11,369	14,674	20,861
TOTAL	162,324,697	114,408,643	2,992,633	44,923,420

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 June 30, 2023**

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,223,548	5,036,895	865,499	4,321,154
DPHSS - MIP/MIPPR Program	5,662,785	1,857,920	-	3,804,865
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	20,961,290	14,601,919	-	6,359,370
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	8,472,807	5,270,406	1,775,729	1,426,672
DPHSS - Public Assistance Program	2,368,306	1,373,478	-	994,828
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	970,234	6,129	5,572
DPHSS - Medical Cannabis Program	300,000	101,153	5,000	193,847
DPHSS - Foster Group Home	760,453	642,756	47,244	70,453
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	5,204	106,577	173,389
GBHWC - Youth Suicide Prevention and Peace Program	81,749	20,801	41,197	19,751
Guam Memorial Hospital Authority (GMHA) - Operations	3,502,709	3,502,709	-	-
DOA - Residential Treatment Fund	2,500,000	1,635,548	-	864,452
TOTAL	57,768,433	35,886,705	2,847,375	19,034,354
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	202,805,031	148,578,768	-	54,226,263 5/
GDOE - Simon Sanchez High School Construction	500,000	374,985	-	125,015
GDOE - Chamorro Studies Division	513,824	385,359	-	128,465
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	13,475,000	8,960,363	-	4,514,637
University of Guam Operations (UOG)	24,789,185	18,591,885	-	6,197,300 6/
UOG - Scholarships (SSFAP)	3,565,285	2,673,957	-	891,328
UOG - Aquaculture Development and Training Center	109,661	82,251	-	27,410
UOG - WERI (Guam Hydrologic Survey)	398,959	299,208	-	99,751
UOG - WERI (Water Resource Monitoring)	164,737	123,552	-	41,185
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	100,113	-	33,353
UOG - KPRG Operations	200,000	149,994	-	50,006
UOG - Guampedia Foundation	150,000	112,515	-	37,485
UOG - Guam Green Growth Initiative	500,000	374,985	-	125,015
UOG - Sea Grant Program	500,000	374,985	-	125,015
UOG - First Generation Trust Fund Initiative	250,000	187,512	-	62,488
Guam Community College Operations (GCC)	16,004,291	12,003,219	-	4,001,072
GCC - First Generation Trust Fund	200,000	149,994	-	50,006
GCC - Peace Officer Standards & Training Commission	72,121	54,090	-	18,031
TOTAL	265,831,560	193,577,735	-	72,253,825

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 June 30, 2023

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,038	367,880	51,473	629,675
Guam Regional Transit Authority	2,357,561	1,251,847	92,597	1,013,117
TOTAL	3,406,599	1,619,727	144,070	1,642,792
RECREATION				
Department of Parks & Recreation (DPR)	2,688,370	1,840,407	66,884	781,079
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	150,709	-	-	150,709
DPR - Guam Historic Resources Division	628,521	210,776	16,397	401,347
TOTAL	3,467,600	2,051,183	83,281	1,333,135
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	724,183	560,232	2,297	161,654
DOL - Workers Compensation Fund	400,000	349,251	-	50,749
Department of Military Affairs	1,176,641	546,023	13,106	617,512
Guam Election Commission (GEC)	1,724,036	1,223,245	36,535	464,255
Department of Chamorro Affairs (DCA)	1,689,362	1,041,059	149,027	499,276
Commission on Decolonization (COD) - Operations	129,744	82,655	154	46,935
COD - Public Information Program	165,000	8,965	6,010	150,025
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	279,924	5,896	255,334
CAHA - Guam Territorial Band	45,000	9,606	-	35,394
Hagatna Restoration & Redevelopment Authority (HRRA)	329,228	178,997	5,842	144,389
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)	454,534	229,307	6,300	218,927
Public Defender Services Corporation (PDSC)	6,851,276	5,106,371	-	1,744,905
TOTAL	14,230,158	9,615,635	225,167	4,389,356
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	3,441,961	2,288,294	93,309	1,060,358
DOAg - Animal Shelter (GAIN)	142,585	106,938	35,647	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	41,245	133,669	25,086
DOAg - GAIN Spay & Neuter Program	450,000	1,624	1,200	447,176
Bureau of Statistics & Plans (BSP)	1,027,991	640,883	-	387,108
BSP - Business and Economics Statistics Program	279,259	192,172	-	87,087
Guam Visitors Bureau	5,814,293	3,876,195	-	1,938,098
TOTAL	11,356,089	7,147,352	263,825	3,944,912

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 June 30, 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	4,058,498	-	656,782
GGRF - Retiree Health/Dental/Life Insurance Premiums	35,969,563	31,850,223	8,241,924	(4,122,584)
GGRF - Governor/Lieutenant Governor Pensions	321,643	234,122	-	87,521
GGRF - Judges/Supreme Justices Annuities	228,972	228,972	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,255,033	4,150,104	-	2,104,929
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	17,738	-	57,262
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	35,049	127,321	87,631
TOTAL	63,949,291	56,439,937	8,369,245	(859,890)
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	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	6,028,975	-	5,409,200
TOTAL	62,080,489	56,441,421	-	5,639,068
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107				
GMHA Pharmaceutical Fund	-	14,956,266	-	(14,956,266)
Better Public Service Fund	-	73,482	-	(73,482)
GSWA New Cell	-	2,284,354	-	(2,284,354)
TOTAL	-	17,314,103	-	(17,314,103)
TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES	713,256,152	543,393,397	17,250,522	152,612,233

See footnotes on page 10.
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 General Fund

Government of Guam
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 General Fund
 As of June 30, 2023

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^v</u>	<u>EXPENDITURES ^v</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	37,788	46,551	199,202
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
DWV - Village Street & Road Resurfacing (Ch. 5, Sec. 1(f)(3), P.L. 36-107)	10,628,742	461,272	3,781,993	6,385,476
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 1(f)(5), P.L. 36-107)	470,574	-	22,010	448,564
DLM - Operations (Ch. 5, Sec. 1(u)(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	61,256	-	76,255
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	429,558	72,621	100,511
TOTAL	13,570,574	1,179,875	3,963,372	8,427,327
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	185,801	-	185,801
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	25,273	6,154	58,573
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	3,693,274	6,154	1,206,874
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	4,873,149	3,969,526	30,734,201
GRAND TOTAL APPROPRIATIONS PER P.L. 36-107	752,833,028	548,266,546	21,220,049	183,346,433

See footnotes on page 10.
 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 June 30, 2023

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS 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	10,552,400	-	5,028,967
TOTAL	42,212,367	37,183,400	-	5,028,967
ADDITIONAL APPROPRIATIONS FROM FY 2023 GENERAL FUND REVENUES				
DOA - General Pay Plan Adjustment (Sec. 4, P.L. 37-03)	16,000,000	4,484,615	-	11,515,385
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	479,875	-	654,374
GCC - General Pay Plan Adjustment (Sec. 7, P.L. 37-03)	437,595	185,136	-	252,459
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	141,647	-	193,154
GDOE - Repairs & Maintenance (Sec. 4, P.L. 37-05)	-	-	-	-
Guam Power Authority - Prugraman Ayuda I Taotao Ta (P.L. 37-16)	10,799,633	-	-	10,799,633
TOTAL	30,499,738	6,340,536	-	24,159,202
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	39,323	10,452	46,526
Department of Youth Affairs (FY22 Operations Lapses)	468,074	109,836	109,876	248,362
Guam Ethics Commission (FY21 Operations Lapses)	2,517	598	1,822	97
Office of the Attorney General (FY22 Operations Lapses)	937,881	119,224	533,315	285,342
TOTAL	1,504,773	268,981	655,466	580,326
TYPHOON MAWAR RECOVERY PURSUANT TO P.L. 37-17 AND P.L. 37-21				
Department of Administration	26,204,844	1,652,979	2,873,875	21,677,991
Mayors Council of Guam	1,900,000	1,900,000	-	-
TOTAL	28,104,844	3,552,979	2,873,875	21,677,991
GRAND TOTAL APPROPRIATIONS IN FY 2023	855,154,751	595,612,442	24,749,390	234,792,919

See footnotes on page 10.
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**Government of Guam
Consolidated Revenue/Expenditure Report**

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

General Fund
As of June 30, 2023

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
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).				
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), and CARES Act reimbursements to the General Fund for Quarantine Facilities (\$4,953,982)				

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