



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
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LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

SEP 12 2024

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, 2024. 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 37-42. 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 incorporates legislative appropriation measures passed via P.L. 37-43, P.L. 37-49, P.L. 37-58, P.L. 37-66, P.L. 37-75, P.L. 37-76, P.L. 37-99, P.L. 37-101, P.L. 37-102, P.L. 37-104, P.L. 37-106, P.L. 37-123, and P.L. 37-124.


Please be advised that the report preparation and submission was delayed due to the raw data of revenue and expenditure information being unavailable prior to the report deadline of September 10, 2024.

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

Sensersamento,


LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>	
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research	
Edward M Birn	Date: 2024-09-12
Edward Birn, Director, Department of Administration	TOB: 03:34+10:00
	09/12/24
Marie Lizama, Director, Department of Revenue and Taxation	

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2024 and FY2023
For the Month Ending August

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2024 and FY2023
Eleven months ending August 2024

	2024		2023		Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2023	Increase (Decrease)
	August		August					
Income Taxes:								
Individual	\$ 2,866,366	\$ 3,491,222	\$ (624,856)	\$ 104,836,646	\$ 82,624,252	\$ 22,212,394		
Corporation	5,621,147	2,477,188	3,143,959	103,828,372	85,761,657	18,066,715		
Withholding	25,005,327	24,361,602	643,725	280,467,873	257,767,090	22,700,782		
Income Taxes	33,492,840	30,330,012	3,162,828	489,132,890	426,152,999	62,979,891		
Business privilege taxes:								
Gross Receipts Taxes	35,210,540	35,699,950	(489,410)	377,978,770	326,999,571	50,979,199		
Other Taxes:								
Use Tax	362,431	734,291	(371,860)	7,193,119	11,019,987	(3,826,869)		
Business Privilege Taxes	35,572,971	36,434,241	(861,270)	385,171,888	338,019,558	47,152,330		
Licenses, Fees & Penalties	294,277	365,073	(70,796)	4,613,435	4,476,180	137,255		
Use of Money & Property	200,386	133,760	66,626	4,143,945	2,001,333	2,142,613		
Federal Sources:								
Section 30	0	0	0	76,195,730	70,398,471	5,797,259		
Immigration fees	685,975	103,895	582,080	1,765,935	1,077,620	688,315		
Recovery from Individuals	0	0	0	0	0	0		
Child Support AFDC Local Share	0	4,556	(4,556)	22,581	35,359	(12,778)		
Federal Sources	685,975	108,451	577,524	77,984,246	71,511,450	6,472,796		
Department Charges:								
Agriculture	0	63	(63)	980	12,636	(11,656)		
Police & Corrections	0	10	(10)	130	150	(20)		
Public Works	11,425	13,825	(2,400)	98,325	99,425	(1,100)		
Public Health	280	440	(160)	5,420	4,040	1,380		
Commerce	0	0	0	0	0	0		
Other charges	286,920	286,729	191	1,165,022	1,208,513	(43,491)		
Department Charges	298,625	301,067	(2,442)	1,269,877	1,324,764	(54,887)		
TOTAL GENERAL FUND REVENUES	\$ 70,545,074	\$ 67,672,604	\$ 2,872,470	\$ 962,316,281	\$ 843,486,283	\$ 118,829,998		
PROVISION FOR TAX REFUNDS								
Budget (Provision per P. L. 37-042)	2/ 3,480,370	3,683,244	\$ (202,874)	51,448,059	57,048,649	\$ (5,600,590)		

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 2024 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 9/30/2024.

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 37-42.

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 2024

Pursuant to 5 CCA, Ch 4, §4109(K3) [Due no later than 20 days after month-end]

	FY2024 Adopted Revenues Allocated for the Month of August	FY2024 Actual Collections For the Month August	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 3,463,289	\$ 2,866,366	\$ (596,923)
Corporation	2,814,632	5,621,147	2,806,515
Withholding	22,267,464	25,005,327	2,737,863
Income Taxes	28,545,385	33,492,840	4,947,455
Business privilege taxes:			
Gross Receipts Taxes	31,074,318	35,210,540	4,136,222
Other Taxes:			
Use Tax	591,267	362,431	(228,836)
Business Privilege Taxes	31,665,585	35,572,971	3,907,386
Licenses, Fees & Penalties	213,824	294,277	80,453
Use of Money & Property	28,168	200,386	172,218
Federal Sources:			
Section 30	0	0	0
Immigration fees	155,213	685,975	530,762
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
Federal Sources	155,213	685,975	530,762
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	0	0
Public Works	0	11,425	11,425
Public Health	0	280	280
Commerce	0	0	0
Other charges	302,528	286,920	(15,608)
Department Charges	302,528	298,625	(3,903)
TOTAL GENERAL FUND REVENUES	\$ 60,910,703	\$ 70,545,074	\$ 9,634,371

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2024

Pursuant to 5 CCA, Ch 4, §4109(I) [due 30 days after the close of each quarter]

	FY2024 Adopted Revenues Allocated for the Quarter	FY2024 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. 37-42, Chapter 2, Section 5(a).

3/ This information will be updated in the quarter ending 9/30/2024.

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 9/30/2024.

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 37-42.

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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 August 31, 2024

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹⁾</u>	<u>EXPENDITURES ²⁾</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Magalhães Guahan	5,495,174	5,670,420	93,682	(268,928)
Office of I Segurundu Na Magalhães Guahan	356,250	428,849	-	(72,599)
Guam Medical Referral Assistance Office	665,849	320,075	24,923	320,851
Bureau of Womens Affairs	189,488	107,171	1,350	80,967
Bureau of Budget & Management Research (BBMR)	1,184,149	955,001	18,771	210,377
Civil Service Commission	1,340,363	1,151,924	28,950	159,489
Department of Administration (DOA)	10,223,998	8,491,375	117,717	1,614,906
DOA - Charter School Administrative Support	66,894	58,574	368	7,952
Chamorro Land Trust Commission (CLTC)	717,115	189,643	31,777	495,695
Department of Revenue & Taxation (DRT)	14,532,027	11,464,693	177,955	2,889,379
Office of the Attorney General Operations (OAG)	18,870,277	12,606,911	505,782	5,757,584
OAG - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
Office of Technology	3,711,342	2,846,292	141,984	723,065
Mayor's Council of Guam (MCOG) - Operations	8,807,188	7,030,363	484,363	1,292,462
MCOG - Island Beautification Programs	422,126	90,124	138,122	193,880
Office of Public Accountability	2,030,737	1,824,605	-	206,132
I Liheshlaturan Guahan (Legislature)	8,699,920	8,012,424	-	687,496
Legislature - Office of Finance and Budget	478,740	438,845	-	39,895
Legislature - Guam Youth Congress	15,000	13,750	-	1,250
Guam Ethics Commission	405,080	404,656	7,676	(7,252)
Office of Veterans Affairs (OVA)	1,224,345	709,247	1,375	513,724
P.E.A.L.S. Board	46,289	-	-	46,289
Department of Public Works	-	2,073	-	(2,073)
TOTAL - GENERAL GOVERNMENT	79,566,820	62,901,155	1,774,796	14,890,869
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	43,008,103	36,351,854	1,468,367	5,187,882
GPD - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
GPD - Safe Schools Initiative	142,585	3,598	26,044	112,943
GPD - Law Enforcement Fallen Officers Memorial	500,000	-	-	500,000
GPD - Supplemental Appropriation from Guam Legislature	300,000	164,203	17,806	117,991
Department of Corrections (DOC)	31,986,215	28,255,853	259,644	3,470,718
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	372,887	-	122,365
DOC - Cost Sharing Initiative for CJIS Integration Project	84,469	84,142	-	327
DOC - Case Management System	294,610	-	-	294,610
Department of Youth Affairs (DYA)	7,548,540	5,276,941	13,448	2,258,151
DYA - Youth Programs	200,000	-	200,000	-
DYA - Summer Employment and Youth Training Program	619,777	1,569,635	-	(949,858)
Guam Fire Department	35,111,472	30,973,839	162,674	3,974,960
Guam Customs & Quarantine Agency (COA)	13,913,106	10,159,307	114,396	3,639,403

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 August 31, 2024**

	<u>APPROPRIATIONS ¹⁾</u>	<u>EXPENDITURES ²⁾</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Unified Judiciary/Operations (Judiciary)	40,392,729	37,285,596	-	3,107,133 4/
Judiciary - Adult and Juvenile Drug Courts	-	-	-	-
Judiciary - Electronic Monitoring Program	690,000	690,000	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	707,958	472,452	10,928	224,578
Guam Environmental Protection Agency (GEPA)	250,000	42,302	373	207,325
GEPA - Beach Monitoring	46,903	-	9,742	37,161
TOTAL - PROTECTION OF LIFE & PROPERTY	176,755,033	152,165,596	2,283,421	22,306,016
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	8,132,074	5,861,729	197,795	2,072,550
DPHSS - MIP/MIPR Program	3,280,922	2,235,112	1,881	1,043,929
DPHSS - MIPR Cancer Screening, Treatment, Educational Programs & Support	4,550	-	-	4,550
DPHSS - Medicaid Program	25,395,483	21,601,361	-	3,794,122
DPHSS - Children's Health Insurance Program	3,897,266	3,897,266	-	0
DPHSS - Division of Senior Citizens Programs	6,803,588	4,131,607	276,164	2,395,818
DPHSS - Public Assistance Program	3,336,881	1,645,178	-	1,691,703
DPHSS - Enhanced Allotment Plan	352,121	338,885	-	13,236
DPHSS - Medical Cannabis Program	352,220	138,588	-	213,632
DPHSS - Division of Children's Wellness	15,787,873	10,269,204	584,535	4,934,134 5/
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	13,517	6,718	264,935
GBHWC - Youth Suicide Prevention and Peace Program	81,750	15,334	25,000	41,416
Guam Memorial Hospital Authority (GMHA) - Operations	8,491,370	7,783,756	-	707,614
DOA - Residential Treatment Fund	2,500,000	1,704,488	-	795,512
TOTAL - PUBLIC HEALTH	78,701,268	59,636,026	1,092,092	17,973,149
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	219,781,706	207,318,359	-	12,463,347 6/
GDOE - Simon Sanchez High School Construction	500,000	461,528	-	38,472
GDOE - Chamorro Studies Division	513,824	471,009	-	42,815
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	14,437,500	11,246,005	-	3,191,495
University of Guam Operations (UOG)	27,551,457	25,432,128	-	2,119,329 7/
UOG - Scholarships (SSFAP)	3,565,285	3,291,024	-	274,261
UOG - Aquaculture Development and Training Center	114,000	105,216	-	8,784
UOG - WERI (Water Resource Monitoring)	425,481	392,736	-	32,745
UOG - Northern & Southern Soil & Water Conservation District Programs	179,000	165,216	-	13,784
UOG - KPRG Operations	133,466	123,216	-	10,250
UOG - Guampedia Foundation	200,000	184,608	-	15,392
UOG - Guam Green Growth Initiative	150,000	138,480	-	11,520
	500,000	461,520	-	38,480

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 August 31, 2024

	<u>APPROPRIATIONS ¹¹</u>	<u>EXPENDITURES ¹²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION (CONTINUED)				
UOG - Sea Grant Program	500,000	461,520	-	38,480
UOG - Guam Press (Publishing House)	100,000	92,304	-	7,696
Guam Community College Operations (GCC)	13,906,546	12,747,669	-	1,158,877
GCC - WICHE Administrative Office	78,500	71,962	-	6,538
TOTAL - PUBLIC EDUCATION	284,136,765	263,164,500	-	20,972,265
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,299,165	610,450	8,955	679,760
DISID - Job Coaches	68,738	28,110	-	40,628
Guam Regional Transit Authority	2,418,659	2,461,500	67,849	(110,690)
TOTAL - COMMUNITY SERVICES	3,786,562	3,100,060	76,804	609,698
RECREATION				
Department of Parks & Recreation (DPR)	3,018,727	2,506,194	78,950	433,583
DPR - Maintenance & Repair of Public Restrooms & Pool Facilities	276,709	233,331	33,333	10,045
DPR - Guam Historic Resources Division	779,132	470,830	1,025	307,277
DPR - Park Patrol Officer Reserve Program	90,000	25,321	15,030	49,648
TOTAL - RECREATION	4,164,568	3,235,677	128,338	800,553
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	-	3,317	-	(3,317)
Department of Labor - Worker's Compensation Fund	400,000	273,149	-	126,851
Department of Military Affairs	1,061,088	554,005	-	507,083
Guam Election Commission (GEC)	2,153,766	1,434,093	102,715	616,958
Department of Chamorro Affairs (DCA)	2,579,633	1,163,384	173,645	1,242,604
Commission on Decolonization (COD) - Operations	152,488	109,485	320	42,683
COD - Public Information Program	165,000	-	16,500	148,500
Guam Council on the Arts & Humanities Agency (CAHA)	541,154	325,802	-	215,352
CAHA - Guam Territorial Band	45,000	24,057	-	20,943
Hagatna Restoration & Redevelopment Authority (HARRA)	409,496	157,234	3,095	249,167
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kunission)	489,637	406,410	19,525	63,702
Public Defender Services Corporation (PDSC)	7,872,834	7,217,233	-	655,601
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	15,870,096	11,668,168	315,800	3,886,127
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,259,682	3,093,883	49,035	1,116,764
DOAg - Animal Shelter (GAIN)	142,585	106,938	35,647	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	20,951	1,023	178,026
DOAg - GAIN Spray & Neuter Program	450,000	107,346	312,975	29,679
DOAg - Animal Health/Control Vehicles	100,000	-	99,999	1

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 August 31, 2024

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
ECONOMIC DEVELOPMENT (CONTINUED)				
Bureau of Statistics & Plans (BSP)	1,287,227	985,681	560	300,986
BSP - Business and Economics Statistics Program	392,713	294,577	-	98,136
TOTAL - ECONOMIC DEVELOPMENT	6,832,207	4,609,376	499,240	1,723,591
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	5,469,725	5,581,665	-	(111,940)
GGRF - Retiree Health/Dental/Life Insurance Premiums	39,927,169	43,128,262	-	(3,201,093)
GGRF - Governor/Leutenant Governor Pensions	321,643	294,840	-	26,803
GGRF - Judges/Supreme Justices Annuities	228,972	209,891	-	19,081
DOA - Supplemental Annuity Benefits Special Fund	5,659,750	5,870,000	-	(210,250)
DOA - Cost of Living Allowance	16,431,800	16,316,800	-	115,000
DOA - Support of Child in Custody - 19 GCA §5116	250,000	-	-	250,000
DOA - Government Claims Fund	75,000	23,769	-	51,231
DOA - Government Annual Single Audit	545,000	452,500	92,500	-
DOA - Financial Management Information System Contract	8,432,399	3,515,608	4,916,791	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
DOA - Guam Crime Stoppers	100,000	100,000	-	-
Emergency Declaration - Tropical Storm Bolaven	250,000	79,702	24,496	145,802
TOTAL - MISCELLANEOUS APPROPRIATIONS	77,891,458	75,773,037	5,033,787	(2,915,367)
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,410,880	3,410,880	-	-
GDOE Series 2013A Okkodo Project	2,443,085	2,443,085	-	-
BPT Bonds, Series 2015D	32,472,250	32,472,250	-	-
Limited Obligation Bonds (Section 30), Series 2016A	19,114,500	19,114,500	-	-
GEFF Series 2016 A & B (Certificates of Participation)	5,735,240	5,735,250	-	(10)
GDOE Series 2020A JFK Project	5,524,379	5,539,468	-	(15,089)
BPT Bonds, 2021 Series E and Series F	15,889,644	15,889,644	-	-
TOTAL - DEBT SERVICE APPROPRIATIONS	84,589,978	84,605,077	-	(15,099)
EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 37-42				
GMHA Pharmaceutical Fund	-	19,904,802	-	(19,904,802)
Better Public Service Fund	-	408,662	-	(408,662)
GSWA New Cell	-	2,539,833	-	(2,539,833)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	22,853,297	-	(22,853,297)
TOTAL APPROPRIATIONS FROM FY 2024 GENERAL FUND ADOPTED REVENUES	812,294,755	743,711,971	11,204,279	57,378,505

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 August 31, 2024

	APPROPRIATIONS ¹¹	EXPENDITURES ¹²	ENCUMBRANCES	FUNDS AVAILABLE
APPROPRIATIONS IN P.L. 37-42 FROM THE FY 2022 AUDITED GENERAL FUND BALANCE				
COLA - Increase of \$100 per Eligible Retiree [Ch. 11, Sec. 5(0)]	746,900	746,900	-	-
CLTC - Chamorro Loan Guarantee Fund [Ch. 11, Sec. 10(a)]	1,000,000	-	-	1,000,000
UOG - Faculty Salary Adjustment [Ch. 11, Sec. 13]	3,600,367	3,600,367	-	-
CLTC - Additional appropriation to the Chamorro Loan Guarantee Fund [Ch. 11, Sec. 16]	320,105	-	-	320,105
CLTC - Appropriation to CLTC Survey & Infrastructure Fund [Ch. 11, Sec. 16]	321,263	-	-	321,263
GACSC - Increase of Student Enrollment [Ch. 11, Sec. 17]	4,425,000	2,552,991	-	1,872,009
DYA - Sanctuary Incorporated of Guam [Ch. 11, Sec. 18]	250,000	-	-	250,000
GFD - Additional Firefighter Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	-	-	1,800,000
DOC - Additional Correction Officer Recruitment Cycle [Ch. 11, Sec. 19]	1,800,000	35,664	-	1,764,336
DOC - GMHA Consolidated Agreement [Ch. 12, Sec. 34]	3,650,000	3,439,606	-	210,394
DOA - Guam Fishermens Co-op [Ch. 12, Sec. 36]	500,000	700,000	-	(200,000)
CQA - Additional Customs Officer Recruitment Cycle [Ch. 12, Sec. 52]	554,100	-	-	554,100
Northern & Southern Soil & Water Conservation [Ch. 12, Sec. 53]	58,381	58,381	-	-
Guam Ethics Commission - Operations [Ch. 12, Sec. 54]	126,000	3,424	40,900	81,676
TOTAL - APPROP. FROM FY22 AUDITED GENERAL FUND BALANCE	19,152,116	11,137,332	290,900	7,723,883
APPROPRIATIONS IN P.L. 37-42 FROM EXCESS FY 2023 GENERAL FUND REVENUES				
DPHSS - Tobacco & Nicotine Compliance, Prevention, and Education [Ch. 11, Sec. 14]	500,000	-	-	500,000
GBHWC - Tobacco & Nicotine Compliance, Prevention, and Education [Ch. 11, Sec. 14]	100,000	-	-	100,000
GDOE - Additional Operations Funds	9,500,000	8,525,650	-	974,350
GDOE - Additional Chamorro Studies Division Funds	500,000	448,700	-	51,300
TOTAL - APPROP. FROM EXCESS FY23 GENERAL FUND REVENUES	10,600,000	8,974,350	-	1,625,650
TOTAL P.L. 37-42 APPROP. IN ADDITION TO FY 2024 GENERAL FUND REVENUES	29,752,116	20,111,682	290,900	9,349,533
GRAND TOTAL APPROPRIATIONS PER P.L. 37-42	842,046,871	763,823,653	11,495,179	66,728,038
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-42				
Commission on Decolonization (FY23 Task Force Lapses)	88,435	63,447	1,178	23,810
TOTAL - CONTINUING APPROPRIATION AUTHORITY	88,435	63,447	1,178	23,810

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 August 31, 2024

	EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES					
DOA - GMHA Vendor Payments (Sec. 1, P.L. 37-43) (FY23 Excess Revenues)		30,000,000	29,794,708	-	205,292
GPA - Energy Credits (P.L. 37-49 / 37-66 / P.L. 37-104) (FY24 Excess Revenues)		63,312,000	57,947,600	-	5,364,400
OVA - Islandwide Veterans Convention (P.L. 37-76) (FY24 Excess Revenues)		50,000	-	16,650	33,350
GEC - Primary Election (P.L. 37-99) (FY24 Excess Revenues)		415,000	205,881	50,064	159,056
DOA - Line Agency Merit Bonuses Past Due (P.L. 37-123) (FY24 Excess Revenues)		1,492,738	55,890	-	1,436,848
GMHA - Merit Bonuses Past Due (P.L. 37-123) (FY24 Excess Revenues)		973,063	-	-	973,063
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES		96,242,801	88,004,079	66,714	8,172,008
GRAND TOTAL APPROPRIATIONS IN FY 2024		938,378,107	851,891,179	11,563,071	74,923,856

Footnotes:

- 1/ Pursuant to P.L. 37-42.
- 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 (\$843,159).
- 5/ Inclusive of DPHSS appropriations for Foster Care Health Insurance Premiums (\$665,396), Child Protective Services (\$1,226,236), and Foster Group Home (\$941,528).
- 6/ Inclusive of GDOE appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$500,000), and Menstrual Hygiene Products (\$25,000).
- 7/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,692,342).
- 9/ Funds made available through de-appropriation of GEPA accounts.

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