



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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35 GL-19-0776  
Speaker Tina Rose Muña Barnes

JUL 23 2019

The Honorable Tina Muña Barnes  
Speaker  
I Mina'trentai Singko Na Liheslaturan Guåhan  
Thirty-Fifth Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96932

JUL 23 2019  
Time 4:14 ( ) AM (X) PM  
Received By: Matt

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending June 30, 2019. 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 34-116. 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.

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward Birn, Director, Department of Administration
Dafne Shimizu, Director, Department of Revenue and Taxation

2019 JUL 23 PM 4:33

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Government of Guam  
Consolidated Revenue / Expenditure Report <sup>1/</sup>  
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2019 and FY2018 For the Month Ending June			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2019 and FY2018 Nine months ending June 2019		
	2019 June	2018 June	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
<b>Income Taxes:</b>						
Individual	2/ & 3/ \$ 6,581,629	\$ 8,274,900	\$ (1,693,271)	\$ 72,571,145	\$ 74,855,454	\$ (2,284,309)
Corporation	3/ 9,148,064	19,756,989	(10,608,925)	63,935,820	110,108,890	(46,173,069)
Withholding	19,842,474	16,107,421	3,735,052	182,639,137	179,172,333	3,466,804
<b>Income Taxes</b>	<b>35,572,167</b>	<b>44,139,311</b>	<b>(8,567,144)</b>	<b>319,146,102</b>	<b>364,136,677</b>	<b>(44,990,574)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	25,478,392	24,736,547	741,844	228,918,040	185,910,405	43,007,635
<b>Other Taxes:</b>						
Use Tax	386,299	345,328	40,971	3,417,587	2,298,989	1,118,598
<b>Business Privilege Taxes</b>	<b>25,864,690</b>	<b>25,081,875</b>	<b>782,815</b>	<b>232,335,627</b>	<b>188,209,394</b>	<b>44,126,233</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>1,837,432</b>	<b>1,958,553</b>	<b>(121,121)</b>	<b>3,807,643</b>	<b>3,440,528</b>	<b>367,114</b>
<b>Use of Money &amp; Property</b>	<b>36,313</b>	<b>34,780</b>	<b>1,533</b>	<b>392,264</b>	<b>57,304</b>	<b>334,960</b>
<b>Federal Sources:</b>						
Section 30	0	0	0	77,046,768	77,795,541	(748,773)
Immigration fees	338,160	138,000	200,160	1,338,550	1,355,150	(16,600)
Recovery from Individuals	0	0	0	289,027	8,019	281,008
Child Support AFDC Local Share	2,410	3,346	(936)	20,312	41,998	(21,687)
<b>Federal Sources</b>	<b>340,570</b>	<b>141,346</b>	<b>199,224</b>	<b>78,694,657</b>	<b>79,200,708</b>	<b>(506,051)</b>
<b>Department Charges:</b>						
Agriculture	95	202	(107)	3,105	3,020	85
Police & Corrections	0	0	0	10	10	0
Public Works	6,075	6,175	(100)	91,195	57,950	33,245
Public Health	600	120	480	4,725	6,280	(1,555)
Commerce	0	0	0	0	0	0
Other charges	139,162	467,548	(328,386)	807,144	1,023,366	(216,222)
<b>Department Charges</b>	<b>145,932</b>	<b>474,045</b>	<b>(328,113)</b>	<b>906,179</b>	<b>1,090,626</b>	<b>(184,447)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 63,797,105</b>	<b>\$ 71,829,910</b>	<b>\$ (8,032,805)</b>	<b>\$ 635,282,472</b>	<b>\$ 636,135,238</b>	<b>\$ (852,765)</b>

PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 34-116)	4/	12,323,853	12,277,470	\$ 46,383	97,640,309	94,799,084	\$ 2,841,225

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/ Individual Income Taxes include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$7,177,645; February 2019: \$1,557,376; April 2019: \$357,156)

3/ Non-recurring revenues in FY 2019: October 2018 (Individual Income Tax - \$2,830,000; Corporate Tax - \$3,200,000); February 2019 (Corporate Tax - \$1,200,000); May 2019 (Individual Income Tax: \$1,499,159)

4/ Estimates are recorded for the provision for 2019 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 9/30/2019

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 34-116

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 <sup>1/</sup>  
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending June 2019  
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 3rd Quarter 2019  
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] <sup>2/</sup>

	FY2019 Adopted Revenues Allocated for the Month June <sup>2/</sup>	FY2019 Actual Collections For the Month June	Favorable (Unfavorable)	FY2019 Adopted Revenues Allocated for the Quarter <sup>3/</sup>	FY2019 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 4,844,375	\$ 6,581,629	\$ 1,737,254	34,426,470	38,977,283	4,550,813
Corporation	12,324,308	9,148,064	(3,176,244)	27,956,604	36,704,921	8,748,317
Withholding	17,920,883	19,842,474	1,921,591	56,763,911	62,435,581	5,671,670
<b>Income Taxes</b>	<b>35,089,566</b>	<b>35,572,167</b>	<b>482,601</b>	<b>119,146,985</b>	<b>138,117,786</b>	<b>18,970,801</b>
Business privilege taxes:						
Gross Receipts Taxes	23,454,979	25,478,392	2,023,413	71,212,543	78,039,270	6,826,727
Other Taxes:						
Use Tax	275,969	386,299	110,330	752,351	1,205,111	452,760
<b>Business Privilege Taxes</b>	<b>23,730,948</b>	<b>25,864,690</b>	<b>2,133,742</b>	<b>71,964,894</b>	<b>79,244,381</b>	<b>7,279,487</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>3,130,027</b>	<b>1,837,432</b>	<b>(1,292,595)</b>	<b>3,632,144</b>	<b>2,390,438</b>	<b>(1,241,706)</b>
<b>Use of Money &amp; Property</b>	<b>18,518</b>	<b>36,313</b>	<b>17,795</b>	<b>32,930</b>	<b>114,386</b>	<b>81,456</b>
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	159,569	338,160	178,591	479,802	497,820	18,018
Recovery from Individuals	0	0	0	0	276,474	276,474
Child Support AFDC Local Share	0	2,410	2,410	0	6,324	6,324
<b>Federal Sources</b>	<b>159,569</b>	<b>340,570</b>	<b>181,001</b>	<b>479,802</b>	<b>780,618</b>	<b>300,816</b>
Department Charges:						
Agriculture	57	95	38	424	886	462
Police & Corrections	0	0	0	0	10	10
Public Works	1,727	6,075	4,348	6,971	22,495	15,524
Public Health	33	600	567	678	1,605	927
Commerce	0	0	0	0	0	0
Other charges	130,745	139,162	8,417	199,984	311,277	111,293
<b>Department Charges</b>	<b>132,562</b>	<b>145,932</b>	<b>13,370</b>	<b>208,057</b>	<b>336,273</b>	<b>128,216</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,261,190</b>	<b>\$ 63,797,105</b>	<b>\$ 1,535,915</b>	<b>195,464,812</b>	<b>220,983,882</b>	<b>25,519,070</b>

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/ This information will be updated in the quarter ending

3/ Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, section 5(A)

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 9/30/2019

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 34-116

Note 4: FY18 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 <sup>1/</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Nine Months Ending June 2019 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2019 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]		
	FY2019 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2019 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2019 Adopted Revenues (Full Year Projection) <sup>3/</sup>	FY2019 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	3/ & 4/ \$ 55,749,123	\$ 72,571,145	\$ 16,822,022	\$ 66,411,501	\$ 82,254,849	\$ 15,843,348
Corporation	4/ 62,346,363	63,935,820	1,589,457	83,723,858	83,748,741	24,883
Withholding	167,047,085	182,639,137	15,592,052	223,751,011	243,783,677	20,032,666
<b>Income Taxes</b>	<b>285,142,571</b>	<b>319,146,102</b>	<b>34,003,531</b>	<b>373,886,370</b>	<b>409,787,267</b>	<b>35,900,897</b>
Business privilege taxes:						
Gross Receipts Taxes	231,096,683	228,918,040	(2,178,643)	311,528,514	311,338,103	(190,411)
Other Taxes:						
Use Tax	2,155,491	3,417,587	1,262,096	3,102,098	4,923,042	1,820,944
<b>Business Privilege Taxes</b>	<b>233,252,174</b>	<b>232,335,627</b>	<b>(916,547)</b>	<b>314,630,612</b>	<b>316,261,145</b>	<b>1,630,533</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>4,557,052</b>	<b>3,807,643</b>	<b>(749,409)</b>	<b>5,743,159</b>	<b>4,821,493</b>	<b>(921,666)</b>
<b>Use of Money &amp; Property</b>	<b>118,601</b>	<b>392,264</b>	<b>273,663</b>	<b>190,944</b>	<b>2,211,119</b>	<b>2,020,175</b>
Federal Sources:						
Section 30	78,000,000	77,046,768	(953,232)	78,000,000	77,046,768	(953,232)
Immigration fees	1,461,682	1,338,550	(123,132)	2,006,165	2,345,967	339,802
Recovery from Individuals	0	289,027	289,027	0	0	0
Child Support AFDC Local Share	0	20,312	20,312	0	0	0
<b>Federal Sources</b>	<b>79,461,682</b>	<b>78,694,657</b>	<b>(767,025)</b>	<b>80,006,165</b>	<b>79,392,735</b>	<b>(613,430)</b>
Department Charges:						
Agriculture	1,612	3,105	1,493	2,053	0	(2,053)
Police & Corrections	7	10	3	7	0	(7)
Public Works	30,260	91,195	60,935	53,512	0	(53,512)
Public Health	3,629	4,725	1,096	5,457	0	(5,457)
Commerce	0	0	0	0	0	0
Other charges	443,175	807,144	363,969	1,110,689	0	(1,110,689)
<b>Department Charges</b>	<b>478,683</b>	<b>906,179</b>	<b>427,496</b>	<b>1,171,718</b>	<b>1,447,213</b>	<b>275,495</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 603,010,763</b>	<b>\$ 635,282,472</b>	<b>\$ 32,271,709</b> 5.35%	<b>\$ 775,628,968</b>	<b>\$ 813,920,972</b>	<b>\$ 38,292,004</b> 4.94%

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. 34-116, Chapter 1, section 5(A)

3/ Individual Income Taxes include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$7,177,645; February 2019: \$1,557,376; April 2019: \$357,156)

4/ Non-recurring revenues in FY 2019: October 2018 (Individual Income Tax - \$2,830,000; Corporate Tax - \$3,200,000); February 2019 (Corporate Tax - \$1,200,000); May 2019 (Individual Income Tax: \$1,499,159)

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 9/30/2019

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 34-116

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**  
**As of June 30, 2019**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Maga'lahaen Guahan	5,987,519	4,850,604	249,896	887,019
Office of I Segundu Na Maga'lahaen Guahan	1,025,212	593,533	2,641	429,039
Bureau of Budget & Management Research (BBMR)	1,112,574	771,574	-	341,000
Civil Service Commission	933,169	662,824	52,277	218,068
Department of Administration (DOA)	6,642,389	4,745,779	255,957	1,640,653
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969
DOA - Residential Treatment Fund	2,300,000	1,486,855	514,165	298,981
DOA - Government Claims Fund	250,000	104,514	-	145,486
DOA - Government Annual Single Audit	401,000	67,000	334,000	-
Department of Revenue & Taxation (DRT)	8,435,879	6,178,714	486,671	1,770,494
Guam Ancestral Lands Commission	89,462	57,803	1,960	29,699
Office of Veterans Affairs	409,930	329,163	22,579	58,188
Office of Technology	3,139,434	1,612,205	987,272	539,957
<b>TOTAL</b>	<b>31,673,537</b>	<b>21,460,568</b>	<b>2,907,417</b>	<b>7,305,552</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	25,786,222	16,463,100	265,442	9,057,679
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-
Department of Corrections (DOC)	24,649,150	15,678,690	1,832,837	7,137,623
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	309,384	-	191,616
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	5,350,661	3,697,672	221,332	1,431,657
DYA - Runaway, Homeless or Victims of Abuse	332,150	224,650	57,678	49,822
Chief Medical Examiner	431,160	284,797	97,032	49,331
Guam Fire Department	28,424,731	21,583,975	146,311	6,694,445
<b>TOTAL</b>	<b>85,654,534</b>	<b>58,406,182</b>	<b>2,620,633</b>	<b>24,627,719</b>

See footnotes on page 7.

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

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of June 30, 2019**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	6,313,243	2,703,355	1,209,235	2,400,653
DPHSS - MIP/MIPPR Program	10,254,887	9,859,098	872	394,917
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	15,212,918	14,192,963	-	1,019,954
DPHSS - Children's Health Insurance Program	5,378,888	3,659,349	940,667	778,872
DPHSS - Division of Senior Citizens Programs	8,956,452	4,861,211	2,406,308	1,688,933
DPHSS - Public Assistance Program	2,785,928	1,621,376	-	1,164,552
DPHSS - Enhanced Allotment Plan	1,034,170	1,034,169	-	1
DPHSS - Foster Care Health Insurance Premiums	549,000	522,115	-	26,885
DPHSS - Office of Minority Health	-	-	-	-
Guam Behavioral Health and Wellness Center (GBHWC)	-	-	-	-
GBHWC - Drug & Alcohol Programs	437,429	228,140	209,289	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	27,551	14,581	43,869
Guam Memorial Hospital Authority (GMHA) - Operations	1,051,256	670,176	-	381,080
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	382,500	-	217,500
<b>TOTAL</b>	<b>53,460,171</b>	<b>39,762,004</b>	<b>4,780,952</b>	<b>8,917,215</b>
<b>PUBLIC EDUCATION</b>				
Department of Education Operations (DOE)	193,089,191	141,327,704	-	51,761,487
DOE - Guahan Academy, <i>iLearn</i> Academy, and Science is Fun and Awesome Academy	-	-	-	-
Charter Schools	5,682,032	5,682,032	-	0
DOE - Simon Sanchez Procurement	1,000,000	37,037	-	962,963
DOE - Chamoru Studies Division	401,207	264,723	-	136,484
DOE - Textbooks	1,500,000	1,027,545	-	472,455
University of Guam Operations (UOG)	27,456,655	17,705,817	-	9,750,838
UOG - Scholarships (SSFAP)	3,287,524	2,012,097	-	1,275,427
UOG - Aquaculture Development and Training Center	114,402	72,931	-	41,471
UOG - WERI (Guam Hydrologic Survey)	166,866	97,994	-	68,872
UOG - WERI (Water Resource Monitoring)	142,143	82,740	-	59,403
UOG - Northern & Southern Soil & Water Conservation District Programs	136,442	77,766	-	58,676
UOG - KPRG Operations	114,170	72,783	-	41,387
Guam Community College Operations (GCC)	16,149,870	9,884,371	-	6,265,499
GCC - Licensed Practical Nursing & Vocational Guidance Programs	763,207	467,137	-	296,070
GCC - Apprenticeship Program	186,918	114,401	-	72,517
<b>TOTAL</b>	<b>250,190,627</b>	<b>178,927,079</b>	<b>-</b>	<b>71,263,548</b>

See footnotes on page 7.

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of June 30, 2019**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	300,771	-	63,854
<b>TOTAL</b>	<b>364,625</b>	<b>300,771</b>	<b>-</b>	<b>63,854</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	160,848	86,338	2,056	72,453
COD - Public Information Program	180,000	2,406	62,439	115,155
Department of Labor (DOL)	1,687,252	1,229,484	15,332	442,437
DOL - Worker's Compensation Fund	698,593	513,387	-	185,206
Department of Military Affairs	696,178	385,893	4,653	305,632
Guam Election Commission (GEC)	1,399,414	1,109,563	60,916	228,935
GEC - Supplemental Funding per P.L. 35-07	298,536	101,925	48,813	147,798
Guam Council on the Arts and Humanities	158,510	-	-	158,510
<b>TOTAL</b>	<b>5,279,331</b>	<b>3,428,996</b>	<b>194,208</b>	<b>1,656,126</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	704,503	453,257	172	251,074
BSP - Business and Economics Statistics Program	433,292	362,280	2,100	68,912
Department of Agriculture - DOAg	2,246,963	1,591,438	41,148	614,377
DOAg - Animal Shelter (GAIN)	150,000	75,000	52,500	22,500
DOAg - Conservation Officers	740,447	352,052	61,052	327,342
<b>TOTAL</b>	<b>4,275,205</b>	<b>2,834,027</b>	<b>156,972</b>	<b>1,284,206</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	30,515,917	23,473,782	-	7,042,135 3/
I Liheslaturan Guåhan (Legislature)	7,646,908	5,635,183	-	2,011,725
Legislature - Office of Finance and Budget	420,000	309,508	-	110,492
Office of the Attorney General Operations (OAG)	14,739,063	9,825,565	542,263	4,371,235 4/
OAG - Tax Collection Assistance for Department of Revenue & Taxation	300,000	110,172	16,672	173,156
Public Defender Services Corporation (PDS)	4,344,170	2,760,420	-	1,583,750
Mayor's Council of Guam (MCOG) - Operations	2,678,070	550,314	-	2,127,756
Office of Public Accountability	1,258,365	921,591	-	336,774
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>61,902,493</b>	<b>43,586,535</b>	<b>558,935</b>	<b>17,757,023</b>

See footnotes on page 7.

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

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of June 30, 2019**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	2,580,000	-	820,000
GGRF - Governor/Lieutenant Governor Pensions	298,000	219,667	-	78,333
GGRF - Judges Annuities	336,000	252,000	-	84,000
GGRF - Health/Dental/Life Insurance	32,044,741	23,507,553	-	8,537,188
GGRF - Guam Retirement Security Plan	201,464	-	-	201,464
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	5,263,543	-	2,387,457
DOA- Cost of Living Allowance	13,990,000	13,990,000	-	-
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	212,876	34,484	2,640 5/
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	53,322	22,500	174,178 5/
Emergency Declaration for Typhoon Wutip per E.O. 2019-05	250,000	141,620	49,303	59,077 6/
<b>TOTAL</b>	<b>58,671,205</b>	<b>46,220,581</b>	<b>106,286</b>	<b>12,344,337</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,544,600	5,544,600	-	-
GDOE Series 2010A JFK Project	5,131,900	5,131,900	-	-
BPT Tax Bonds, Series 2011A	16,351,388	10,720,256	-	5,631,132
BPT Tax Bonds, Series 2012B	7,507,320	5,000,104	-	2,507,217
BPT Tax Bonds, Series 2013C	2,764,088	2,764,088	-	-
GDOE Series 2013A Okkodo Project	2,938,960	2,288,960	-	650,000
BPT Bonds, Series 2015D	21,906,550	21,906,550	-	-
Limited Obligation Bonds (Section 30), Series 2016A	16,904,500	16,904,500	-	-
<b>TOTAL</b>	<b>79,049,306</b>	<b>70,260,958</b>	<b>-</b>	<b>8,788,348</b>
<b>GRAND TOTAL</b>	<b>630,521,034</b>	<b>465,187,702</b>	<b>11,325,404</b>	<b>154,007,928</b>

**Footnotes:**

- 1/ Pursuant to P.L. 34-116. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Judiciary appropriations for: Court Appointed Fees (\$1,306,472), Adult and Juvenile Drug Courts (\$1,572,793), and Electronic Monitoring System (\$551,966). Pending distribution of allocation by DOA.
- 4/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.
- 5/ Funds made available through de-appropriation of DPHSS accounts.
- 6/ Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.

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