



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO  
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DIRECTOR

JOSHUA F. TENORIO  
LIEUTENANT GOVERNOR

**AUG 20 2020**

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

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending July 31, 2020. 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 35-36. 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. Additionally, estimated revenue reductions as a result of decreased visitor arrivals due to COVID-19 are incorporated in the revenue tracking.

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

Senseramento,

LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>
<i>[Signature]</i> Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
<i>[Signature]</i> Edward Birn, Director, Department of Administration
<i>[Signature]</i> Dafne Shirm zu, Director, Department of Revenue and Taxation



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

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY 2020 and FY 2019  
For the Month Ending July

	2020 July	2019 July	Increase (Decrease)
Income Taxes			
Individual	\$ 23,755,197	\$ 2,776,592	\$ 20,978,605
Corporation	43,248,371	3,364,140	39,884,231
Withholding	31,719,026	18,615,813	13,103,183
Income Taxes	98,722,595	24,756,575	73,966,019
Business privilege taxes:			
Gross Receipts Taxes	26,168,493	23,874,121	2,294,372
Other Taxes:			
Use Tax	481,792	552,575	(70,833)
Business Privilege Taxes	26,650,285	24,426,696	2,223,589
Licenses, Fees & Penalties	698,734	578,141	120,593
Use of Money & Property	9,350	88,397	(79,047)
Federal Sources:			
Section 30	0	0	0
Immigration fees	82,065	0	82,065
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	16,588	9,098	7,490
Federal Sources	98,653	9,098	89,555
Department Charges:			
Agriculture	61	146	(85)
Police & Corrections	10	10	0
Public Works	7,225	12,500	(5,275)
Public Health	0	800	(800)
Commerce	0	0	0
Other charges	150,578	159,588	(9,010)
Department Charges	157,874	173,044	(15,170)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 126,337,490</b>	<b>\$ 50,031,951</b>	<b>\$ 76,305,539</b>

	2020 July	2019 July	Increase (Decrease)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 126,337,490</b>	<b>\$ 50,031,951</b>	<b>\$ 76,305,539</b>
<b>Budget (Provision per P.L. 35-36)</b>	<b>10,760,833</b>	<b>10,760,833</b>	<b>\$ -</b>
<b>PROVISION FOR TAX REFUNDS</b>	<b>10,760,833</b>	<b>10,760,833</b>	<b>\$ -</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/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2020 adopted level. (October 2019: \$10,697,169; January 2020: \$10,697,169; April 2020: \$4,902,435).  
3/ Non-recurring revenues in FY 2020 for Individual Income Tax, (October 2019: \$1,360,682).  
4/ Non-recurring revenues in FY 2020 for Corporate Tax, (October 2019: \$415,347; January 2020: \$6,481,151).  
5/ Non-recurring revenues in FY 2020 for Withholding Tax, (December 2019: \$1,157,169; June 2020: \$6,255,407; July 2020: \$11,282,561).  
6/ Non-recurring revenues in FY 2020 for Business Privilege Tax, (October 2019: \$2,990,000).  
7/ Estimates are provided for the provision for 2020 Refunds.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.  
Note 2: Provision for Tax Refunds reflect accounting estimates as of 9/30/2020.  
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 34-36.  
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.

Combined Comparative Statement of Revenues  
VTD ACTUAL Collection Comparison FY 2020 and FY 2019  
Ten months ending July, 2020

	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
Income Taxes			
Individual	\$ 61,429,736	\$ 66,254,919	\$ (4,825,184)
Corporation	89,893,842	67,275,722	22,618,120
Withholding	619,943,950	201,533,375	418,410,575
Income Taxes	371,267,527	335,063,017	36,204,511
Business privilege taxes:			
Gross Receipts Taxes	252,441,251	252,786,133	(344,882)
Other Taxes:			
Use Tax	4,262,991	3,970,162	292,830
Business Privilege Taxes	256,704,244	256,756,295	(52,051)
Licenses, Fees & Penalties	3,991,948	4,385,814	(393,866)
Use of Money & Property	1,073,237	533,968	539,269
Federal Sources:			
Section 30	69,928,937	71,046,768	(7,117,831)
Immigration fees	1,092,685	1,338,550	(245,865)
Recovery from Individuals	0	289,027	(289,027)
Child Support AFDC Local Share	42,846	29,410	13,437
Federal Sources	71,064,468	78,703,755	(7,639,287)
Department Charges:			
Agriculture	553	3,251	(2,698)
Police & Corrections	50	20	30
Public Works	52,350	103,695	(51,345)
Public Health	2,195	5,525	(2,730)
Commerce	0	0	0
Other charges	803,476	966,732	(163,256)
Department Charges	859,224	1,079,223	(219,999)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 704,960,648</b>	<b>\$ 676,522,072</b>	<b>\$ 28,438,576</b>

	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 704,960,648</b>	<b>\$ 676,522,072</b>	<b>\$ 28,438,576</b>
<b>Budget (Provision per P.L. 35-36)</b>	<b>104,828,296</b>	<b>108,401,142</b>	<b>\$ (3,572,846)</b>
<b>PROVISION FOR TAX REFUNDS</b>	<b>104,828,296</b>	<b>108,401,142</b>	<b>\$ (3,572,846)</b>

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

Quarterly ADAPTED Revenue Allocated vs. Monthly ACTUAL REVENUE  
For the Month Ending July 2020  
Pursuant to 5 GCA, Ch. 4, § 4189(c)(3) (Due no later than 20 days after month-end)

Quarterly ADAPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 4th Quarter 2020  
Pursuant to 5 GCA, Ch. 4, § 4189(f) (due 20 days after the close of each quarter)<sup>2/</sup>

	FY2020 Adopted Revenues Allocated for the Month of July	FY2020 Actual Collections For the Month July	Favorable (Unfavorable)	FY2020 Adopted Revenues Allocated for the Quarter	FY2020 Actual Collections for the Quarter	Favorable Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 2,805,597	\$ 35,755,197	\$ 20,949,600			
Corporation	3,640,009	43,248,371	39,608,362			
Withholding	19,074,322	31,719,026	12,644,704			
<b>Income Taxes</b>	<b>25,519,928</b>	<b>98,722,595</b>	<b>73,202,667</b>			
Business privilege taxes						
Gross Receipts Taxes	24,022,330	26,168,493	3,146,163			
Other Taxes:						
Use Tax						
Business Privilege Taxes	521,183	481,792	(39,391)			
Licenses, Fees & Penalties	24,543,513	26,650,285	2,106,772			
Use of Money & Property	807,416	688,734	(108,682)			
Federal Sources <sup>3/</sup>	23,883	93,500	(11,533)			
Section 30	0	0	0			
Immigration fees	6,391	82,065	75,674			
Recovery from individuals	0	0	0			
Child Support, AFDC, Local Share	0	16,588	16,588			
<b>Federal Sources</b>	<b>6,391</b>	<b>98,653</b>	<b>92,262</b>			
<b>Department Charges:</b>						
Agriculture	145	61	(84)			
Police & Corrections	10	10	0			
Public Works	12,487	7,225	(5,262)			
Public Health	799	0	(799)			
Commerce	0	0	0			
Other charges	159,412	150,578	(8,834)			
<b>Department Charges</b>	<b>172,853</b>	<b>157,874</b>	<b>(14,979)</b>			
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 51,073,984</b>	<b>\$ 126,337,490</b>	<b>\$ 75,263,506</b>			

<sup>1/</sup> 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.  
<sup>2/</sup> This information will be updated in the quarter ending 9/30/2020.  
<sup>3/</sup> Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(f).

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 9/30/2020.  
 Note 3: This report is not prepared in accordance with GASB 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 GASB. The report has been prepared and submitted to comply with Public Law 35-36.  
 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>B</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTH ACTUAL Collections Ten Months Ending July 2020		FY 2020 Adopted Revenues for the Cumulative Period <sup>2</sup>		FY 2020 Actual Revenues for the Cumulative Period		FY 2020 Adopted Revenues (FEB Yr to Proj/Est)		FY 2020 Revenue Tracking		Favorable Increase (Decrease)	
		Permitted to S.C.A. Ch. 84109(a) (Due 20 days after month-end)		Favorable (Unfavorable)		Favorable (Unfavorable)		Favorable (Unfavorable)		Favorable (Unfavorable)		Favorable (Unfavorable)
Income Taxes:												
Individual	\$	62,565,247	\$	61,429,736	\$	(1,135,511)	\$	70,604,360	\$	69,878,268	\$	(726,092)
Corporate	\$	68,011,688	\$	89,893,842	\$	21,882,154	\$	85,058,410	\$	104,692,753	\$	19,634,343
Withholding	\$	206,495,801	\$	219,943,930	\$	13,448,149	\$	246,295,424	\$	259,865,308	\$	13,569,884
Income Taxes	\$	337,097,736	\$	371,267,527	\$	34,174,791	\$	401,958,194	\$	434,436,329	\$	32,478,135
Business privilege taxes												
Gross Receipts Taxes	\$	254,628,114	\$	252,441,251	\$	(2,186,863)	\$	314,890,009	\$	305,690,650	\$	(9,199,359)
Other Taxes												
Use Tax	\$	3,767,974	\$	4,267,593	\$	499,618	\$	4,023,960	\$	5,581,990	\$	658,030
Business Privilege Taxes	\$	258,396,089	\$	256,708,844	\$	(1,687,245)	\$	319,813,969	\$	311,272,640	\$	(8,541,329)
Licenses, Fees & Penalties	\$	6,125,110	\$	3,091,938	\$	(3,033,172)	\$	6,971,178	\$	4,458,111	\$	(2,513,067)
Use of Money & Property	\$	144,269	\$	1,073,237	\$	928,968	\$	581,981	\$	1,590,167	\$	1,068,266
Federal Sources:												
Section 30	\$	71,330,400	\$	69,928,93	\$	(1,401,463)	\$	71,330,400	\$	69,928,937	\$	(1,401,463)
Immigration fees	\$	1,164,044	\$	1,092,685	\$	(71,359)	\$	1,566,012	\$	1,470,502	\$	(95,510)
Recovery from Individuals	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Child Support AFDC Local Share	\$	0	\$	42,846	\$	42,846	\$	0	\$	0	\$	0
Federal Sources	\$	72,494,444	\$	71,064,468	\$	(1,429,976)	\$	72,896,412	\$	71,399,439	\$	(11,496,973)
Department Charges:												
Agriculture	\$	3,950	\$	553	\$	(2,697)	\$	3,377	\$	3,377	\$	(3,377)
Police & Corrections	\$	20	\$	30	\$	30	\$	28	\$	28	\$	(28)
Public Works	\$	103,699	\$	32,330	\$	(51,349)	\$	116,666	\$	116,666	\$	(116,666)
Public Health	\$	5,524	\$	2,795	\$	(2,729)	\$	6,327	\$	6,327	\$	(6,327)
Commerce	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Other charges	\$	966,717	\$	803,476	\$	(163,241)	\$	1,353,481	\$	1,311,909	\$	(41,572)
Department Charges	\$	1,079,210	\$	859,224	\$	(219,986)	\$	1,479,879	\$	1,311,909	\$	(167,970)
<b>TOTAL GENERAL FUND REVENUES</b>	\$	<b>675,331,458</b>	\$	<b>704,460,648</b>	\$	<b>29,129,190</b>	\$	<b>803,641,533</b>	\$	<b>824,468,595</b>	\$	<b>20,827,062</b>
												2.59%

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. 15-16, Chapter 1 Section 2(b).
- 3/ Report does not include ACTC reimbursements to date, which are not forecasted in the FY 2020 adopted level. (October 2019: \$1,049,160; January 2020: \$1,120,702; April 2020: \$1,322,507; July 2020: \$4,962,435).
- 4/ Non-recurring revenues in FY 2020 for Individual Income Tax: October 2019 (\$1,360,882)
- 5/ Non-recurring revenues in FY 2020 for Corporate Tax: October 2019 (\$2,950,000); December 2019 (\$415,347); January 2020 (\$6,590,151)
- 6/ Non-recurring revenues in FY 2020 for Withholding Tax: December 2019 (\$1,157,699); June 2020 (P.U.A. - \$6,355,407); July 2020 (P.U.A. - \$11,282,481)
- 7/ Non-recurring revenues in FY 2020 for Business Privilege Tax: October 2019 (\$2,980,000)

- 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 9/30/2020.
- Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that this 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 15-16.
- 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 July 31, 2020**

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

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>v</sup></u>	<u>EXPENDITURES <sup>w</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>					
Office of I Maglaltan Gualban	5,455,094	4,368,271	315,635	771,189	60,074
Office of I Segundu Na Maglaltan Gualban	451,330	391,255	-	-	293,508
Guam Medical Referral Assistance Office	623,906	291,548	38,850	-	7,235
Bureau of Womens Affairs	77,855	70,620	-	-	469,756
Bureau of Budget & Management Research (BBMR)	1,159,512	672,907	16,849	-	189,353
Civil Service Commission	944,023	705,716	48,953	-	1,524,641
Department of Administration (DOA)	6,929,836	5,215,921	189,274	-	762,520
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	-	501,357
DOA - Residential Treatment Fund	2,300,000	1,798,643	-	-	192,253
DOA - Government Claims Fund	250,000	57,747	-	-	439,800
DOA - Government Annual Single Audit	439,800	-	-	-	500
DOA - Annual Membership for WICHE	78,500	78,000	-	-	124,282
DOA - Charter School Administrative Support	150,000	24,818	900	-	1,894,259
Department of Revenue & Taxation (DRT)	9,410,519	7,039,705	476,575	-	150,000
DRT - Tax Attorney	150,000	-	-	-	28,148
Guam Ancestral Lands Commission	87,524	49,614	9,762	-	167,213
Office of Veterans Affairs (OVA)	601,781	382,856	51,712	-	90,811
OVA - Hiring and Training of Caseworkers	115,000	24,189	-	-	445,512
Office of Technology	3,087,971	1,872,449	770,010	-	8,112,411
<b>TOTAL</b>	<b>33,075,191</b>	<b>23,044,260</b>	<b>1,918,520</b>	<b>6,782,925</b>	<b>15,546</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>					
Guam Police Department (GPD)	26,844,426	19,608,734	452,768	-	125,283
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	174,717	-	6,625,957
GPD - Safe Schools Initiative	300,000	-	925,301	-	187,776
Department of Corrections (DOC)	22,814,843	15,263,586	-	-	15,546
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	307,476	-	-	1,213,956
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	-	4,235
Department of Youth Affairs (DYA)	4,750,229	3,364,643	171,630	-	276,827
DYA - Runaway, Homeless or Victims of Abuse	334,170	158,203	171,732	-	219,905
DYA - Summer Employment and Youth Training Program	600,000	323,173	-	-	29,526
Chief Medical Examiner	447,297	150,610	76,782	-	5,078,569
Guam Fire Department	28,305,721	23,197,626	29,526	-	1,477,166
Guam Customs & Quarantine Agency	1,764,763	266,340	21,257	-	22,023,690
<b>TOTAL</b>	<b>86,836,161</b>	<b>62,788,759</b>	<b>2,023,712</b>	<b>6,782,925</b>	<b>15,546</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 July 31, 2020**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC HEALTH</b>					
Department of Public Health & Social Services (DPHSS)					
DPHSS - MIP/MIHR Program		7,873,515	3,469,078	1,120,060	3,284,377
DPHSS - MIP/PPR Cancer Screening, Treatment, Educational Programs & Support		5,679,138	13,871,114	67	(8,192,043) 3V
DPHSS - Medicaid Program		800,000	-	-	800,000
DPHSS - Children's Health Insurance Program		9,012,876	5,252,616	-	3,760,260
DPHSS - Division of Senior Citizens Programs		4,845,230	2,577,366	1,085,506	1,182,358
DPHSS - Public Assistance Program		9,319,247	6,028,042	2,093,507	1,197,698
DPHSS - Enhanced Allotment Plan		2,642,105	1,735,730	-	906,375
DPHSS - Foster Care Health Insurance Premiums		0	0	-	-
DPHSS - Child Protective Services		700,000	590,008	-	109,992
DPHSS - Medical Marijuana Program		120,000	-	-	120,000
DPHSS - Foster Group Home		750,000	32,585	1,200	716,215
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Menial Health First Aid		800,000	-	-	800,000
GBHWC - Youth Suicide Prevention and Peace Program		300,000	28,263	172,039	99,708
Guam Memorial Hospital Authority (GMHA) - Operations		86,000	21,672	18,733	45,595
<b>TOTAL</b>		<b>6,803,665</b>	<b>5,669,720</b>	<b>-</b>	<b>1,133,945</b>
		<b>49,731,776</b>	<b>39,276,193</b>	<b>4,491,102</b>	<b>5,964,481</b>
<b>PUBLIC EDUCATION</b>					
Guam Department of Education Operations (GDOE)					
GDOE - Simon Sanchez Procurement		189,192,568	156,447,674	-	32,744,894
GDOE - Chamorro Studies Division		500,000	423,069	-	76,931
GDOE - Textbooks		540,545	440,363	-	100,182
GDOE - Capital Improvement Projects		1,500,000	1,209,218	-	290,782
Guam Academy Charter School Council		885,000	748,845	-	136,155
University of Guam Operations (UOG)		10,516,500	7,559,192	-	2,957,308
UOG - Scholarships (SSFAP)		27,661,845	23,370,944	-	4,290,901
UOG - Aquaculture Development and Training Center		3,065,285	2,593,706	-	471,579
UOG - WERI (Guam Hydrologic Survey)		115,364	97,468	-	17,896
UOG - WERI (Water Resource Monitoring)		168,275	142,134	-	26,142
UOG - Northern & Southern Soil & Water Conservation District Programs		143,348	121,105	-	22,243
UOG - KPRG Operations		177,594	132,360	-	45,234
UOG - First Generation Trust Fund Initiative		115,134	97,240	-	17,895
Guam Community College Operations (GCC)		250,000	211,544	-	38,456
GCC - Licensed Practical Nursing & Vocational Guidance Programs		16,910,955	14,111,142	-	2,799,813
GCC - Apprenticeship Program		765,540	637,950	-	127,590
GCC - Lodging Management Program / Pro-Start Programs		195,450	162,875	-	32,575
GCC - First Generation Trust Fund		24,154	24,154	-	-
<b>TOTAL</b>		<b>200,000</b>	<b>169,230</b>	<b>-</b>	<b>30,770</b>
		<b>252,887,557</b>	<b>208,700,214</b>	<b>-</b>	<b>44,187,343</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 July 31, 2020**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>M</sup></u>	<u>EXPENDITURES<sup>M</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>COMMUNITY SERVICES</b>					
Department of Integrated Services for Indiv. with Disabilities (DISID)	412,993	59,799	1,001	352,192	
DISID - Job Coaches	31,262	8,004	828	22,430	
<b>TOTAL</b>	<b>444,255</b>	<b>67,803</b>	<b>1,829</b>	<b>374,622</b>	
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>					
Commission on Decolonization (COD) - Operations	319,490	152,474	70	166,946	
COD - Public Information Program	180,000	17,280	42,710	120,010	
Department of Labor (DOL)	1,595,703	1,215,879	37	379,787	
DOL - Worker's Compensation Fund	650,000	557,892	-	92,108	
Department of Military Affairs	970,208	399,642	2,387	568,179	
Guam Election Commission (GEC)	1,427,414	909,757	125,153	392,505	
<b>TOTAL</b>	<b>5,142,815</b>	<b>3,252,923</b>	<b>170,357</b>	<b>1,719,535</b>	
<b>ECONOMIC DEVELOPMENT</b>					
Bureau of Statistics & Plans (BSP)	797,775	450,605	18,878	328,292	
BSP - Business and Economics Statistics Program	366,521	292,986	-	73,535	
Department of Agriculture - DOAg	1,842,316	1,433,724	-	408,592	
DOAg - Animal Shelter (GAIN)	150,000	112,500	37,500	-	
DOAg - Conservation Officers	863,754	552,813	37,728	273,213	
<b>TOTAL</b>	<b>4,020,366</b>	<b>2,842,628</b>	<b>94,106</b>	<b>1,083,632</b>	
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>					
Unified Judiciary Operations (Judiciary)	32,067,798	27,134,264	-	4,933,534	4/
1 Liheslatuaran Guåhan (Legislature)	8,014,253	6,370,310	-	1,643,943	
Legislature - Office of Finance and Budget	462,000	367,228	-	94,772	
Legislature - Guam Youth Congress	15,000	12,500	-	2,500	
Office of the Attorney General Operations (OAG)	15,015,134	10,754,744	331,761	3,928,629	5/
Public Defender Services Corporation (PDS)	4,724,408	3,959,222	-	765,186	
Mayor's Council of Guam (MCOG) - Operations	3,730,735	727,469	347,552	2,655,714	
Office of Public Accountability	1,253,599	958,335	-	295,264	
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>65,282,927</b>	<b>50,284,072</b>	<b>679,313</b>	<b>14,319,542</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 July 31, 2020**

<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>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	2,880,000	-	576,000
GGRF - Governor/Lieutenant Governor Pensions	340,000	283,330	-	56,670
GGRF - Judges Annuities	367,000	305,830	-	61,170
GGRF - Health/Dental/Life Insurance	36,435,000	27,810,861	-	8,624,139
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	5,706,080	-	1,985,890
DOA - Cost of Living Allowance	14,434,000	14,252,000	-	182,000 <sup>6/</sup>
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	114,281	105,280	9,000	0 <sup>7/</sup>
Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25	112,092	111,939	-	153 <sup>7/</sup>
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	190,623	10,000	49,377 <sup>7/</sup>
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	98,058	6,793	145,149 <sup>8/</sup>
Emergency Declaration for COVID-19 per E.O. 2020-01 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	-	-	100,000 <sup>9/</sup>
<b>TOTAL</b>	<b>63,550,343</b>	<b>51,744,002</b>	<b>25,794</b>	<b>11,780,548</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,536,250	5,536,250	-	-
GDOE Series 2010A JFK Project	5,131,550	5,131,550	-	-
BPT Tax Bonds, Series 2011A	16,346,888	16,346,888	-	1
BPT Tax Bonds, Series 2012B	7,493,878	7,493,878	-	0
GDOE Series 2013A Okkodo Project	2,936,335	2,286,335	-	650,000
BPT Bonds, Series 2015D	25,726,000	25,726,000	-	-
Limited Obligation Bonds (Section 30), Series 2016A	20,972,750	20,972,750	-	-
<b>TOTAL</b>	<b>84,143,651</b>	<b>83,493,650</b>	<b>-</b>	<b>650,001</b>
<b>GRAND TOTAL</b>	<b>645,115,042</b>	<b>525,494,504</b>	<b>9,404,733</b>	<b>110,215,805</b>

**Footnotes:**

- 1/ Pursuant to P.L. 35-36. 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/ Pending account modifications within the Department of Public Health & Social Services to address the account overrun.
- 4/ Inclusive of Judiciary appropriations for: Court Appointed Fees (\$1,376,262) and Adult and Juvenile Drug Courts (\$1,650,719). Pending distribution of allocation by DOA.
- 5/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative (\$89,730).
- 6/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments.
- 7/ Funds made available through de appropriation of DPHSS accounts.
- 8/ Funds made available through de appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$250,000). Pending journal vouchers to Emergency Declaration accounts funded by the Coronavirus Relief Fund.
- 9/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$21,627) and Commission on Decolonization continuing appropriations (\$76,373)

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