

**From:** Speaker's Office <speaker@guamlegislature.org>  
**Sent:** Monday, June 22, 2020 2:34 PM  
**To:** Clerks Office  
**Cc:** Rennae Meno  
**Subject:** M&C Fwd: CRER & Special Fund Reports for May 2020  
**Attachments:** Consolidated Revenue and Expenditure Report for May 2020.pdf; Special Revenue Fund Report for May 2020.pdf

06-22-20	11:42 AM	06-22-20	Consolidated Revenue/Expenditure Report for the period ending May 31, 2020.*	Bureau of Budget & Management Research	35GL-20-1902
06-22-20	11:42 AM	06-22-20	Special Revenue Fund Tracking Report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Educational Facilities Fund, Tourist Attraction Fund, Healthy Futures Fund, and Customs, Agriculture and Quarantine Inspection Services Fund for Fiscal Year 2019 for month ending September 30, 2019.*	Bureau of Budget & Management Research	35GL-20-1903



*Sinseru yan Minagåhet,*

**Office of the Speaker • Tina Rose Muña Barnes**  
Committee on Public Accountability, Human Resources & the  
Guam Buildup

35th Guam Legislature  
*I Mina'trentai Singko na Liheslaturan Guåhan*

Guam Congress Building | 163 Chalan Santo Papa | Hagatna, GU 96910  
T: (671) 477-2520/1  
[speaker@guamlegislature.org](mailto:speaker@guamlegislature.org)

This e-mail message is intended only for the use of the individual or entity named above and may contain confidential and privileged information. If you are not the intended recipient, any disclosure, copying, distribution or use of the information contained in this transmission is strictly PROHIBITED. If you have received this transmission in error, please immediately notify us by replying to [speaker@guamlegislature.org](mailto:speaker@guamlegislature.org) and delete the message immediately. Thank you very much.

Gumai pribilehu yan konfedensia este siha na mensåhi. Solo spesiåtmente para hægu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na'setbe, pat mandespåtcha. Yanggen lachi rinisibu-mu nu este na mensåhi, put fabot ago' guatu gi I numa'huyong gi as [speaker@guamlegislature.org](mailto:speaker@guamlegislature.org) yan despues destrosa todú siha I kopian mensåhi. Si Yu'os ma'åse'.

----- Forwarded message -----

From: **Analyn Eustaquio** <[analyn.eustaquio@bbmr.guam.gov](mailto:analyn.eustaquio@bbmr.guam.gov)>

Date: Mon, Jun 22, 2020 at 11:42 AM

Subject: CRER & Special Fund Reports for May 2020

To: Speaker's Office <[speaker@guamlegislature.org](mailto:speaker@guamlegislature.org)>, BJ Cruz <[bjcruz@guamopa.com](mailto:bjcruz@guamopa.com)>

Cc: Lester Carlson <[lester.carlson@bbmr.guam.gov](mailto:lester.carlson@bbmr.guam.gov)>, Edward <[edward.birn@doa.guam.gov](mailto:edward.birn@doa.guam.gov)>, Dafne M. Shimizu <[dafne.shimizu@revtax.guam.gov](mailto:dafne.shimizu@revtax.guam.gov)>, Jason Baza <[jason.baza@bbmr.guam.gov](mailto:jason.baza@bbmr.guam.gov)>

*Håfa Adai!* Speaker Barnes and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and the Special Revenue Fund Tracking Report for the month of May 2020.

Please kindly acknowledge receipt of this email.

*Si Yu'os Ma'åse!*



**Analyn C. Reyes**

Secretary

Work: (671) 475-9429 Fax: (671) 472-2825

Bureau of Budget and Management Research

513 West Marine Corps Drive

Ricardo J. Bordallo Complex,

Hagatna, Guam 96910



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



**LOURDES A. LEON GUERRERO**  
GOVERNOR

**LESTER L. CARLSON, JR.**  
DIRECTOR

**JOSHUA F. TENORIO**  
LIEUTENANT GOVERNOR

**JUN 22 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

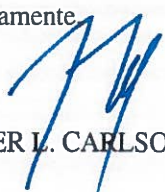
Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending May 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.



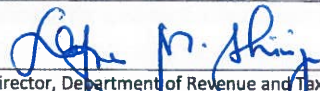
Please also note that the report has been prepared and submitted to comply with Public Law 35-36. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders 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.

Senseramente  
  
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	
	Digitally signed by Edward M Birn Date: 2020.06.18 16:18:42 +10'00'
Edward Birn, Director, Department of Administration	
	
Dafne Shimizu, Director, Department of Revenue and Taxation	



**Consolidated Revenue / Expenditure Report <sup>1/</sup>**  
**General Fund**

**Combined Comparative Statement of Revenues**  
**MONTHLY ACTUAL Collection Comparison FY2020 and FY2019**  
**For the Month Ending May**

**Combined Comparative Statement of Revenues**  
**YTD ACTUAL Collection Comparison FY2020 and FY2019**  
**Eight months ending May 2020**

		2020 May	2019 May	Increase (Decrease)	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
<b>Income Taxes:</b>							
Individual	2/ & 3/	\$ 2,806,354	\$ 4,242,623	\$ (1,436,270)	\$ 26,830,148	\$ 56,897,339	\$ (30,067,191)
Corporation	3/	1,522,783	4,769,955	(3,247,171)	42,935,150	54,787,756	(11,852,606)
Withholding	3/	15,964,473	20,245,089	(4,280,616)	159,314,760	162,840,178	(3,525,418)
<b>Income Taxes</b>		<b>20,293,610</b>	<b>29,257,667</b>	<b>(8,964,057)</b>	<b>229,080,058</b>	<b>274,525,273</b>	<b>(45,445,216)</b>
<b>Business privilege taxes:</b>							
Gross Receipts Taxes	3/	20,235,414	24,743,676	(4,508,262)	204,268,272	203,440,220	828,052
<b>Other Taxes:</b>							
Use Tax		394,482	466,938	(72,455)	3,489,533	3,031,288	458,245
<b>Business Privilege Taxes</b>		<b>20,629,897</b>	<b>25,210,614</b>	<b>(4,580,717)</b>	<b>207,757,805</b>	<b>206,471,508</b>	<b>1,286,297</b>
<b>Licenses, Fees &amp; Penalties</b>		<b>235,567</b>	<b>272,587</b>	<b>(37,019)</b>	<b>1,515,842</b>	<b>1,970,241</b>	<b>(454,399)</b>
<b>Use of Money &amp; Property</b>		<b>2,683</b>	<b>96,995</b>	<b>(94,311)</b>	<b>1,025,605</b>	<b>355,922</b>	<b>669,683</b>
<b>Federal Sources:</b>							
Section 30		0	0	0	69,928,937	77,046,768	(7,117,831)
Immigration fees		0	0	0	789,165	1,000,390	(211,225)
Recovery from Individuals		0	276,474	(276,474)	0	289,027	(289,027)
Child Support AFDC Local Share		4,349	0	4,349	18,472	17,901	571
<b>Federal Sources</b>		<b>4,349</b>	<b>276,474</b>	<b>(272,125)</b>	<b>70,736,574</b>	<b>78,354,087</b>	<b>(7,617,513)</b>
<b>Department Charges:</b>							
Agriculture		50	463	(413)	436	3,010	(2,574)
Police & Corrections		10	10	0	40	10	30
Public Works		3,295	9,095	(5,820)	42,325	85,120	(42,795)
Public Health		0	325	(325)	2,675	4,125	(1,450)
Commerce		0	0	0	0	0	0
Other charges		36,871	87,423	(50,552)	533,974	667,982	(134,007)
<b>Department Charges</b>		<b>40,206</b>	<b>97,316</b>	<b>(57,110)</b>	<b>579,450</b>	<b>760,247</b>	<b>(180,796)</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 41,206,313</b>	<b>\$ 55,211,652</b>	<b>\$ (14,005,340)</b>	<b>\$ 510,695,334</b>	<b>\$ 562,437,278</b>	<b>\$ (51,741,944)</b>
<b>PROVISION FOR TAX REFUNDS</b>							
Budget (Provision per P.L. 35-36)	4/	7,170,422	7,170,422	\$ -	85,357,389	85,316,456	\$ 40,933

**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: \$10,697,160; January 2020: \$2,120,702; April 2020: \$1,322,507).

3/ Non-recurring revenues in FY 2020: October 2019 (Individual Income Tax - \$1,360,682; Corporate Tax - \$2,950,000; Business Privilege Tax - \$2,990,000); December 2019 (Corporate - \$415,347; Withholding - \$1,157,169); January 2020 (Corporate - \$6,500,151).

4/ Estimates are recorded 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 estimate 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 35-36.

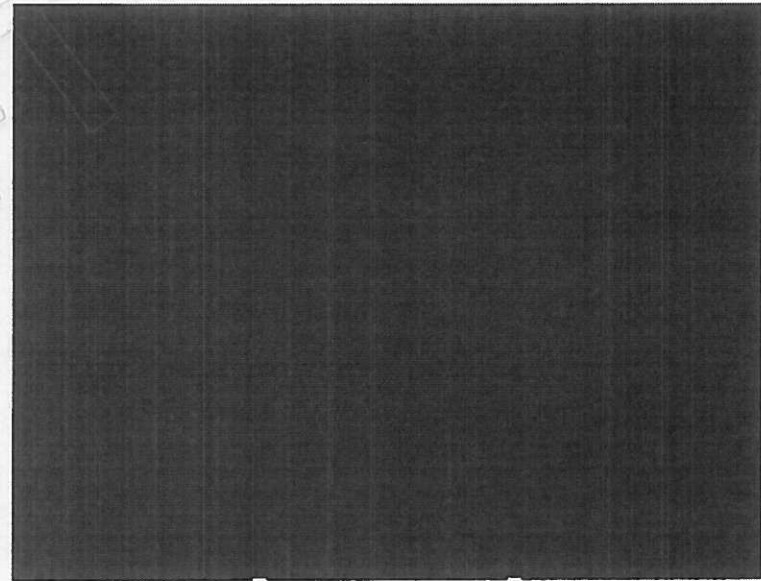
Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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

**MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending May 2020  
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 2020  
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] <sup>2/</sup>**

	FY2020 Adopted Revenues Allocated for the Month of May <sup>3/</sup>	FY2020 Actual Collections For the Month May	Favorable (Unfavorable)
<b>Income Taxes:</b>			
Individual	\$ 2,771,896	\$ 2,806,554	\$ 34,458
Corporation	5,161,103	1,522,783	(3,638,320)
Withholding	20,743,695	15,964,473	(4,779,222)
<b>Income Taxes</b>	<b>28,676,694</b>	<b>20,293,610</b>	<b>(8,383,084)</b>
<b>Business privilege taxes:</b>			
Gross Receipts Taxes	24,926,760	20,235,414	(4,691,346)
<b>Other Taxes:</b>			
Use Tax	443,603	394,482	(49,121)
<b>Business Privilege Taxes</b>	<b>25,370,363</b>	<b>20,629,897</b>	<b>(4,740,466)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>380,688</b>	<b>235,567</b>	<b>(145,121)</b>
<b>Use of Money &amp; Property</b>	<b>26,206</b>	<b>2,683</b>	<b>(23,523)</b>
<b>Federal Sources:</b>			
Section 30	0	0	0
Immigration fees	194,225	0	(194,225)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	4,349	4,349
<b>Federal Sources</b>	<b>194,225</b>	<b>4,349</b>	<b>(189,876)</b>
<b>Department Charges:</b>			
Agriculture	463	50	(413)
Police & Corrections	10	10	0
Public Works	9,097	3,275	(5,822)
Public Health	325	0	(325)
Commerce	0	0	0
Other charges	87,440	36,871	(50,569)
<b>Department Charges</b>	<b>97,335</b>	<b>40,206</b>	<b>(57,129)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 54,745,511</b>	<b>\$ 41,206,313</b>	<b>\$ (13,539,198)</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 6/30/2020.
- 3/ 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 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 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>1/</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			FY2020 ADOPTED Revenues vs. PROJECTED Revenues to Year End		
	Eight Months Ending May 2020			Pursuant to 2GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4		
	Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			§4109'(c)(3) [due not later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due not later than 30 days after month-end]		
	FY2020 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2020 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2020 Adopted Revenues (Fall Year Projection)	FY2020 Revenue Tracking <sup>5/</sup>	Favorable Increase (Decrease)
Income Taxes:						
Individual	3/ & 4/ \$ 53,110,459	\$ 26,830,148	\$ (26,280,311)	\$ 70,604,360	\$ 70,415,236	\$ (189,124)
Corporation	4/ 54,519,677	42,935,150	(11,584,527)	85,058,410	83,948,262	(1,110,148)
Withholding	4/ 166,850,676	159,314,760	(7,535,916)	246,295,424	232,556,659	(13,738,765)
<b>Income Taxes</b>	<b>274,480,812</b>	<b>229,080,058</b>	<b>(45,400,754)</b>	<b>401,958,194</b>	<b>386,920,157</b>	<b>(15,038,037)</b>
Business privilege taxes:						
Gross Receipts Taxes	4/ 204,945,520	204,268,272	(677,248)	314,890,009	322,938,563	8,048,554
Other Taxes:						
Use Tax	2,879,798	3,489,533	609,735	4,923,960	5,890,616	966,656
<b>Business Privilege Taxes</b>	<b>207,825,318</b>	<b>207,757,805</b>	<b>(67,513)</b>	<b>319,813,969</b>	<b>328,829,179</b>	<b>9,015,210</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>2,751,585</b>	<b>1,515,842</b>	<b>(1,235,743)</b>	<b>6,971,178</b>	<b>5,070,641</b>	<b>(1,900,537)</b>
<b>Use of Money &amp; Property</b>	<b>96,164</b>	<b>1,025,605</b>	<b>929,441</b>	<b>521,901</b>	<b>1,804,333</b>	<b>1,282,432</b>
Federal Sources:						
Section 30	71,330,400	69,928,937	(1,401,463)	71,330,400	69,928,937	(1,401,463)
Immigration fees	918,400	789,165	(129,235)	1,566,012	1,372,413	(193,599)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	18,472	18,472	0	0	0
<b>Federal Sources</b>	<b>72,248,800</b>	<b>70,736,574</b>	<b>(1,512,226)</b>	<b>72,896,412</b>	<b>71,301,350</b>	<b>(1,595,062)</b>
Department Charges:						
Agriculture	3,010	436	(2,574)	3,377		(3,377)
Police & Corrections	10	40	30	28		(28)
Public Works	85,136	42,325	(42,811)	116,666		(116,666)
Public Health	4,125	2,675	(1,450)	6,327		(6,327)
Commerce	0	0	0	0		0
Other charges	668,116	533,974	(134,142)	1,353,481		(1,353,481)
<b>Department Charges</b>	<b>760,397</b>	<b>579,450</b>	<b>(180,947)</b>	<b>1,479,879</b>	<b>1,517,182</b>	<b>37,303</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 558,163,076</b>	<b>\$ 510,695,334</b>	<b>\$ (47,467,742)</b>	<b>\$ 803,641,533</b>	<b>\$ 795,442,842</b>	<b>\$ (8,198,691)</b>
			-8.50%			-1.02%

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. 35-36, Chapter 1 Section 2(I).

3/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2020 adopted level. (October 2019: \$10,697,160; January 2020: \$2,120,702; April 2020: \$1,322,507).

4/ Non-recurring revenues in FY 2020: October 2019 (Individual Income Tax - \$1,360,682; Corporate Tax - \$2,950,000; Business Privilege Tax - \$2,990,000); December 2019 (Corporate - \$415,347; Withholding - \$1,157,169); January 2020 (Corporate - \$6,500,151).

5/ FY 2020 Revenue Tracking incorporates estimated revenue reductions as a result of decreased economic activity due to COVID-19 to the following categories: Withholding (\$18,440,000); Business Privilege Tax (\$9,380,000). Additionally, Individual Income Taxes and Corporate Taxes were undercollected in April 2020 due to the Federal and Local Government extending the deadline to July 2020. As such, estimated collection for April 2020 (Individual Income Taxes: \$29.6M; Corporate Taxes: \$15.2M) anticipated to be collected in July 2020.

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 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 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**  
**General Fund**  
**As of May 31, 2020**

(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	5,455,094	3,586,738	393,993	1,474,364
Office of I Segundu Na Maga'lahaen Guahan	451,330	313,660	-	137,670
Guam Medical Referral Assistance Office	623,906	215,019	85,100	323,787
Bureau of Womens Affairs	77,855	56,496	-	21,359
Bureau of Budget & Management Research (BBMR)	1,159,512	553,633	46,628	559,251
Civil Service Commission	944,023	585,166	59,793	299,064
Department of Administration (DOA)	6,894,204	4,243,776	291,984	2,358,443
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520
DOA - Residential Treatment Fund	2,300,000	1,384,629	-	915,371
DOA - Government Claims Fund	250,000	51,121	-	198,879
DOA - Government Annual Single Audit	439,800	-	-	439,800
DOA - Annual Membership for WICHE	78,500	78,000	-	500
DOA - Charter School Administrative Support	150,000	16,715	900	132,385
Department of Revenue & Taxation (DRT)	9,410,539	5,458,645	781,414	3,170,480
DRT - Tax Attorney	150,000	-	-	150,000
Guam Ancestral Lands Commission	87,524	26,180	23,006	38,338
Office of Veterans Affairs (OVA)	601,781	294,998	52,449	254,334
OVA - Hiring and Training of Caseworkers	115,000	18,799	-	96,201
Office of Technology	3,087,971	1,533,542	954,763	599,666
<b>TOTAL</b>	<b>33,039,559</b>	<b>18,417,118</b>	<b>2,690,030</b>	<b>11,932,412</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	26,844,426	14,942,268	381,959	11,520,199
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
GPD - Safe Schools Initiative	300,000	-	-	300,000
Department of Corrections (DOC)	22,814,843	11,768,608	1,377,574	9,668,661
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	205,369	-	289,883
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	4,750,229	2,668,183	273,414	1,808,632
DYA - Runaway, Homeless or Victims of Abuse	334,170	78,265	251,670	4,235
DYA - Summer Employment and Youth Training Program	600,000	258,679	-	341,321
Chief Medical Examiner	447,297	112,077	73,941	261,279
Guam Fire Department	28,305,721	18,918,552	59,052	9,328,117
Guam Customs & Quarantine Agency	1,764,763	260,264	35,068	1,469,431
<b>TOTAL</b>	<b>86,836,161</b>	<b>49,360,634</b>	<b>2,452,678</b>	<b>35,022,850</b>

See footnotes on page 7.

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

Page 4 of 7

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of May 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>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	7,909,147	2,571,376	1,410,115	3,927,656
DPHSS - MIP/MIPPR Program	3,864,452	7,394,749	314	(3,530,611) 3/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	7,899,468	3,162,113	-	4,737,355
DPHSS - Children's Health Insurance Program	6,659,916	1,920,897	1,416,979	3,322,040
DPHSS - Division of Senior Citizens Programs	9,319,247	4,731,381	3,162,693	1,425,173
DPHSS - Public Assistance Program	2,642,105	1,456,378	-	1,185,727
DPHSS - Enhanced Allotment Plan	1,113,408	0	-	1,113,408
DPHSS - Foster Care Health Insurance Premiums	700,000	404,478	-	295,522
DPHSS - Child Protective Services	120,000	-	-	120,000
DPHSS - Medical Marijuana Program	750,000	22,486	1,200	726,314
DPHSS - Foster Group Home	800,000	-	-	800,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	19,999	180,293	99,708
GBHWC - Youth Suicide Prevention and Peace Program	86,000	12,665	25,000	48,335
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	4,535,776	-	2,267,889
<b>TOTAL</b>	<b>49,767,408</b>	<b>26,232,298</b>	<b>6,196,594</b>	<b>17,338,516</b>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	189,192,568	127,341,130	-	61,851,438
GDOE - Simon Sanchez Procurement	500,000	336,534	-	163,466
GDOE - Chamoru Studies Division	540,545	346,808	-	193,737
GDOE - Textbooks	1,500,000	724,951	-	775,049
GDOE - Capital Improvement Projects	885,000	442,499	-	442,501
Guam Academy Charter School Council	10,516,500	6,410,670	-	4,105,830
University of Guam Operations (UOG)	27,661,845	18,583,313	-	9,078,532
UOG - Scholarships (SSFAP)	3,065,285	2,063,174	-	1,002,111
UOG - Aquaculture Development and Training Center	115,364	75,967	-	39,397
UOG - WERI (Guam Hydrologic Survey)	168,275	110,813	-	57,463
UOG - WERI (Water Resource Monitoring)	143,348	94,402	-	48,946
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	-	5,234
UOG - KPRG Operations	115,134	75,819	-	39,316
UOG - First Generation Trust Fund Initiative	250,000	168,272	-	81,728
Guam Community College Operations (GCC)	16,910,955	11,140,965	-	5,769,991
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	510,360	-	255,180
GCC - Apprenticeship Program	195,450	130,300	-	65,150
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154	-	-
GCC - First Generation Trust Fund	200,000	134,614	-	65,386
<b>TOTAL</b>	<b>252,887,557</b>	<b>168,847,104</b>	<b>-</b>	<b>84,040,453</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 May 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>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	412,993	54,757	1,001	357,235
DISID - Job Coaches	31,262	8,004	828	22,430
<b>TOTAL</b>	<b>444,255</b>	<b>62,761</b>	<b>1,829</b>	<b>379,665</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	319,490	116,540	4,114	198,836
COD - Public Information Program	180,000	-	32,000	148,000
Department of Labor (DOL)	1,595,703	986,190	-	609,514
DOL - Worker's Compensation Fund	650,000	292,594	-	357,406
Department of Military Affairs	970,208	283,912	2,669	683,627
Guam Election Commission (GEC)	1,427,414	676,928	88,212	662,273
<b>TOTAL</b>	<b>5,142,815</b>	<b>2,356,164</b>	<b>126,995</b>	<b>2,659,656</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	797,775	343,298	4,200	450,277
BSP - Business and Economics Statistics Program	366,521	233,573	-	132,948
Department of Agriculture - DOAg	1,842,316	1,171,367	-	670,949
DOAg - Animal Shelter (GAIN)	150,000	37,500	112,500	-
DOAg - Conservation Officers	863,754	437,177	37,516	389,061
<b>TOTAL</b>	<b>4,020,366</b>	<b>2,222,915</b>	<b>154,216</b>	<b>1,643,235</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	32,067,798	20,967,379	-	11,100,419 4/
I Liheslaturan Guåhan (Legislature)	8,014,253	5,137,346	-	2,876,907
Legislature - Office of Finance and Budget	462,000	296,152	-	165,848
Legislature - Guam Youth Congress	15,000	10,000	-	5,000
Office of the Attorney General Operations (OAG)	15,015,134	8,348,357	641,578	6,025,200 5/
Public Defender Services Corporation (PDS)	4,724,408	3,061,431	-	1,662,977
Mayor's Council of Guam (MCOG) - Operations	3,730,735	519,341	475,690	2,735,704
Office of Public Accountability	1,253,599	784,931	-	468,668
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>65,282,927</b>	<b>39,124,936</b>	<b>1,117,268</b>	<b>25,040,723</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 May 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	2,304,000	-	1,152,000
GGRF - Governor/Lieutenant Governor Pensions	340,000	226,664	-	113,336
GGRF - Judges Annuities	367,000	244,664	-	122,336
GGRF - Health/Dental/Life Insurance	36,435,000	24,824,048	-	11,610,952
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	4,376,080	-	3,315,890
DOA- Cost of Living Allowance	14,434,000	14,252,000	-	182,000 6/
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	114,281	105,280	9,000	0 7/
Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25	112,092	111,939	-	153 7/
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	125,500	75,123	49,377 7/
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	200,764	89,063	(39,827) 8/
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	3,850	95,600	550 9/
<b>TOTAL</b>	<b>63,550,343</b>	<b>46,774,790</b>	<b>268,787</b>	<b>16,506,766</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	10,846,131	5,500,756	1 10/
BPT Tax Bonds, Series 2012B	7,493,878	5,042,216	2,451,662	0 10/
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	15,539,625	5,433,125	- 10/
<b>TOTAL</b>	<b>84,143,651</b>	<b>70,108,108</b>	<b>13,385,543</b>	<b>650,001</b>
<b>GRAND TOTAL</b>	<b>645,115,042</b>	<b>423,506,826</b>	<b>26,393,940</b>	<b>195,214,276</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 \$23,627) and Commission on Decolonization continuing appropriations (\$76,373)
- 10/ Debt service encumbrances are based on scheduled payments indicated in the Guam Economic Development Authority debt abstract.

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