Department of Corrections
Depattamenton Mangngurihi
Government of Guam

EDDIE BAZA CALVO
Governor

RAY TENORIO
Lt. Governor

ALBERTO A. LAMORENA V
Director

KATE G. BALTAZAR
Deputy Director

February 20, 2018

Speaker Benjamin J.F. Cruz

FEB 2 2 2018

Time: 4:23 [ ] AM [ ] PM File No. 34-1575

Received By:

GL# 34-18-1565

To: Speaker, 34th Guam Legislature

From: Director, Department of Corrections

Subject: Actual General Fund Lapse for Fiscal Year 2017

At our legislative oversight meeting on Tuesday, January 20, 2018, you presented documents from the CRER stating we had a lapse of $1.7M for Fiscal Year 2017.

As per the more accurate reports attached from the Bureau of Budget Management and Research, we do in fact have a lapse -- ***in the amount of a mere $71.63.***

The CRER does indicate that data is subject to change as additional reconciliation of expenditures is performed, as is the case here.

ALBERTO A. LAMORENA V

cc: Senator Telena C. Nelson

1565

2018 FEB 23 AM 11:50

Enc: Memorandum - BBMR - February 2, 2018

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

FEB 07 2018 Department of Corrections

FEB 06 2018

Director's Office

Received By:

Memorandum

To: Director, Department of Corrections

From: Acting Director, Bureau of Budget and Management Research

02/06/2018 1703hr

Subject: Actual General Fund Lapse for Fiscal Year 2017

This is in regards to your request of the Bureau to confirm the information that was stated by the Speaker of *I Liheslaturan Guåhan* during the Department of Corrections (DOC) Oversight Hearing on January 30, 2018, that the DOC had a General Fund (GF) lapse amount of $1.7 Million for Fiscal Year 2017.

The Bureau finds that the Speaker correctly stated the funds available amount according to the Government of Guam Consolidated Revenue/Expenditure Report (CRER) of the General Fund as of September 30, 2017. However, this lapse amount has since changed and is highly inaccurate as the actual General Fund Lapse amount is a mere $71.63 as per the Financial Management Information System (FMIS) or aka the "AS400" Statement of Appropriations, Allotment, Outstanding Encumbrance and Expenditures Report as of 9/30/2017. The AS400 indicates for the period ending 09/30/2017 the following for DOC:

Expenditures -	$24,606,229.58
Outstanding Encumbrances -	$509,704.79
Total Expenditure/Encumbrances -	$25,115,934.37
Funds available -	$71.63

As such, the DOC has clearly spent almost all its $25.1 Million appropriation for FY 2017.

The CRER does indicate $1.7 Million funds available as of September 30, 2017, however, the CRER also provides a note that the "Data are subject to change, as additional reconciliation are performed". As such in this case with DOC as the Department of Administration continued to process transactions up to the final closeout of accounts, December 2017. The Speaker could even view DOC's FY2017 appropriation accounts as his Office of Finance and Budget has access to browse these AS400 records. Furthermore, the Bureau's FY 2017 Appropriation Reserve Report as of September 30, 2017 which was transmitted to the Speaker's office on October 30, 2017 also indicated no reserve amount entailing a full release of DOC's $25.1 Million appropriation.

Once again, the DOC's Total General Fund Lapse Amount is $71.63 for FY2017. It's unfortunate that this $1.7 Million GF Lapse amount, which was noted to be subject to change, caused so much confusion and is being misrepresented in media reports as the actual lapse for FY 2017.

I hope this provides the clarification and validation you seek on the matter.

LESTER L. CARLSON, JR.

Attachment(s):

1. Consolidated Revenue/Expenditure Report for the Period ending 9/30/2017
2. AS400 Statement of Appropriations, Allotment, Outstanding Encumbrance And Expenditures for the Period ending 9/30/2017
3. Appropriation Reserve Report for the Quarter ending 9/30/2017

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
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LESTER L. CARLSON, JR.
ACTING DIRECTOR

OCT 2 0 2017

The Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96910

Speaker Benjamin J.F. Cruz

Time 440 P
Received by

Dear Speaker Cruz:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending September 30, 2017. 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. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

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

Sincerely,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson Jr, Acting Director, Bureau of Budget and Management Research
Christine Ann W. Baleto, Director, Department of Administration
John P. Camacho, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report [1]
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2017 and FY2016 For the Month Ending September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2017 Twelve months ending September 2017		
	2017 September	2016 September	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Income Taxes:						
Individual	$ 13,938,912	$ 14,878,113	$ (939,201)	$ 90,376,524	$ 100,997,063	$ (10,620,539)
Corporation	24,811,819	21,060,862	3,750,957	139,691,383	139,390,122	301,261
Withholding	20,756,904	19,841,704	915,200	261,476,433	260,692,913	783,520
Income Taxes	**59,507,635**	**55,780,679**	**3,726,957**	**491,544,340**	**501,080,098**	**(9,535,758)**
Business privilege taxes:						
Gross Receipts Taxes	20,567,894	20,449,810	118,084	234,510,989	232,743,027	1,767,962
Other Taxes:						
Use Tax	189,112	268,527	(79,415)	3,196,443	3,405,451	(209,008)
Business Privilege Taxes	**20,757,006**	**20,718,337**	**38,669**	**237,707,431**	**236,148,477**	**1,558,954**
Licenses, Fees & Penalties	**203,792**	**240,666**	**(36,874)**	**5,153,977**	**5,494,307**	**(340,329)**
Use of Money & Property	**3,840**	**110,699**	**(106,859)**	**575,146**	**(712,590)**	**1,287,736**
Federal Sources:						
Section 30	7,734,103	6,538,954	1,195,148	87,154,735	78,467,450	8,687,285
Immigration fees	189,345	158,795	30,550	1,969,785	1,769,765	200,020
Recovery from Individuals	2,883	0	2,883	19,766	43,679	(23,913)
Child Support AFDC Local Share	6,388	7,417	(1,029)	76,080	106,403	(30,323)
Federal Sources [2]	**7,932,718**	**6,705,166**	**1,227,552**	**89,220,366**	**80,387,297**	**8,833,069**
Department Charges:						
Agriculture	95	124	(29)	4,356	4,701	(345)
Police & Corrections	0	10	(10)	10	100	(90)
Public Works	7,650	2,850	4,800	48,735	32,850	15,885
Public Health	1,050	480	570	9,995	8,375	1,620
Commerce	0	0	0	0	0	0
Other charges	134,030	122,806	11,224	1,248,454	1,199,841	48,614
Department Charges	**142,825**	**126,270**	**16,555**	**1,311,550**	**1,245,866**	**65,684**
TOTAL GENERAL FUND REVENUES	**$ 88,547,816**	**$ 83,681,817**	**$ 4,866,000**	**$ 825,512,811**	**$ 823,643,455**	**$ 1,869,356**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 33-185) [2]	13,817,509	19,225,949	$ (5,408,440)	125,000,000	130,678,782	$ (5,678,782)

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 2017 Refunds & Section 30 are prorated for 12 months.

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 9/30/2017

Government of Guam
Consolidated Revenue / Expenditure Report [1/]
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending September 2017 Pursuant to 5 GCA, Ch 4, §4109(e)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2017 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter][3/]		
	FY2017 Adopted Revenues Allocated for the Month September	FY2017 Actual Collections For the Month September	Favorable (Unfavorable)	FY2017 Adopted Revenues Allocated for the Quarter [4]	FY2017 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 9,367,487	$ 13,938,912	$ 4,571,425	15,464,196.00	26,319,864 42	10,855,668 42
Corporation	25,441,993	24,811,819	(630,174)	37,127,279.00	39,345,576 89	2,218,297 89
Withholding	21,354,151	20,756,904	(597,247)	67,787,382.00	63,475,664 87	(4,311,717 13)
Income Taxes	**56,163,631**	**59,507,635**	**3,344,004**	**120,378,857.00**	**129,141,106.18**	**8,762,249.18**
Business privilege taxes						
Gross Receipts Taxes	23,863,576	20,567,894	(3,295,682)	64,118,568.00	59,479,915 85	(4,638,652 15)
Other Taxes						
Use Tax	344,133	189,112	(155,022)	668,895.00	673,566 50	4,671 50
Business Privilege Taxes	**24,207,709**	**20,757,006**	**(3,450,703)**	**64,787,463.00**	**60,153,482.35**	**(4,633,980.65)**
Licenses, Fees & Penalties	**453,955**	**203,792**	**(250,163)**	**1,258,124.00**	**1,174,323.42**	**(83,800.58)**
Use of Money & Property	**66,139**	**3,840**	**(62,299)**	**95,515.00**	**52,841.56**	**(42,673.44)**
Federal Sources:						
Section 30	6,238,546	7,734,103	$ 1,495,557	18,715,634.00	23,202,307 66	4,486,673 66
Immigration fees	148,607	189,345	40,738	504,430.00	670,935 00	166,505 00
Recovery from Individuals	0	2,883	2,883	-	2,882.50	2,882.50
Child Support AFDC Local Share	0	6,388	6,388	-	17,957 19	17,957 19
Federal Sources [2/]	**6,387,153**	**7,932,718**	**1,545,565**	**19,220,064.00**	**23,894,082.35**	**4,674,018.35**
Department Charges:						
Agriculture	84	95	11	478.00	250 00	(228 00)
Police & Corrections	-	0	(7)	30.00	-	(30 00)
Public Works	1,929	7,650	5,721	11,011.00	19,550 00	8,539 00
Public Health	325	1,050	725	1,739.00	3,105 00	1,366 00
Commerce	0	0	0	-	-	-
Other charges	83,122	134,030	50,908	440,867.00	542,332 15	101,465 15
Department Charges	**85,467**	**142,825**	**57,358**	**454,125.00**	**565,237.15**	**111,112.15**
TOTAL GENERAL FUND REVENUES	**$ 87,364,054**	**$ 88,547,816**	**$ 1,183,762**	**206,194,148.00**	**214,981,073.01**	**8,786,925.01**

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 2017 Refunds & Section 30 is prorated for 12 months

3/ This information will be updated in the quarter ending

4/ Based on Adopted Revenues allocated per P.L. 33-183, Chapter 1, section 4(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 9/30/2017

Government of Guam

Consolidated Revenue / Expenditure Report [1/]

General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Months Ending September 2017 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2017 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		
	FY2017 Adopted Revenues for the Cumulative Period [2]	FY2017 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2017 Adopted Revenues (Full Year Projection) [2]	FY2017 Revenue Tracking [3/]	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 100,855,538	$ 90,376,524	$ (10,479,014)	$ 100,855,538	$ 90,376,524	$ (10,479,014)
Corporation	142,997,573	139,691,383	(3,306,190)	142,997,573	139,691,383	(3,306,190)
Withholding	264,230,778	261,476,433	(2,754,345)	264,230,778	261,476,433	(2,754,345)
Income Taxes	**508,083,889**	**491,544,340**	**(16,539,549)**	**508,083,889**	**491,544,340**	**(16,539,549)**
Business privilege taxes:						
Gross Receipts Taxes	247,029,259	234,510,989	(12,518,270)	247,029,259	234,510,989	(12,518,270)
Other Taxes:						
Use Tax	2,183,865	3,196,443	1,012,578	2,183,865	3,196,442	1,012,577
Business Privilege Taxes	**249,213,124**	**237,707,431**	**(11,505,693)**	**249,213,124**	**237,707,431**	**(11,505,693)**
Licenses, Fees & Penalties	**5,873,358**	**5,153,977**	**(719,381)**	**5,873,358**	**5,153,977**	**(719,381)**
Use of Money & Property	**217,464**	**575,146**	**357,682**	**217,464**	**575,146**	**357,682**
Federal Sources:						
Section 30	74,900,293	87,154,735	12,254,442	74,900,293	87,154,735	12,254,442
Immigration fees	1,893,235	1,969,785	76,550	1,893,235	2,065,631	172,396
Recovery from Individuals	0	19,766	19,766	0		0
Child Support AFDC Local Share	0	76,080	76,080	0		0
Federal Sources	**76,793,528**	**89,220,366**	**12,426,838**	**76,793,528**	**89,220,366**	**12,426,838**
Department Charges:						
Agriculture	6,373	4,356	(2,017)	6,373		(6,373)
Police & Corrections	121	10	(111)	121		(121)
Public Works	38,330	48,735	10,405	38,330		(38,330)
Public Health	10,640	9,995	(645)	10,640		(10,640)
Commerce	0	0	0	0		0
Other charges	1,317,107	1,248,454	(68,653)	1,317,107		(1,317,107)
Department Charges	**1,372,571**	**1,311,550**	**(61,021)**	**1,372,571**	**1,311,550**	**(61,021)**
TOTAL GENERAL FUND REVENUES	**$ 841,553,934**	**$ 825,512,811**	**$ (16,041,123)**	$ 841,553,934	$ 825,512,811	**$ (16,041,123)**
			-1.91%			-1.91%

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. 33-185, Chapter 1, section 4(a)

3/ The Department of Administration continues to post General Fund transactions, as such total General Fund Revenues collected may be revised as postings will continue through December 2017.

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 9/30/2017

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2017

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
GENERAL GOVERNMENT					
Office of I Maga'lahen Guahan	6,759,209	6,207,084	131,778	420,347	
Office of I Segundu Na Maga'lahen Guahan	1,063,858	1,041,920	6,372	15,566	
Bureau of Budget & Management Research	1,283,232	1,186,622	-	96,610	
Civil Service Commission	976,070	877,666	35,313	63,092	
CSC - Administrative Law Judge / Legal Secretary	77,895	69,913	5,860	2,122	
Department of Administration (DOA)	6,928,465	6,584,536	73,724	270,204	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	736,376	-	210,593	
DOA - Residential Treatment Fund	2,440,567	1,660,667	-	779,900	
DOA - Government Claims Fund	250,000	164,043	-	85,957	
DOA - Government Annual Single Audit	401,000	401,000	-	-	
DOA - Office of Technology	3,797,094	2,546,652	672,935	577,507	
Department of Revenue & Taxation	8,865,558	8,231,683	521,277	112,597	
Department of Public Works (DPW)	7,123,269	6,542,247	252,916	328,105	
Department of Land Management	419,897	419,897	-	-	
Guam Ancestral Lands Commission	91,093	86,396	856	3,841	
Office of Veterans Affairs	649,767	573,558	6,610	69,599	
TOTAL	**42,073,943**	**37,330,262**	**1,707,641**	**3,036,040**	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	33,771,921	30,854,855	1,292,278	1,624,788	3/
Department of Corrections (DOC)	23,435,018	20,893,424	841,103	1,700,491	3/
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	580,988	434,751	-	146,237	
DOC - GMHA Consolidated Agreement	1,100,000	839,720	0	260,280	
Department of Youth Affairs (DYA)	5,907,388	5,159,649	151,265	596,475	
DYA - Runaway, Homeless or Victims of Abuse	332,150	280,998	51,152	-	
Chief Medical Examiner	430,005	380,681	33,258	16,067	
Guam Fire Department	33,325,218	31,856,585	163,895	1,304,739	
TOTAL	**98,882,688**	**90,700,663**	**2,532,950**	**5,649,076**	

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 September 30, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	10,101,047	6,643,199	1,422,927	2,034,921	
DPHSS - MIP/MIPPR Program	7,351,674	7,241,010	-	110,664	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	358,900	-	-	358,900	
DPHSS - Medicaid Program	25,013,859	24,097,833	-	916,026	
DPHSS - Children's Health Insurance Program	4,341,103	3,988,886	141,856	210,362	
DPHSS - Division of Senior Citizens Programs	9,265,769	7,962,064	732,868	570,837	
DPHSS - Public Assistance Program	1,714,791	1,670,803	-	43,988	
DPHSS - Enhanced Allotment Plan	913,153	912,254	-	899	
DPHSS - Office of Minority Health	104,167	104,656	-	(489)	4/
DPHSS - Foster Care Health Insurance Premiums	609,176	454,247	-	154,929	
Guam Behavioral Health and Wellness Center (GBHWC)	6,504,513	5,096,708	425,054	982,751	
GBHWC - Drug & Alcohol Programs	1,575,112	1,304,098	144,371	126,643	
GBHWC - Youth Suicide Prevention and Peace Program	86,000	-	38,325	47,675	
Guam Memorial Hospital Authority (GMHA) - per P.L. 33-183 & P.L. 33-185	15,000,000	15,000,000	-	-	5/
TOTAL	**82,939,264**	**74,475,758**	**2,905,401**	**5,558,105**	
PUBLIC EDUCATION					
Department of Education Operations (DOE)	200,438,817	200,177,066	-	261,751	
DOE - Guahan Academy & *iLearn* Academy Charter Schools	7,798,249	7,094,376	-	703,873	
DOE - Chamoru Studies Division	401,207	401,207	-	-	
DOE - Y Kuentan Salappe Prinsipat	1,081,000	621,498	-	459,503	
DOE - Textbooks	1,500,000	152,994	-	1,347,006	
DOE - First Generation Trust Fund Initiative	100,000	100,000	-	-	
DOE - School Maintenance & Repair pursuant to P.L. 34-29	150,000	150,000	-	-	6/
University of Guam Operations (UOG)	30,740,431	21,026,837	-	9,713,594	
UOG - Scholarships (SSFAP)	3,599,358	2,999,465	-	599,893	
UOG - Aquaculture Development and Training Center	125,254	31,313	-	93,941	
UOG - WERI (Guam Hydrologic Survey)	182,694	45,674	-	137,021	
UOG - WERI (Water Resource Monitoring)	155,626	38,906	-	116,720	
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	74,692	-	74,692	
UOG - KPRG Operations	125,000	125,000	-	-	
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000	
Guam Community College Operations (GCC)	17,903,072	14,078,649	-	3,824,423	
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	696,333	-	139,267	
GCC - Apprenticeship Program	374,951	312,459	-	62,492	
GCC - First Generation Trust Fund Initiative	200,000	-	-	200,000	
Guam Commission for Educator Certification	281,822	221,187	3,761	56,874	
TOTAL	**266,392,465**	**248,347,656**	**3,761**	**18,041,047**	

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 September 30, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,234,384	971,574	12,501	250,309	
TOTAL	**1,234,384**	**971,574**	**12,501**	**250,309**	
RECREATION					
Department of Parks and Recreation - Guam Historic Resources Division	305,958	309,755	-	(3,797)	7/
TOTAL	**305,958**	**309,755**	**-**	**(3,797)**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD)	183,440	178,882	-	4,558	
COD - Public Information Program	210,000	12,215	5,300	192,486	
Department of Chamorro Affairs (DCA)	1,120,352	917,056	5,303	197,993	
DCA - Guam Public Library	1,246,021	1,048,251	122,470	75,299	
DCA - Guam Council on the Arts and Humanities	293,800	256,190	-	37,610	
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	568,036	7,347	48,680	
Department of Labor (DOL)	1,573,746	1,669,327	17,002	(112,583)	7/
DOL - Worker's Compensation Fund	698,593	512,665	-	185,928	
Department of Military Affairs	909,100	552,774	324	356,001	
Guam Election Commission (GEC)	1,514,576	1,374,900	19,813	119,864	
TOTAL	**8,373,691**	**7,090,295**	**177,560**	**1,105,836**	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	805,877	762,254	936	42,688	
BSP - Business and Economics Statistics Program	446,003	429,375	-	16,628	
Department of Agriculture - DOAg	2,991,923	2,694,053	-	297,870	
DOAg - Animal Shelter (GAIN)	150,000	127,500	-	22,500	
TOTAL	**4,393,803**	**4,013,182**	**936**	**379,686**	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	31,510,247	30,828,573	-	681,674	
Judiciary - Court Appointed Fees	1,239,791	929,843	-	309,948	
Judiciary - Adult and Juvenile Drug Courts	1,383,439	1,037,579	-	345,860	
Judiciary - Family Visitation Center	11,000	11,000	-	-	
I Liheslaturan Guåhan (Legislature)	8,346,564	7,493,399	-	853,165	6/
Legislature - Office of Finance and Budget	474,000	434,500	-	39,500	
Office of the Attorney General Operations (OAG)	16,249,713	13,974,664	490,574	1,784,475	3/
Public Defender Services Corporation (PDS)	4,341,373	3,614,562	-	726,811	
Mayor's Council of Guam (MCOG)	4,617,188	4,617,188	-	-	
MCOG - Grounds Maintenance for Schools	481,957	240,979	-	240,978	

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 September 30, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
MCOG - Public Safety & Social Education	416,860	179,076	94,479	143,305	
Office of Public Accountability	1,396,898	1,411,330	-	(14,432)	8/
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**70,469,030**	**64,772,694**	**585,053**	**5,111,283**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	2,100,000	-	-	
GGRF - Governor/Lieutenant Governor Pensions	252,000	252,000	-	-	
GGRF - Judges Annuities	363,000	363,000	-	-	
GGRF - Health/Dental/Life Insurance	24,859,483	24,859,483	-	-	
GGRF - Supplemental Health/Dental Life Insurance per P.L. 34-42	13,903,510	11,949,088	-	1,954,422	9/
DOA - Supplemental Annuity Benefits Special Fund	8,493,840	8,118,355	-	375,485	
DOA- Cost of Living Allowance	13,226,000	13,476,000	-	(250,000)	10/
MCOG - Lump Sum of Accrued Annual Leave	787,234	787,234	-	-	
Legislature - Lump Sum of Accrued Annual Leave	385,205	385,205	-	-	
TOTAL	**64,370,272**	**62,290,366**	**-**	**2,079,906**	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,559,100	5,559,100	-	-	
GDOE Series 2010A JFK Project	5,130,600	5,130,600	-	-	
BPT Tax Bonds, Series 2011A	16,350,513	16,350,513	-	1	
BPT Tax Bonds, Series 2012B	7,517,244	7,517,244	-	0	
BPT Tax Bonds, Series 2013C	2,775,217	2,775,217	-	-	11/
GDOE Series 2013A Okkodo Project	2,284,685	2,936,685	-	(652,000)	12/
BPT Bonds, Series 2015D	20,214,750	20,214,750	-	-	
Limited Obligation Bonds (Section 30), Series 2016A	10,907,876	10,907,876	-	(0)	
TOTAL	**70,739,985**	**71,391,984**	**-**	**(651,999)**	
GRAND TOTAL	**710,175,483**	**661,694,187**	**7,925,803**	**40,555,493**	

Footnotes:

1/ Pursuant to P.L. 33-185 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2017 projections of General Fund".

2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.

3/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.

4/ Pending journal voucher transactions between department accounts.

5/ Appropriation funded from bond proceeds of refinanced debt service authorized by P.L. 33-183.

6/ Reflects de-appropriation of $150,000 from Legislature and subsequent appropriation to GDOE pursuant to P.L. 34-29.

7/ Pending Governor's Transfer of funds into department. (DPR, DOL)

8/ Pending addressal of overexpenditure between DOA and OPA.

9/ Appropriated from FY17 General Fund 2% reserve for supplemental Retiree Medical/Dental/Life insurance payments per P.L. 34-42, Chapter 11, Section 8.

10/ Existing shortfall due to actual requirements for COLA.

11/ Appropriation and expenditure is net of UOG bond payment obligation ($2,027,283) as stipulated in Chapter 1, Section 6(f), P.L. 33-185.

12/ Shortfall due to overpayment of GDOE Series 2013A Okkodo debt service ($2,000) plus payment of non-appropriated Okkodo Expansion ($650,000).

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

BMRTAITW
1/31/18
Position to Account 5100A1713

Appropriation Accounts
Period Ending 09/2017

WRKAPPN
12:38:01

Department of Corrections

FY 2017

Appropriation account number : 5100A1713
Obligation end date. . . . . :

	Current Period	Year To Date
Original Appropriation . . . :	25,116,006.00	
Budget Adjustments . . . . . :		
Total Appropriation . . . . :	25,116,006.00	
Allotments . . . . . :		25,116,006.00
Expenditures . . . . . :		24,606,229.58
Outstanding Encumbrances . . :		509,704.79
Funds Available . . . . . :	71.63	
Unallotted Balance . . . . . :		
Funds in Reserve . . . . . :		

Run Date . : 1/31/18 STATEMENT OF APPROPRIATIONS, ALLOTMENT, OUTSTANDING ENCUMBRANCE AND EXPENDITURES Page . : 1
Run Time . : 12:42:22 Program: PRTAPPN

User ID. . . . : BMRTAITW
To date. . . . : 9/2017
Account. . . . : 5100A1713
Dept/Division :

Exclude Object Codes:

Account Number / Tot Appropriation	Account Name / YTD Allotment	YTD Expenditures	O/S Encumbrance	Available Funds	Unalloted Balance
5100A171300GA001111	DIRECTOR'S OFFICE				
577,703.25	577,703.25	577,703.25			
5100A171300GA001112	DIRECTOR'S OFFICE				
235,174.95	235,174.95	235,174.95			
5100A171300GA001113	DIRECTOR'S OFFICE				
230,393.43	230,393.43	230,393.43			
5100A171300GA001220	DIRECTOR'S OFFICE				
22,215.00	22,215.00	15,988.14	6,159.00	67.86	
5100A171300GA001230	DIRECTOR'S OFFICE				
896,780.91	896,780.91	896,777.14		3.77	
5100A171300GA001240	DIRECTOR'S OFFICE				
52,936.44	52,936.44	52,936.44			
5100A171300GA001271	DIRECTOR'S OFFICE				
8,500.00	8,500.00	8,500.00			
5100A171300GA001290	DIRECTOR'S OFFICE				
83,245.00	83,245.00	83,245.00			
5100A171300GA001361	DIRECTOR'S OFFICE				
820,620.09	820,620.09	820,620.09			
5100A171300GA001362	DIRECTOR'S OFFICE				
1,362,326.65	1,362,326.65	1,362,326.65			
5100A171300GA001363	DIRECTOR'S OFFICE				
49,288.06	49,288.06	49,253.39	34.67		
5100A171300GA001450	DIRECTOR'S OFFICE				
GA001 PROGRAM TOTALS	**Count: 12**				
4,339,183.78	**4,339,183.78**	**4,332,918.48**	**6,193.67**	**71.63**	
5100A171300GA002230	DOC FOOD SERVICE CONTRACT				
2,930,636.20	2,930,636.20	2,930,636.20			
GA002 PROGRAM TOTALS	**Count: 1**				
2,930,636.20	**2,930,636.20**	**2,930,636.20**			
5100A171300GA016220	FED BUR PRIS PRIOR/CURR OBLIG				
5100A171300GA016230	FED BUR PRIS PRIOR/CURR OBLIG				
473,921.34	473,921.34	473,921.34			
GA016 PROGRAM TOTALS	**Count: 2**				
473,921.34	**473,921.34**	**473,921.34**			
5100A171300GA021111	2016 DOC VACANCY POOL				
5100A171300GA021113	2016 DOC VACANCY POOL				

User ID. . . . : BMRTAITW
To date. . . . : 9/2017
Account. . . . : 5100A1713
Dept/Division :

Exclude Object Codes:

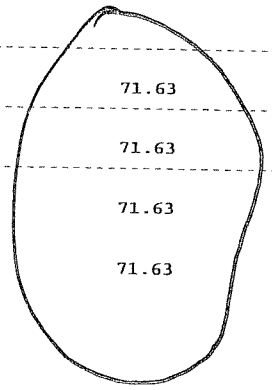
Account Number / Account Name / Tot Appropriation	YTD Allotment	YTD Expenditures	O/S Encumbrance	Available Funds	Unalloted Balance
GA021 PROGRAM TOTALS **Count:** 2					
5100A171300GA028230 CONSOLIDATED AGREEMENT - GMHA					
839,720.00	839,720.00	839,719.88	.12		
GA028 PROGRAM TOTALS **Count:** 1					
839,720.00	**839,720.00**	**839,719.88**	**.12**		
00 DIVISION TOTALS **Count:** 18					
8,583,461.32	**8,583,461.32**	**8,577,195.90**	**6,193.79**	**71.63**	
5100A171310CE003111 ADULT CORRECTION FACILITY					
7,968,371.79	7,968,371.79	7,968,371.79			
5100A171310CE003112 ADULT CORRECTION FACILITY					
1,481,288.15	1,481,288.15	1,481,288.15			
5100A171310CE003113 ADULT CORRECTION FACILITY					
2,581,275.43	2,581,275.43	2,581,275.43			
5100A171310CE003450 ADULT CORRECTION FACILITY					
503,511.00	503,511.00		503,511.00		
CE003 PROGRAM TOTALS **Count:** 4					
12,534,446.37	**12,534,446.37**	**12,030,935.37**	**503,511.00**		
10 DIVISION TOTALS **Count:** 4					
12,534,446.37	**12,534,446.37**	**12,030,935.37**	**503,511.00**		
5100A171311CE009111 ROSARIO DETENTION CENTER					
1,760,008.72	1,760,008.72	1,760,008.72			
5100A171311CE009112 ROSARIO DETENTION CENTER					
297,569.33	297,569.33	297,569.33			
5100A171311CE009113 ROSARIO DETENTION CENTER					
570,373.81	570,373.81	570,373.81			
CE009 PROGRAM TOTALS **Count:** 3					
2,627,951.86	**2,627,951.86**	**2,627,951.86**			
11 DIVISION TOTALS **Count:** 3					
2,627,951.86	**2,627,951.86**	**2,627,951.86**			
5100A171321SE004111 CASEWORK AND COUNSELING SERVIC					
272,895.56	272,895.56	272,895.56			
5100A171321SE004113 CASEWORK AND COUNSELING SERVIC					
97,072.83	97,072.83	97,072.83			

STATEMENT OF APPROPRIATIONS, ALLOTMENT, OUTSTANDING ENCUMBRANCE AND EXPENDITURES

User ID. . . . : BMRTAITW
To date. . . . : 9/2017
Account. . . . : 5100A1713
Dept/Division :

Exclude Object Codes:

Account Number / Tot Appropriation	Account Name / YTD Allotment	YTD Expenditures	O/S Encumbrance	Available Funds	Unalloted Balance
SE004 PROGRAM TOTALS	**Count:** 2				
369,968.39	**369,968.39**	**369,968.39**			
21 DIVISION TOTALS	**Count:** 2				
369,968.39	**369,968.39**	**369,968.39**			
5100A171322SE013111 FORENSIC (MEDICINE DRUG TRMT)					
173,618.34	173,618.34	173,618.34			
5100A171322SE013112 FORENSIC (MEDICINE DRUG TRMT)					
9,555.23	9,555.23	9,555.23			
5100A171322SE013113 FORENSIC (MEDICINE DRUG TRMT)					
60,514.70	60,514.70	60,514.70			
SE013 PROGRAM TOTALS	**Count:** 3				
243,688.27	**243,688.27**	**243,688.27**			
22 DIVISION TOTALS	**Count:** 3				
243,688.27	**243,688.27**	**243,688.27**			
5100A171330ED006111 PAROLE SERVICE DIVISION					
574,413.55	574,413.55	574,413.55			
5100A171330ED006112 PAROLE SERVICE DIVISION					
10,783.87	10,783.87	10,783.87			
5100A171330ED006113 PAROLE SERVICE DIVISION					
171,292.37	171,292.37	171,292.37			
ED006 PROGRAM TOTALS	**Count:** 3				
756,489.79	**756,489.79**	**756,489.79**			
30 DIVISION TOTALS	**Count:** 3				
756,489.79	**756,489.79**	**756,489.79**			
13 DEPARTMENT TOTALS:	**Count:** 33				
25,116,006.00	**25,116,006.00**	**24,606,229.58**	**509,704.79**	**71.63**	
A17 APTYP+FY TOTALS:	**Count:** 33				
25,116,006.00	**25,116,006.00**	**24,606,229.58**	**509,704.79**	**71.63**	
100 FUND TOTALS:	**Count:** 33				
25,116,006.00	**25,116,006.00**	**24,606,229.58**	**509,704.79**	**71.63**	
FINAL TOTALS	**Count:** 33				
25,116,006.00	**25,116,006.00**	**24,606,229.58**	**509,704.79**	**71.63**	



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

OCT 30 2017

The Honorable Benjamin J.F. Cruz
Speaker
I Mina' Trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
Hagatna, Guam 96910

420

Dear Speaker Cruz:

Pursuant to P.L. 33-185, Ch. XIII, Sec. 18, transmitted herewith is the Appropriation Reserve Report for the Quarter Ending September 30, 2017. As mandated, the report accounts for "reserves held on any appropriations in this Act, detailed by amount, by AS400 account number."

It should be noted that the Appropriation Reserves reported were inclusive of the fifteen percent (15%) reserves imposed on all General Fund and Special Fund appropriations (including for operations) pursuant to BBMR Circular 17-01. As previously mentioned, while these reserves were imposed to continue fiscal constraint in FY2017, departments / agencies had been drawing on these reserves to facilitate / accommodate their operations.

Lastly, it should be noted that the report is in "Draft" form at this time as the Department of Administration has not officially closed the 4th Quarter of FY2017. As such, financial information contained in the report is subject to change.

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

Sincerely,

LESTER L. CARLSON, JR.

Attachment

3

FY2017 APPROPRIATION RESERVE REPORT
RESERVES AS OF: SEPTEMBER 30, 2017 [DRAFT]

DEPARTMENT / AGENCY	DEPT. CODE	P.L. 33-185 APPROPRIATION SOURCE	FUND SOURCE	PURPOSE	AS400 ACCOUNT NO.	TOTAL APPROPRIATION	APPROPRIATION RESERVE (9-30-2017)	FN
		Chapter V, Sec.1(g)(2)	LIMITED GAMING FUND	ADMINISTRATION OF LIMITED GAMING FUND	5655A170660GA234	100,095	19,995	
GUAM ELECTION COMMISSION	07	Chapter V, Sec.1(ee)(1)	GENERAL FUND	OPERATIONS	5100A170700GA001	1,514,576	89,587	
DEPARTMENT OF REVENUE AND TAXATION	08	Chapter V, Sec 1(h)(1)	GENERAL FUND	OPERATIONS	5100*1708**	8,865,558	0	
		Chapter V, Sec 1(h)(1)	BETTER PUBLIC SERVICE FUND	OPERATIONS	5628A170800SE201	2,204,250	330,637	
		Chapter V, Sec 1(h)(1)	TAX COLLECTION ENHANCEMENT FUND	OPERATIONS	5603A170810SE201	913,708	55	
		Chapter V, Sec 1(h)(1)	UNAPPROPRIATED FUND BALANCE - TAX COLLECTION ENHANCEMENT FUND	OPERATIONS	5603A170810SE204	125,000	125,000	5/
		Chapter XI, Sec 11	TOURIST ATTRACTION FUND	VETERANS LICENSE PLATES	5206A170800SE027	5,000	0	
BUREAU OF STATISTICS AND PLANS	09	Chapter V, Sec 1(i)(1)	GENERAL FUND	OPERATIONS & BUSINESS & ECON. STATS. PROGRAM	5100*1709**	1,251,880	41,432	
DEPARTMENT OF PUBLIC WORKS	10	Chapter V, Sec 1(j)(1)	GENERAL FUND	OPERATIONS	5100*1710**	7,123,269	0	
		Chapter V, Sec 1(j)(1)	GUAM HIGHWAY FUND	OPERATIONS	5208*1710**	11,978,176	9,113	
GUAM POLICE DEPARTMENT	12	Chapter V, Sec 1(m)(1)	GENERAL FUND	OPERATIONS, FORENSIC SCIENCE DIV. OPS., CJIS COST SHARE AND REC. BOATING LOCAL MATCH	5100*1712**	33,771,921	0	
		Chapter V, Sec 1(m)(1)	POLICE SERVICES FUND	OPERATIONS	5263A171220SE263	1,337,777	214,000	
		Chapter V, Sec 1(m)(1)	TOURIST ATTRACTION FUND	OPERATIONS	5206A171200GA211	500,000	2,000	
		Chapter XI, Sec 12	FY2016 TAF EXCESS REVENUES	CIVILIAN VOLUNTEER POLICE RESERVE	5206A171200SE216	200,000	200,000	5/
DEPARTMENT OF CORRECTIONS	13	Chapter V, Sec 1(n)(1)	GENERAL FUND	OPERATIONS, COST OF CARE & CUSTODY OF PRISONERS IN FED. FACILITIES AND CJIS COST SHARE	5100*1713**	25,116,006	0	
		Chapter V, Sec 1(n)(1)	CORRECTIONS INMATE REVOLOVING FUND	OPERATIONS	5214A171300DO011	1,374,248	0	