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.
DEPUTY DIRECTOR

OCT 30 2018

The Honorable Therese M. Terlaje
Acting Speaker
I Mina'trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96910

Vice Speaker Therese M. Terlaje
34GL-18-2527
OCT 31 2018
Time: 11:38 am
Received by:
2018 OCT 31 PM 2:52

Dear Acting Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending September 30, 2018. There are several statutes requiring monthly reports 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. The report is not prepared in accordance 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. This report has been prepared and submitted to comply with Public Law 34-42. Please note that the attached report factors in the anticipated revenue shortfalls associated with the Tax Cuts and Jobs Act of 2017 which totals to approximately $67,050,000 and have included estimated additional Gross Receipt Taxes per Public Law 34-87.

The attached report is being submitted as a replacement to the Consolidated Revenue/Expenditure Report for the period ending September 30, 2018 transmitted to your office on October 22, 2018 due to period transactions being posted after transmittal of the report. It should be noted that similar transactions are pending for departments that receive cash disbursements from the Department of Administration.

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

Sincerely,

LESTER L. CARLSON, JR.

Enclosures

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Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Deputy Director, Bureau of Budget and Management Research
Edward Birn, 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 FY2018 and FY2017 For the Month Ending September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2018 and FY2017 Twelve months ending September 2018		
	2018 September	2017 September	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
Income Taxes:						
Individual	$ 9,193,818	$ 13,935,574	$ (4,741,757)	$ 99,285,692	$ 90,373,186	$ 8,912,506
Corporation	9,533,921	24,811,819	(15,277,898)	130,615,893	139,691,383	(9,075,490)
Withholding	17,154,344	20,786,010	(3,631,666)	230,780,984	261,505,539	(30,724,554)
Income Taxes	**35,882,083**	**59,533,403**	**(23,651,320)**	**460,682,570**	**491,570,108**	**(30,887,538)**
Business privilege taxes:						
Gross Receipts Taxes	24,638,722	20,553,472	4,085,250	263,431,393	234,498,650	28,932,743
Other Taxes:						
Use Tax	248,884	189,112	59,772	3,182,752	3,196,443	(13,691)
Business Privilege Taxes	**24,887,606**	**20,742,584**	**4,145,022**	**266,614,145**	**237,695,093**	**28,919,052**
Licenses, Fees & Penalties	**264,206**	**202,232**	**61,975**	**4,431,338**	**5,152,524**	**(721,185)**
Use of Money & Property	**78,271**	**31,689**	**46,582**	**272,204**	**602,995**	**(330,791)**
Federal Sources:						
Section 30	0	7,734,103	(7,734,103)	77,795,541	87,154,735	(9,359,194)
Immigration fees	125,335	189,345	(64,010)	1,746,790	1,969,785	(222,995)
Recovery from Individuals	0	2,883	(2,883)	4,043	19,766	(15,723)
Child Support AFDC Local Share	2,427	6,388	(3,961)	47,594	76,080	(28,486)
Federal Sources 2/	**127,762**	**7,932,718**	**(7,804,956)**	**79,593,968**	**89,220,366**	**(9,626,398)**
Department Charges:						
Agriculture	182	95	87	3,441	4,356	(915)
Police & Corrections	0	0	0	10	10	0
Public Works	5,950	7,650	(1,700)	83,425	48,735	34,690
Public Health	400	1,050	(650)	7,880	9,995	(2,115)
Commerce	0	0	0	0	0	0
Other charges	129,610	134,200	(4,590)	1,577,613	1,248,624	328,989
Department Charges	**136,142**	**142,995**	**(6,853)**	**1,672,369**	**1,311,720**	**360,649**
TOTAL GENERAL FUND REVENUES	**$ 61,376,071**	**$ 88,585,621**	**(27,209,550)**	**$ 813,266,594**	**$ 825,552,805**	**$ (12,286,211)**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 34-42) 2/	13,907,335	13,817,509	$ 89,826	125,050,000	125,000,000	$ 50,000

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 2018 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 9/30/2018

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 34-42

Note 4: FY18 Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.: Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending September 2018 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 4th Quarter 2018 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3/]		
	FY2018 Adopted Revenues Allocated for the Month September [4/]	FY2018 Actual Collections For the Month September	Favorable (Unfavorable)	FY2018 Adopted Revenues Allocated for the Quarter [4/]	FY2018 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 8,649,712	$ 9,193,818	$ 544,106	13,180,954.00	24,430,238.20	11,249,284.20
Corporation	26,454,664	9,533,921	(16,920,743)	41,602,955.00	20,507,003.19	(21,095,951.81)
Withholding	22,794,253	17,154,344	(5,639,909)	71,658,056.00	51,608,651.54	(20,049,404.46)
Income Taxes	**57,898,629**	**35,882,083**	**(22,016,546)**	**126,441,965.00**	**96,545,892.93**	**(29,896,072.07)**
Business privilege taxes:						
Gross Receipts Taxes	27,582,201	24,638,722	(2,943,479)	68,611,932.00	77,520,988.23	8,909,056.23
Other Taxes:						
Use Tax	680,795	248,884	(431,911)	1,333,267.00	883,762.72	(449,504.28)
Business Privilege Taxes	**28,262,996**	**24,887,606**	**(3,375,390)**	**69,945,199.00**	**78,404,750.95**	**8,459,551.95**
Licenses, Fees & Penalties	**424,502**	**264,206**	**(160,296)**	**1,319,703.00**	**990,809.75**	**(328,893.25)**
Use of Money & Property	**101,580**	**78,271**	**(23,309)**	**177,611.00**	**214,900.11**	**37,289.11**
Federal Sources:						
Section 30	0	0	0	-	-	-
Immigration fees	147,694	125,335	(22,359)	501,782.00	391,640.00	(110,142.00)
Recovery from Individuals	0	0	0	-	(3,975.52)	(3,975.52)
Child Support AFDC Local Share	0	2,427	2,427	-	5,595.26	5,595.26
Federal Sources [2/]	**147,694**	**127,762**	**(19,932)**	**501,782.00**	**393,259.74**	**(108,522.26)**
Department Charges:						
Agriculture	82	182	100	253.00	421.00	168.00
Police & Corrections	0	0	0	-	-	-
Public Works	6,549	5,950	(599)	19,214.00	25,475.00	6,261.00
Public Health	899	400	(499)	3,091.00	1,600.00	(1,491.00)
Commerce	0	0	0	-	-	-
Other charges	114,751	129,610	14,859	560,659.00	554,246.63	(6,412.37)
Department Charges	**122,281**	**136,142**	**13,861**	**583,217.00**	**581,742.63**	**(1,474.37)**
TOTAL GENERAL FUND REVENUES	**$ 86,957,682**	**$ 61,376,071**	**(25,581,611)**	**198,969,477.00**	**177,131,356.11**	**(21,838,120.89)**

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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 2018 Refunds

3/ This information will be updated in the quarter ending

4/ Based on Adopted Revenues allocated per P.L. 34-42, 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 9/30/2018

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 34-42

Note 4. FY18 Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting., Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Months Ending September 2018 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY 2018 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		
	FY2018 Adopted Revenues for the Cumulative Period [2/]	FY2018 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2018 Adopted Revenues (Full Year Projection) [2/]	FY2018 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 78,342,876	$ 99,285,692	$ 20,942,816	$ 78,342,876	$ 99,285,692	$ 20,942,816
Corporation	152,601,412	130,615,893	(21,985,519)	152,601,412	130,615,893	(21,985,519)
Withholding	281,225,258	230,780,984	(50,444,274)	281,225,258	230,780,983	(50,444,275)
Income Taxes	**512,169,546**	**460,682,570**	**(51,486,976)**	**512,169,546**	**460,682,568**	**(51,486,978)**
Business privilege taxes:						
Gross Receipts Taxes	254,800,702	263,431,393	8,630,691	254,800,702	263,431,393	8,630,691
Other Taxes:						
Use Tax	4,331,471	3,182,752	(1,148,719)	4,331,471	3,182,753	(1,148,718)
Business Privilege Taxes	**259,132,173**	**266,614,145**	**7,481,972**	**259,132,173**	**266,614,146**	**7,481,973**
Licenses, Fees & Penalties	**6,037,848**	**4,431,338**	**(1,606,510)**	**6,037,848**	**4,431,338**	**(1,606,510)**
Use of Money & Property	**392,668**	**272,204**	**(120,464)**	**392,668**	**272,205**	**(120,463)**
Federal Sources:						
Section 30	68,603,100	77,795,541	9,192,441	68,603,100	77,795,541	9,192,441
Immigration fees	1,854,466	1,746,790	(107,676)	1,854,466	1,798,427	(56,039)
Recovery from Individuals	0	4,043	4,043	0		0
Child Support AFDC Local Share	0	47,594	47,594	0		0
Federal Sources	**70,457,566**	**79,593,968**	**9,136,402**	**70,457,566**	**79,593,968**	**9,136,402**
Department Charges:						
Agriculture	5,443	3,441	(2,002)	5,443		(5,443)
Police & Corrections	8	10	2	8		(8)
Public Works	57,319	83,425	26,106	57,319		(57,319)
Public Health	12,378	7,880	(4,498)	12,378		(12,378)
Commerce	0	0	0	0		0
Other charges	1,472,328	1,577,613	105,285	1,472,328		(1,472,328)
Department Charges	**1,547,476**	**1,672,369**	**124,893**	**1,547,476**	**1,672,370**	**124,894**
TOTAL GENERAL FUND REVENUES	**$ 849,737,277**	**$ 813,266,594**	**(36,470,683)**	**$ 849,737,277**	**$ 813,266,595**	**$ (36,470,682)**
			-4.29%			-4.29%

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Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Based on Adopted Revenues allocated per P.L. 34-42, 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 9/30/2018

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 34-42

Note 4. FY18 Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting ; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2018

(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	6,080,610	5,883,792	132,757	64,061	
Office of I Segundu Na Maga'lahen Guahan	1,016,150	1,013,576	2,574	0	
Bureau of Budget & Management Research (BBMR)	1,231,508	1,017,412	48,203	165,893	
BBMR - Competitive Wage Act Employee Appeal Payment	68,358	-	-	68,358	
Civil Service Commission	926,005	804,327	1,320	120,358	
CSC - Administrative Law Judge / Legal Secretary	127,960	99,172	26,169	2,618	
Department of Administration (DOA)	7,320,267	7,066,188	109,490	144,589	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	522,693	-	424,276	
DOA - Residential Treatment Fund	1,600,000	1,019,371	-	580,629	
DOA - Government Claims Fund	250,000	16,068	-	233,932	
DOA - Government Annual Single Audit	401,000	401,000	-	-	
DOA - Office of Technology	3,332,792	2,658,429	361,147	313,216	
DOA - Guam Autism Education Program	150,000	150,000	-	-	
Department of Revenue & Taxation (DRT)	9,518,191	8,371,466	297,028	849,697	
DRT - Recruitment of Revenue Agents	850,000	192,093	-	657,907	
DRT - Recruitment of Vehicle Registration Officers & Driver's License Examiners	325,000	-	-	325,000	
Department of Public Works - Cost Benefit & Space Utilization Study	150,000	-	100,000	50,000	
Department of Land Management	343,292	298,236	11,565	33,491	
Guam Ancestral Lands Commission	91,093	82,228	-	8,865	
Office of Veterans Affairs	631,767	437,103	23,166	171,498	
TOTAL	**35,360,962**	**30,033,156**	**1,113,419**	**4,214,387**	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	30,035,239	26,334,341	547,802	3,153,096	3/
GPD - Supplemental Appropriation per P.L. 34-115	100,000	-	-	100,000	4/
Department of Corrections (DOC)	22,972,776	22,015,680	374,468	582,627	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	503,500	462,505	-	40,995	
DOC - GMHA Consolidated Agreement	650,000	650,000	-	-	
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-	
DOC - Supplemental Operations Appropriation per P.L. 34-115	500,000	-	-	500,000	4/
Department of Youth Affairs (DYA)	5,907,388	5,383,923	60,756	462,709	
DYA - Runaway, Homeless or Victims of Abuse	332,150	292,798	39,352	-	
Chief Medical Examiner	442,330	395,215	38,110	9,005	
Guam Fire Department	31,885,003	30,835,155	-	1,049,848	
TOTAL	**93,418,116**	**86,459,348**	**1,060,488**	**5,898,280**	

See footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2018

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	9,423,021	6,986,496	764,355	1,672,170	
DPHSS - MIP/MIPPR Program	8,636,625	9,011,564	335	(375,274)	5/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000	
DPHSS - Medicaid Program	21,447,831	20,122,150	-	1,325,681	
DPHSS - Children's Health Insurance Program	5,965,410	5,222,236	141,916	601,258	
DPHSS - Division of Senior Citizens Programs	10,582,870	7,807,227	933,505	1,842,138	
DPHSS - Public Assistance Program	2,223,454	1,730,893	28,000	464,561	
DPHSS - Enhanced Allotment Plan	956,197	955,661	-	536	
DPHSS - Office of Minority Health	122,954	101,701	-	21,253	
DPHSS - Foster Care Health Insurance Premiums	749,046	666,695	-	82,351	
DPHSS - Medical Marijuana Lab	100,000	-	-	100,000	
Guam Behavioral Health and Wellness Center (GBHWC)	1,808,665	1,202,381	391,951	214,333	
GBHWC - Drug & Alcohol Programs	437,429	407,224	30,205	-	
GBHWC - Youth Suicide Prevention and Peace Program	86,000	48,957	34,259	2,784	
Guam Memorial Hospital Authority (GMHA) - Operations	2,170,616	1,989,735	-	180,881	
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	512,874	-	87,126	
GMHA - Supplemental Operations Appropriation per P.L. 34-115	6,800,000	4,500,000	-	2,300,000	4/
TOTAL	**72,910,118**	**61,265,795**	**2,324,527**	**9,319,797**	
PUBLIC EDUCATION					
Department of Education Operations (DOE)	215,563,502	201,354,656	-	14,208,846	
DOE - Guahan Academy & *iLearn* Academy Charter Schools	6,807,359	6,393,349	-	414,010	
DOE - Chamoru Studies Division	401,207	401,207	-	-	
DOE - Textbooks	1,500,000	1,500,000	-	-	
DOE - Universal Pre-Kindergarten Pilot Program	1,054,596	-	-	1,054,596	
DOE - Maintenance and Repairs of School Facilities	500,000	500,000	-	-	
DOE - Simon Sanchez Procurement per P.L. 34-117	1,500,000	-	-	1,500,000	6/
University of Guam Operations (UOG)	30,740,431	21,914,116	-	8,826,315	
UOG - Scholarships (SSFAP)	3,599,358	2,604,159	-	995,199	
UOG - Aquaculture Development and Training Center	125,254	90,622	-	34,632	
UOG - WERI (Guam Hydrologic Survey)	182,694	132,180	-	50,514	
UOG - WERI (Water Resource Monitoring)	155,626	112,596	-	43,030	
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	129,872	-	19,512	
UOG - KPRG Operations	125,000	90,438	-	34,562	
Guam Community College Operations (GCC)	18,096,062	13,277,123	-	4,818,939	
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	588,671	-	246,929	
GCC - Apprenticeship Program	818,369	576,529	-	241,840	
TOTAL	**282,154,442**	**249,665,520**	**-**	**32,488,922**	

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, 2018

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,052,841	747,318	30,718	274,805	
TOTAL	**1,052,841**	**747,318**	**30,718**	**274,805**	
RECREATION					
Department of Parks and Recreation - Guam Historic Resources Division	394,868	286,021	13,124	95,723	
TOTAL	**394,868**	**286,021**	**13,124**	**95,723**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD) - Operations	176,063	162,472	-	13,591	
COD - Public Information Program	210,000	16,704	13,868	179,428	
Department of Labor (DOL)	2,016,852	1,754,065	32,676	230,111	
DOL - Worker's Compensation Fund	698,593	561,203	-	137,390	
Department of Military Affairs	909,100	476,539	1,211	431,350	
Guam Election Commission (GEC)	1,514,576	1,472,427	32,083	10,066	
TOTAL	**5,525,184**	**4,443,410**	**79,839**	**1,001,935**	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	702,126	671,869	4,971	25,287	
BSP - Business and Economics Statistics Program	549,754	515,257	-	34,497	
Department of Agriculture - DOAg	2,433,048	2,152,017	-	281,031	
DOAg - Animal Shelter (GAIN)	150,000	95,625	31,875	22,500	
DOAg - Conservation Officers	558,875	476,617	-	82,258	
TOTAL	**4,393,803**	**3,911,385**	**36,846**	**445,572**	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	34,696,443	29,878,880	-	4,817,563	7/
Judiciary - Electronic Monitoring System Appropriation per P.L. 34-115	500,000	-	-	500,000	
I Liheslaturan Guåhan (Legislature)	7,646,908	7,106,287	-	540,621	
Legislature - Office of Finance and Budget	423,000	395,850	-	27,150	
Office of the Attorney General Operations (OAG)	16,249,713	14,239,454	169,293	1,840,966	3/
Public Defender Services Corporation (PDS)	4,341,373	3,639,505	-	701,868	

See Footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2018

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
Mayor's Council of Guam (MCOG) - Operations	788,931	565,901	62,256	160,775	
Office of Public Accountability	1,396,898	1,396,898	-	-	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**66,043,266**	**57,222,774**	**231,549**	**8,588,944**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,300,000	3,300,000	-	-	
GGRF - Governor/Lieutenant Governor Pensions	252,000	252,000	-	-	
GGRF - Judges Annuities	365,000	365,000	-	-	
GGRF - Health/Dental/Life Insurance	32,384,180	32,381,265	-	2,915	
DOA - Supplemental Annuity Benefits Special Fund	8,392,000	8,295,000	-	97,000	
DOA- Cost of Living Allowance	13,902,000	13,758,000	-	144,000	
Emergency Declaration for Tropical Storm Cimaron per E.O. 2018-09	250,000	39,217	13,400	197,383	8/
Emergency Declaration for Tropical Storm Mangkhut per E.O. 2018-13	250,000	264,271	140,879	(155,150)	9/
TOTAL	**59,095,180**	**58,654,753**	**154,279**	**286,148**	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,555,250	5,555,250	-	-	
GDOE Series 2010A JFK Project	5,128,200	5,128,200	-	-	
BPT Tax Bonds, Series 2011A	16,346,763	16,346,763	-	1	
BPT Tax Bonds, Series 2012B	7,509,324	7,509,324	-	0	
BPT Tax Bonds, Series 2013C	2,772,338	2,772,338	-	-	10/
GDOE Series 2013A Okkodo Project	2,286,685	2,286,685	-	-	
BPT Bonds, Series 2015D	22,263,550	22,263,550	-	-	
Limited Obligation Bonds (Section 30), Series 2016A	14,069,250	14,069,250	-	-	
TOTAL	**75,931,360**	**75,931,359**	**-**	**1**	
GRAND TOTAL	**696,280,140**	**628,620,838**	**5,044,789**	**62,614,513**	

Footnotes:

1/ Pursuant to P.L. 34-42 as amended by P.L. 34-87. Does not include appropriations from "revenues in excess of FY 2018 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/ Pursuant to P.L. 34-115 relative to appropriating funds from tax amnesty collections GMHA, DOC, GPD, and the Judiciary.

5/ Pending journal voucher transactions between MIP/MIPPR program and DPHSS accounts.

6/ Pursuant to P.L. 34-117 relative to appropriating funds from tax amnesty collections for Simon Sanchez High School

7/ Inclusive of Judiciary appropriations for: Court Appointed Fees ($1,306,472), Adult and Juvenile Drug Courts ($1,572,793), and Electronic Monitoring System ($551,966). Pending distribution of allocation by DOA.

8/ Funds made available through de-appropriation of DPHSS accounts.

9/ Funds made available through de-appropriation of DRT accounts.

10/ Appropriation and expenditure is net of UOG bond payment obligation ($2,027,787) as stipulated in Chapter 1, Section 6(f), P.L. 34-42.

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