# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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GOVERNOR

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LIEUTENANT GOVERNOR

MAR 19 2019

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

2019 MAR 20 PM 4:32

35GL-19-0248
Speaker Tina Rose Muña Barnes

MAR 20 2019
Time 425 ( )AM ( )PM
Received By:

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

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending February 28, 2019. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 34-116. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

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

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 |
| Edward Birn, Director, Department of Administration |
| Dafne Shimizu, Acting Director, Department of Revenue and Taxation |

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

| | | Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2019 and FY2018 For the Month Ending February | | | Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2019 and FY2018 Five months ending February 2019 | | |
|---|---|---|---|---|---|---|---|
| | | 2019 February | 2018 February | Increase (Decrease) | Fiscal Year 2019 | Fiscal Year 2018 | Increase (Decrease) |
| Income Taxes: | | | | | | | |
| Individual | 2/ & 3/ | $ 3,636,218 | $ 2,191,117 | $ 1,445,102 | $ 28,508,679 | $ 23,918,501 | $ 4,590,178 |
| Corporation | 3/ | 3,759,301 | 1,753,578 | 2,005,723 | 24,353,730 | 44,366,590 | (20,012,859) |
| Withholding | | 17,774,136 | 16,345,166 | 1,428,970 | 97,486,818 | 107,455,349 | (9,968,531) |
| **Income Taxes** | | **25,169,655** | **20,289,861** | **4,879,794** | **150,349,227** | **175,740,440** | **(25,391,212)** |
| Business privilege taxes: | | | | | | | |
| Gross Receipts Taxes | | 25,699,509 | 19,345,307 | 6,354,202 | 126,153,869 | 96,205,020 | 29,948,848 |
| Other Taxes: | | | | | | | |
| Use Tax | | 346,187 | 248,609 | 97,579 | 1,815,634 | 1,124,136 | 691,498 |
| **Business Privilege Taxes** | | **26,045,697** | **19,593,916** | **6,451,781** | **127,969,503** | **97,329,156** | **30,640,347** |
| **Licenses, Fees & Penalties** | | **187,315** | **160,875** | **26,440** | **1,201,082** | **807,632** | **393,450** |
| **Use of Money & Property** | | **68,115** | **32,881** | **35,234** | **510,041** | **(73,485)** | **583,526** |
| Federal Sources: | | | | | | | |
| Section 30 | | 0 | 0 | 0 | 77,046,768 | 77,795,541 | (748,773) |
| Immigration fees | | 0 | 168,510 | (168,510) | 573,740 | 814,545 | (240,805) |
| Recovery from Individuals | | 0 | 0 | 0 | 12,553 | 8,019 | 4,534 |
| Child Support AFDC Local Share | | 3,597 | 10,693 | (7,096) | 8,177 | 38,473 | (30,296) |
| **Federal Sources** | | **3,597** | **179,203** | **(175,606)** | **77,641,239** | **78,656,578** | **(1,015,339)** |
| Department Charges: | | | | | | | |
| Agriculture | | 359 | 328 | 31 | 1,839 | 1,516 | 323 |
| Police & Corrections | | 0 | 0 | 0 | 0 | 10 | (10) |
| Public Works | | 4,775 | 5,650 | (875) | 41,200 | 28,200 | 13,000 |
| Public Health | | 720 | 465 | 255 | 2,800 | 4,000 | (1,200) |
| Commerce | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other charges | | 84,562 | 74,959 | 9,603 | 413,414 | 324,174 | 89,240 |
| **Department Charges** | | **90,416** | **81,402** | **9,014** | **459,253** | **357,900** | **101,353** |
| **TOTAL GENERAL FUND REVENUES** | | **$ 51,564,794** | **$ 40,338,137** | **$ 11,226,657** | **$ 358,130,344** | **$ 352,818,221** | **$ 5,312,124** |
| **PROVISION FOR TAX REFUNDS** | | | | | | | |
| Budget (Provision per P.L. 34-116) | 4/ | 7,531,136 | 6,331,908 | $ 1,199,228 | 47,303,087 | 43,755,067 | $ 3,548,020 |

Footnotes:

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

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

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

4/ Estimates are recorded for the provision for 2019 Refunds

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2019

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 34-116

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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 February 2019 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end] | | | Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 2nd Quarter 2019 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3/] | | |
|---|---|---|---|---|---|---|
| | FY2019 Adopted Revenues Allocated for the Month February [3/] | FY2019 Actual Collections For the Month February | Favorable (Unfavorable) | FY2019 Adopted Revenues Allocated for the Quarter [4/] | FY2019 Actual Collections for the Quarter | Favorable Increase (Decrease) |
| Income Taxes: | | | | | | |
| Individual | $ 1,995,158 | $ 3,636,218 | $ 1,641,060 | | | |
| Corporation | 1,190,301 | 3,759,301 | 2,569,000 | | | |
| Withholding | 17,094,848 | 17,774,136 | 679,288 | | | |
| **Income Taxes** | **20,280,307** | **25,169,655** | **4,889,348** | | | |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 23,906,695 | 25,699,509 | 1,792,814 | | | |
| Other Taxes: | | | | | | |
| Use Tax | 180,849 | 346,187 | 165,338 | | | |
| **Business Privilege Taxes** | **24,087,544** | **26,045,697** | **1,958,153** | | | |
| **Licenses, Fees & Penalties** | **133,607** | **187,315** | **53,708** | | | |
| **Use of Money & Property** | **47,677** | **68,115** | **20,438** | | | |
| Federal Sources: | | | | | | |
| Section 30 | 0 | 0 | 0 | | | |
| Immigration fees | 129,841 | 0 | (129,841) | | | |
| Recovery from Individuals | 0 | 0 | 0 | | | |
| Child Support AFDC Local Share | 0 | 3,597 | 3,597 | | | |
| **Federal Sources** [2/] | **129,841** | **3,597** | **(126,244)** | | | |
| Department Charges: | | | | | | |
| Agriculture | 171 | 359 | 188 | | | |
| Police & Corrections | 0 | 0 | 0 | | | |
| Public Works | 2,942 | 4,775 | 1,833 | | | |
| Public Health | 242 | 720 | 478 | | | |
| Commerce | 0 | 0 | 0 | | | |
| Other charges | 39,030 | 84,562 | 45,532 | | | |
| **Department Charges** | **42,385** | **90,416** | **48,031** | | | |
| **TOTAL GENERAL FUND REVENUES** | **44,721,361** | **51,564,794** | **6,843,433** | | | |

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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/ This information will be updated in the quarter ending

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

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2019

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 34-116

Note 4: 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 Five Months Ending February 2019 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end] | | | FY2019 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA. Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4 §4109'(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end] | | |
|---|---|---|---|---|---|---|
| | FY2019 Adopted Revenues for the Cumulative Period [2/] | FY2019 Actual Revenues for the Cumulative Period | Favorable (Unfavorable) | FY2019 Adopted Revenues (Full Year Projection) [2/] | FY2019 Revenue Tracking | Favorable Increase (Decrease) |
| Income Taxes: | | | | | | |
| Individual [3/ & 4/] | $ 16,319,608 | $ 28,508,679 | $ 12,189,071 | $ 66,411,501 | $ 80,477,831 [3/ & 4/] | $ 14,066,330 |
| Corporation | 24,358,826 | 24,353,730 | (5,096) | 83,723,858 | 72,497,765 [4/] | (11,226,093) |
| Withholding | 91,250,779 | 97,486,818 | 6,236,039 | 223,751,011 | 237,527,052 | 13,776,041 |
| **Income Taxes** | 131,929,213 | 150,349,227 | 18,420,014 | 373,886,370 | 390,502,648 | 16,616,278 |
| Business privilege taxes: | | | | | | |
| Gross Receipts Taxes | 132,410,073 | 126,153,869 | (6,256,204) | 311,528,514 | 309,921,780 | (1,606,734) |
| Other Taxes: | | | | | | |
| Use Tax | 1,163,596 | 1,815,634 | 652,038 | 3,102,098 | 4,831,717 | 1,729,619 |
| **Business Privilege Taxes** | 133,573,669 | 127,969,503 | (5,604,166) | 314,630,612 | 314,753,497 | 122,885 |
| **Licenses, Fees & Penalties** | 754,589 | 1,201,082 | 446,493 | 5,743,159 | 7,684,833 | 1,941,674 |
| **Use of Money & Property** | 32,444 | 510,041 | 477,597 | 190,944 | 2,590,367 | 2,399,423 |
| Federal Sources: | | | | | | |
| Section 30 | 78,000,000 | 77,046,768 | (953,232) | 78,000,000 | 77,046,768 | (953,232) |
| Immigration fees | 802,519 | 573,740 | (228,779) | 2,006,165 | 1,480,418 | (525,747) |
| Recovery from Individuals | 0 | 12,553 | 12,553 | 0 | | 0 |
| Child Support AFDC Local Share | 0 | 8,177 | 8,177 | 0 | | 0 |
| **Federal Sources** | 78,802,519 | 77,641,239 | (1,161,280) | 80,006,165 | 78,527,186 | (1,478,979) |
| Department Charges: | | | | | | |
| Agriculture | 949 | 1,839 | 890 | 2,053 | | (2,053) |
| Police & Corrections | 7 | 0 | (7) | 7 | | (7) |
| Public Works | 17,934 | 41,200 | 23,266 | 53,512 | | (53,512) |
| Public Health | 2,583 | 2,800 | 217 | 5,457 | | (5,457) |
| Commerce | 0 | 0 | 0 | 0 | | 0 |
| Other charges | 205,817 | 413,414 | 207,597 | 1,110,689 | | (1,110,689) |
| **Department Charges** | 227,290 | 459,253 | 231,963 | 1,171,718 | 1,543,832 | 372,114 |
| **TOTAL GENERAL FUND REVENUES** | $ 345,319,724 | $ 358,130,344 | $ 12,810,620 | $ 775,628,968 | $ 795,602,363 | $ 19,973,395 |
| | | | 3.71% | | | 2.58% |

Footnotes:

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

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

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

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

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2019

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# Government of Guam
# Consolidated Revenue/Expenditure Report
# General Fund
# As of February 28, 2019

**(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 | 5,990,019 | 2,943,722 | 330,721 | 2,715,576 |
| Office of I Segundu Na Maga'lahen Guahan | 1,022,712 | 422,358 | 1,549 | 598,806 |
| Bureau of Budget & Management Research (BBMR) | 1,112,574 | 400,766 | 192 | 711,616 |
| Civil Service Commission | 933,169 | 331,501 | 128,336 | 473,333 |
| Department of Administration (DOA) | 6,642,389 | 2,562,380 | 418,841 | 3,661,168 |
| DOA - Support of Child in Custody - 19 GCA §5116 | 946,969 | - | - | 946,969 |
| DOA - Residential Treatment Fund | 2,300,000 | 785,734 | - | 1,514,266 |
| DOA - Government Claims Fund | 250,000 | 92,917 | - | 157,083 |
| DOA - Government Annual Single Audit | 401,000 | - | 401,000 | - |
| Department of Revenue & Taxation (DRT) | 8,435,879 | 3,333,159 | 963,297 | 4,139,423 |
| Guam Ancestral Lands Commission | 89,462 | 23,417 | 5,608 | 60,437 |
| Office of Veterans Affairs | 409,930 | 173,479 | 25,956 | 210,495 |
| Office of Technology | 3,139,434 | 860,735 | 1,356,001 | 922,697 |
| **TOTAL** | **31,673,537** | **11,930,168** | **3,631,501** | **16,111,868** |
| **PROTECTION OF LIFE & PROPERTY** | | | | |
| Guam Police Department (GPD) | 25,786,222 | 8,764,231 | - | 17,021,991 |
| GPD - Cost Sharing Initiative for CJIS Integration Project | 89,730 | 89,730 | - | - |
| Department of Corrections (DOC) | 24,649,150 | 8,215,331 | 3,573,722 | 12,860,097 |
| DOC - Cost of Care & Custody of Prisoners in Federal Facilities | 501,000 | 160,157 | - | 340,843 |
| DOC - Cost Sharing Initiative for CJIS Integration Project | 89,730 | 74,184 | - | 15,546 |
| Department of Youth Affairs (DYA) | 5,350,661 | 1,964,644 | 226,752 | 3,159,265 |
| DYA - Runaway, Homeless or Victims of Abuse | 332,150 | 115,291 | 167,037 | 49,822 |
| Chief Medical Examiner | 431,160 | 208,280 | 38,353 | 184,527 |
| Guam Fire Department | 28,424,731 | 11,697,754 | 220,706 | 16,506,271 |
| **TOTAL** | **85,654,534** | **31,289,601** | **4,226,571** | **50,138,362** |

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 February 28, 2019

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS [1] | EXPENDITURES [2] | ENCUMBRANCES | FUNDS AVAILABLE |
|---|---|---|---|---|
| **PUBLIC HEALTH** | | | | |
| Department of Public Health & Social Services (DPHSS) | 6,836,675 | 1,462,374 | 1,209,635 | 4,164,665 |
| DPHSS - MIP/MIPPR Program | 10,584,915 | 7,387,835 | - | 3,197,080 |
| DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support | 800,000 | - | - | 800,000 |
| DPHSS - Medicaid Program | 12,464,897 | 10,022,046 | - | 2,442,851 |
| DPHSS - Children's Health Insurance Program | 6,573,449 | 1,789,307 | 1,397,628 | 3,386,514 |
| DPHSS - Division of Senior Citizens Programs | 8,956,452 | 2,802,067 | 2,628,626 | 3,525,759 |
| DPHSS - Public Assistance Program | 3,485,928 | 1,006,176 | - | 2,479,752 |
| DPHSS - Enhanced Allotment Plan | 1,034,170 | 1,034,169 | - | 1 |
| DPHSS - Foster Care Health Insurance Premiums | 549,000 | 297,340 | - | 251,660 |
| DPHSS - Office of Minority Health | - | - | - | - |
| Guam Behavioral Health and Wellness Center (GBHWC) | - | - | - | - |
| GBHWC - Drug & Alcohol Programs | 437,429 | 28,175 | 409,254 | - |
| GBHWC - Youth Suicide Prevention and Peace Program | 86,000 | 6,365 | 29,368 | 50,267 |
| Guam Memorial Hospital Authority (GMHA) - Operations | 1,051,256 | 372,320 | - | 678,936 |
| GMHA - Labor and Delivery Ward Renovation Debt Service | 600,000 | 212,500 | - | 387,500 |
| **TOTAL** | **53,460,171** | **26,420,674** | **5,674,511** | **21,364,986** |
| **PUBLIC EDUCATION** | | | | |
| Department of Education Operations (DOE) | 195,610,272 | 79,822,958 | - | 115,787,314 |
| DOE - Guahan Academy, *iLearn* Academy, and Science is Fun and Awesome Academy Charter Schools | 3,160,951 | 3,160,951 | - | 0 |
| DOE - Simon Sanchez Procurement | 1,000,000 | - | - | 1,000,000 |
| DOE - Chamoru Studies Division | 401,207 | 7,867 | - | 393,340 |
| DOE - Textbooks | 1,500,000 | - | - | 1,500,000 |
| University of Guam Operations (UOG) | 27,456,655 | 8,768,548 | - | 18,688,107 |
| UOG - Scholarships (SSFAP) | 3,287,524 | 807,105 | - | 2,480,419 |
| UOG - Aquaculture Development and Training Center | 114,402 | 28,086 | - | 86,316 |
| UOG - WERI (Guam Hydrologic Survey) | 166,866 | 40,967 | - | 125,900 |
| UOG - WERI (Water Resource Monitoring) | 142,143 | 36,847 | - | 105,296 |
| UOG - Northern & Southern Soil & Water Conservation District Programs | 136,442 | 33,497 | - | 102,945 |
| UOG - KPRG Operations | 114,170 | 28,029 | - | 86,141 |
| Guam Community College Operations (GCC) | 16,149,870 | 3,964,882 | - | 12,184,988 |
| GCC - Licensed Practical Nursing & Vocational Guidance Programs | 763,207 | 187,372 | - | 575,835 |
| GCC - Apprenticeship Program | 186,918 | 45,889 | - | 141,029 |
| **TOTAL** | **250,190,627** | **96,932,998** | **-** | **153,257,629** |

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 February 28, 2019

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS 1/ | EXPENDITURES 2/ | ENCUMBRANCES | FUNDS AVAILABLE | |
|---|---|---|---|---|---|
| **COMMUNITY SERVICES** | | | | | |
| Department of Integrated Services for Indiv. with Disabilities (DISID) | 364,625 | 169,990 | - | 194,635 | |
| **TOTAL** | **364,625** | **169,990** | **-** | **194,635** | |
| **INDIVIDUAL & COLLECTIVE RIGHTS** | | | | | |
| Commission on Decolonization (COD) - Operations | 160,848 | 28,061 | 34 | 132,753 | |
| COD - Public Information Program | 180,000 | 77 | 60,403 | 119,520 | |
| Department of Labor (DOL) | 1,687,252 | 511,514 | 161,081 | 1,014,656 | |
| DOL - Worker's Compensation Fund | 698,593 | 282,850 | - | 415,743 | |
| Department of Military Affairs | 696,178 | 199,821 | 3,588 | 492,769 | |
| Guam Election Commission (GEC) | 1,399,414 | 720,417 | 153,355 | 525,641 | |
| Guam Council on the Arts and Humanities | 158,510 | - | - | 158,510 | |
| **TOTAL** | **4,980,795** | **1,742,740** | **378,462** | **2,859,593** | |
| **ECONOMIC DEVELOPMENT** | | | | | |
| Bureau of Statistics & Plans (BSP) | 704,503 | 271,809 | 558 | 432,136 | |
| BSP - Business and Economics Statistics Program | 433,292 | 199,215 | 10,500 | 223,577 | |
| Department of Agriculture - DOAg | 2,246,963 | 888,344 | 36,758 | 1,321,861 | |
| DOAg - Animal Shelter (GAIN) | 150,000 | 37,500 | 90,000 | 22,500 | |
| DOAg - Conservation Officers | 740,447 | 194,091 | 18,066 | 528,290 | |
| **TOTAL** | **4,275,205** | **1,590,958** | **155,883** | **2,528,364** | |
| **JUDICIAL/LEGISLATIVE/OTHERS** | | | | | |
| Unified Judiciary Operations (Judiciary) | 30,515,917 | 12,910,580 | - | 17,605,337 | 3/ |
| I Liheslaturan Guåhan (Legislature) | 7,646,908 | 2,694,065 | - | 4,952,843 | |
| Legislature - Office of Finance and Budget | 420,000 | 147,969 | - | 272,031 | |
| Office of the Attorney General Operations (OAG) | 14,739,063 | 5,157,585 | 1,007,129 | 8,574,349 | 4/ |
| OAG - Tax Collection Assistance for Department of Revenue & Taxation | 300,000 | 29,938 | - | 270,062 | |
| Public Defender Services Corporation (PDS) | 4,344,170 | 1,340,178 | - | 3,003,992 | |
| Mayor's Council of Guam (MCOG) - Operations | 2,678,070 | 8,321 | - | 2,669,749 | |
| Office of Public Accountability | 1,258,365 | 531,505 | - | 726,860 | |
| **TOTAL JUDICIAL/LEGISLATIVE/OTHERS** | **61,902,493** | **22,820,141** | **1,007,129** | **38,075,223** | |

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 February 28, 2019

| EXPENDITURES & ENCUMBRANCES | APPROPRIATIONS 1/ | EXPENDITURES 2/ | ENCUMBRANCES | FUNDS AVAILABLE | |
|---|---|---|---|---|---|
| **MISCELLANEOUS APPROPRIATIONS** | | | | | |
| Government of Guam Retirement Fund (GGRF) - Medicare Premiums | 3,400,000 | 1,440,000 | - | 1,960,000 | |
| GGRF - Governor/Lieutenant Governor Pensions | 298,000 | 115,223 | - | 182,777 | |
| GGRF - Judges Annuities | 336,000 | 140,000 | - | 196,000 | |
| GGRF - Health/Dental/Life Insurance | 32,044,741 | 12,340,538 | - | 19,704,203 | |
| GGRF - Guam Retirement Security Plan | 500,000 | - | - | 500,000 | |
| DOA - Supplemental Annuity Benefits Special Fund | 7,651,000 | 2,398,543 | - | 5,252,457 | |
| DOA- Cost of Living Allowance | 13,990,000 | 13,990,000 | - | - | |
| Emergency Declaration for Typhoon Yutu per E.O. 2018-17 | 250,000 | 88,988 | 87,965 | 73,047 | 5/ |
| Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19 | 250,000 | 53,322 | 33,000 | 163,678 | 5/ |
| Emergency Declaration for Typhoon Wutip per E.O. 2019-05 | 250,000 | - | 126,264 | 123,736 | 6/ |
| **TOTAL** | **58,969,741** | **30,566,615** | **247,229** | **28,155,897** | |
| **CONTINUING APPROPRIATIONS** | | | | | |
| General Obligation Bonds, Series 2009 A | 5,544,600 | 5,383,350 | - | 161,250 | |
| GDOE Series 2010A JFK Project | 5,131,900 | 5,131,900 | - | - | |
| BPT Tax Bonds, Series 2011A | 16,351,388 | 10,720,256 | - | 5,631,132 | |
| BPT Tax Bonds, Series 2012B | 7,507,320 | 5,000,104 | - | 2,507,217 | |
| BPT Tax Bonds, Series 2013C | 2,764,088 | 2,764,088 | - | - | |
| GDOE Series 2013A Okkodo Project | 2,938,960 | 2,288,960 | - | 650,000 | |
| BPT Bonds, Series 2015D | 21,906,550 | 11,866,175 | - | 10,040,375 | |
| Limited Obligation Bonds (Section 30), Series 2016A | 16,904,500 | 11,224,875 | - | 5,679,625 | |
| **TOTAL** | **79,049,306** | **54,379,708** | **-** | **24,669,598** | |
| **GRAND TOTAL** | **630,521,034** | **277,843,594** | **15,321,285** | **337,356,155** | |

**Footnotes:**

**1/** Pursuant to P.L. 34-116. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".

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

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

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

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

**6/** Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.

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