Guam Legislature Clerks <clerks@guamlegislature.org>

M&C Fwd: CRER & Special Fund Reports for April 2020

1 message

Speaker's Office <speaker@guamlegislature.org>
To: Clerks Office <clerks@guamlegislature.org>
Cc: Rennae Meno <rennae@guamlegislature.org>

05-20-20	4:28 PM	05-20-20	Special Revenue Fund Tracking Report for the month of April 2020.*	Bureau of Budget & Management Research
05-20-20	4:28 PM	05-20-20	Consolidated Revenue/Expenditure Report for the month of April 2020.*	Bureau of Budget & Management Research

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

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Gumai pribilehu yan konfedensia este siha na mensåhi. Solo espesiåtmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na'setbe, pat mandespåtcha. Yang mensåhi , put fabot ago' guatu gi I numa'huyong gi as speaker@guamlegislature.org yan despues destrosa todu siha I kopian mensåhi. Si Yu'os ma'åse'.

---------- Forwarded message ---------
From: **Analyn Eustaquio** <analyn.eustaquio@bbmr.guam.gov>
Date: Wed, May 20, 2020 at 4:28 PM
Subject: CRER & Special Fund Reports for April 2020
To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>
Cc: Edward <edward.birn@doa.guam.gov>, Dafne M. Shimizu <dafne.shimizu@revtax.guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Jason Baza <jason.baza@bbmr.guam.g

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 April 20

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

2 attachments

Special Revenue Fund Tracking Report for April 2020.pdf
2074K

Consolidated Revenue and Expenditure Report for April 2020 - signed DRT - 2020.05.20.pdf
294K

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

MAY 20 2020

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

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending April 30, 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

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward Birn, Director, Department of Administration
Dafne Shimizu, Director, Department of Revenue and Taxation

Doc. No. 35GL-20-1815.*

Consolidated Revenue / Expenditure Report [1/]
General Fund

		Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2020 and FY2019 For the Month Ending April			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2020 and FY2019 Seven months ending April 2020		
		2020 April	2019 April	Increase (Decrease)	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
Income Taxes:							
Individual	2/ & 3/	$ 1,957,750	$ 27,795,875	$ (25,838,126)	$ 24,027,741	$ 52,654,716	$ (28,626,975)
Corporation	3/	4,438,621	22,786,902	(18,348,281)	41,413,943	50,017,801	(8,603,859)
Withholding	3/	18,782,134	22,391,533	(3,609,399)	142,294,817	142,595,089	(300,272)
Income Taxes		25,178,505	72,974,310	(47,795,806)	207,736,500	245,267,606	(37,531,106)
Business privilege taxes:							
Gross Receipts Taxes	3/	22,652,878	27,817,773	(5,164,895)	183,864,201	178,696,544	5,167,657
Other Taxes:							
Use Tax		326,347	351,875	(25,528)	3,261,485	2,564,350	697,134
Business Privilege Taxes		22,979,225	28,169,648	(5,190,423)	187,125,685	181,260,894	5,864,791
Licenses, Fees & Penalties		26,709	280,449	(253,740)	1,272,925	1,697,654	(424,730)
Use of Money & Property		1,983	(18,950)	20,934	862,723	258,928	603,796
Federal Sources:							
Section 30		0	0	0	69,928,937	77,046,768	(7,117,831)
Immigration fees		117,780	159,660	(41,880)	789,165	1,000,390	(211,225)
Recovery from Individuals		0	0	0	0	12,553	(12,553)
Child Support AFDC Local Share		1,509	3,914	(2,404)	14,123	17,901	(3,778)
Federal Sources		119,289	163,574	(44,284)	70,732,225	78,077,613	(7,345,388)
Department Charges:							
Agriculture		0	328	(328)	386	2,547	(2,161)
Police & Corrections		10	0	10	30	0	30
Public Works		0	7,325	(7,325)	39,050	76,025	(36,975)
Public Health		40	680	(640)	2,675	3,800	(1,125)
Commerce		0	0	0	0	0	0
Other charges		17,285	84,692	(67,406)	512,781	580,559	(67,777)
Department Charges		17,335	93,025	(75,689)	554,922	662,931	(108,008)
TOTAL GENERAL FUND REVENUES		$ 48,323,048	$ 101,662,056	$ (53,339,009)	$ 468,284,981	$ 507,225,625	$ (38,940,645)
PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 35-36)	4/	19,413,512	19,413,512	$ -	76,439,579	78,146,034	$ (1,706,455)

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 [1/]
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending April 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] [2/]		
	FY2020 Adopted Revenues Allocated for the Month of April [3/]	FY2020 Actual Collections For the Month April	Favorable (Unfavorable)	FY2020 Adopted Revenues Allocated for the Quarter	FY2020 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 28,083,944	$ 1,957,750	$ (26,126,194)			
Corporation	24,655,485	4,438,621	(20,216,864)			
Withholding	22,943,000	18,782,134	(4,160,866)			
Income Taxes	75,682,429	25,178,505	(50,503,924)			
Business privilege taxes:						
Gross Receipts Taxes	28,023,603	22,652,878	(5,370,725)			
Other Taxes:						
Use Tax	334,290	326,347	(7,943)			
Business Privilege Taxes	28,357,893	22,979,225	(5,378,668)			
Licenses, Fees & Penalties	391,668	26,709	(364,959)			
Use of Money & Property	(5,120)	1,983	7,103			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	114,912	117,780	2,868			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	1,509	1,509			
Federal Sources	114,912	119,289	4,377			
Department Charges:						
Agriculture	328	0	(328)			
Police & Corrections	0	10	10			
Public Works	7,326	0	(7,326)			
Public Health	680	40	(640)			
Commerce	0	0	0			
Other charges	84,708	17,285	(67,423)			
Department Charges	93,042	17,335	(75,707)			
TOTAL GENERAL FUND REVENUES	$ 104,634,824	$ 48,323,048	$ (56,311,776)			

DRAFT

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 3/31/2020.

3/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(I).

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 [1/]
General Fund

		YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Seven Months Ending April 2020 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2020 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]		
		FY2020 Adopted Revenues for the Cumulative Period [2/]	FY2020 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2020 Adopted Revenues (Full Year Projection)	FY2020 Revenue Tracking [4/]	Favorable Increase (Decrease)
Income Taxes:							
Individual	3/ & 4/	$ 50,338,563	$ 24,027,741	$ (26,310,822)	$ 70,604,360	$ 69,831,795	$ (772,565)
Corporation	4/	49,358,574	41,413,943	(7,944,631)	85,058,410	86,507,485	1,449,075
Withholding	4/	146,106,981	142,294,817	(3,812,164)	246,295,424	232,145,735	(14,149,689)
Income Taxes		245,804,118	207,736,500	(38,067,618)	401,958,194	388,485,015	(13,473,179)
Business privilege taxes:							
Gross Receipts Taxes	4/	180,018,760	183,864,201	3,845,441	314,890,009	324,081,878	9,191,869
Other Taxes:							
Use Tax		2,436,195	3,261,485	825,290	4,923,960	6,259,653	1,335,693
Business Privilege Taxes		182,454,955	187,125,685	4,670,730	319,813,969	330,341,531	10,527,562
Licenses, Fees & Penalties		2,370,897	1,272,925	(1,097,972)	6,971,178	5,140,663	(1,830,515)
Use of Money & Property		69,958	862,723	792,765	521,901	1,693,090	1,171,189
Federal Sources:							
Section 30		71,330,400	69,928,937	(1,401,463)	71,330,400	69,928,937	(1,401,463)
Immigration fees		724,175	789,165	64,990	1,566,012	1,489,685	(76,327)
Recovery from Individuals		0	0	0	0		0
Child Support AFDC Local Share		0	14,123	14,123	0		0
Federal Sources		72,054,575	70,732,225	(1,322,350)	72,896,412	71,418,622	(1,477,790)
Department Charges:							
Agriculture		2,547	386	(2,161)	3,377		(3,377)
Police & Corrections		0	30	30	28		(28)
Public Works		76,039	39,050	(36,989)	116,666		(116,666)
Public Health		3,800	2,675	(1,125)	6,327		(6,327)
Commerce		0	0	0	0		0
Other charges		580,676	512,781	(67,895)	1,353,481		(1,353,481)
Department Charges		663,062	554,922	(108,140)	1,479,879	1,594,975	115,096
TOTAL GENERAL FUND REVENUES		$ 503,417,565	$ 468,284,981	$ (35,132,584)	$ 803,641,533	$ 798,673,896	$ (4,967,637)
				-6.98%			-0.62%

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(f).

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.

Doc. No. 35GL-20-1815.*

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2020

(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	5,455,094	3,122,865	502,441	1,829,788
Office of I Segundu Na Maga'lahen Guahan	451,330	274,879	-	176,451
Guam Medical Referral Assistance Office	623,906	218,618	85,100	320,188
Bureau of Womens Affairs	77,855	49,434	-	28,421
Bureau of Budget & Management Research (BBMR)	1,159,512	478,338	281	680,893
Civil Service Commission	944,023	519,018	73,566	351,439
Department of Administration (DOA)	6,894,204	3,818,278	320,089	2,755,837
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520
DOA - Residential Treatment Fund	2,300,000	1,224,498	-	1,075,502
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	7,409	6,170	136,421
Department of Revenue & Taxation (DRT)	9,410,539	4,789,918	792,169	3,828,451
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	257,373	55,487	288,922
OVA - Hiring and Training of Caseworkers	115,000	16,155	-	98,845
Office of Technology	3,087,971	1,352,312	1,022,476	713,183
TOTAL	**33,039,559**	**16,284,397**	**2,880,784**	**13,874,378**
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	26,844,427	13,350,547	308,928	13,184,952
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	10,130,765	1,630,210	11,053,868
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	170,586	-	324,666
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	4,750,229	2,374,577	275,579	2,100,073
DYA - Runaway, Homeless or Victims of Abuse	334,170	55,349	274,586	4,235
DYA - Summer Employment and Youth Training Program	600,000	228,140	-	371,860
Chief Medical Examiner	447,297	104,329	73,941	269,027
Guam Fire Department	28,305,721	16,566,296	85,728	11,653,697
Guam Customs & Quarantine Agency	1,764,763	256,160	39,172	1,469,431
TOTAL	**86,836,162**	**43,385,117**	**2,688,144**	**40,762,901**

See footnotes on page 7.

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

Draft

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2020

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1]	EXPENDITURES [2]	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	7,909,147	2,216,609	1,531,155	4,161,383
DPHSS - MIP/MIPPR Program	3,864,452	3,677,363	314	186,774
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	7,899,468	2,353,335	-	5,546,133
DPHSS - Children's Health Insurance Program	6,659,916	2,932,687	1,423,486	2,303,744
DPHSS - Division of Senior Citizens Programs	9,319,247	3,985,648	3,637,434	1,696,166
DPHSS - Public Assistance Program	2,642,105	1,285,202	-	1,356,903
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	17,429	-	732,571
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	9,785	25,000	51,215
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	3,968,804	-	2,834,861
TOTAL	**49,767,408**	**20,871,339**	**6,797,682**	**22,098,387**
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	189,192,568	109,149,540	-	80,043,028
GDOE - Simon Sanchez Procurement	500,000	288,459	-	211,541
GDOE - Chamoru Studies Division	540,545	302,670	-	237,875
GDOE - Textbooks	1,500,000	420,353	-	1,079,647
GDOE - Capital Improvement Projects	885,000	442,499	-	442,501
Guam Academy Charter School Council	10,516,500	5,626,359	-	4,890,141
University of Guam Operations (UOG)	27,661,845	15,764,246	-	11,897,599
UOG - Scholarships (SSFAP)	3,065,285	1,768,434	-	1,296,851
UOG - Aquaculture Development and Training Center	115,364	65,722	-	49,642
UOG - WERI (Guam Hydrologic Survey)	168,275	95,868	-	72,408
UOG - WERI (Water Resource Monitoring)	143,348	81,667	-	61,681
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	-	5,234
UOG - KPRG Operations	115,134	65,594	-	49,541
UOG - First Generation Trust Fund Initiative	250,000	144,232	-	105,768
Guam Community College Operations (GCC)	16,910,955	9,635,615	-	7,275,341
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	441,658	-	323,882
GCC - Apprenticeship Program	195,450	112,761	-	82,689
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154	-	-
GCC - First Generation Trust Fund	200,000	115,384	-	84,616
TOTAL	**252,887,557**	**144,677,574**	**-**	**108,209,983**

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 April 30, 2020

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
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	
TOTAL	**444,255**	**62,761**	**1,829**	**379,665**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD) - Operations	319,490	100,567	4,149	214,774	
COD - Public Information Program	180,000	-	32,000	148,000	
Department of Labor (DOL)	1,595,703	867,709	-	727,994	
DOL - Worker's Compensation Fund	650,000	263,540	-	386,460	
Department of Military Affairs	970,208	254,751	2,669	712,787	
Guam Election Commission (GEC)	1,427,414	587,169	103,942	736,304	
TOTAL	**5,142,815**	**2,073,736**	**142,760**	**2,926,319**	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	832,603	311,615	8,400	512,588	
BSP - Business and Economics Statistics Program	331,693	205,284	-	126,409	
Department of Agriculture - DOAg	1,842,316	1,033,305	-	809,011	
DOAg - Animal Shelter (GAIN)	150,000	37,500	112,500	-	
DOAg - Conservation Officers	863,754	379,244	37,516	446,993	
TOTAL	**4,020,366**	**1,966,948**	**158,416**	**1,895,002**	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	32,067,798	18,500,625	-	13,567,173	3/
I Liheslaturan Guåhan (Legislature)	8,014,253	4,520,864	-	3,493,389	
Legislature - Office of Finance and Budget	462,000	260,614	-	201,386	
Legislature - Guam Youth Congress	15,000	8,750	-	6,250	
Office of the Attorney General Operations (OAG)	15,015,134	7,482,094	638,088	6,894,952	4/
Public Defender Services Corporation (PDS)	4,724,408	2,698,015	-	2,026,393	
Mayor's Council of Guam (MCOG) - Operations	3,730,735	259,859	695,757	2,775,119	
Office of Public Accountability	1,253,599	721,514	-	532,085	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**65,282,927**	**34,452,335**	**1,333,845**	**29,496,748**	

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 April 30, 2020

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	2,016,000	-	1,440,000	
GGRF - Governor/Lieutenant Governor Pensions	340,000	198,331	-	141,669	
GGRF - Judges Annuities	367,000	214,081	-	152,919	
GGRF - Health/Dental/Life Insurance	36,435,000	19,271,188	-	17,163,812	
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	3,700,080	-	3,991,890	
DOA- Cost of Living Allowance	14,434,000	14,252,000	-	182,000	5/
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	114,281	105,280	9,000	0	6/
Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25	112,092	111,939	-	153	6/
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	-	200,623	49,377	6/
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	186,968	126,534	(63,501)	7/
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	360	95,600	4,040	8/
TOTAL	**63,550,343**	**40,056,227**	**431,758**	**23,062,358**	
CONTINUING APPROPRIATIONS					
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	9/
BPT Tax Bonds, Series 2012B	7,493,878	5,042,216	2,451,662	0	9/
GDOE Series 2013A Okkodo Project	2,936,335	2,286,335	-	650,000	
BPT Bonds, Series 2015D	25,726,000	15,830,375	9,895,625	-	9/
Limited Obligation Bonds (Section 30), Series 2016A	20,972,750	15,539,625	5,433,125	-	9/
TOTAL	**84,143,651**	**60,212,483**	**23,281,168**	**650,001**	
GRAND TOTAL	**645,115,043**	**364,042,916**	**37,716,386**	**243,355,741**	

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/ 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.

4/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative ($89,730).

5/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments.

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

7/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total $250,000).

8/ 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)

9/ 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.

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