clerks@guamlegislature.org

From: Speaker's Office <speaker@guamlegislature.org>
Sent: Friday, August 21, 2020 1:44 PM
To: Clerks Office
Cc: Rennae Meno
Subject: Re: M&C Fwd: Consolidated Revenue and Expenditure Report for July 2020-1.pdf CORRECTIONS

Buenas and Hafa Adai,
Please Retitle Messages and Communications 35GL-20-2161 to Consolidated Revenue/Expenditure Report for the period ending July 31, 2020.
Thank you and Have a Great Day.

08-20-20	5:00 PM	08-20-20	Consolidated Revenue/Expenditure Report for the period ending July 31, 2020.*	Bureau of Budget and Management Research	35GL-20-2161

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. Yanggen lachi rinisibu-mu nu este na 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'.

On Fri, Aug 21, 2020 at 1:41 PM <clerks@guamlegislature.org> wrote:

> Received, thank you.

Joaquin P. Taitague

Email: clerks@guamlegislature.org

I Mina'trentai Singko Na Liheslaturan Guåhan

GUAM CONGRESS BUILDING

163 Chalan Santo Papa

Hagåtna, Guam 96910

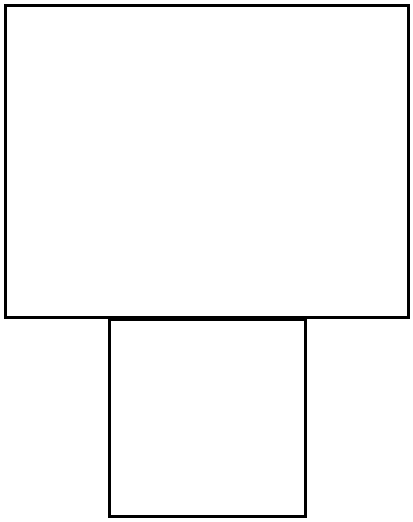
PHONE: (671) 472-3465

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From: Speaker's Office <speaker@guamlegislature.org>
Sent: Friday, August 21, 2020 1:39 PM
To: Clerks Office <clerks@guamlegislature.org>
Cc: Rennae Meno <rennae@guamlegislature.org>
Subject: M&C Fwd: Consolidated Revenue and Expenditure Report for July 2020-1.pdf

08-20-20	5:00 PM	08-20-20	Special Revenue Fund Tracking Report for July 2020.*	Bureau of Budget and Management Research	35GL-20-2161



Sinseru yan Minagåhet,

Office of the Speaker • Tina Rose Muña Barnes

Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature
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---------- Forwarded message ---------
From: **Lester Carlson** <lester.carlson@bbmr.guam.gov>
Date: Thu, Aug 20, 2020 at 4:58 PM
Subject: Consolidated Revenue and Expenditure Report for July 2020-1.pdf
To: BJ Cruz <bjcruz@guamopa.com>, BBMR Administrative Staff <admin@bbmr.guam.gov>, Edward M. Birn <Edward.Birn@doa.guam.gov>, Dafne M. Shimizu <dafne.shimizu@revtax.guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, <speaker@guamlegislature.org>

Sending from personal device as internet down.

Please acknowledge receipt

Thank you!

Lester Carlson

clerks@guamlegislature.org

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Sent: Friday, August 21, 2020 1:39 PM
To: Clerks Office
Cc: Rennae Meno
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Attachments: Consolidated Revenue and Expenditure Report for July 2020-1.pdf

08-20-20	5:00 PM	08-20-20	Special Revenue Fund Tracking Report for July 2020.*	Bureau of Budget and Management Research	35GL-20-2161

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

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To: BJ Cruz <bjcruz@guamopa.com>, BBMR Administrative Staff <admin@bbmr.guam.gov>, Edward M. Birn <Edward.Birn@doa.guam.gov>, Dafne M. Shimizu <dafne.shimizu@revtax.guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, <speaker@guamlegislature.org>

Sending from personal device as internet down.

Please acknowledge receipt

Thank you!

Lester Carlson

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

AUG 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 July 31, 2020. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 35-36. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. Additionally, estimated revenue reductions as a result of decreased visitor arrivals due to COVID-19 are incorporated in the revenue tracking.

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

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

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

		Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2020 and FY2019 For the Month Ending July			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2020 and FY2019 Ten months ending July 2020		
		2020 July	2019 July	Increase (Decrease)	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
Income Taxes:							
Individual	2/ & 3/	$ 23.755,197	$ 2,776.592	$ 20.978,605	$ 61.429,736	$ 66,254,919	$ (4,825,184)
Corporation	4/	43.248,371	3.364.140	39.884,231	89.893,842	67,275,722	22,618,120
Withholding	5/	31.719,026	18.615.843	13,103,183	219.943,950	201,532,375	18,411,575
Income Taxes		**98,722,595**	**24,756,575**	**73,966,019**	**371,267,527**	**335,063,017**	**36,204,511**
Business privilege taxes:							
Gross Receipts Taxes	6/	26,168.493	23.874,121	2,294,372	252,441,251	252,786,133	(344,882)
Other Taxes:							
Use Tax		481,792	552.575	(70, 83)	4.262,993	3,970,162	292,830
Business Privilege Taxes		**26,650,285**	**24,426,696**	**2,223,589**	**256,704,244**	**256,756,295**	**(52,051)**
Licenses, Fees & Penalties		**698,734**	**578,141**	**120,593**	**3,991,948**	**4,385,814**	**(393,866)**
Use of Money & Property		**9,350**	**88,397**	**(79,047)**	**1,073,237**	**533,968**	**539,269**
Federal Sources:							
Section 30		0	0	0	69,928,937	77,046,768	(7,117,831)
Immigration fees		82,065	0	82,065	1.092,685	1,338,550	(245,865)
Recovery from Individuals		0	0	0	0	289,027	(289,027)
Child Support AFDC Local Share		16,588	9,098	7,490	42,846	29,410	13,437
Federal Sources		**98,653**	**9,098**	**89,555**	**71,064,468**	**78,703,755**	**(7,639,287)**
Department Charges:							
Agriculture		61	146	(85)	553	3,251	(2,698)
Police & Corrections		10	10	0	50	20	30
Public Works		7,225	12,500	(5,275)	52,350	103,695	(51,345)
Public Health		0	800	(800)	2,795	5,525	(2,730)
Commerce		0	0	0	0	0	0
Other charges		150,578	159,588	(9,010)	803,476	966,732	(163,256)
Department Charges		**157,874**	**173,044**	**(15,170)**	**859,224**	**1,079,223**	**(219,999)**
TOTAL GENERAL FUND REVENUES		**$ 126,337,490**	**$ 50,031,951**	**$ 76,305,539**	**$ 704,960,648**	**$ 676,522,072**	**$ 28,438,576**
PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 35-36)	7/	10,760,833	10,760,833	$ -	104,828,296	108,401,142	$ (3,572,846)

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; July 2020: $4,902,435).

3/ Non-recurring revenues in FY 2020 for Individual Income Tax: October 2019 ($1,360,682)

4/ Non-recurring revenues in FY 2020 for Corporate Tax: October 2019 ($2,950,000); December 2019 ($415,347); January 2020 ($6,500,151).

5/ Non-recurring revenues in FY 2020 for Withholding Tax: December 2019 ($1,157,169); June 2020 (PUA - $6,255,407); July 2020 (PUA - $11,282,563).

6/ Non-recurring revenues in FY 2020 for Business Privilege Tax: October 2019 ($2,990,000)

7/ 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 July 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 4th 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 July [3/]	FY2020 Actual Collections For the Month July	Favorable (Unfavorable)	FY2020 Adopted Revenues Allocated for the Quarter	FY2020 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 2,805,597	$ 23,755,197	$ 20,949,600			
Corporation	3,640,009	43,248,371	39,608,362			
Withholding	19,074,322	31,719,026	12,644,704			
Income Taxes	**25,519,928**	**98,722,595**	**73,202,667**			
Business privilege taxes:						
Gross Receipts Taxes	24,022,330	26,168,493	2,146,163			
Other Taxes:						
Use Tax	521,183	481,792	(39,391)			
Business Privilege Taxes	**24,543,513**	**26,650,285**	**2,106,772**			
Licenses, Fees & Penalties	**807,416**	**698,734**	**(108,682)**			
Use of Money & Property	**23,883**	**9,350**	**(14,533)**			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	6,391	82,065	75,674			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	16,588	16,588			
Federal Sources	**6,391**	**98,653**	**92,262**			
Department Charges:						
Agriculture	145	61	(84)			
Police & Corrections	10	10	0			
Public Works	12,487	7,225	(5,262)			
Public Health	799	0	(799)			
Commerce	0	0	0			
Other charges	159,412	150,578	(8,834)			
Department Charges	**172,853**	**157,874**	**(14,979)**			
TOTAL GENERAL FUND REVENUES	**$ 51,073,984**	**$ 126,337,490**	**$ 75,263,506**			

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 9/30/2020.

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.

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

		YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Ten Months Ending July 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	Favorable Increase (Decrease)
Income Taxes:							
Individual	3/ & 4/	$ 62,565,247	$ 61,429,736	$ (1,135,511)	$ 70,604,360	$ 69,878,268	$ (726,092)
Corporation	5/	68,031,688	89,893,842	21,862,154	85,058,410	104,692,753	19,634,343
Withholding	6/	206,495,801	219,943,950	13,448,149	246,295,424	259,865,308	13,569,884
Income Taxes		**337,092,736**	**371,267,527**	**34,174,791**	**401,958,194**	**434,436,329**	**32,478,135**
Business privilege taxes:							
Gross Receipts Taxes	7/	254,628,114	252,441,251	(2,186,863)	314,890,009	305,690,650	(9,199,359)
Other Taxes:							
Use Tax		3,767,975	4,262,993	495,018	4,923,960	5,581,990	658,030
Business Privilege Taxes		**258,396,089**	**256,704,244**	**(1,691,845)**	**319,813,969**	**311,272,640**	**(8,541,329)**
Licenses, Fees & Penalties		**6,125,110**	**3,991,948**	**(2,133,162)**	**6,971,178**	**4,458,111**	**(2,513,067)**
Use of Money & Property		**144,269**	**1,073,237**	**928,968**	**521,901**	**1,590,167**	**1,068,266**
Federal Sources:							
Section 30		71,330,400	69,928,937	(1,401,463)	71,330,400	69,928,937	(1,401,463)
Immigration fees		1,164,044	1,092,685	(71,359)	1,566,012	1,470,502	(95,510)
Recovery from Individuals		0	0	0	0		0
Child Support AFDC Local Share		0	42,846	42,846	0		0
Federal Sources		**72,494,444**	**71,064,468**	**(1,429,976)**	**72,896,412**	**71,399,439**	**(1,496,973)**
Department Charges:							
Agriculture		3,250	553	(2,697)	3,377		(3,377)
Police & Corrections		20	50	30	28		(28)
Public Works		103,699	52,350	(51,349)	116,666		(116,666)
Public Health		5,524	2,795	(2,729)	6,327		(6,327)
Commerce		0	0	0	0		0
Other charges		966,717	803,476	(163,241)	1,353,481		(1,353,481)
Department Charges		**1,079,210**	**859,224**	**(219,986)**	**1,479,879**	**1,311,909**	**(167,970)**
TOTAL GENERAL FUND REVENUES		**$ 675,331,858**	**$ 704,960,648**	**$ 29,628,790**	**$ 803,641,533**	**$ 824,468,595**	**$ 20,827,062**
				4.39%			2.59%

Footnotes:

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

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; July 2020: $4,902,435).

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 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	4,368,271	315,635	771,189
Office of I Segundu Na Maga'lahen Guahan	451,330	391,255	-	60,074
Guam Medical Referral Assistance Office	623,906	291,548	38,850	293,508
Bureau of Womens Affairs	77,855	70,620	-	7,235
Bureau of Budget & Management Research (BBMR)	1,159,512	672,907	16,849	469,756
Civil Service Commission	944,023	705,716	48,953	189,353
Department of Administration (DOA)	6,929,836	5,215,921	189,274	1,524,641
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520
DOA - Residential Treatment Fund	2,300,000	1,798,643	-	501,357
DOA - Government Claims Fund	250,000	57,747	-	192,253
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	24,818	900	124,282
Department of Revenue & Taxation (DRT)	9,410,539	7,039,705	476,575	1,894,259
DRT - Tax Attorney	150,000	-	-	150,000
Guam Ancestral Lands Commission	87,524	49,614	9,762	28,148
Office of Veterans Affairs (OVA)	601,781	382,856	51,712	167,213
OVA - Hiring and Training of Caseworkers	115,000	24,189	-	90,811
Office of Technology	3,087,971	1,872,449	770,010	445,512
TOTAL	**33,075,191**	**23,044,260**	**1,918,520**	**8,112,411**
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	26,844,426	19,608,734	452,768	6,782,925
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
GPD - Safe Schools Initiative	300,000	-	174,717	125,283
Department of Corrections (DOC)	22,814,843	15,263,586	925,301	6,625,957
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	307,476	-	187,776
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	4,750,229	3,364,643	171,630	1,213,956
DYA - Runaway, Homeless or Victims of Abuse	334,170	158,203	171,732	4,235
DYA - Summer Employment and Youth Training Program	600,000	323,173	-	276,827
Chief Medical Examiner	447,297	150,610	76,782	219,905
Guam Fire Department	28,305,721	23,197,626	29,526	5,078,569
Guam Customs & Quarantine Agency	1,764,763	266,340	21,257	1,477,166
TOTAL	**86,836,161**	**62,788,759**	**2,023,712**	**22,023,690**

See footnotes on page 7.

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

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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	7,873,515	3,469,078	1,120,060	3,284,377	
DPHSS - MIP/MIPPR Program	5,679,138	13,871,114	67	(8,192,043)	3/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000	
DPHSS - Medicaid Program	9,012,876	5,252,616	-	3,760,260	
DPHSS - Children's Health Insurance Program	4,845,230	2,577,366	1,085,506	1,182,358	
DPHSS - Division of Senior Citizens Programs	9,319,247	6,028,042	2,093,507	1,197,698	
DPHSS - Public Assistance Program	2,642,105	1,735,730	-	906,375	
DPHSS - Enhanced Allotment Plan	0	0	-	-	
DPHSS - Foster Care Health Insurance Premiums	700,000	590,008	-	109,992	
DPHSS - Child Protective Services	120,000	-	-	120,000	
DPHSS - Medical Marijuana Program	750,000	32,585	1,200	716,215	
DPHSS - Foster Group Home	800,000	-	-	800,000	
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	28,263	172,029	99,708	
GBHWC - Youth Suicide Prevention and Peace Program	86,000	21,672	18,733	45,595	
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	5,669,720	-	1,133,945	
TOTAL	**49,731,776**	**39,276,193**	**4,491,102**	**5,964,481**	
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)	189,192,568	156,447,674	-	32,744,894	
GDOE - Simon Sanchez Procurement	500,000	423,069	-	76,931	
GDOE - Chamoru Studies Division	540,545	440,363	-	100,182	
GDOE - Textbooks	1,500,000	1,209,218	-	290,782	
GDOE - Capital Improvement Projects	885,000	748,845	-	136,155	
Guam Academy Charter School Council	10,516,500	7,559,192	-	2,957,308	
University of Guam Operations (UOG)	27,661,845	23,370,944	-	4,290,901	
UOG - Scholarships (SSFAP)	3,065,285	2,593,706	-	471,579	
UOG - Aquaculture Development and Training Center	115,364	97,468	-	17,896	
UOG - WERI (Guam Hydrologic Survey)	168,275	142,134	-	26,142	
UOG - WERI (Water Resource Monitoring)	143,348	121,105	-	22,243	
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	-	5,234	
UOG - KPRG Operations	115,134	97,240	-	17,895	
UOG - First Generation Trust Fund Initiative	250,000	211,544	-	38,456	
Guam Community College Operations (GCC)	16,910,955	14,111,142	-	2,799,813	
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	637,950	-	127,590	
GCC - Apprenticeship Program	195,450	162,875	-	32,575	
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154	-	-	
GCC - First Generation Trust Fund	200,000	169,230	-	30,770	
TOTAL	**252,887,557**	**208,700,214**	**-**	**44,187,343**	

See footnotes on page 7.

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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	412,993	59,799	1,001	352,192	
DISID - Job Coaches	31,262	8,004	828	22,430	
TOTAL	**444,255**	**67,803**	**1,829**	**374,622**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD) - Operations	319,490	152,474	70	166,946	
COD - Public Information Program	180,000	17,280	42,710	120,010	
Department of Labor (DOL)	1,595,703	1,215,879	37	379,787	
DOL - Worker's Compensation Fund	650,000	557,892	-	92,108	
Department of Military Affairs	970,208	399,642	2,387	568,179	
Guam Election Commission (GEC)	1,427,414	909,757	125,153	392,505	
TOTAL	**5,142,815**	**3,252,923**	**170,357**	**1,719,535**	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	797,775	450,605	18,878	328,292	
BSP - Business and Economics Statistics Program	366,521	292,986	-	73,535	
Department of Agriculture - DOAg	1,842,316	1,433,724	-	408,592	
DOAg - Animal Shelter (GAIN)	150,000	112,500	37,500	-	
DOAg - Conservation Officers	863,754	552,813	37,728	273,213	
TOTAL	**4,020,366**	**2,842,628**	**94,106**	**1,083,632**	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	32,067,798	27,134,264	-	4,933,534	**4/**
I Liheslaturan Guåhan (Legislature)	8,014,253	6,370,310	-	1,643,943	
Legislature - Office of Finance and Budget	462,000	367,228	-	94,772	
Legislature - Guam Youth Congress	15,000	12,500	-	2,500	
Office of the Attorney General Operations (OAG)	15,015,134	10,754,744	331,761	3,928,629	**5/**
Public Defender Services Corporation (PDS)	4,724,408	3,959,222	-	765,186	
Mayor's Council of Guam (MCOG) - Operations	3,730,735	727,469	347,552	2,655,714	
Office of Public Accountability	1,253,599	958,335	-	295,264	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**65,282,927**	**50,284,072**	**679,313**	**14,319,542**	

See footnotes on page 7.

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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	2,880,000	-	576,000	
GGRF - Governor/Lieutenant Governor Pensions	340,000	283,330	-	56,670	
GGRF - Judges Annuities	367,000	305,830	-	61,170	
GGRF - Health/Dental/Life Insurance	36,435,000	27,810,861	-	8,624,139	
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	5,706,080	-	1,985,890	
DOA- Cost of Living Allowance	14,434,000	14,252,000	-	182,000	6/
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	114,281	105,280	9,000	0	7/
Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25	112,092	111,939	-	153	7/
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	190,623	10,000	49,377	7/
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	98,058	6,793	145,149	8/
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	-	-	100,000	9/
TOTAL	**63,550,343**	**51,744,002**	**25,794**	**11,780,548**	
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	16,346,888	-	1	
BPT Tax Bonds, Series 2012B	7,493,878	7,493,878	-	0	
GDOE Series 2013A Okkodo Project	2,936,335	2,286,335	-	650,000	
BPT Bonds, Series 2015D	25,726,000	25,726,000	-	-	
Limited Obligation Bonds (Section 30), Series 2016A	20,972,750	20,972,750	-	-	
TOTAL	**84,143,651**	**83,493,650**	**-**	**650,001**	
GRAND TOTAL	**645,115,042**	**525,494,504**	**9,404,733**	**110,215,805**	

Footnotes:

1/ Pursuant to P.L. 35-36. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".

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

3/ Pending account modifications within the Department of Public Health & Social Services to address the account overrun.

4/ Inclusive of Judiciary appropriations for: Court Appointed Fees ($1,376,262) and Adult and Juvenile Drug Courts ($1,650,719). Pending distribution of allocation by DOA.

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

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

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

8/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total $250,000). Pending journal vouchers to Emergency Declaration accounts funded by the Coronavirus Relief Fund.

9/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total $23,627) and Commission on Decolonization continuing appropriations ($76,373)

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