



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



**LOURDES A. LEON GUERRERO**  
GOVERNOR

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

**JOSHUA F. TENORIO**  
LIEUTENANT GOVERNOR

**JUN 22 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  
Hagåtña, Guam 96932

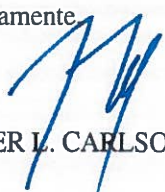
Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending May 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.



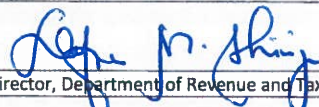
Please also note that the report has been prepared and submitted to comply with Public Law 35-36. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders 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

<i>Certification of information contained in Enclosures subject to Note 1.</i>	
	
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research	
	Digitally signed by Edward M Birn Date: 2020.06.18 16:18:42 +10'00'
Edward Birn, Director, Department of Administration	
	
Dafne Shimizu, Director, Department of Revenue and Taxation	



Consolidated Revenue / Expenditure Report //  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2020 and FY2019  
For the Month Ending May

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2020 and FY2019  
Eight months ending May 2020

	2020		2019		Increase (Decrease)	Fiscal Year 2020		Fiscal Year 2019		Increase (Decrease)
	May		May							
<b>Income Taxes:</b>										
Individual	2,806,354	\$	4,242,623	\$	(1,436,270)	26,830,148	\$	56,897,339	\$	(30,067,191)
Corporation	1,522,783		4,769,955		(3,247,171)	42,935,150		54,787,756		(11,852,606)
Withholding	15,964,473		20,245,089		(4,280,616)	159,314,760		162,840,178		(3,525,418)
<b>Income Taxes</b>	<b>20,293,610</b>		<b>29,257,667</b>		<b>(8,964,057)</b>	<b>229,080,058</b>		<b>274,525,273</b>		<b>(45,445,215)</b>
Business privilege taxes:										
Gross Receipts Taxes	20,235,414		24,743,676		(4,508,262)	204,268,272		203,440,220		828,052
Other Taxes:										
Use Tax	394,482		466,938		(72,456)	3,489,533		3,031,288		458,245
Business Privilege Taxes	20,629,897		25,210,614		(4,580,717)	207,757,805		206,471,508		1,286,297
Licenses, Fees & Penalties	235,567		272,587		(37,019)	1,515,842		1,970,241		(454,399)
Use of Money & Property	2,683		96,995		(94,311)	1,025,605		355,922		669,683
Federal Sources:										
Section 30	0		0		0	69,928,937		77,046,768		(7,117,831)
Immigration fees	0		0		0	789,165		1,000,390		(211,225)
Recovery from Individuals	0		276,474		(276,474)	0		289,027		(289,027)
Child Support AFDC Local Share	4,349		0		4,349	18,472		17,901		571
<b>Federal Sources</b>	<b>4,349</b>		<b>276,474</b>		<b>(272,125)</b>	<b>70,736,574</b>		<b>78,354,087</b>		<b>(7,617,513)</b>
Department Charges:										
Agriculture	50		463		(413)	436		3,010		(2,574)
Police & Corrections	10		10		0	40		10		30
Public Works	3,295		9,095		(5,820)	42,325		85,120		(42,795)
Public Health	0		325		(325)	2,675		4,125		(1,450)
Commerce	0		0		0	0		0		0
Other charges	36,871		87,423		(50,552)	533,974		667,982		(134,007)
<b>Department Charges</b>	<b>40,206</b>		<b>97,316</b>		<b>(57,110)</b>	<b>579,450</b>		<b>760,247</b>		<b>(180,796)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 41,206,313</b>		<b>\$ 55,211,652</b>		<b>\$ (14,005,340)</b>	<b>\$ 510,695,334</b>		<b>\$ 562,437,278</b>		<b>\$ (51,741,944)</b>
<b>Budget (Provision per P.L. 35-36)</b>	<b>7,170,422</b>		<b>7,170,422</b>		<b>\$ -</b>	<b>85,357,389</b>		<b>85,316,456</b>		<b>\$ 40,933</b>
<b>PROVISION FOR TAX REFUNDS</b>										

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  
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending May 2020

Pursuant to 5 GCA, Ch 4, §4109(G)(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(I) [Due 30 days after the close of each quarter]<sup>2</sup>

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending May 2020		Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 3rd Quarter 2020	
	FY2020 Adopted Revenues Allocated for the Month of May <sup>1/3</sup>	FY2020 Actual Collections For the Month May	FY2020 Adopted Revenues Allocated for the Quarter	FY2020 Actual Collections for the Quarter
<b>Income Taxes:</b>				
Individual	\$ 2,771,896	\$ 2,806,554		
Corporation	5,161,103	1,522,783		
Withholding	20,743,695	15,964,473		
<b>Income Taxes</b>	<b>28,676,694</b>	<b>20,293,610</b>		
Business privilege taxes:				
Gross Receipts Taxes	24,926,760	20,235,414		
Other Taxes:				
Use Tax	443,603	394,482		
Business Privilege Taxes	25,370,363	20,629,897		
Licenses, Fees & Penalties	380,688	235,567		
Use of Money & Property	26,206	2,683		
Federal Sources:				
Section 30	0	0		
Immigration fees	194,225	0		
Recovery from Individuals	0	0		
Child Support AFDC Local Share	0	4,349		
Federal Sources	<b>194,225</b>	<b>4,349</b>		
Department Charges:				
Agriculture	463	50		
Police & Corrections	10	10		
Public Works	9,097	3,275		
Public Health	325	0		
Commerce	0	0		
Other charges	87,440	36,871		
Department Charges	<b>97,335</b>	<b>40,206</b>		
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 54,745,511</b>	<b>\$ 41,206,313</b>		
				<b>(13,539,198)</b>

**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 6/30/2020.
- 3/ Based on Adopted Revenues advanced per P.L. 35-36, Chapter 1, Section 2(D).

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<sup>1/</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections				FY2020 ADOPTED Revenues vs. PROJECTED Revenues to Year End			
	Pursuant to 5 GCA, Ch 4, §4109(e)(3) (Use 20 days after month-end)		Eight Months Ending May 2020		Pursuant to 5 GCA, Ch 4, §4109(a)(1) (Use not later than 20 days after month-end)		§4109(e)(3) (Use no later than 20 days after month-end) and P.L. 31-233, Ch XIII §7 (Use no later than 20 days after month-end)	
	FY2020 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2020 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)		FY2020 Adopted Revenues (Full Year Projection)	FY2020 Revenue Tracking <sup>5/</sup>	Favorable Increase (Decrease)	
<b>Income Taxes:</b>								
Individual	53,110,459	26,830,148	26,280,311	\$	70,604,360	70,415,236	(189,124)	
Corporation	54,519,677	42,935,150	(11,584,527)		85,058,410	83,948,262	(1,110,148)	
Withholding	166,850,676	159,314,760	(7,535,916)		246,295,424	232,556,659	(13,738,765)	
<b>Income Taxes</b>	<b>274,480,812</b>	<b>229,080,058</b>	<b>(45,400,754)</b>		<b>401,958,194</b>	<b>386,920,157</b>	<b>(15,038,037)</b>	
Business privilege taxes:								
Gross Receipts Taxes	204,945,520	204,268,272	(677,248)		314,890,009	322,938,563	8,048,554	
Other Taxes:								
Use Tax	2,879,798	3,489,533	609,735		4,923,960	5,890,616	966,656	
<b>Business Privilege Taxes</b>	<b>207,825,318</b>	<b>207,757,805</b>	<b>(67,513)</b>		<b>319,813,969</b>	<b>328,829,179</b>	<b>9,015,210</b>	
Licenses, Fees & Penalties	2,751,885	1,515,842	(1,235,743)		6,971,178	5,070,641	(1,900,537)	
Use of Money & Property	96,164	1,025,605	929,441		521,901	1,804,333	1,282,432	
<b>Federal Sources:</b>								
Section 30	71,330,400	(69,928,937)	(1,401,463)		71,330,400	69,928,937	(1,401,463)	
Immigration fees	918,400	789,165	(129,235)		1,566,012	1,372,413	(193,599)	
Recovery from Individuals	0	0	0		0	0	0	
Child Support AFDC Local Share	0	18,472	18,472		0	0	0	
<b>Federal Sources</b>	<b>72,248,800</b>	<b>70,726,534</b>	<b>(1,512,266)</b>		<b>72,896,412</b>	<b>71,301,350</b>	<b>(1,595,062)</b>	
<b>Department Charges:</b>								
Agriculture	3,010	436	(2,574)		3,377	3,377	(3,377)	
Police & Corrections	10	40	30		28	28	(28)	
Public Works	85,136	42,325	(42,811)		116,666	116,666	(116,666)	
Public Health	4,125	2,675	(1,450)		6,327	6,327	(6,327)	
Commerce	0	0	0		0	0	0	
Other charges	658,116	533,974	(124,142)		1,353,481	1,517,182	(1,353,481)	
<b>Department Charges</b>	<b>760,397</b>	<b>579,450</b>	<b>(180,947)</b>		<b>1,479,879</b>	<b>1,517,182</b>	<b>37,303</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 558,163,076</b>	<b>\$ 510,695,334</b>	<b>(47,467,742)</b>		<b>\$ 803,641,533</b>	<b>\$ 795,442,842</b>	<b>(8,198,691)</b>	
			-8.50%				-1.02%	

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(1).  
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: \$29,694; Corporate Taxes: \$15,200) 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 Returns 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  
General Fund  
As of May 31, 2020

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

	EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>GENERAL GOVERNMENT</b>					
Office of I Magalahen Guahan	5,455,094	3,586,738	393,993	1,474,364	
Office of I Segundo Na Magalahen Guahan	451,330	313,660	-	137,670	
Guam Medical Referral Assistance Office	623,906	215,019	85,100	323,787	
Bureau of Womens Affairs	77,855	56,496	-	21,359	
Bureau of Budget & Management Research (BBMR)	1,159,512	553,633	46,628	559,251	
Civil Service Commission	944,023	585,166	59,793	299,064	
Department of Administration (DOA)	6,894,204	4,243,776	291,984	2,358,443	
DOA - Support of Child in Custody - 19 GCA §5116	762,520	-	-	762,520	
DOA - Residential Treatment Fund	2,300,000	1,384,629	-	915,371	
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	16,715	900	132,385	
Department of Revenue & Taxation (DRT)	9,410,539	5,458,645	781,414	3,170,480	
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	294,998	52,449	254,334	
OVA - Hiring and Training of Caseworkers	115,000	18,799	-	96,201	
Office of Technology	3,087,971	1,533,542	954,763	599,666	
<b>TOTAL</b>	<b>33,039,559</b>	<b>18,417,118</b>	<b>2,690,030</b>	<b>11,932,412</b>	
<b>PROTECTION OF LIFE &amp; PROPERTY</b>					
Guam Police Department (GPD)	26,844,426	14,942,268	381,959	11,520,199	
GPD - Cost Sharing Initiative for CIJS Integration Project	89,730	74,184	-	15,546	
GPD - Safe Schools Initiative	300,000	-	-	300,000	
Department of Corrections (DOC)	22,814,843	11,768,608	1,377,574	9,668,661	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	205,369	-	289,883	
DOC - Cost Sharing Initiative for CIJS Integration Project	89,730	74,184	-	15,546	
Department of Youth Affairs (DYA)	4,750,229	2,668,183	273,414	1,808,632	
DYA - Runaway, Homeless or Victims of Abuse	334,170	78,265	251,670	4,235	
DYA - Summer Employment and Youth Training Program	600,000	258,679	-	341,321	
Chief Medical Examiner	447,297	112,077	73,941	261,279	
Guam Fire Department	28,305,721	18,918,552	59,052	9,328,117	
Guam Customs & Quarantine Agency	1,764,763	260,264	35,068	1,469,431	
<b>TOTAL</b>	<b>86,836,161</b>	<b>49,360,634</b>	<b>2,452,678</b>	<b>35,022,850</b>	

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 May 31, 2020

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS	
				AVAILABLE	
<b>PUBLIC HEALTH</b>					
Department of Public Health & Social Services (DPHSS)	7,909,147	2,571,376	1,410,115	3,927,656	
DPHSS - MIP/MIPPR Program	3,864,452	7,394,749	314	(3,530,611)	3/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000	
DPHSS - Medicaid Program	7,899,468	3,162,113	-	4,737,355	
DPHSS - Children's Health Insurance Program	6,659,916	1,920,897	1,416,979	3,322,040	
DPHSS - Division of Senior Citizens Programs	9,319,247	4,731,381	3,162,693	1,425,173	
DPHSS - Public Assistance Program	2,642,105	1,456,378	-	1,185,727	
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	22,486	1,200	726,314	
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	12,665	25,000	48,335	
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	4,535,776	-	2,267,889	
<b>TOTAL</b>	<b>49,767,408</b>	<b>26,232,298</b>	<b>6,196,594</b>	<b>17,338,516</b>	
<b>PUBLIC EDUCATION</b>					
Guam Department of Education Operations (GDOE)	189,192,568	127,341,130	-	61,851,438	
GDOE - Simon Sanchez Procurement	500,000	336,534	-	163,466	
GDOE - Charrona Studies Division	540,545	346,808	-	193,737	
GDOE - Textbooks	1,500,000	724,951	-	775,049	
GDOE - Capital Improvement Projects	885,000	442,499	-	442,501	
Guam Academy Charter School Council	10,516,500	6,410,670	-	4,105,830	
University of Guam Operations (UOG)	27,661,845	18,583,313	-	9,078,532	
UOG - Scholarships (SSFAP)	3,065,285	2,063,174	-	1,002,111	
UOG - Aquaculture Development and Training Center	115,364	75,967	-	39,397	
UOG - WERI (Guam Hydrologic Survey)	168,275	110,813	-	57,463	
UOG - WERI (Water Resource Monitoring)	143,348	94,402	-	48,946	
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	132,360	-	5,234	
UOG - KPRG Operations	115,134	75,819	-	39,316	
UOG - First Generation Trust Fund Initiative	250,000	168,272	-	81,728	
Guam Community College Operations (GCC)	16,910,955	11,140,965	-	5,769,991	
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	510,360	-	255,180	
GCC - Apprenticeship Program	195,450	130,300	-	65,150	
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154	-	-	
GCC - First Generation Trust Fund	200,000	134,614	-	65,386	
<b>TOTAL</b>	<b>252,887,557</b>	<b>168,847,104</b>	<b>-</b>	<b>84,040,453</b>	

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 May 31, 2020

	APPROPRIATIONS <sup>1</sup>	EXPENDITURES <sup>2</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>COMMUNITY SERVICES</b>				
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
<b>TOTAL</b>	<b>444,255</b>	<b>62,761</b>	<b>1,829</b>	<b>379,665</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD) - Operations	319,490	116,540	4,114	198,836
COD - Public Information Program	180,000	-	32,000	148,000
Department of Labor (DOL)	1,595,703	986,190	-	609,514
DOL - Worker's Compensation Fund	650,000	292,594	-	357,406
Department of Military Affairs	970,208	283,912	2,669	683,627
Guam Election Commission (GEC)	1,427,414	676,928	88,212	662,273
<b>TOTAL</b>	<b>5,142,815</b>	<b>2,356,164</b>	<b>126,995</b>	<b>2,659,656</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	797,775	343,298	4,200	450,277
BSP - Business and Economics Statistics Program	366,521	233,573	-	132,948
Department of Agriculture - DOAg	1,842,316	1,171,367	-	670,949
DOAg - Animal Shelter (GAIN)	150,000	37,500	112,500	-
DOAg - Conservation Officers	863,754	437,177	37,516	389,061
<b>TOTAL</b>	<b>4,020,366</b>	<b>2,222,915</b>	<b>154,216</b>	<b>1,643,235</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary/Operations (Judiciary)	32,067,798	20,967,379	-	11,100,419
1 Libeslaturan Guahan (Legislature)	8,014,253	5,137,346	-	2,876,907
Legislature - Office of Finance and Budget	462,000	296,152	-	165,848
Legislature - Guam Youth Congress	15,000	10,000	-	5,000
Office of the Attorney General Operations (OAG)	15,015,134	8,348,357	641,578	6,025,200
Public Defender Services Corporation (PDS)	4,724,408	3,061,431	-	1,662,977
Mayor's Council of Guam (MCOG) - Operations	3,730,735	519,341	475,690	2,735,704
Office of Public Accountability	1,253,599	784,931	-	468,668
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>65,282,927</b>	<b>39,124,936</b>	<b>1,117,268</b>	<b>25,040,723</b>

See footnotes on page 7.

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of May 31, 2020**

	APPROPRIATIONS <sup>1/</sup>	EXPENDITURES <sup>2/</sup>	ENCUMBRANCES	FUNDS AVAILABLE
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	2,304,000	-	1,152,000
GGRF - Governor/Lieutenant Governor Pensions	340,000	226,664	-	113,336
GGRF - Judges Annuities	367,000	244,664	-	122,336
GGRF - Health/Dental/Life Insurance	36,435,000	24,824,048	-	11,610,952
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	4,376,080	-	3,315,890
DOA - Cost of Living Allowance	14,434,000	14,252,000	-	182,000
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	114,281	105,280	9,000	0
Emergency Declaration for Tropical Storm 29W (Kammur) per E.O. 2019-25	112,092	111,939	-	153
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	125,500	75,123	49,377
Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA	250,000	200,764	89,063	(39,827)
Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA	100,000	3,850	95,600	550
<b>TOTAL</b>	<b>63,550,343</b>	<b>46,774,790</b>	<b>268,787</b>	<b>16,506,766</b>
<b>CONTINUING APPROPRIATIONS</b>				
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
BPT Tax Bonds, Series 2012B	7,493,878	5,042,216	2,451,662	10/
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	15,539,625	5,433,125	-
<b>TOTAL</b>	<b>84,143,651</b>	<b>70,108,108</b>	<b>13,385,543</b>	<b>650,001</b>
<b>GRAND TOTAL</b>	<b>645,115,042</b>	<b>423,506,826</b>	<b>26,393,940</b>	<b>195,214,276</b>

- 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)
  - 10/ 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.