

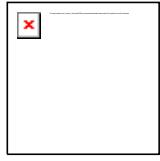
From: Committee on Rules 36GL <cor@guamlegislature.org>
Sent: Wednesday, July 20, 2022 10:39 AM
To: Clerks; Rennae Meno
Cc: Speaker Therese M. Terlaje
Subject: Messages and Communications for Doc. No. 36GL-22-2304*
Attachments: 36GL-22-2304.pdf

Håfa Adai Clerks,

Please see attached M&C Doc. No. 36GL-22-2304 for processing:

36GL-22-2304 | Consolidated Revenue/Expenditure Report (CRER) for the period ending June 30, 2022* | Bureau of Budget and Management Research

Si Yu'os Ma'åse',



COMMITTEE ON RULES

Vice Speaker Tina Rose Muña Barnes
36th Guam Legislature
I Mina'trentai Sais Na Liheslaturan Guåhan
163 Chalan Santo Papa Hågatñå Guam 96910
Email: cor@guamlegislature.org

"Disclaimer: This message is intended only for the use of the individual or entity to which it is addressed and may contain information which is privileged, confidential, proprietary, or exempt from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering the message to the intended recipient, you are strictly prohibited from disclosing, distributing, copying, or in any way using this message. If you have received this communication in error, please notify the sender and immediately delete any copies you may have received. Thank you."

----- Forwarded message -----

From: **Speaker Therese M. Terlaje** <speaker@guamlegislature.org>
Date: Wed, Jul 20, 2022 at 10:26 AM
Subject: Messages and Communications for 36GL-22-2304
To: Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>, Committee on Rules 36GL
<cor@guamlegislature.org>

Håfa Adai,

Please see attached M&C Doc. No. 36GL-22-2304*

36GL-22-2304 | Consolidated Revenue/Expenditure Report (CRER) for the period ending June 30, 2022* | Bureau of Budget and Management Research

Si Yu'os Ma'åse',

Marie Cruz
Community Relations Liaison

Office of Speaker Therese M. Terlaje

Committee on Health, Land, Justice and Culture
I Mina'trentai Sais na Liheslaturan Guåhan
36th Guam Legislature
Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910
T: (671) 472-3586 F: (671) 989-3590 Email: senatorterlajeguam@gmail.com
website: www.senatorterlaje.com

----- Forwarded message -----

From: **Analyn Reyes** <analyn.eustaquio@bbmr.guam.gov>
Date: Wed, Jul 20, 2022 at 8:41 AM
Subject: CRER Report for June 2022
To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>
Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, Dafne M. Shimizu <dafne.shimizu@revtax.guam.gov>

Håfa Adai! Speaker Terlaje and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report for the month of June 2022. Special fund report will be sent later today.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Analyn C. Reyes

Administrative Assistant
Bureau of Budget & Management Research
P.O. Box 2950
Hagatna, Guam 96932
(Work) (671) 475-9429 / (Fax) (671) 472-2825



Speaker Therese M. Terlaje <speaker@guamlegislature.org>

CRER Report for June 2022

Analyn Reyes <analyn.eustaquio@bbmr.guam.gov>

Wed, Jul 20, 2022 at 8:41 AM

To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>

Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Dafne M. Shimizu"

<dafne.shimizu@revtax.guam.gov>

Håfa Adai! Speaker Terlaje and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report for the month of June 2022. Special fund report will be sent later today.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'ase!

Analyn C. Reyes

Administrative Assistant

Bureau of Budget & Management Research

P.O. Box 2950

Hagatna, Guam 96932

(Work) (671) 475-9429 / (Fax) (671) 472-2825

Doc Type:

*36GL-22-2304*OFFICE OF THE SPEAKER
THERÈSE M. TERLAJE*07-20-2022*Time: *8:41am*Received: *On file***Consolidated Revenue and Expenditure Report for June 2022.pdf**

934K

COMMITTEE ON RULES**RECEIVED:**

July 20, 2022

10:26 A.M.

Frank Elia



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

JUL 20 2022

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Sais Na Liheslaturan Guåhan
Thirty-Sixth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96932

Dear Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending June 30, 2022. 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 36-54. 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.

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	
	Edward M Birn Date: 2022-07-19 T16:23:07+10:00
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 FY2022 and FY2021
For the Month Ending June

	2022	2021	Increase (Decrease)
	June	June	
Income Taxes:			
Individual	\$ 6,235,116	\$ 6,397,023	\$ (161,908)
Corporation	6,869,409	9,865,053	(2,995,644)
Withholding	22,314,447	22,417,192	(102,746)
 Income Taxes	35,418,971	38,679,268	(3,260,297)
Business privilege taxes:			
Gross Receipts Taxes	29,272,766	26,471,641	2,801,125
Other Taxes:			
Use Tax	428,255	352,763	75,492
 Business Privilege Taxes	29,701,021	26,824,404	2,876,616
 Licenses, Fees & Penalties	1,198,616	1,060,398	138,218
 Use of Money & Property	753	5,798	(5,045)
Federal Sources:			
Section 30	0	0	0
Immigration fees	107,170	137,180	(30,010)
Recovery from Individuals	0	(9,472)	9,472
Child Support AFDC Local Share	6,459	8,444	(1,984)
 Federal Sources	113,629	136,152	(22,522)
Department Charges:			
Agriculture	90	158	(68)
Police & Corrections	10	0	10
Public Works	5,750	8,150	(2,400)
Public Health	40	40	0
Commerce	0	0	0
Other charges	176,588	110,511	66,078
 Department Charges	182,478	118,859	63,620
TOTAL GENERAL FUND REVENUES	\$ 66,615,469	\$ 66,824,879	\$ (209,410)

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2022 and FY2021
Nine months ending June 2022

	Fiscal Year 2022	Fiscal Year 2021	Increase (Decrease)
Individual	\$ 90,092,771	\$ 74,051,231	\$ 16,041,540
Corporation	62,866,746	86,991,526	(24,124,779)
Withholding	194,518,872	210,914,650	(16,395,778)
 Income Taxes	347,478,389	371,957,406	(24,479,017)
Business privilege taxes:			
Gross Receipts Taxes	238,218,197	213,381,452	24,836,745
Other Taxes:			
Use Tax	3,132,243	3,296,105	(163,862)
 Business Privilege Taxes	241,350,440	216,677,557	24,672,883
 Licenses, Fees & Penalties	2,241,008	2,769,076	(528,068)
 Use of Money & Property	(419,044)	(311,527)	(107,517)
Federal Sources:			
Section 30	76,141,259	65,109,936	11,031,323
Immigration fees	781,670	926,820	(145,150)
Recovery from Individuals	91,342	(10,272)	101,614
Child Support AFDC Local Share	60,596	83,965	(23,369)
 Federal Sources	77,074,866	66,110,449	10,964,417
Department Charges:			
Agriculture	1,288	2,413	(1,125)
Police & Corrections	60	40	20
Public Works	45,400	43,600	1,800
Public Health	2,570	1,180	1,390
Commerce	0	0	0
Other charges	749,025	1,002,129	(253,104)
 Department Charges	798,343	1,049,362	(251,020)
TOTAL GENERAL FUND REVENUES	\$ 668,524,002	\$ 658,252,323	\$ 10,271,679

PROVISION FOR TAX REFUNDS

Budget (Provision per P.L. 36-054)	2/	5,344,182	11,534,781	\$ (6,190,599)	53,941,477	96,892,169	\$ (42,950,692)
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Footnotes:

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

2/ Estimates are recorded for the provision for FY 2022 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 9/30/2022.

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 36-54.

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 June 2022 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 2022 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] ^{3/}					
	FY2022 Adopted Revenues Allocated for the Month of June ^{2/}	FY2022 Actual Collections For the Month June	Favorable (Unfavorable)		FY2022 Adopted Revenues Allocated for the Quarter	FY2022 Actual Collections for the Quarter	Favorable Increase (Decrease)		FY2022 Adopted Revenues Allocated for the Month of June ^{2/}	FY2022 Actual Collections For the Month June	Favorable (Unfavorable)
Income Taxes:											
Individual	\$ 5,278,920	\$ 6,235,116	\$ 956,196		\$ 38,127,683	\$ 58,462,524	\$ 20,334,841				
Corporation	6,736,095	6,869,409	133,314		42,636,764	28,645,959	(13,990,805)				
Withholding	19,364,859	22,314,447	2,949,588		59,911,063	63,215,270	3,304,207				
Income Taxes	31,379,874	35,418,971	4,039,097		140,675,510	150,323,753	9,648,243				
Business privilege taxes:											
Gross Receipts Taxes	19,955,486	29,272,766	9,317,280		62,335,418	82,694,107	20,358,689				
Other Taxes:											
Use Tax	310,601	428,255	117,654		881,374	1,003,206	121,832				
Business Privilege Taxes	20,266,087	29,701,021	9,434,934		63,216,792	83,697,312	20,480,520				
Licenses, Fees & Penalties	1,116,471	1,198,616	82,145		1,400,886	1,473,528	72,642				
Use of Money & Property	16,947	753	(16,194)		72,662	(496,532)	(569,194)				
Federal Sources:											
Section 30	0	0	0		0	0	0				
Immigration fees	178,573	107,170	(71,403)		299,052	324,300	25,248				
Recovery from Individuals	0	0	0		0	0	0				
Child Support AFDC Local Share	0	6,459	6,459		0	18,444	18,444				
Federal Sources	178,573	113,629	(64,944)		299,052	342,744	43,692				
Department Charges:											
Agriculture	165	90	(75)		946	345	(601)				
Police & Corrections	0	10	10		0	40	40				
Public Works	8,596	5,750	(2,846)		14,660	19,125	4,465				
Public Health	43	40	(3)		512	480	(32)				
Commerce	0	0	0		0	0	0				
Other charges	116,551	176,588	60,037		232,873	355,145	122,272				
Department Charges	125,355	182,478	57,123		248,991	375,135	126,144				
TOTAL GENERAL FUND REVENUES	\$ 53,083,307	\$ 66,615,469	\$ 13,532,162		\$ 205,913,893	\$ 235,715,939	\$ 29,802,046				

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 36-54, Chapter 2, Section 5(a)

3/ This information will be updated in the quarter ending 6/31/2022.

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 9/30/2022.

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 36-54

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 Nine Months Ending June 2022 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]						FY2022 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]				
	FY2022 Adopted Revenues for the Cumulative Period ²	FY2022 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)		FY2022 Adopted Revenues (Full Year Projection)	FY2022 Revenue Tracking ^{3/}		Favorable Increase (Decrease)		
Income Taxes:										
Individual	\$ 60,993,136	\$ 90,092,771	\$ 29,099,635		\$ 71,234,586	\$ 100,334,223	\$ 29,099,637			
Corporation	59,399,906	62,866,746	3,466,840		73,908,390	77,375,231	3,466,841			
Withholding	182,115,860	194,518,872	12,403,012		235,400,525	247,803,535	12,403,010			
Income Taxes	302,508,902	347,478,389	44,969,487		380,543,501	425,512,989	44,969,488			
Business privilege taxes:										
Gross Receipts Taxes	181,815,298	238,218,197	56,402,899		238,928,196	295,331,096	56,402,900			
Other Taxes:										
Use Tax	2,999,092	3,132,243	133,151		4,105,379	4,238,530	133,151			
Business Privilege Taxes	184,814,390	241,350,440	56,536,050		243,033,575	299,569,626	56,536,051			
Licenses, Fees & Penalties	2,907,435	2,241,008	(666,427)		3,507,616	2,841,190	(666,426)			
Use of Money & Property	618,404	(419,044)	(1,037,448)		428,868	(608,580)	(1,037,448)			
Federal Sources:										
Section 30	76,141,259	76,141,259	0		76,141,259	76,141,259	0			
Immigration fees	1,239,487	781,670	(457,817)		1,816,679	1,510,800	(305,879)			
Recovery from Individuals	0	91,342	91,342		0	0	0			
Child Support AFDC Local Share	0	60,596	60,596		0	0	0			
Federal Sources	77,380,746	77,074,866	(305,880)		77,957,938	77,652,059	(305,879)			
Department Charges:										
Agriculture	2,227	1,288	(939)		2,450			(2,450)		
Police & Corrections	43	60	17		83			(83)		
Public Works	41,080	45,400	4,320		67,102			(67,102)		
Public Health	1,215	2,570	1,355		2,137			(2,137)		
Commerce	0	0	0		0			0		
Other charges	775,228	749,025	(26,203)		1,323,389			(1,323,389)		
Department Charges	819,793	798,343	(21,450)		1,395,161	1,373,710	(21,451)			
TOTAL GENERAL FUND REVENUES	\$ 569,049,670	\$ 668,524,002	\$ 99,474,332	17.48%	\$ 706,866,659	\$ 806,340,994	\$ 99,474,335	14.07%		

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. 36-54, Chapter 2, Section 5(a)

3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 36-54.

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 9/30/2022.

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 36-54

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
As of June 30, 2022**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'lahen Guahan	5,396,069	4,346,488	256,033	793,548
Office of I Segundo Na Maga'lahen Guahan	455,355	343,950	-	111,405
Guam Medical Referral Assistance Office	665,849	272,848	14,186	378,814
Bureau of Womens Affairs	98,990	67,736	-	31,254
Bureau of Budget & Management Research (BBMR)	1,061,595	732,405	10,455	318,735
Civil Service Commission	1,000,453	707,958	9,940	282,556
Department of Administration (DOA)	7,967,080	4,811,376	599,291	2,556,413
DOA - Support of Child in Custody - 19 GCA §5116	250,000	-	-	250,000
DOA - Residential Treatment Fund	2,500,000	1,875,221	-	624,779
DOA - Government Claims Fund	382,458	20,335	-	362,123 ^{3/}
DOA - Government Annual Single Audit	439,800	378,980	60,820	-
DOA - Annual Membership for WICHE	-	-	-	-
DOA - Charter School Administrative Support	66,894	13,426	-	53,468
DOA - Guam Fisherman's Co-op	100,000	100,000	-	-
Department of Revenue & Taxation (DRT)	12,065,785	7,902,568	412,551	3,750,666 ^{4/}
Office of Veterans Affairs (OVA)	968,605	492,395	12,427	463,783
Office of Technology	2,543,642	1,463,184	380,045	700,414
Guam Ethics Commission	267,019	160,961	44,275	61,783
Chamorro Land Trust Commission	424,296	-	-	424,296
Guam Regional Transit Authority	2,397,148	947,913	126,297	1,322,938
TOTAL	39,051,038	24,637,744	1,926,320	12,486,974
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	28,456,083	23,246,085	829,017	4,380,981
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
GPD - Safe Schools Initiative	142,585	-	11,755	130,830
Guam Fire Department	28,439,620	22,530,895	408,807	5,499,918
Department of Corrections (DOC)	22,963,204	17,695,228	300,335	4,967,641
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	348,731	-	146,521
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
DOC - GMHA Consolidated Agreement	396,956	396,956	-	-
Department of Youth Affairs (DYA)	4,633,056	3,353,881	102,666	1,176,509
DYA - Runaway, Homeless or Victims of Abuse	200,000	67,318	78,006	54,677
DYA - Summer Employment and Youth Training Program	570,339	336,788	-	233,551
Guam Customs & Quarantine Agency (CQA)	9,554,383	5,987,596	117,306	3,449,481
CQA - Retroactive Hazard Pay	3,000,000	2,623,088	-	376,912
CQA - Miscellaneous Expenses	155,192	90,878	-	64,314
Chief Medical Examiner	432,135	221,710	35,965	174,460
Guam Environmental Protection Agency - Beach Monitoring	46,903	-	-	46,903
TOTAL	99,648,914	77,062,360	1,883,858	20,702,696

See footnotes on page 8.

Page 4 of 8

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2022**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	8,174,252	3,830,045	207,378	4,136,829 <i>5/</i>
DPHSS - MIP/MIPPR Program	11,047,503	4,166,174	-	6,881,329
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	760,453	-	-	760,453
DPHSS - Medicaid Program	9,358,402	8,973,082	-	385,320
DPHSS - Children's Health Insurance Program	-	-	-	-
DPHSS - Division of Senior Citizens Programs	2,530,398	1,424,004	242,906	863,488 <i>6/</i>
DPHSS - Public Assistance Program	2,691,262	1,489,934	-	1,201,328
DPHSS - Enhanced Allotment Plan	189,247	189,247	-	(0)
DPHSS - Foster Care Health Insurance Premiums	665,396	585,897	-	79,499
DPHSS - Child Protective Services	114,068	105,486	-	8,582
DPHSS - Medical Cannabis Program	202,923	35,865	8,998	158,061
DPHSS - Foster Group Home	760,453	616,857	5,100	138,496
DPHSS - Food Commodities	5,000,000	-	-	5,000,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	3,519	64,316	217,334
GBHWC - Youth Suicide Prevention and Peace Program	81,749	6,002	34,000	41,747
Guam Memorial Hospital Authority (GMHA) - Operations	2,250,529	1,687,882	-	562,647
GMHA - Nurse Pay Structure	1,252,180	939,134	-	313,046
TOTAL	45,363,985	24,053,128	562,698	20,748,159
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	177,558,557	129,348,632	-	48,209,925 <i>7/</i>
GDOE - Simon Sanchez Procurement	500,000	374,985	-	125,015
GDOE - Chamoru Studies Division	513,824	385,359	-	128,465
GDOE - Textbooks	1,500,000	-	-	1,500,000
Guam Academy Charter School Council (GACSC)	11,439,000	7,699,131	-	3,739,869
University of Guam Operations (UOG)	25,056,761	18,310,718	-	6,746,043 <i>8/</i>
UOG - Scholarships (SSFAP)	3,565,285	2,605,394	-	959,891
UOG - Aquaculture Development and Training Center	109,661	80,142	-	29,519
UOG - WERI (Guam Hydrologic Survey)	159,956	116,888	-	43,068
UOG - WERI (Water Resource Monitoring)	136,262	99,560	-	36,702
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	97,546	-	35,920
UOG - KPRG Operations	109,442	79,990	-	29,452
UOG - Guampedia Foundation	150,000	109,630	-	40,370
UOG - First Generation Trust Fund Initiative	250,000	182,704	-	67,296
Guam Community College Operations (GCC)	15,753,510	11,512,176	-	4,241,334 <i>9/</i>
GCC - First Generation Trust Fund	200,000	146,148	-	53,852
GCC - Peace Officer Standards & Training Commission	72,121	52,706	-	19,415
GCC - WICHE Scholarship Office per P.L. 36-88	78,500	-	-	78,500
TOTAL	237,286,345	171,201,709	-	66,084,636

See footnotes on page 8.

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of June 30, 2022**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,049,028	430,958	117,622	500,449
TOTAL	1,049,028	430,958	117,622	500,449
RECREATION				
Department of Parks & Recreation (DPR)	2,846,645	1,666,180	242,057	938,408 10/
DPR - Maintenance & Repair of Public Restrooms	95,231	-	-	95,231
DPR - Maintenance & Repair of Pool Facilities	55,478	28,529	-	26,949
DPR - Guam Historic Resources Division	470,246	266,017	12,359	191,870
TOTAL	3,467,600	1,960,726	254,416	1,252,458
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	129,744	90,303	2,423	37,018
COD - Public Information Program	165,000	5,290	38,510	121,200
Department of Labor (DOL)	1,243,280	836,096	-	407,184
DOL - Worker's Compensation Fund	400,000	329,096	-	70,904
Department of Military Affairs	1,131,144	420,528	6,785	703,831
Guam Election Commission (GEC)	1,630,235	911,456	115,110	603,669
Department of Chamorro Affairs (DCA)	1,689,650	829,597	120,677	739,377
Guam Council on the Arts & Humanities Agency (CAHA)	388,859	218,947	1,198	168,714
CAHA - Guam Territorial Band	45,000	-	-	45,000
CAHA - Supplies & Equipment for Gallery	60,000	-	39,294	20,706
Hagatna Restoration & Redevelopment Authority (HRRA)	287,228	131,475	6,276	149,477
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	454,534	256,775	1,500	196,259
TOTAL	7,624,674	4,029,563	331,774	3,263,337
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	845,826	520,131	1,950	323,745
BSP - Business and Economics Statistics Program	393,697	231,154	-	162,543
Department of Agriculture - DOAg	3,195,016	1,375,660	91,263	1,728,093
DOAg - Animal Shelter (GAIN)	142,585	35,646	106,939	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	13,500	70,440	116,060
DOAg - GAIN Spay & Neuter Program	450,000	-	450,000	-
TOTAL	5,227,124	2,176,091	720,592	2,330,441

See footnotes on page 8.

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	32,687,295	25,144,077	-	7,543,218 11/
Judiciary - Adult and Juvenile Drug Courts	-	-	-	-
I Liheslaturan Guåhan (Legislature)	8,099,996	5,919,222	-	2,180,774
Legislature - Office of Finance and Budget	478,740	349,847	-	128,893
Legislature - Guam Youth Congress	15,000	11,250	-	3,750
Office of the Attorney General Operations (OAG)	14,872,009	10,223,361	376,320	4,272,328
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	81,603	-	-
Public Defender Services Corporation (PDS)	6,110,159	4,465,118	-	1,645,041 12/
PDSC - Alternate Public Defender	-	-	-	-
Mayor's Council of Guam (MCOG) - Operations	7,468,794	6,862,544	-	606,250
MCOG - Island Beautification Programs	422,126	73,706	63,366	285,054 13/
Office of Public Accountability	1,653,203	1,188,810	-	464,393
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	71,888,925	54,319,538	439,686	17,129,701
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	4,248,000	3,576,219	-	671,781
GGRF - Governor/Lieutenant Governor Pensions	356,989	243,004	-	113,985
GGRF - Judges/Supreme Justices Annuities	228,972	171,729	-	57,243
GGRF - Health/Dental/Life Insurance	32,891,775	28,892,794	3,998,982	-
GGRF - Retirement Study	75,000	75,000	-	-
DOA - Supplemental Annuity Benefits Special Fund	6,852,846	4,384,938	-	2,467,908
DOA - Cost of Living Allowance	14,646,000	14,650,000	-	(4,000)
Northern/Southern Soil & Water Conservation District	67,000	-	-	67,000
Local Employers' Assistance Program (LEAP) Act of 2021 - Per P.L. 36-65	25,000,000	25,000,000	-	-
TOTAL	84,366,582	76,993,684	3,998,982	3,373,917
CONTINUING APPROPRIATIONS				
BPT Tax Bonds, Series 2011A	5,893,750	5,893,750	-	-
BPT Tax Bonds, Series 2012B	3,426,204	3,125,899	-	300,305
GDOE Series 2013A Okkodo Project	2,285,335	2,285,335	-	-
BPT Bonds, Series 2015D	17,864,250	17,864,250	-	-
Limited Obligation Bonds (Section 30), Series 2016A	20,989,625	16,088,750	-	4,900,875
GDOE Series 2020A JFK Project	3,083,506	3,083,506	-	(0)
BPT Bonds, 2021 Series E and Series F	6,177,699	599,116	-	5,578,583
TOTAL	59,720,369	48,940,607	-	5,201,180

See footnotes on page 8.

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**Government of Guam
Consolidated Revenue/Expenditure Report
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(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
APPROPRIATIONS FROM FY 2021 REVENUES				
Guam Historic Preservation Trust - Per P.L. 36-82	3,500,000	3,500,000	-	- 15/
Office of Veterans Affairs (SERVE ACT) - Per P.L. 36-84	500,000	-	-	500,000 16/
Guam Unique Merchandise Art (GUMA) - Per P.L. 36-86	250,000	-	-	250,000 17/
TOTAL	4,250,000	3,500,000	-	750,000
GRAND TOTAL	658,944,584	489,306,107	10,235,946	153,823,948 18/

Footnotes:

1/ Pursuant to P.L. 36-54.
 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
 3/ Inclusive of Additional funding for the Government Claims Fund (\$232,458).
 4/ Inclusive of supplemental appropriation for DRT operations (\$597,326).
 5/ Inclusive of Department of Public Health & Social Services (DPHSS) appropriation for Professional Nurse Pay (\$1,753,490).
 6/ Inclusive of supplemental appropriation for DPHSS Senior Citizens operations (\$410,000).
 7/ Inclusive of Guam Department of Education appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$1,000,000), Nurse Pay Structure (\$871,197), Menstrual Hygiene Products (\$100,000), and Education Classification, Compensation & Benefit Study (\$100,000).
 Inclusive of University of Guam appropriations for: Additional funding for Guam Hydrologic Survey (\$239,003) and Water Resource Monitoring (\$28,475), Guampedia Foundation (\$150,000), Capital
 8/ Improvements Fund (\$1,158,283), Guam Green Growth Initiative (\$500,000), Guam Cultural Repository (\$1,675,876), and Sea Grant Program (\$500,000).
 9/ Inclusive of Guam Community College appropriations for: LPN & Vocational Guidance Programs (\$727,696) and Lodging Management/ProStart Programs (\$22,960).
 10/ Inclusive of Department of Parks & Recreation appropriation for Park Patrol Officer Reserve Program (\$90,000).
 11/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$1,959,724).
 12/ Inclusive of Public Defender Service Corporation appropriation for Alternate Public Defender (\$1,401,651).
 13/ Inclusive of Mayors Council of Guam appropriations for: Street Maintenance & Beautification (\$281,417) and Village Beautification Projects (\$140,709).
 14/ Appropriation from the General Fund per P.L. 36-65 for the Local Employers' Assistance Program (LEAP).
 15/ Appropriation from the General Fund per P.L. 36-82 to the Guam Historic Preservation Trust.
 16/ Appropriation from the General Fund per P.L. 36-84 to the Office of Veterans Affairs (SERVE Act).
 17/ Appropriation from the General Fund per P.L. 36-86 for Guam Unique Merchandise Art (GUMA).
 18/ Inclusive of appropriations from: 1) the savings of refunded BPT bonds achieved in FY 2021 (total \$6,117,458); 2) the General Fund for LEAP (FY22) (\$25,000,000); 3) the General Fund to Guam Historic Preservation Trust (FY21) (\$3,500,000); 4) the General Fund to Office of Veterans Affairs (FY21) (\$500,000); and 5) the General Fund for GUMA (FY21) (\$250,000).

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