Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Christine W. Baleto
Director
Vacant
Deputy Director

January 25, 2017

Speaker Benjamin J.F. Cruz

Honorable Benjamin J.F. Cruz
Speaker
I Mina' Trentai Kuattro Na Liheslaturan Guåhan
155 Hesler Place
Hagatña, Guam 96910

JAN 3 0 2017
Time 1114
Received By
GL# 34-17-134

RE: Interim draft Quarterly Statement of Revenues, Expenditures and Changes in Fund Balance

Buenas yan Håfa Adai Speaker,

Pursuant to §4118.1 of Chapter 4 of Title 5 of the Guam Code Annotated, we are submitting the interim draft Quarterly Statement of Revenues, Expenditures and changes in Fund Balance Report for the First Quarter of Fiscal Year 2017.

Please note the fund deficit of $15.9 million was primarily due to the one time "COLA" adjustment of $13.5 million.

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

2017 JAN 30 AM 11:27

Senseramente,

Christine W. Baleto, Director

Attachment

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Department of Administration
General Fund
As of December 31, 2016
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Revenues:	
Taxes:	
Individual taxes	10,375,551.17
Corporate taxes	26,885,476.51
Withholding taxes	65,593,767.36
Interest and penalties	1,591,136.36
Gross receipts tax	57,228,001.99
Other taxes	869,242.84
Provision	(26,605,843.00)
	135,937,333.230
Sales, licenses, fees and permits	825,701.96
Use of money and property	18,252.45
Federal contributions	20,215,235.26
Department charges	162,254.01
Other revenues	1,232,310.59
Other miscellaneous revenues	-
Total revenues	158,391,087.50
Expenditures by Object:	
Office of the Governor	
Salaries and wages - regular	962,833.86
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	321,685.53
Travel	4,290.19
Contractual services	150,973.53
Building rent	3,156.23
Supplies	5,027.60
Equipment	1,248.99
Drug testing	80.00
Miscellaneous	7,477.79
Utilities - power	36,927.03
Utilities - water	7,563.04
Communications	4,441.05
Capital outlays	-
Expense reimbursement	(44,571.22)
	1,461,133.62
Office of the Lieutenant Governor	
Salaries and wages - regular	174,403.24
Salaries and wages - fringe benefits	59,424.73
Travel	-
Contractual services	1,687.20
Supplies	-
Equipment	-
Drug Testing	-
Miscellaneous	-
Communications	508.08
	236,023.25
Bureau of Budget and Management Research	
Salaries and wages - regular	187,943.44
Salaries and wages - fringe benefits	64,267.20
Supplies	-

Department of Administration
General Fund
As of December 31, 2016
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Equipment	1,789.58
Telephone	-
	254,000.22
Civil Service Commission	
Salaries and wages - regular	115,771.20
Salaries and wages - fringe benefits	41,726.82
Contractual services	440.00
Supplies	-
Building rent	16,524.00
Equipment	5,942.80
Miscellaneous	1,400.00
Communications	2,601.15
	184,405.97
Department of Administration	
Salaries and wages - regular	1,180,825.24
Salaries and wages - overtime	56.09
Salaries and wages - fringe benefits	409,468.15
Travel	5,190.25
Contractual services	127,750.59
Building rent	167,668.80
Supplies	1,391.46
Equipment	-
Drug testing	-
Utilities - power	21,608.24
Utilities - water	196.73
Communications	37,820.30
Capital outlays	-
Expense reimbursement	(39,125.93)
	1,912,849.92
Guam Election Commission	
Salaries and wages - regular	148,095.02
Salaries and wages - overtime	49,283.00
Salaries and wages - fringe benefits	52,445.24
Travel	3,779.98
Contractual services	61,354.06
Building rent	39,288.50
Supplies	3,865.51
Equipment	358.00
Drug testing	-
Sub-receipient/Grants	-
Miscellaneous	157,040.38
Communications	1,594.40
Capital outlays	-
	517,104.09
Department of Revenue and Taxation	
Salaries and wages - regular	1,474,347.41
Salaries and wages - overtime	1,442.64
Salaries and wages - fringe benefits	524,333.55
Travel	-
Contractual services	30,679.00
Building rent	-

Department of Administration
General Fund
As of December 31, 2016
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Supplies	-
Drug testing	400.00
Miscellaneous	-
	2,031,202.60
Bureau of Statistics and Plans	
Salaries and wages - regular	196,256.96
Salaries and wages - fringe benefits	70,586.62
Travel	73.98
Contractual services	-
Building rent	6,300.00
Supplies	-
Equipment	-
Drug testing charges	-
Communications	-
Expense reimbursement	-
	273,217.56
Department of Public Works	
Salaries and wages - regular	904,681.78
Salaries and wages - overtime	2,315.92
Salaries and wages - fringe benefits	325,882.78
Travel	-
Contractual services	26,261.56
Supplies	3,952.00
Equipment	37,046.00
Drug testing	120.00
Utilities - power	18,486.02
Utilities - water	22,081.54
Communications	12,005.65
Capital outlays	36,675.53
Expense reimbursement	(12,977.74)
	1,376,531.04
Office of the Attorney General	
Salaries and wages - regular	1,748,407.48
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	620,204.66
Travel	11,013.30
Contractual services	50,984.60
Building rent	250,194.00
Supplies	5,165.24
Equipment	196,658.10
Drug testing	280.00
Miscallenous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	58,284.29
Expense reimbursement	(140,278.39)
	2,800,913.28
Guam Police Department	
Salaries and wages - regular	4,679,943.36
Salaries and wages - overtime	117,452.50
Salaries and wages - fringe benefits	1,531,394.72

Department of Administration
General Fund
As of December 31, 2016
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	100 GENERAL FUND
Travel	42,967.63
Contractual services	211,703.38
Building rent	177,151.20
Supplies	67,196.86
Equipment	6,379.80
Workers compensation	-
Drug testing	465.00
Miscellaneous	167,668.06
Utilities - power	66,596.70
Utilities - water	7,823.43
Communications	91,087.50
Capital outlays	-
Expense reimbursement	(63,940.92)
	7,103,889.22
Department of Corrections	
Salaries and wages - regular	2,702,473.22
Salaries and wages - overtime	453,158.74
Salaries and wages - fringe benefits	898,200.39
Travel	16,182.65
Contractual services	568,547.34
Supplies	10,817.74
Equipment	-
Drug testing	-
Miscellaneous	74,200.00
Utilities - power	131,775.88
Utilities - water	171,923.49
Communications	3,520.66
Capital outlays	-
Expense reimbursement	-
	5,030,800.11
Department of Agriculture	
Salaries and wages - regular	644,591.30
Salaries and wages - overtime	197.79
Salaries and wages - fringe benefits	213,896.68
Travel	-
Contractual services	-
Supplies	1,538.75
Equipment	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital Outlays	9,534.00
Expense reimbursement	(11,072.75)
	858,685.77
Department of Public Health and Social Services	
Salaries and wages - regular	703,568.12
Salaries and wages - overtime	308.93
Salaries and wages - fringe benefits	233,424.11
Travel	2,714.05
Contractual services	1,013,350.56
Building rent	20,285.00
Supplies	48,271.56

Department of Administration
General Fund
As of December 31, 2016
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	100 GENERAL FUND
Equipment	-
Workers compensation	-
Drug testing	80.00
Sub-Recipient/Grants	34,969.16
Miscellaneous	1,650,920.27
Utilities - power	98,005.92
Utilities - water	11,892.67
Communications	40,514.06
Capital outlays	-
Expense reimbursement	(368.33)
	3,857,936.08
Department of Youth Affairs	
Salaries and wages - regular	750,365.87
Salaries and wages - overtime	23,801.44
Salaries and wages - fringe benefits	259,243.09
Contractual services	65,130.51
Supplies	6,520.64
Equipment	-
Drug testing	-
Miscellaneous	-
Utilities - power	24,680.95
Utilities - water	3,067.15
Communications	7,109.11
Capital Outlays	-
Expense reimbursement	-
	1,139,918.76
Guam Behavioral Health and Wellness Center	
Salaries and wages - regular	1,532,054.84
Salaries and wages - overtime	1,660.43
Salaries and wages - fringe benefits	550,038.69
Travel	1,205.00
Contractual services	16,757.10
Building rent	27,154.86
Supplies	3,900.53
Equipment	-
Drug Testing	200.00
Sub-recipient grant	-
Miscellaneous	122,915.66
Utilities - power	73,948.62
Utilities - water	6,558.90
Communications	6,075.88
Capital Outlays	-
Expense reimbursement	(30,357.34)
	2,312,113.17
Department of Labor	
Salaries and wages - regular	253,640.58
Salaries and wages - fringe benefits	86,929.19
Travel	1,158.00
Contractual services	4,906.34
Building rent	104,607.30
Supplies	2,070.49
Equipment	1,828.00
Miscellaneous	-

Department of Administration
General Fund
As of December 31, 2016
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	100 GENERAL FUND
Communications	-
Expense reimbursement	(15,225.96)
	439,913.94
Department of Parks and Recreation	
Salaries and wages - regular	42,111.20
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	14,609.89
Travel	-
Contractual services	-
Supplies	-
Equipment	-
Drug testing charges	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
	56,721.09
Department of Integrated Services for Individuals with Disabilities	
Salaries and wages - regular	57,474.88
Salaries and wages - fringe benefits	19,724.78
Contractual services	378.00
Building rent	31,086.00
Supplies	-
Miscellaneous	343,983.03
Communications	1,338.57
	453,985.26
Mayor's Council	
Salaries and wages - regular	1,526,668.53
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	563,334.23
Travel	-
Contractual services	205.00
Building rent	-
Supplies	1,037.58
Equipment	995.50
Drug testing	-
Miscellaneous	5,632.47
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
Expense reimbursement	(60,289.13)
	2,037,584.18
Department of Land Management	
Salaries and wages - regular	8,428.80
Salaries and wages - fringe benefits	3,990.09
Contractual services	384.00
Building rent	-
Supplies	-
Equipment	5,072.00
Miscellaneous	550.00

Department of Administration
General Fund
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	100 GENERAL FUND
Expense reimbursement	(5,072.00)
	13,352.89
Chief Medical Examiner	
Salaries and wages - regular	61,861.44
Salaries and wages - fringe benefits	20,958.04
Travel	860.00
Contractual services	1,499.00
Supplies	951.82
Equipment	-
Communications	268.56
	86,398.86
Customs and Quarantine Agency	
Salaries and wages - regular	-
Salaries and wages - overtime	988.80
Salaries and wages - fringe benefits	87.85
Travel	16,235.86
Contractual services	5,593.35
Supplies	-
Equipment	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	26,673.00
Expense reimbursement	(49,578.86)
	-
Department of Chamorro Affairs	
Salaries and wages - regular	354,594.65
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	134,876.88
Contractual services	31,123.62
Building rent	27,898.00
Supplies	350.38
Workers compensation	-
Drug Testing	-
Miscellaneous	-
Utilities - power	32,945.99
Utilities - water	1,159.04
Communications	2,929.41
	585,877.97
Department of Military Affairs	
Salaries and wages - regular	26,467.20
Salaries and wages - fringe benefits	8,219.65
Travel	-
Contractual services	10,627.71
Supplies	579.30
Miscellaneous	-
Utilities - power	-
Communications	
	45,893.86
Guam Fire Department	

Department of Administration
General Fund
As of December 31, 2016
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	100 GENERAL FUND
Salaries and wages - regular	4,454,190.95
Salaries and wages - overtime	1,344,189.80
Salaries and wages - fringe benefits	1,531,915.64
Travel	-
Contractual services	13,777.45
Building rent	37,050.00
Supplies	-
Equipment	-
Workers compensation	-
Drug testing	-
Miscellaneous	77,000.00
Utilities - power	33,543.93
Utilities - water	17,570.24
Communications	1,159.32
	7,510,397.33
Guam Educational Telecommunication Corporation	
Salaries and wages - regular	-
Salaries and wages - fringe benefits	-
	-
Guam Commission for Educator Certification	
Salaries and wages - regular	33,379.20
Salaries and wages - fringe benefits	12,743.52
Travel	10,539.95
Contractual services	101.03
Building rent	-
Supplies	-
Equipment	-
Drug Testing	-
Miscellaneous	-
Communications	786.08
Expense reimbursement	(10,539.95)
	47,009.83
Miscellaneous	-
	-
Superior Court	
Supplies	6,822.38
Expense reimbursement	(4,547.06)
Miscellaneous	-
	2,275.32
Guam Public Library	
Supplies	1,424.45
Equipment	124.00
Expense reimbursement	(1,548.45)
	-
Department of Education	
Supplies	37,973.34
Expense reimbursement	(26,506.79)
Miscellaneous	-

Department of Administration
General Fund
As of December 31, 2016
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
	11,466.55
Guam Environmental Protection Agency	
Expense reimbursement	-
	-
Public Auditor	
Supplies	297.76
Expense reimbursement	(230.04)
Miscellaneous	-
	67.72
Guam Legislature	
Miscellaneous	-
	-
Guam Airport Authority	
Salaries and wages - regular	30,768.00
Salaries and wages - fringe benefits	10,222.93
Supplies	12,045.60
Expense reimbursement	(49,675.08)
	3,361.45
Guam Economic Development Authority	
Supplies	30.18
Expense reimbursement	(30.18)
	-
Guam Housing Corporation	
Supplies	705.21
Expense reimbursement	(453.76)
	251.45
Guam Memmorial Hospital	
Supplies	9,665.42
Expense reimbursement	(8,882.97)
Miscellaneous	-
	782.45
Guam Housing and Urban Renewal	
Supplies	7,694.77
Expense reimbursement	(5,190.32)
	2,504.45
Governemnt of Guam Employees Retirement Fund	
Supplies	192.42
Expense reimbursement	(145.87)
Miscellaneous	-
	46.55
University of Guam	
Expense reimbursement	-
	-
Port Authority of Guam	
Supplies	11,297.12
Expense reimbursement	(7,870.22)
	3,426.90
Public Defender Service Corporation	
Supplies	329.08

Department of Administration
General Fund
As of December 31, 2016
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	100 GENERAL FUND
Expense reimbursement	(204.41)
Miscellaneous	-
	124.67
Guam Community College	
Supplies	736.56
Expense reimbursement	(441.80)
Miscellaneous	-
	294.76
Sanctuary	
Miscellaenous	-
	-
Other Items	
Salaries and wages - regular	-
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	-
Salaries and wages - regular	(12,090.86)
GMHA Capital outlays	-
GDOE Capital outlays	-
Unappropriated Expenditure	-
Interest Expense - Tax Refund	1,641,534.82
Interest Expense - EITC	-
	1,629,443.96
Debt Service Payments and Other Miscellaneous expenditures	
LOB 2009 (Section 30)	-
BPT 2013 Series C - Principal	334,250.00
BPT 2013 Series C - Interest	4,240,000.00
GOB 2009 - Interest	-
GOB 2009 - Principal	-
BPT 2011 Series A - Interest	-
BPT 2011 Series A - Fee	27,611.00
BPT 2011 Series A - Principal	-
BPT 2012 Series B - Interest	-
BPT 2012 Series B - Principal	-
BPT 2015D Bond Expense	10,107,375.00
CAPFA 2010A JFK	5,130,600.00
Bank charges and fees	2,801.35
Bond Fees	2,516.00
Court Orders	-
Cost of Living Payments	13,476,000.00
	33,321,153.35
	-
Total expenditures	77,603,059.45
Excess (deficiency) of revenues over (under) expenditures	80,788,028.05
Other financing sources (uses):	
Transfers in from other funds	-
Transfers out to other funds	

Department of Administration
General Fund
As of December 31, 2016
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Federal Grants Assistance Fund	
Office of the Attorney General	378,499.65
Guam Police Department	-
Department of Agriculture	-
Department of Public Health and Social Services	5,926,011.01
Department of Labor	7,263.86
Department of Chamorro Affairs	-
Department of Integrated Services for Individuals with Disabilities	50,308.37
Department of Military Affairs	80,586.18
Council of Arts and Humanities	-
Sanctuary Operations	-
	6,442,669.07
Unified Judiciary	9,192,750.00
Guam Public School System	18,361.80
Public Auditor	326,816.68
Guam Legislature	2,234,322.00
Guam Economic and Development Authority	-
Guam Housing Corporation	-
Guam Memorial Hospital	9,321,142.72
Guam Visitors Bureau	-
Government of Guam Retirement Fund	9,017,524.76
University of Guam	1,800,000.00
Public Defender Service Corporation	835,000.00
Guam Community College	900,000.00
Hagatna Restoration and Redevelopment	-
Government Claims Fund	28,800.23
FMT - DMHSA/DISID Fund	-
MIP Payment Fund	2,230,671.13
MIPPR for MIP Cancer Contributions	-
Workers Compensation	27,804.48
Residential Treatment Fund	415,190.25
Debt Service Fund - 89 Water System Revenue Bond	-
Debt Service Fund - 93 G.O. Bond	-
G.O. Bond 2007 Series A	-
Short Term Financing Fund	-
LOB 2009 Series A	-
Supplemental Annuity Benefits	2,470,000.00
GMHA Pharmaceuticals Fund	-
DOE Operations Fund	49,493,300.00
Better Public Service Fund	-
Guahan Academy	1,908,576.99
SAR Fund	-
Section 2718 Fund	-
GMHA Medicaid Match Fund	-
	96,662,930.11
Bond proceeds	-
Total other financing sources (uses), net	(96,662,930.11)
Net change in fund balances (deficits)	(15,874,902.06)