Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
Post Office Box 884 Hagatña, Guam 96932
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Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

GL#34-17-463
Speaker Benjamin J.F. Cruz

APR 28 2017
Time: 303 [ ] AM [ ] PM
Received By:

April 28, 2017

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

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

Buenas yan Håfa Adai Speaker:

Pursuant to §4118.2 of Chapter 4 of Title 5 of the Guam Code Annotated, we are submitting the Draft Quarterly Statement of Revenues, Expenditures and Changes in Fund Balance for the Second Quarter of Fiscal Year 2017.

Please note the fund deficit of $32.6 million at the midpoint of Fiscal Year 2017 being primarily due to the additional Debt Service payments and the one time "COLA" adjustment of $13.5 million (which was reported in the 1st Quarter report).

Should you have any further questions or concerns, please contact the Department of Administration's Deputy Financial Manager, Goody Rosario at 475-1150.

2017 APR 28 PM 3:26

Si Yu'os Maase!

Sensaramente,

Christine Baleto
Director

cc: Division of Accounts
Gaudencio Rosario, DOA Accounting

Attachment

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Revenues:	
Taxes:	
Individual taxes	26,183,858.61
Corporate taxes	51,959,994.32
Withholding taxes	129,149,401.28
Interest and penalties	3,200,325.01
Gross receipts tax	118,448,093.86
Other taxes	1,699,152.01
Provision	(55,226,525.00)
	275,414,300.090
Sales, licenses, fees and permits	1,539,715.58
Use of money and property	459,733.18
Federal contributions	40,571,540.52
Department charges	507,882.03
Other revenues	673,635.95
Other miscellaneous revenues	-
Total revenues	319,166,807.35
Expenditures by Object:	
Office of the Governor	
Salaries and wages - regular	1,966,470.32
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	632,635.97
Travel	32,425.59
Contractual services	445,413.00
Building rent	18,395.62
Supplies	15,113.66
Equipment	11,362.80
Drug testing	120.00
Miscellaneous	25,156.00
Utilities - power	91,726.92
Utilities - water	17,247.24
Communications	9,803.86
Capital outlays	21,796.14
Expense reimbursement	(102,206.40)
	3,185,460.72
Office of the Lieutenant Governor	
Salaries and wages - regular	344,119.56
Salaries and wages - fringe benefits	117,453.05
Travel	-
Contractual services	2,852.35
Supplies	998.40
Equipment	-
Drug Testing	40.00
Miscellaneous	-
Communications	1,337.62
	466,800.98
Bureau of Budget and Management Research	
Salaries and wages - regular	396,723.44
Salaries and wages - fringe benefits	136,881.56
Supplies	1,315.42

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Equipment	1,789.58
Telephone	-
	536,710.00
Civil Service Commission	
Salaries and wages - regular	239,382.40
Salaries and wages - fringe benefits	86,546.29
Contractual services	10,970.53
Supplies	126.00
Building rent	33,048.00
Equipment	30,907.99
Miscellaneous	6,100.00
Communications	5,820.09
	412,901.30
Department of Administration	
Salaries and wages - regular	2,367,520.69
Salaries and wages - overtime	56.09
Salaries and wages - fringe benefits	821,529.44
Travel	10,225.30
Contractual services	944,402.68
Building rent	293,420.40
Supplies	16,538.18
Equipment	-
Drug testing	-
Miscellaneous	5,683,501.12
Utilities - power	53,609.09
Utilities - water	1,586.22
Communications	113,019.06
Capital outlays	-
Expense reimbursement	(85,624.57)
	10,219,783.70
Guam Election Commission	
Salaries and wages - regular	279,327.82
Salaries and wages - overtime	49,283.00
Salaries and wages - fringe benefits	99,561.76
Travel	18,044.03
Contractual services	107,212.33
Building rent	73,574.06
Supplies	18,115.61
Equipment	16,041.00
Drug testing	-
Sub-receipient/Grants	-
Miscellaneous	162,658.38
Communications	2,640.70
Capital outlays	-
	826,458.69
Department of Revenue and Taxation	
Salaries and wages - regular	2,972,366.03
Salaries and wages - overtime	19,467.71
Salaries and wages - fringe benefits	1,047,000.02
Travel	-
Contractual services	77,165.18

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Building rent	570,843.00
Supplies	-
Drug testing	400.00
Miscellaneous	-
	4,687,241.94
Bureau of Statistics and Plans	
Salaries and wages - regular	392,668.96
Salaries and wages - fringe benefits	137,724.25
Travel	132.29
Contractual services	40.00
Building rent	25,200.00
Supplies	630.79
Equipment	-
Drug testing charges	-
Communications	455.14
Expense reimbursement	-
	556,851.43
Department of Public Works	
Salaries and wages - regular	1,876,563.83
Salaries and wages - overtime	6,778.99
Salaries and wages - fringe benefits	680,408.52
Travel	12,755.95
Contractual services	53,797.85
Supplies	26,267.61
Equipment	37,046.00
Drug testing	160.00
Utilities - power	44,687.74
Utilities - water	57,875.10
Communications	22,114.93
Capital outlays	36,675.53
Expense reimbursement	(29,142.33)
	2,825,989.72
Office of the Attorney General	
Salaries and wages - regular	3,541,763.73
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	1,263,857.29
Travel	25,808.07
Contractual services	282,798.71
Building rent	610,786.00
Supplies	18,081.20
Equipment	339,740.47
Drug testing	700.00
Miscallenous	21,042.98
Utilities - power	-
Utilities - water	-
Communications	1,289.40
Capital outlays	534,135.19
Expense reimbursement	(179,777.20)
	6,460,225.84
Guam Police Department	
Salaries and wages - regular	9,497,503.99
Salaries and wages - overtime	431,859.43

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Salaries and wages - fringe benefits	3,114,392.71
Travel	104,075.07
Contractual services	426,794.05
Building rent	394,022.40
Supplies	134,396.19
Equipment	9,279.80
Workers compensation	5,639.40
Drug testing	980.00
Miscellaneous	269,546.86
Utilities - power	159,977.88
Utilities - water	19,375.79
Communications	276,676.70
Capital outlays	-
Expense reimbursement	(140,441.91)
	14,704,078.36
Department of Corrections	
Salaries and wages - regular	5,597,453.55
Salaries and wages - overtime	1,112,065.40
Salaries and wages - fringe benefits	1,832,513.58
Travel	16,182.65
Contractual services	1,485,703.19
Supplies	23,296.61
Equipment	-
Drug testing	250.00
Miscellaneous	75,950.00
Utilities - power	326,597.91
Utilities - water	470,515.78
Communications	20,290.90
Capital outlays	-
Expense reimbursement	(5,298.00)
	10,955,521.57
Department of Agriculture	
Salaries and wages - regular	1,125,193.90
Salaries and wages - overtime	893.27
Salaries and wages - fringe benefits	380,493.76
Travel	-
Contractual services	31,875.00
Supplies	1,538.75
Equipment	-
Miscellaneous	2,292.00
Utilities - power	-
Utilities - water	-
Communications	-
Capital Outlays	10,615.00
Expense reimbursement	(14,445.75)
	1,538,455.93
Department of Public Health and Social Services	
Salaries and wages - regular	1,361,783.84
Salaries and wages - overtime	308.93
Salaries and wages - fringe benefits	464,776.98
Travel	9,058.95
Contractual services	4,084,977.05
Building rent	174,608.92

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Supplies	217,047.33
Equipment	-
Workers compensation	-
Drug testing	80.00
Sub-Recipient/Grants	34,969.16
Miscellaneous	4,983,342.19
Utilities - power	232,971.31
Utilities - water	24,801.54
Communications	190,499.51
Capital outlays	-
Expense reimbursement	(14,715.70)
	11,764,510.01
Department of Youth Affairs	
Salaries and wages - regular	1,505,657.61
Salaries and wages - overtime	43,557.98
Salaries and wages - fringe benefits	528,748.36
Contractual services	205,773.15
Supplies	3,172.48
Equipment	3,161.00
Drug testing	200.00
Miscellaneous	105,254.00
Utilities - power	60,385.92
Utilities - water	7,552.99
Communications	14,061.45
Capital Outlays	-
Expense reimbursement	-
	2,477,524.94
Guam Behavioral Health and Wellness Center	
Salaries and wages - regular	3,121,078.38
Salaries and wages - overtime	10,357.82
Salaries and wages - fringe benefits	1,112,238.56
Travel	22,066.44
Contractual services	176,058.52
Building rent	117,394.58
Supplies	11,624.64
Equipment	-
Drug Testing	480.00
Sub-recipient grant	-
Miscellaneous	517,073.20
Utilities - power	180,113.30
Utilities - water	14,635.58
Communications	39,503.47
Capital Outlays	-
Expense reimbursement	(89,567.48)
	5,233,057.01
Department of Labor	
Salaries and wages - regular	480,652.54
Salaries and wages - fringe benefits	170,958.45
Travel	1,158.00
Contractual services	26,413.98
Building rent	205,212.60
Supplies	2,109.96
Equipment	1,828.00

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Department of Administration
General Fund
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	100 GENERAL FUND
Miscellaneous	-
Communications	1,053.54
Expense reimbursement	(27,633.80)
	861,753.27
Department of Parks and Recreation	
Salaries and wages - regular	106,475.36
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	36,941.74
Travel	-
Contractual services	-
Supplies	-
Equipment	-
Drug testing charges	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
	143,417.10
Department of Integrated Services for Individuals with Disabilities	
Salaries and wages - regular	115,444.08
Salaries and wages - fringe benefits	39,594.08
Contractual services	483.00
Building rent	62,172.00
Supplies	-
Miscellaneous	-
Communications	2,653.22
	220,346.38
Mayor's Council	
Salaries and wages - regular	3,949,819.06
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	1,141,468.10
Travel	-
Contractual services	3,466.07
Building rent	-
Supplies	22,090.70
Equipment	2,615.46
Drug testing	-
Miscellaneous	35,832.83
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
Expense reimbursement	(145,997.95)
	5,009,294.27
Department of Land Management	
Salaries and wages - regular	16,857.60
Salaries and wages - fringe benefits	7,981.83
Contractual services	1,152.00
Building rent	108,278.60
Supplies	-
Equipment	5,072.00
Miscellaneous	1,650.00

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Department of Administration
General Fund
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	100 GENERAL FUND
Expense reimbursement	(5,072.00)
	135,920.03
Chief Medical Examiner	
Salaries and wages - regular	123,877.44
Salaries and wages - fringe benefits	41,965.78
Travel	860.00
Contractual services	4,334.22
Supplies	1,385.86
Equipment	-
Communications	680.96
	173,104.26
Customs and Quarantine Agency	
Salaries and wages - regular	-
Salaries and wages - overtime	13,833.45
Salaries and wages - fringe benefits	130.88
Travel	22,864.92
Contractual services	78,684.77
Supplies	2,869.24
Equipment	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	127,779.85
Expense reimbursement	(246,163.11)
	-
Department of Chamorro Affairs	
Salaries and wages - regular	714,325.23
Salaries and wages - overtime	17.82
Salaries and wages - fringe benefits	269,747.28
Contractual services	44,925.82
Building rent	41,847.00
Supplies	2,508.71
Workers compensation	-
Drug Testing	-
Miscellaneous	-
Utilities - power	76,566.37
Utilities - water	3,297.04
Communications	8,669.61
	1,161,904.88
Department of Military Affairs	
Salaries and wages - regular	52,934.40
Salaries and wages - fringe benefits	16,476.85
Travel	2,046.25
Contractual services	11,850.05
Supplies	570.93
Miscellaneous	-
Utilities - power	-
Communications	
	83,878.48
Guam Fire Department	

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Department of Administration
General Fund
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	100 GENERAL FUND
Salaries and wages - regular	8,806,195.40
Salaries and wages - overtime	2,671,852.60
Salaries and wages - fringe benefits	3,014,191.82
Travel	-
Contractual services	51,937.73
Building rent	74,100.00
Supplies	589.44
Equipment	-
Workers compensation	-
Drug testing	-
Miscellaneous	75,250.00
Utilities - power	81,398.99
Utilities - water	39,645.12
Communications	2,104.31
	14,817,265.41
Guam Educational Telecommunication Corporation	
Salaries and wages - regular	-
Salaries and wages - fringe benefits	-
	-
Guam Commission for Educator Certification	
Salaries and wages - regular	66,758.40
Salaries and wages - fringe benefits	25,492.14
Travel	10,539.95
Contractual services	1,802.68
Building rent	3,000.00
Supplies	312.00
Equipment	-
Drug Testing	-
Miscellaneous	450.00
Communications	1,570.96
Expense reimbursement	(10,539.95)
	99,386.18
Miscellaneous	-
	-
Superior Court	
Supplies	14,187.55
Expense reimbursement	(14,187.55)
Miscellaneous	-
	-
Guam Public Library	
Contractual Services	2,750.00
Supplies	2,779.73
Equipment	124.00
Expense reimbursement	(5,653.73)
	-
Department of Education	
Supplies	82,023.31
Expense reimbursement	(82,023.31)

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Department of Administration
General Fund
As of March 31, 2017
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	100 GENERAL FUND
Miscellaneous	-
	-
Guam Environmental Protection Agency	
Expense reimbursement	-
	-
Public Auditor	
Supplies	453.38
Expense reimbursement	(453.38)
Miscellaneous	-
	-
Guam Legislature	
Miscellaneous	-
	-
Guam Airport Authority	
Salaries and wages - regular	49,228.80
Salaries and wages - fringe benefits	16,329.91
Supplies	27,302.67
Expense reimbursement	(92,861.38)
	-
Guam Economic Development Authority	
Supplies	87.79
Expense reimbursement	(87.79)
	-
Guam Housing Corporation	
Supplies	1,335.62
Expense reimbursement	(1,335.62)
	-
Guam Memmorial Hospital	
Supplies	61,682.03
Expense reimbursement	(61,682.03)
Miscellaneous	-
	-
Guam Housing and Urban Renewal	
Supplies	20,064.28
Expense reimbursement	(20,064.28)
	-
Governemnt of Guam Employees Retirement Fund	
Supplies	422.30
Expense reimbursement	(422.30)
Miscellaneous	-
	-
University of Guam	
Expense reimbursement	-
	-
Port Authority of Guam	
Supplies	33,496.83
Expense reimbursement	(33,496.83)
	-
Public Defender Service Corporation	

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Supplies	662.27
Expense reimbursement	(662.27)
Miscellaneous	-
	-
Guam Community College	
Supplies	1,510.39
Expense reimbursement	(1,510.39)
Miscellaneous	-
	-
Sanctuary	
Miscellaenous	-
	-
Other Items	
Salaries and wages - regular	-
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	-
Salaries and wages - regular	(12,093.90)
GMHA Capital outlays	-
GDOE Capital outlays	-
Unappropriated Expenditure	-
Interest Expense - Tax Refund	225,108.64
Interest Expense - EITC	-
	213,014.74
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	592,200.00
GOB 2009 - Principal	4,510,000.00
BPT 2011 Series A - Interest	5,974,006.25
BPT 2011 Series A - Fee	27,611.00
BPT 2011 Series A - Principal	4,515,000.00
BPT 2012 Series B - Interest	2,623,023.18
BPT 2012 Series B - Principal	2,305,000.00
BPT 2015D Bond Expense	10,107,375.00
CAPFA 2010A JFK	5,130,600.00
Bank charges and fees	5,937.35
Bond Fees	9,532.00
Court Orders	-
Cost of Living Payments	13,476,000.00
	53,850,534.78
	-
Total expenditures	153,621,391.92
Excess (deficiency) of revenues over (under) expenditures	165,545,415.43
Other financing sources (uses):	
Transfers in from other funds	3,370,137.40

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Department of Administration
General Fund
As of March 31, 2017
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Transfers out to other funds	
Federal Grants Assistance Fund	
Office of the Attorney General	740,301.61
Guam Police Department	20,168.62
Department of Agriculture	-
Department of Public Health and Social Services	9,239,474.56
Department of Labor	14,493.92
Department of Chamorro Affairs	-
Department of Integrated Services for Individuals with Disabilities	126,679.74
Department of Military Affairs	164,260.53
Council of Arts and Humanities	-
Sanctuary Operations	-
	10,305,378.98
Unified Judiciary	17,072,250.00
Guam Public School System	161,995.56
Public Auditor	673,235.76
Guam Legislature	4,162,439.50
Guam Economic and Development Authority	-
Guam Housing Corporation	-
Guam Memorial Hospital	15,061,164.10
Guam Visitors Bureau	-
Government of Guam Retirement Fund	19,709,745.21
University of Guam	10,179,387.20
Public Defender Service Corporation	1,670,000.00
Guam Community College	5,891,758.50
Hagatna Restoration and Redevelopment	-
Government Claims Fund	95,857.49
FMT - DMHSA/DISID Fund	-
MIP Payment Fund	7,349,024.19
MIPPR for MIP Cancer Contributions	-
Workers Compensation	240,991.98
Residential Treatment Fund	1,244,460.31
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	4,810,000.00
GMHA Pharmaceuticals Fund	-
DOE Operations Fund	98,849,608.85
Better Public Service Fund	-
Guahan Academy	3,997,365.94
SAR Fund	-
Section 2718 Fund	-
GMHA Medicaid Match Fund	-
	201,474,663.57
Bond proceeds	-
Total other financing sources (uses), net	(198,104,526.17)
Net change in fund balances (deficits)	(32,559,110.74)

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