Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
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Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

GL # 34-18-1486

January 31, 2018

Speaker Benjamin J.F. Cruz

JAN 3 1 2018
Time: 450 [ ] AM [ ] PM File No.
Received By:

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 First Quarter of Fiscal Year 2018.

Please note the fund deficit of $19.7 million at the First Quarter of Fiscal Year 2018 being primarily due to the additional Debt Service payments of $30.3 million and the one time "COLA" adjustment of $13.5 million.

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

Si Yu'os Maase!

Sensaramente,

Christine Baleto
Director

2018 FEB -1 AM 9:23

Attachment

1486

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

	100 GENERAL FUND
Revenues:	
Taxes:	
Individual taxes	11,713,250.74
Corporate taxes	33,054,586.30
Withholding taxes	67,667,359.43
Interest and penalties	1,428,414.78
Gross receipts tax	54,740,721.52
Other taxes	681,223.34
Provision	(27,056,988.00)
	142,228,568.110
Sales, licenses, fees and permits	837,622.63
Use of money and property	4,144.24
Federal contributions	19,986,055.25
Department charges	701,431.44
Other revenues	(516,078.31)
Other miscellaneous revenues	-
Total revenues	163,241,743.36
Expenditures by Object:	
Office of the Governor	
Salaries and wages - regular	996,537.38
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	326,723.42
Travel	24,429.56
Contractual services	93,256.68
Building rent	-
Supplies	3,495.74
Equipment	9,749.89
Drug testing	200.00
Miscellaneous	25,465.76
Utilities - power	47,667.27
Utilities - water	6,514.56
Communications	2,972.21
Capital outlays	-
Expense reimbursement	(87,872.65)
	1,449,139.82
Office of the Lieutenant Governor	
Salaries and wages - regular	183,034.52
Salaries and wages - fringe benefits	63,027.40
Travel	-
Contractual services	3,354.99
Supplies	-
Equipment	-
Drug Testing	-
Miscellaneous	-
Communications	223.49
	249,640.40
Bureau of Budget and Management Research	
Salaries and wages - regular	173,336.89
Salaries and wages - fringe benefits	65,248.94
Supplies	-
Equipment	-
Telephone	-
	238,585.83

Unaudited

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

	100 GENERAL FUND
Civil Service Commission	
Salaries and wages - regular	131,311.20
Salaries and wages - fringe benefits	43,766.96
Contractual services	12,293.06
Supplies	1,032.10
Building rent	38,100.00
Equipment	17,572.18
Miscellaneous	3,550.00
Communications	1,160.84
Capital outlays	-
	248,786.34
Department of Administration	
Salaries and wages - regular	1,231,693.95
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	431,165.25
Travel	-
Contractual services	66,233.76
Building rent	167,668.80
Supplies	3,031.55
Equipment	-
Drug testing	-
Miscellaneous	5,451,685.00
Utilities - power	26,637.33
Utilities - water	1,162.05
Communications	56,542.41
Capital outlays	126,827.00
Expense reimbursement	(36,562.08)
	7,526,085.02
Guam Election Commission	
Salaries and wages - regular	132,975.84
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	49,453.12
Travel	12,907.42
Contractual services	21,746.35
Building rent	-
Supplies	32.00
Equipment	-
Drug testing	40.00
Sub-receipient/Grants	-
Miscellaneous	864.00
Communications	3,859.07
Capital outlays	-
	221,877.80
Department of Revenue and Taxation	
Salaries and wages - regular	1,524,483.81
Salaries and wages - overtime	22,524.50
Salaries and wages - fringe benefits	554,976.28
Travel	-
Contractual services	320,616.34
Building rent	-
Supplies	-
Drug testing	400.00
Miscellaneous	-
Expense reimbursement	-
	2,423,000.93
Bureau of Statistics and Plans	

Unaudited

Department of Administration
General Fund
As of December 31, 2017
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	100 GENERAL FUND
Salaries and wages - regular	200,806.80
Salaries and wages - fringe benefits	72,606.29
Travel	66.87
Contractual services	40.00
Building rent	-
Supplies	-
Equipment	-
Drug testing charges	-
Communications	-
Expense reimbursement	-
	273,519.96
Department of Public Works	
Salaries and wages - regular	2,378.23
Salaries and wages - overtime	8,228.73
Salaries and wages - fringe benefits	4,031.73
Travel	-
Contractual services	68,935.29
Supplies	1,505.00
Equipment	5,387.84
Drug testing	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
Expense reimbursement	(30,500.97)
	59,965.85
Office of the Attorney General	
Salaries and wages - regular	1,897,511.94
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	673,806.44
Travel	5,285.90
Contractual services	64,222.36
Building rent	375,412.00
Supplies	7,137.55
Equipment	22,914.43
Drug testing	160.00
Miscallenous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
Expense reimbursement	(27,062.40)
	3,019,388.22
Guam Police Department	
Salaries and wages - regular	4,817,605.29
Salaries and wages - overtime	266,636.75
Salaries and wages - fringe benefits	1,532,393.86
Travel	49,392.48
Contractual services	38,151.90
Building rent	154,651.20
Supplies	142,151.93
Equipment	185,940.00
Workers compensation	-
Drug testing	-
Miscellaneous	56,239.00
Utilities - power	70,405.01
Utilities - water	10,439.39

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Department of Administration
General Fund
As of December 31, 2017
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	100 GENERAL FUND
Communications	36,020.68
Capital outlays	71,911.80
Expense reimbursement	(14,717.66)
	7,417,221.63
Department of Corrections	
Salaries and wages - regular	2,731,869.95
Salaries and wages - overtime	249,908.57
Salaries and wages - fringe benefits	899,452.43
Travel	6,159.00
Contractual services	92,723.48
Supplies	13,965.03
Equipment	1,101.62
Drug testing	920.00
Miscellaneous	71,050.00
Utilities - power	149,085.50
Utilities - water	250,037.58
Communications	8,546.65
Capital outlays	503,511.00
Expense reimbursement	(27,839.11)
	4,950,491.70
Department of Agriculture	
Salaries and wages - regular	451,606.14
Salaries and wages - overtime	280.80
Salaries and wages - fringe benefits	162,910.27
Travel	-
Contractual services	3,150.00
Supplies	848.60
Equipment	-
Drug Testing	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital Outlays	-
Expense reimbursement	-
	618,795.81
Department of Public Health and Social Services	
Salaries and wages - regular	775,331.76
Salaries and wages - overtime	24.98
Salaries and wages - fringe benefits	238,568.15
Travel	-
Contractual services	1,485,775.86
Building rent	36,103.65
Supplies	81,280.53
Equipment	7,775.89
Workers compensation	-
Drug testing	120.00
Sub-Recipient/Grants	-
Miscellaneous	2,481,943.22
Utilities - power	115,794.93
Utilities - water	7,740.86
Communications	97,158.00
Capital outlays	-
Expense reimbursement	(2,252.00)
	5,325,365.83
Department of Youth Affairs	

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Department of Administration
General Fund
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	100 GENERAL FUND
Salaries and wages - regular	837,460.30
Salaries and wages - overtime	12,992.61
Salaries and wages - fringe benefits	285,725.43
Contractual services	70,034.03
Supplies	7,853.13
Equipment	37,601.40
Drug testing	-
Miscellaneous	-
Utilities - power	29,461.78
Utilities - water	2,865.06
Communications	8,592.78
Capital Outlays	-
Expense reimbursement	-
	1,292,586.52
Guam Behavioral Health and Wellness Center	
Salaries and wages - regular	711,121.91
Salaries and wages - overtime	410.10
Salaries and wages - fringe benefits	246,979.05
Travel	4,326.65
Contractual services	71,687.56
Building rent	40,997.64
Supplies	16,789.88
Equipment	-
Drug Testing	-
Sub-recipient grant	-
Miscellaneous	1,666.66
Utilities - power	84,781.38
Utilities - water	9,853.44
Communications	5,728.55
Capital Outlays	18,880.00
Expense reimbursement	(21,390.82)
	1,191,832.00
Department of Labor	
Salaries and wages - regular	250,114.00
Salaries and wages - fringe benefits	91,874.14
Travel	2,515.00
Contractual services	22,000.00
Building rent	-
Supplies	-
Equipment	-
Miscellaneous	-
Communications	1,868.26
Expense reimbursement	(13,434.64)
	354,936.76
Department of Parks and Recreation	
Salaries and wages - regular	55,878.40
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	19,437.21
Travel	-
Contractual services	-
Supplies	-
Equipment	-
Drug testing charges	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-

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Department of Administration
General Fund
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	100 GENERAL FUND
	75,315.61
Department of Integrated Services for Individuals with Disabilities	
Salaries and wages - regular	59,930.03
Salaries and wages - fringe benefits	20,793.65
Contractual services	192.00
Building rent	20,724.00
Supplies	-
Equipment	-
Miscellaneous	-
Communications	1,190.64
	102,830.32
Mayor's Council	
Salaries and wages - regular	121,987.62
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	50,662.49
Travel	-
Contractual services	264.52
Building rent	19,658.50
Supplies	6,658.20
Equipment	-
Drug testing	-
Miscellaneous	662.86
Utilities - power	104,885.88
Utilities - water	42,437.69
Communications	18,472.15
Capital outlays	-
Expense reimbursement	(172,394.96)
	193,294.95
Department of Land Management	
Salaries and wages - regular	8,750.41
Salaries and wages - fringe benefits	4,132.38
Contractual services	-
Building rent	54,139.30
Supplies	-
Equipment	-
Miscellaneous	500.00
Expense reimbursement	-
	67,522.09
Chief Medical Examiner	
Salaries and wages - regular	74,436.80
Salaries and wages - fringe benefits	24,920.40
Travel	-
Contractual services	527.00
Supplies	90.91
Equipment	-
Communications	293.32
	100,268.43
Customs and Quarantine Agency	
Salaries and wages - regular	-
Salaries and wages - overtime	7,420.61
Salaries and wages - fringe benefits	-
Travel	2,201.05
Contractual services	2,600.76
Supplies	2,025.00
Equipment	1,216.00

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	100 GENERAL FUND
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
Expense reimbursement	(15,463.42)
	-
Department of Chamorro Affairs	
Salaries and wages - regular	5,764.96
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	1,947.06
Contractual services	18,794.76
Building rent	-
Supplies	626.00
Workers compensation	-
Drug Testing	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
	27,132.78
Department of Military Affairs	
Salaries and wages - regular	26,467.20
Salaries and wages - fringe benefits	8,351.16
Travel	-
Contractual services	1,094.93
Supplies	457.42
Miscellaneous	-
Utilities - power	-
Communications	
	36,370.71
Guam Fire Department	
Salaries and wages - regular	4,402,386.27
Salaries and wages - overtime	1,499,439.04
Salaries and wages - fringe benefits	1,655,864.86
Travel	-
Contractual services	-
Building rent	-
Supplies	-
Equipment	698.00
Workers compensation	-
Drug testing	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
	7,558,388.17
Guam Educational Telecommunication Corporation	
Salaries and wages - regular	-
Salaries and wages - fringe benefits	-
	-
Guam Commission for Educator Certification	
Salaries and wages - regular	-
Salaries and wages - fringe benefits	-
Travel	11,200.55
Contractual services	1,156.99
Building rent	-

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General Fund
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	100 GENERAL FUND
Supplies	-
Equipment	-
Drug Testing	-
Miscellaneous	-
Communications	-
Expense reimbursement	(12,357.54)
	-
Miscellaneous	-
	-
Superior Court	
Supplies	6,473.40
Miscellaneous	-
Expense reimbursement	(2,454.09)
Miscellaneous	-
	4,019.31
Guam Public Library	
Travel	-
Contractual Services	-
Supplies	171.34
Equipment	-
Expense reimbursement	(171.34)
	-
Department of Education	
Supplies	41,482.00
Expense reimbursement	(15,808.38)
Miscellaneous	-
	25,673.62
Guam Environmental Protection Agency	
Expense reimbursement	-
	-
Public Auditor	
Supplies	169.46
Expense reimbursement	(37.66)
Miscellaneous	-
	131.80
Guam Legislature	
Miscellaneous	-
	-
Guam Airport Authority	
Salaries and wages - regular	16,152.00
Salaries and wages - fringe benefits	5,512.80
Supplies	16,545.88
Expense reimbursement	(27,200.79)
	11,009.89
Guam Economic Development Authority	
Supplies	56.77
Expense reimbursement	(56.77)
	-

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Department of Administration
General Fund
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	100 GENERAL FUND
Guam Housing Corporation	
Supplies	745.67
Expense reimbursement	(271.60)
	474.07
Guam Memmorial Hospital	
Supplies	1,964.65
Expense reimbursement	(767.37)
Miscellaneous	-
	1,197.28
Guam Housing and Urban Renewal	
Supplies	8,687.51
Expense reimbursement	(2,827.72)
	5,859.79
Governemnt of Guam Employees Retirement Fund	
Supplies	234.47
Expense reimbursement	(82.86)
Miscellaneous	-
	151.61
University of Guam	
Expense reimbursement	-
	-
Port Authority of Guam	
Supplies	14,168.80
Expense reimbursement	(4,297.24)
	9,871.56
Public Defender Service Corporation	
Supplies	336.23
Expense reimbursement	(123.74)
Miscellaneous	-
	212.49
Guam Community College	
Supplies	785.99
Equipment	-
Expense reimbursement	(231.87)
Miscellaneous	-
	554.12
Sanctuary	
Miscellaenous	-
	-
Other Items	
Salaries and wages - regular	-
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	-
Salaries and wages - regular	(426.28)
GMHA Capital outlays	27,200.00
GDOE Capital outlays	-
Unappropriated Expenditure	-
Interest Expense - Tax Refund	93,145.44
Interest Expense - EITC	-
	119,919.16
Debt Service Payments and Other Miscellaneous expenditures	
LOB 2009 (Section 30)	-
LOB SEC30 SERIES 2016A-INTERST	5,874,375.00
LOB SEC30 SERIES 2016A-PRINCPL	2,380,000.00
BPT 2013 Series C - Principal	228,250.00

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Department of Administration
General Fund
As of December 31, 2017
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	100 GENERAL FUND
BPT 2013 Series C - Interest	2,427,213.00
GOB 2009 - Interest	456,900.00
GOB 2009 - Principal	4,785,000.00
BPT 2011 Series A - Interest	-
BPT 2011 Series A - Fee	26,111.00
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	4,043,200.00
Bank charges and fees	2,716.84
Bond Fees	-
Court Orders	-
Cost of Living Payments	13,766,000.00
	44,097,140.84
	-
Total expenditures	89,298,559.02
Excess (deficiency) of revenues over (under) expenditures	73,943,184.34
Other financing sources (uses):	
Transfers in from other funds	1,356,159.68
Transfers out to other funds	
Federal Grants Assistance Fund	
Office of the Attorney General	375,247.31
Guam Police Department	52,140.22
Department of Agriculture	-
Department of Public Health and Social Services	4,544,206.77
Department of Labor	1,652.53
Department of Chamorro Affairs	-
Department of Integrated Services for Individuals with Disabilities	15,098.09
Department of Military Affairs	69,527.38
Council of Arts and Humanities	-
Sanctuary Operations	-
	5,057,872.30
Unified Judiciary	4,825,018.92
Guam Public School System	-
Public Auditor	333,377.84
Guam Legislature	1,763,854.92
Guam Economic and Development Authority	-
Guam Housing Corporation	-
Guam Memorial Hospital	411,769.67
Guam Visitors Bureau	-
Government of Guam Retirement Fund	8,657,245.46
University of Guam	11,094,976.75
Public Defender Service Corporation	360,500.00
Guam Community College	4,838,005.00
Hagatna Restoration and Redevelopment	-
Government Claims Fund	1,801.99
FMT - DMHSA/DISID Fund	-
MIP Payment Fund	3,764,303.49
MIPPR for MIP Cancer Contributions	-
Workers Compensation	84,019.46
Residential Treatment Fund	334,004.59
Debt Service Fund - 89 Water System Revenue Bond	-

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Department of Administration
General Fund
As of December 31, 2017
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	100 GENERAL FUND
Debt Service Fund - 93 G.O. Bond	-
G.O. Bond 2007 Series A	-
Short Term Financing Fund	-
LOB 2009 Series A	-
Supplemental Annuity Benefits	2,450,000.00
GMHA Pharmaceuticals Fund	-
DOE Operations Fund	49,400,000.00
Better Public Service Fund	-
Guahan Academy	1,630,105.68
SAR Fund	-
Section 2718 Fund	-
GMHA Medicaid Match Fund	-
GMHA Pharmaceuticals Fund	-
	95,006,856.07
Bond proceeds	-
Total other financing sources (uses), net	(93,650,696.39)
Net change in fund balances (deficits)	(19,707,512.05)