Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
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Edward M. Birn
Acting Director
Vincent P. Arriola
Deputy Director

GL# 34-18-1812
Speaker Benjamin J.F. Cruz

APR 30 2018
Time: 9:26 AM PM File No. 34-1849
Received By: Ellen

April 26, 2018

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 Cruz:

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 2018.

Please note the fund deficit of $31.3 million at the Second Quarter of Fiscal Year 2018 is primarily due to the additional Debt Service payments of $53.4 million and the one time "COLA" adjustment of $13.8 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!

Senseramente,

EDWARD M. BIRN
Acting Director

Attachments ✓

cc: Division of Accounts
Goody Rosario, DOA Accounting

2018 APR 30 AM 10:34

1812

Department of Administration
General Fund
As of March 31, 2018
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Revenues:	
Taxes:	
Individual taxes	29,579,145.87
Corporate taxes	49,778,941.58
Withholding taxes	124,203,795.35
Interest and penalties	3,186,645.05
Gross receipts tax	116,645,671.73
Other taxes	1,418,885.54
Provision	(55,793,874.00)
	269,019,211.120
Sales, licenses, fees and permits	2,071,468.30
Use of money and property	(44,129.16)
Federal contributions	39,818,985.50
Department charges	905,367.78
Other revenues	(405,698.61)
Other miscellaneous revenues	-
Total revenues	311,365,204.93
Expenditures by Object	
Office of the Governor	
Salaries and wages - regular	1,991,549.66
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	657,080.80
Travel	24,429.56
Contractual services	385,229.15
Building rent	9,584.98
Supplies	11,523.57
Equipment	18,661.84
Drug testing	120.00
Miscellaneous	37,644.80
Utilities - power	117,704.79
Utilities - water	21,070.48
Communications	11,984.63
Capital outlays	-
Expense reimbursement	(169,007.10)
	3,122,577.16
Office of the Lieutenant Governor	
Salaries and wages - regular	358,449.88
Salaries and wages - fringe benefits	124,354.39
Travel	-
Contractual services	4,065.24
Supplies	-
Equipment	-
Drug Testing	-
Miscellaneous	-
Communications	843.06
	487,712.57
Bureau of Budget and Management Research	
Salaries and wages - regular	328,407.05
Salaries and wages - fringe benefits	125,091.81
Contractual	687.75
Supplies	936.95
Equipment	-
Telephone	-
	455,123.56
Civil Service Commission	
Salaries and wages - regular	240,030.88
Salaries and wages - fringe benefits	82,980.86
Contractual services	22,429.19
Supplies	1,032.10
Building rent	38,100.00
Equipment	17,572.18
Miscellaneous	6,150.00
Communications	1,160.84
Capital outlays	-
	409,456.05
Department of Administration	
Salaries and wages - regular	2,498,890.64
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	873,257.40
Travel	-
Contractual services	613,908.76
Building rent	251,503.20
Supplies	5,952.72
Equipment	-

Department of Administration
General Fund
As of March 31, 2018
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Drug testing	-
Miscellaneous	-
Utilities - power	63,790.58
Utilities - water	2,177.08
Communications	95,340.29
Capital outlays	126,827.00
Expense reimbursement	(77,653.68)
	4,453,993.99
Guam Election Commission	
Salaries and wages - regular	271,650.08
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	100,327.80
Travel	16,514.57
Contractual services	54,183.42
Building rent	65,725.10
Supplies	1,928.75
Equipment	-
Drug testing	40.00
Sub-receipient/Grants	-
Miscellaneous	3,463.00
Communications	8,565.82
Capital outlays	-
	522,398.54
Department of Revenue and Taxation	
Salaries and wages - regular	3,052,557.12
Salaries and wages - overtime	118,408.33
Salaries and wages - fringe benefits	1,103,146.29
Travel	-
Contractual services	716,584.71
Building rent	244,647.00
Supplies	-
Equipment	909.93
Drug testing	400.00
Miscellaneous	-
Expense reimbursement	-
	5,236,653.38
Bureau of Statistics and Plans	
Salaries and wages - regular	399,113.52
Salaries and wages - fringe benefits	143,188.48
Travel	66.87
Contractual services	40.00
Building rent	4,200.00
Supplies	308.00
Equipment	-
Drug testing charges	-
Communications	349.73
Expense reimbursement	-
	547,266.60
Department of Public Works	
Salaries and wages - regular	4,242.83
Salaries and wages - overtime	16,098.80
Salaries and wages - fringe benefits	7,623.80
Travel	-
Contractual services	69,970.18
Supplies	1,505.00
Equipment	5,387.84
Drug testing	9,320.00
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	29,000.00
Expense reimbursement	(54,020.07)
	89,128.38
Office of the Attorney General	
Salaries and wages - regular	3,754,867.78
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	1,326,509.31
Travel	10,410.90
Contractual services	226,392.41
Building rent	563,118.00
Supplies	12,226.37
Equipment	23,554.33
Drug testing	440.00
Miscallenous	-
Utilities - power	-
Utilities - water	-

Department of Administration
General Fund
As of March 31, 2018
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	100 GENERAL FUND
Communications	6,877.30
Capital outlays	-
Expense reimbursement	(54,048.76)
	5,870,347.64
Guam Police Department	
Salaries and wages - regular	8,659,355.93
Salaries and wages - overtime	573,368.72
Salaries and wages - fringe benefits	2,739,654.23
Travel	59,866.80
Contractual services	210,665.31
Building rent	354,302.40
Supplies	201,707.31
Equipment	185,940.00
Workers compensation	5,639.40
Drug testing	-
Miscellaneous	60,939.00
Utilities - power	175,058.72
Utilities - water	24,829.84
Communications	110,149.19
Capital outlays	71,911.80
Expense reimbursement	(54,114.74)
	13,379,273.91
Department of Corrections	
Salaries and wages - regular	5,558,841.00
Salaries and wages - overtime	678,631.14
Salaries and wages - fringe benefits	1,807,460.95
Travel	12,251.10
Contractual services	2,133,092.74
Supplies	25,613.65
Equipment	1,101.62
Drug testing	1,420.00
Miscellaneous	68,577.38
Utilities - power	371,333.82
Utilities - water	547,345.03
Communications	21,477.65
Capital outlays	503,511.00
Expense reimbursement	(47,663.56)
	11,682,993.52
Department of Agriculture	
Salaries and wages - regular	880,471.41
Salaries and wages - overtime	2,760.73
Salaries and wages - fringe benefits	313,855.50
Travel	-
Contractual services	35,025.00
Supplies	1,189.05
Equipment	-
Drug Testing	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital Outlays	-
Expense reimbursement	-
	1,233,601.69
Department of Public Health and Social Services	
Salaries and wages - regular	1,458,192.58
Salaries and wages - overtime	24.98
Salaries and wages - fringe benefits	466,442.82
Travel	11,559.46
Contractual services	4,645,091.38
Building rent	164,605.30
Supplies	146,335.19
Equipment	7,775.89
Workers compensation	-
Drug testing	160.00
Sub-Recipient/Grants	-
Miscellaneous	1,679,803.19
Utilities - power	266,794.37
Utilities - water	18,527.52
Communications	161,945.91
Capital outlays	-
Expense reimbursement	(19,254.78)
	9,008,003.81
Department of Youth Affairs	
Salaries and wages - regular	1,657,742.48
Salaries and wages - overtime	25,020.23
Salaries and wages - fringe benefits	567,132.54

Department of Administration
General Fund
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	100 GENERAL FUND
Contractual services	173,034.84
Supplies	42,576.78
Equipment	44,736.40
Drug testing	-
Miscellaneous	-
Utilities - power	73,551.41
Utilities - water	8,621.00
Communications	16,744.24
Capital Outlays	21,975.00
Expense reimbursement	-
	2,631,134.92
Guam Behavioral Health and Wellness Center	
Salaries and wages - regular	469,328.43
Salaries and wages - overtime	9,683.87
Salaries and wages - fringe benefits	161,389.09
Travel	19,049.29
Contractual services	224,010.81
Building rent	69,554.28
Supplies	20,500.26
Equipment	-
Drug Testing	-
Sub-recipient grant	13,942.30
Miscellaneous	163,606.84
Utilities - power	208,780.22
Utilities - water	26,626.37
Communications	19,825.68
Capital Outlays	18,880.00
Expense reimbursement	(47,273.46)
	1,377,903.98
Department of Labor	
Salaries and wages - regular	464,187.55
Salaries and wages - fringe benefits	169,518.10
Travel	2,515.00
Contractual services	28,328.74
Building rent	190,741.29
Supplies	-
Equipment	-
Miscellaneous	-
Communications	7,788.31
Expense reimbursement	(22,744.29)
	841,334.70
Department of Parks and Recreation	
Salaries and wages - regular	93,355.20
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	31,785.11
Travel	-
Contractual services	-
Supplies	-
Equipment	-
Drug testing charges	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
	125,140.31
Department of Integrated Services for Individuals with Disabilities	
Salaries and wages - regular	115,860.19
Salaries and wages - fringe benefits	40,196.79
Contractual services	748.43
Building rent	62,172.00
Supplies	-
Equipment	-
Miscellaneous	-
Communications	3,101.15
	222,078.56
Mayor's Council	
Salaries and wages - regular	241,911.30
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	99,968.05
Travel	-
Contractual services	6,750.98
Building rent	45,317.00
Supplies	30,685.01
Equipment	2,892.50
Drug testing	2,880.00
Miscellaneous	131,478.96

Department of Administration
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	100 GENERAL FUND
Utilities - power	122,157.53
Utilities - water	95,997.80
Communications	38,739.50
Capital outlays	-
Expense reimbursement	(344,504.20)
	474,274.43
Department of Land Management	
Salaries and wages - regular	17,500.81
Salaries and wages - fringe benefits	8,264.76
Contractual services	864.00
Building rent	108,278.60
Supplies	-
Equipment	-
Miscellaneous	1,700.00
Expense reimbursement	-
	136,608.17
ChiefMedical Examiner	
Salaries and wages - regular	138,972.80
Salaries and wages - fringe benefits	46,941.85
Travel	-
Contractual services	794.00
Supplies	90.91
Equipment	-
Communications	717.52
	187,517.08
Customs and Quarantine Agency	
Salaries and wages - regular	-
Salaries and wages - overtime	24,233.75
Salaries and wages - fringe benefits	-
Travel	15,464.77
Contractual services	5,656.18
Supplies	4,300.00
Equipment	3,872.00
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
Capital outlays	-
Expense reimbursement	(53,526.70)
	-
Department of Chamorro Affairs	
Salaries and wages - regular	3,731.11
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	1,107.44
Contractual services	18,794.76
Building rent	-
Supplies	626.00
Workers compensation	-
Drug Testing	-
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
	24,259.31
Department of Military Affairs	
Salaries and wages - regular	52,934.40
Salaries and wages - fringe benefits	16,550.24
Travel	675.00
Contractual services	1,738.72
Supplies	886.35
Miscellaneous	-
Utilities - power	-
Communications	
	72,784.71
Guam Fire Department	
Salaries and wages - regular	8,662,450.67
Salaries and wages - overtime	3,058,323.05
Salaries and wages - fringe benefits	3,110,574.90
Travel	-
Contractual services	-
Building rent	-
Supplies	-
Equipment	698.00
Workers compensation	-
Drug testing	-

Department of Administration
General Fund
As of March 31, 2018
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	100 GENERAL FUND
Miscellaneous	-
Utilities - power	-
Utilities - water	-
Communications	-
	14,832,046.62
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	14,444.36
Contractual services	1,529.27
Building rent	-
Supplies	-
Equipment	-
Drug Testing	40.00
Miscellaneous	-
Communications	-
Expense reimbursement	(16,013.63)
	-
Miscellaneous	-
	-
Superior Court	
Supplies	11,333.61
Miscellaneous	-
Expense reimbursement	(11,333.61)
Miscellaneous	-
	-
Guam Public Library	
Travel	-
Contractual Services	-
Supplies	1,090.83
Equipment	-
Expense reimbursement	(1,090.83)
	-
Department of Education	
Supplies	71,042.11
Expense reimbursement	(71,042.11)
Miscellaneous	-
	-
Guam Environmental Protection Agency	
Expense reimbursement	-
	-
Public Auditor	
Supplies	264.17
Expense reimbursement	(264.17)
Miscellaneous	-
	-
Guam Legislature	
Miscellaneous	-
	-
Guam Airport Authority	
Salaries and wages - regular	27,727.60
Salaries and wages - fringe benefits	9,555.05
Supplies	27,845.92
Expense reimbursement	(65,128.57)
	-
Guam Economic Development Authority	
Supplies	127.67
Expense reimbursement	(127.67)
	-
Guam Housing Corporation	
Supplies	1,404.20
Expense reimbursement	(1,404.20)
	-
Guam Memmorial Hospital	
Supplies	3,774.69

Department of Administration
General Fund
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	100 GENERAL FUND
Expense reimbursement	(3,774.69)
Miscellaneous	-
	-
Guam Housing and Urban Renewal	
Supplies	16,431.94
Expense reimbursement	(16,431.94)
	-
Governemnt of Guam Employees Retirement Fund	
Supplies	408.98
Expense reimbursement	(408.98)
Miscellaneous	-
	-
University of Guam	
Expense reimbursement	-
	-
Port Authority of Guam	
Supplies	23,770.52
Expense reimbursement	(23,770.52)
	-
Public Defender Service Corporation	
Supplies	506.15
Expense reimbursement	(506.15)
Miscellaneous	-
	-
Guam Community College	
Supplies	1,633.06
Equipment	-
Expense reimbursement	(1,633.06)
Miscellaneous	-
	-
Sanctuary	
Miscellaneous	-
	-
Other Items	
Salaries and wages - regular	-
Salaries and wages - overtime	-
Salaries and wages - fringe benefits	-
Salaries and wages - regular	(8,352.92)
GMHA Capital outlays	61,200.00
GDOE Capital outlays	-
Unappropriated Expenditure	-
Interest Expense - Tax Refund	234,678.56
Interest Expease - EITC	-
	287,525.64
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	2,360,000.00
BPT 2013 Series C - Principal	456,500.00
BPT 2013 Series C - Interest	4,226,750.00
BPT Series 2015D - Principal	2,080,000.00
GOB 2009 - Interest	456,900.00
GOB 2009 - Principal	1,785,000.00
BPT 2011 Series A - Interest	5,861,506.25
BPT 2011 Series A - Fee	27,811.00
BPT 2011 Series A - Principal	4,730,000.00
BPT 2012 Series B - Interest	2,589,220.35
BPT 2012 Series B - Principal	2,370,000.00
BPT 2015D Bond Expense	10,107,375.00
CAPFA 2010A JFK	4,043,200.00
CAPFA 2010A JFK	1,085,000.00
Okkodo High School Expansion	2,286,685.00
Guam Autism Education	150,000.00
Bank charges and fees	5,352.99
Bond Fees	4,016.00
Court Orders	57,317.93
Cost of Living Payments	13,766,000.00
	67,343,009.52
	-
Total expenditures	145,054,148.75
Excess (deficiency) of revenues over (under) expenditures	166,311,056.18

Department of Administration
General Fund
As of March 31, 2018
P.L. 32-068, Chapter XIII, §17

	100 GENERAL FUND
Other financing sources (uses):	
Transfers in from other funds	3,383,946.68
Transfers out to other funds	
Federal Grants Assistance Fund	
Office of the Attorney General	778,779.67
Guam Police Department	144,144.82
Department of Agriculture	-
Department of Public Health and Social Services	14,671,382.83
Department of Labor	4,937.67
Department of Chamorro Affairs	-
Department of Integrated Services for Individuals with Disabilities	21,213.96
Department of Military Affairs	142,063.68
Council of Arts and Humanities	-
Sanctuary Operations	-
	15,772,522.63
Unified Judiciary	11,000,998.92
Guam Public School System	2,465.00
Public Auditor	716,129.12
Guam Legislature	5,353,206.10
Guam Economic and Development Authority	-
Guam Housing Corporation	-
Guam Memorial Hospital	4,149,424.67
Guam Visitors Bureau	-
Government of Guam Retirement Fund	19,235,165.64
University of Guam	18,722,318.75
Public Defender Service Corporation	1,391,245.00
Guam Community College	9,261,100.00
Hagatna Restoration and Redevelopment	-
Government Claims Fund	2,456.29
FMT - DMHSA/DISID Fund	-
MIP Payment Fund	6,111,904.28
MIPPR for MIP Cancer Contributions	-
Workers Compensation	271,991.52
Residential Treatment Fund	981,374.65
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	4,030,000.00
GMHA Pharmaceuticals Fund	-
DOE Operations Fund	98,761,306.83
Better Public Service Fund	50,334.46
Guahan Academy	3,854,820.96
SAIL Fund	-
Section 2716 Fund	-
GMHA Medicaid Match Fund	-
GMHA Pharmaceuticals Fund	-
	201,001,764.82
Bond proceeds	-
Total other financing sources (uses), net	(197,617,818.14)
Net change in fund balances (deficits)	(31,306,761.96)