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

Edward M. Birn
Director
Vincent P. Arriola
Deputy Director

October 25, 2018

Vice Speaker Therese M. Terlaje
34GL-18-2484
OCT 26 2018
Time: 11:35
Received by:

The Honorable Therese M. Terlaje
Acting Speaker
I Mina Trentai Kuattro Na Liheslaturan Guahan
163 Chalan Santo Papa
Hagatna, Guam 96910

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

Buenas yan Hafa Adai Madam 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 Report for 4th Quarter of Fiscal Year 2018.

Should you have any further questions or concerns, please contact Michael D. Cabral at 475-1144.

Si Yu'os Maase!

Sensaramente,

Edward M. Birn
Director

✓Attachment

2484

2018 OCT 26 AM 11:55

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Revenues:			
Taxes:			
Individual taxes		99,009,899	
Corporate taxes		130,615,893	
Withholding taxes		226,001,004	
Interest and penalties		5,465,824	
Gross receipts tax		261,207,334	
Other taxes		3,620,264	
Provision		(125,000,000)	
		600,920,218	
Sales, licenses, fees and permits		6,064,078	
Use of money and property		146,050	
Federal contributions		79,542,331	
Department charges		1,164,166	
Other revenues		-	
Other miscellaneous revenues		-	
Total revenues		687,836,843	
Expenditures by Object:			
Office of the Governor		-	
Salaries and wages - regular		4,490,387	
Salaries and wages - overtime		65,557	
Salaries and wages - fringe benefits		1,438,014	
Travel		32,731	
Contractual services		1,098,824	
Building rent		16,204	
Supplies		45,359	
Equipment		37,967	
Drug testing		360	
Miscellaneous		77,254	
Utilities - power		288,132	
Utilities - water		57,754	
Communications		33,304	
Capital outlays		20,479	
Expense reimbursement		(324,758)	
		7,377,569	
Office of the Lieutenant Governor			
Salaries and wages - regular		748,854	
Salaries and wages - fringe benefits		260,588	
Travel		-	
Contractual services		6,295	
Supplies		-	
Communications		2,747	
		1,018,484	

Unaudited Draft

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Bureau of Budget and Management Research			
Salaries and wages - regular		717,906	
Salaries and wages - fringe benefits		275,895	
Contractual		1,783	
Travel		8,651	
Supplies		13,249	
Equipment		-	
Telephone		-	
		1,017,485	
Civil Service Commission			
Salaries and wages - regular		490,811	
Salaries and wages - fringe benefits		172,896	
Contractual services		63,036	
Supplies		1,032	
Building rent		152,400	
Equipment		17,572	
Miscellaneous		10,350	
Communications		13,930	
Capital outlays		-	
		922,028	
		-	
Department of Administration		-	
Salaries and wages - regular		5,394,033	
Salaries and wages - overtime		-	
Salaries and wages - fringe benefits		1,875,750	
Travel		-	
Contractual services		2,386,435	
Building rent		503,006	
Supplies		24,006	
Equipment		16,235	
Miscellaneous		74,500	
Utilities - power		164,677	
Utilities - water		6,884	
Communications		203,601	
Capital outlays		126,827	
Expense reimbursement		(229,317)	
		10,546,637	
Guam Election Commission			
Salaries and wages - regular		623,871	
Salaries and wages - overtime		110,046	
Salaries and wages - fringe benefits		228,007	
Travel		16,515	
Contractual services		227,862	
Building rent		132,652	
Supplies		18,975	
Equipment		69,285	
Drug testing		160	
Miscellaneous		274,730	
Communications		18,146	
Capital outlays		-	
		1,720,249	

Unaudited Not for Distribution

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Department of Revenue and Taxation			
Salaries and wages - regular		6,588,352	
Salaries and wages - overtime		166,938	
Salaries and wages - fringe benefits		2,368,661	
Travel		-	
Contractual services		1,553,154	
Building rent		654,088	
Supplies		-	
Equipment		910	
Drug testing		800	
Miscellaneous		2,250	
Expense reimbursement		-	
		11,335,153	
Bureau of Statistics and Plans			
Salaries and wages - regular		857,991	
Salaries and wages - fringe benefits		306,118	
Travel		67	
Contractual services		1,075	
Building rent		21,000	
Supplies		308	
Communications		567	
Expense reimbursement		-	
		1,187,126	
Department of Public Works			
Salaries and wages - regular		371,398	
Salaries and wages - overtime		37,704	
Salaries and wages - fringe benefits		149,257	
Travel		-	
Contractual services		1,300,665	
Supplies		40,829	
Equipment		5,388	
Drug testing		10,240	
Capital outlays		5,529,000	
Expense reimbursement		(1,854,585)	
		89,894	
Office of the Attorney General			
Salaries and wages - regular		8,195,128	
Salaries and wages - overtime		-	
Salaries and wages - fringe benefits		2,894,475	
Travel		30,052	
Contractual services		509,137	
Building rent		1,126,236	
Supplies		47,205	
Equipment		62,289	
Drug testing		480	
Communications		36,337	
Capital outlays		-	
Expense reimbursement		(367,943)	
		12,533,396	

Submitted by Email

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Guam Police Department			
Salaries and wages - regular		17,636,768	
Salaries and wages - overtime		846,681	
Salaries and wages - fringe benefits		5,838,495	
Travel		108,450	
Contractual services		478,252	
Building rent		708,605	
Supplies		445,831	
Equipment		271,002	
Workers compensation		11,279	
Drug testing		200	
Miscellaneous		108,669	
Utilities - power		481,706	
Utilities - water		54,639	
Communications		350,018	
Capital outlays		699,962	
Expense reimbursement		(215,533)	
		27,825,024	
Department of Corrections			
Salaries and wages - regular		11,627,245	
Salaries and wages - overtime		2,837,871	
Salaries and wages - fringe benefits		3,767,515	
Travel		15,683	
Contractual services		2,709,538	
Supplies		111,072	
Equipment		28,818	
Drug testing		1,765	
Miscellaneous		69,977	
Utilities - power		931,037	
Utilities - water		1,273,533	
Communications		51,432	
Capital outlays		2,093,511	
Expense reimbursement		(112,545)	
		25,406,451	
Department of Agriculture			
Salaries and wages - regular		1,921,125	
Salaries and wages - overtime		5,465	
Salaries and wages - fringe benefits		691,062	
Travel		-	
Contractual services		102,775	
Supplies		17,999	
Equipment		6,470	
Drug Testing		-	
Miscellaneous		4,000	
Capital Outlays		31,796	
Expense reimbursement		(54,366)	
		2,726,326	

Not Officially Certified Document

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Department of Public Health and Social Services			
Salaries and wages - regular		2,862,182	
Salaries and wages - overtime		25	
Salaries and wages - fringe benefits		945,994	
Travel		32,222	
Contractual services		9,534,650	
Building rent		435,894	
Supplies		349,864	
Equipment		8,834	
Workers compensation		-	
Drug testing		160	
Sub-Recipient/Grants		-	
Miscellaneous		31,440,146	
Utilities - power		589,814	
Utilities - water		38,391	
Communications		328,968	
Capital outlays		-	
Expense reimbursement		(122,973)	
		30,444,174	
Department of Youth Affairs			
Salaries and wages - regular		3,588,419	
Salaries and wages - overtime		31,538	
Salaries and wages - fringe benefits		1,225,106	
Contractual services		474,415	
Supplies		146,226	
Equipment		44,736	
Drug testing		400	
Miscellaneous		11,550	
Utilities - power		157,724	
Utilities - water		17,871	
Communications		28,780	
Capital Outlays		21,975	
Expense reimbursement		-	
		5,748,741	
Guam Behavioral Health and Wellness Center			
Salaries and wages - regular		8,428	
Salaries and wages - overtime		10,001	
Salaries and wages - fringe benefits		3,353	
Travel		60,938	
Contractual services		354,717	
Building rent		206,075	
Supplies		84,866	
Sub-recipient grant		15,834	
Miscellaneous		407,224	
Utilities - power		504,313	
Utilities - water		49,284	
Communications		104,558	
Capital Outlays		18,880	
Expense reimbursement		(70,835)	
		1,757,636	

Unaudited Document

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Department of Labor			
Salaries and wages - regular		993,690	
Salaries and wages - fringe benefits		354,841	
Travel		5,130	
Contractual services		34,648	
Building rent		349,622	
Communications		22,775	
Expense reimbursement		(33,497)	
		1,727,208	
		-	
Department of Parks and Recreation		-	
Salaries and wages - regular		202,475	
Salaries and wages - overtime		-	
Salaries and wages - fringe benefits		68,396	
Travel		-	
Contractual services		12,843	
Supplies		2,187	
Equipment		-	
Drug testing charges		120	
Capital outlays		-	
		286,021	
Department of Integrated Services for Individuals with Disabilities			
Salaries and wages - regular		245,748	
Salaries and wages - fringe benefits		85,092	
Contractual services		4,597	
Building rent		72,534	
Supplies		276	
Equipment		-	
Miscellaneous		-	
Communications		5,743	
		413,991	
Mayor's Council			
Salaries and wages - regular		1,396,094	
Salaries and wages - overtime		-	
Salaries and wages - fringe benefits		557,449	
Travel		33,011	
Contractual services		194,225	
Building rent		113,034	
Supplies		66,344	
Equipment		6,429	
Drug testing		3,400	
Miscellaneous		272,357	
Utilities - power		122,158	
Utilities - water		218,128	
Communications		73,143	
Capital outlays		-	
Expense reimbursement		(2,186,578)	
		869,193	

Unaudited Draft

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Department of Land Management			
Salaries and wages - regular		39,944	
Salaries and wages - fringe benefits		18,500	
Contractual services		38,141	
Building rent		291,236	
Supplies		-	
Equipment		-	
Miscellaneous		4,000	
Expense reimbursement		-	
		391,822	
Chief Medical Examiner			
Salaries and wages - regular		290,517	
Salaries and wages - fringe benefits		98,606	
Travel		-	
Contractual services		13,493	
Supplies		245	
Equipment		-	
Communications		1,563	
		404,424	
Customs and Quarantine Agency			
Salaries and wages - regular		-	
Salaries and wages - overtime		65,358	
Salaries and wages - fringe benefits		539	
Travel		27,306	
Contractual services		41,004	
Supplies		17,279	
Equipment		10,084	
Miscellaneous		3,824	
Utilities - power		-	
Utilities - water		-	
Communications		-	
Capital outlays		-	
Expense reimbursement		(165,395)	
Department of Chamorro Affairs			
Salaries and wages - regular		3,731	
Salaries and wages - overtime		-	
Salaries and wages - fringe benefits		1,107	
Contractual services		18,795	
Building rent		-	
Supplies		626	
Workers compensation		-	
Drug Testing		-	
Miscellaneous		-	
Utilities - power		-	
Utilities - water		-	
Communications		-	
		24,259	

Unaudited Draft

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Department of Military Affairs			
Salaries and wages - regular		113,565	
Salaries and wages - fringe benefits		35,139	
Travel		2,160	
Contractual services		1,433	
Supplies		8	
Miscellaneous		-	
Utilities - power		-	
Communications		-	
		152,305	
Guam Fire Department			
Salaries and wages - regular		18,524,519	
Salaries and wages - overtime		5,871,886	
Salaries and wages - fringe benefits		6,481,086	
Travel		-	
Contractual services		-	
Building rent		-	
Supplies		-	
Equipment		698	
Workers compensation		-	
Drug testing		-	
Miscellaneous		-	
Utilities - power		-	
Utilities - water		-	
Communications		-	
		30,878,189	
Salaries and wages - regular		-	
Salaries and wages - fringe benefits		-	
Other Items		-	
Salaries and wages - regular		-	
Salaries and wages - overtime		-	
Salaries and wages - fringe benefits		-	
Salaries and wages - regular		(15,684)	
GMHA Capital outlays		80,116	
GDOE Capital outlays		-	
Unappropriated Expenditure		11,250	
Interest Expense - Tax Refund		1,698,593	
Interest Expense - EITC		-	
		1,774,275	

Unaudited Draft

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Debt Service Payments and Other Miscellaneous expenditures		-	
LOB 2009 (Section 30)		-	
LOB SEC30 SERIES 2016A-INTERST		11,689,250	
LOB SEC30 SERIES 2016A-PRINCPL		2,380,000	
BPT 2013 Series C - Principal		345,125	
BPT 2013 Series C - Interest		4,455,000	
BPT Series 2015D - Principal		2,080,000	
GOB 2009 - Interest		770,250	
GOB 2009 - Principal		4,785,000	
BPT 2011 Series A - Interest		11,616,763	
BPT 2011 Series A - Fee		27,811	
BPT 2011 Series A - Principal		4,730,000	
BPT 2012 Series B - Interest		5,139,324	
BPT 2012 Series B - Principal		2,370,000	
BPT 2015D Bond Expense		20,183,550	
CAPFA 2010A JFK		4,043,200	
CAPFA 2010A JFK		1,085,000	
Okkodo High School Expansion		2,286,685	
Guam Autism Education		150,000	
Bank charges and fees		10,810	
Bond Fees		112,145	
Court Orders		522,693	
Cost of Living Payments		13,766,000	
		92,548,605	
		-	
Total expenditures		292,631,268	
		-	
Excess (deficiency) of revenues over		-	
(under) expenditures		395,205,575	
		-	
Other financing sources (uses):		-	
Transfers in from other funds		2,027,787	
		-	
Transfers out to other funds		-	
Federal Grants Assistance Fund		-	
Office of the Attorney General		1,818,447	
Guam Police Department		308,581	
Department of Agriculture		-	
Department of Public Health and Social Services		13,883,887	
Department of Labor		33,505	
Department of Chamorro Affairs		314,666	
Department of Integrated Services for Individuals with Disabilities		23,339	
Department of Military Affairs		324,462	
Council of Arts and Humanities		-	
Sanctuary Operations		-	
		16,706,887	

Doc. No. 34GL-18-2484.

Government of Guam Department of Administration			
General Fund			
Statement of Revenues, Expenditures & Changes in Fund Balances			
Year ended September 30, 2018			
5GCA CH.4 §4118.1 Preliminary & Unaudited		$	
Unified Judiciary		29,878,880	
DOE/Secure Our School Act for FY13		2,409,835	
Public Auditor		1,396,898	
Guam Legislature		8,355,301	
Guam Economic and Development Authority		-	
Guam Housing Corporation		-	
Guam Memorial Hospital		10,019,433	
Guam Visitors Bureau		-	
Government of Guam Retirement Fund		36,308,112	
University of Guam		30,748,776	
Public Defender Service Corporation		3,639,505	
Guam Community College		16,822,324	
Hagatna Restoration and Redevelopment		-	
Government Claims Fund		16,068	
FMT - DMHSA/DISID Fund		-	
MIP Payment Fund		8,961,004	
MIPPR for MIP Cancer Contributions		-	
Workers Compensation		561,203	
Residential Treatment Fund		1,019,371	
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		8,295,000	
GMHA Pharmaceuticals Fund		3,000,000	
DOE Operations Fund		196,662,443	
Better Public Service Fund		450,237	
Guahan Academy		6,393,349	
SAR Fund		-	
Section 2718 Fund		-	
GMHA Medicaid Match Fund		-	
GMHA Pharmaceuticals Fund		-	
		381,644,626	
		-	
Bond proceeds		-	
Total other financing sources (uses), net		(346,616,839)	
		-	
Net change in fund balances (deficits)		**15,588,737**	
		-	
Fund balances (deficit) at beginning of the year		(73,002,632)	
		-	
Fund balance (deficit) at end of year		**(57,413,895)**	