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

Lourdes A. Leon Guerrero
Governor
Joshua F. Tenorio
Lieutenant Governor

Edward M. Birn
Director
Edith C. Pangelinan
Deputy Director

January 30, 2019

35GL-19-0091
Speaker Tina Muña Barnes

RECEIVED
DATE: 1/30/19
4:05pm

The Honorable Tina Muña Barnes
Speaker
I Mina Trentai Singko 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 1st Quarter of Fiscal Year 2019.

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

2019 FEB -1 AM 8:46

Attachment

0091

Department of Administration
General Fund
As of December 31, 2018
5GCA CH.4 §4118.1

RECEIVED
JAN 30 2019
DEPT OF ADMINISTRATION
DIRECTOR'S OFFICE

	100 GENERAL FUND
Revenues:	
Taxes:	
Individual taxes	11,616,457.35
Corporate taxes	16,416,075.49
Withholding taxes	57,257,439.42
Interest and penalties	1,272,651.61
Gross receipts tax	72,627,761.38
Other taxes	1,069,584.18
Provision	(24,785,105.00)
	135,474,864.430
Sales, licenses, fees and permits	1,129,334.22
Use of money and property	100,000.00
Federal contributions	19,717,497.00
Department charges	550,241.55
Total revenues	156,971,937.20
Expenditures by Object:	
Office of the Governor	
Salaries and wages - regular	955,552.88
Salaries and wages - overtime	63,032.55
Salaries and wages - fringe benefits	310,561.00
Travel	6,410.00
Contractual services	220,350.44
Supplies	3,592.37
Equipment	4,518.67
Drug testing	40.00
Miscellaneous	14,974.43
Utilities - power	52,595.90
Utilities - water	12,243.41
Communications	4,803.69
Capital outlays	8,200.00
Expense reimbursement	(10,756.58)
	1,646,118.76
Office of the Lieutenant Governor	
Salaries and wages - regular	169,036.80
Salaries and wages - fringe benefits	56,101.56
Contractual services	979.47
Miscellaneous	1,000.00
Communications	348.58
	227,466.41
Bureau of Budget and Management Research	
Salaries and wages - regular	177,082.00
Salaries and wages - fringe benefits	60,723.29
Contractual	38.00
Travel	5,892.50
Supplies	159.40
	243,895.19
Civil Service Commission	
Salaries and wages - regular	118,694.37
Salaries and wages - fringe benefits	40,655.91
Miscellaneous	1,350.00
Communications	1,366.90

Unaudited DRAFT

Department of Administration
General Fund
As of December 31, 2018
5GCA CH.4 §4118.1

	100
	GENERAL FUND
Capital outlays	-
	162,067.18
Department of Administration	
Salaries and wages - regular	1,191,852.36
Salaries and wages - fringe benefits	389,404.24
Contractual services	68,990.20
Supplies	1,001.57
Utilities - power	13,077.69
Utilities - water	1,009.78
Communications	6,524.13
Expense reimbursement	(30,260.88)
	1,641,599.09
Guam Election Commission	
Salaries and wages - regular	162,389.49
Salaries and wages - overtime	57,678.75
Salaries and wages - fringe benefits	55,793.24
Contractual services	67,618.13
Building rent	43,845.86
Supplies	2,204.50
Miscellaneous	137,966.56
Communications	5,739.99
Capital outlays	-
	533,236.52
Department of Revenue and Taxation	
Salaries and wages - regular	1,502,499.44
Salaries and wages - overtime	924.54
Salaries and wages - fringe benefits	514,795.82
Contractual services	14,554.74
Building rent	10,128.00
Equipment	1,588.40
Expense reimbursement	-
	2,044,490.94
Bureau of Statistics and Plans	
Salaries and wages - regular	200,851.68
Salaries and wages - fringe benefits	68,067.24
Building rent	6,300.00
Expense reimbursement	-
	275,218.92
Department of Public Works	
Salaries and wages - regular	39.55
Salaries and wages - overtime	4,344.81
Salaries and wages - fringe benefits	1,544.41
Contractual services	133,281.83
Expense reimbursement	(139,210.60)
	-
Office of the Attorney General	
Salaries and wages - regular	1,894,424.05
Salaries and wages - fringe benefits	644,008.42
Travel	4,384.00
Contractual services	124,691.08
Building rent	375,412.00
Supplies	2,754.58
Equipment	4,669.10
Drug testing	240.00
Communications	2,370.20
Capital outlays	13,220.00
Expense reimbursement	(97,963.78)
	2,968,209.65

Unaudited DRAFT

Department of Administration
General Fund
As of December 31, 2018
5GCA CH.4 §4118.1

	100 GENERAL FUND
Guam Police Department	
Salaries and wages - regular	3,905,686.98
Salaries and wages - overtime	187,922.24
Salaries and wages - fringe benefits	1,203,008.50
Travel	19,805.88
Contractual services	192,914.00
Supplies	102,845.88
Equipment	37,891.00
Miscellaneous	4,500.00
Expense reimbursement	(80,851.41)
	5,573,723.07
Department of Corrections	
Salaries and wages - regular	2,480,441.38
Salaries and wages - overtime	126,854.10
Salaries and wages - fringe benefits	768,327.48
Travel	704.00
Contractual services	581,150.24
Supplies	13,267.66
Equipment	14,287.00
Drug testing	120.00
Miscellaneous	63,350.00
Utilities - power	166,316.80
Utilities - water	141,315.42
Communications	8,891.30
Expense reimbursement	(5,692.45)
	4,359,332.93
Department of Agriculture	
Salaries and wages - regular	456,699.88
Salaries and wages - overtime	229.50
Salaries and wages - fringe benefits	160,731.94
Contractual services	518.50
Supplies	2,347.91
Equipment	24.99
Miscellaneous	3,150.00
Expense reimbursement	(125.87)
	623,576.85
Department of Public Health and Social Services	
Salaries and wages - regular	188,131.10
Salaries and wages - fringe benefits	62,732.26
Contractual services	1,350,622.08
Supplies	132,272.47
Sub-Recipient/Grants	1,125.00
Miscellaneous	5,193,848.36
Utilities - power	120,413.37
Utilities - water	12,458.27
Communications	35,574.44
Expense reimbursement	-
	7,097,177.35
Department of Youth Affairs	
Salaries and wages - regular	818,521.03
Salaries and wages - overtime	2,057.78
Salaries and wages - fringe benefits	269,829.83
Contractual services	77,619.43
Supplies	5,177.08
Utilities - power	25,826.61
Utilities - water	2,955.91
Communications	7,717.77
Expense reimbursement	-
	1,209,705.44

Unaudited DRAFT

Department of Administration
General Fund
As of December 31, 2018
5GCA CH.4 §4118.1

	100 GENERAL FUND
Office of Technology	
Contractual services	85,200.00
Utilities - power	18,172.67
Utilities - water	198.04
	103,570.71
Guam Behavioral Health and Wellness Center	
Travel	4,674.00
Contractual services	22,955.40
Equipment	1,999.00
Capital Outlays	6,408.00
Expense reimbursement	(23,798.00)
	12,238.40
Department of Labor	
Salaries and wages - regular	206,382.60
Salaries and wages - fringe benefits	72,274.75
Contractual services	30,253.54
Communications	2,583.32
Expense reimbursement	-
	311,494.21
Department of Parks and Recreation	
Salaries and wages - regular	92.40
Salaries and wages - fringe benefits	28.61
Capital outlays	-
	121.01
Department of Integrated Services for Individuals with Disabilities	
Salaries and wages - regular	100,350.19
Salaries and wages - fringe benefits	25,143.01
Communications	-
	125,493.20
Mayor's Council	
Salaries and wages - regular	516,919.55
Salaries and wages - fringe benefits	199,959.74
Travel	9,799.29
Contractual services	2,317.00
Supplies	1,055.00
Equipment	7,120.00
Drug testing	160.00
Expense reimbursement	(737,330.58)
	-
Department of Land Management	
Salaries and wages - regular	9,081.60
Salaries and wages - fringe benefits	4,112.88
Miscellaneous	500.00
Expense reimbursement	-
	13,694.48
Chief Medical Examiner	
Salaries and wages - regular	65,540.64
Salaries and wages - fringe benefits	21,481.41
Communications	230.80
	87,252.85
Customs and Quarantine Agency	
Salaries and wages - overtime	4,223.01
Travel	21,929.54
Contractual services	3,083.23
Supplies	10,918.36
Equipment	365.00

Unaudited DRAFT

Department of Administration
General Fund
As of December 31, 2018
5GCA CH.4 §4118.1

	100
	GENERAL FUND
Expense reimbursement	(40,519.14)
	-
Department of Military Affairs	
Salaries and wages - regular	26,467.20
Salaries and wages - fringe benefits	7,786.92
Contractual services	637.24
Supplies	388.96
Communications	-
	35,280.32
Guam Fire Department	
Salaries and wages - regular	4,276,978.34
Salaries and wages - overtime	1,338,685.60
Salaries and wages - fringe benefits	1,418,289.57
Contractual services	18,634.93
Building rent	8,550.00
Miscellaneous	90,800.00
Communications	-
	7,151,938.44
Other Items	
Salaries and wages - regular	(5,414.76)
Unappropriated Expenditure	11,250.48
Interest Expense - Tax Refund	2,059,363.89
Interest Expense - EITC	-
	2,065,199.61
Debt Service Payments and Other Miscellaneous expenditures	
LOB SEC30 SERIES 2016A-INTERST	5,814,875.00
LOB SEC30 SERIES 2016A-PRINCPL	5,410,000.00
BPT 2013 Series C - Principal	116,875.00
BPT 2013 Series C - Interest	2,647,213.00
BPT Series 2015D - Principal	1,790,000.00
GOB 2009 - Interest	313,350.00
GOB 2009 - Principal	5,070,000.00
BPT 2011 Series A - Fee	26,116.67
BPT 2015D Bond Expense	10,076,175.00
CAPFA 2010A JFK	3,976,900.00
CAPFA 2010A JFK	1,155,000.00
Okkodo High School Expansion	2,288,960.00
Bank charges and fees	2,695.95
Cost of Living Payments	13,990,000.00
	52,678,160.62
Total expenditures	91,190,262.15
Excess (deficiency) of revenues over (under) expenditures	65,781,675.05
Other financing sources (uses):	
Transfers in from other funds	1,322,956.85

Unaudited DRAFT

Department of Administration
General Fund
As of December 31, 2018
5GCA CH.4 §4118.1

100

	GENERAL FUND
Transfers out to other funds	
Federal Grants Assistance Fund	
Office of the Attorney General	325,047.36
Guam Police Department	80,100.63
Department of *Public Health and Social Services*	7,417,158.12
Department of Labor	6,323.55
Department of Military Affairs	72,931.39
Sanctuary Operations	-
	7,901,561.05
Unified Judiciary	8,715,823.84
DOE/Secure Our School Act for FY13	14,029.30
Public Auditor	331,675.39
Guam Legislature	1,360,705.28
Guam Memorial Hospital	350,891.90
Government of Guam Retirement Fund	8,631,890.65
University of Guam	6,488,990.14
Public Defender Service Corporation	772,080.83
Guam Community College	2,426,111.50
Government Claims Fund	52,010.23
MIP Payment Fund	5,153,527.01
Workers Compensation	57,313.91
Residential Treatment Fund	409,902.74
Supplemental Annuity Benefits	2,257,500.00
DOE Operations Fund	47,261,622.00
Guahan Academy	2,115,041.18
GMHA Pharmaceuticals Fund	-
	94,300,676.95
Bond proceeds	-
Total other financing sources (uses), net	(92,977,720.10)
Net change in fund balances (deficits)	(27,196,045.05)

Unaudited DRAFT