Lourdes A. Leon Guerrero
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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Edward M. Birn
Director
Edith C. Pangelinan
Deputy Director

35GL-19-0398
Speaker Tina Rose Muña Barnes

APR 2 2 2019
Time 10:31 ( )AM ( )PM
Received By:

April 17, 2019

The Honorable Tina Muña Barnes
Speaker
I Mina' Trentai Singko Na Liheslaturan Guåhan
163 Chalan Santo Papa
Hagatna, Guam 96910

2019 APR 22 AM 10:37

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

Buenas yan Håfa 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 for the Second (2nd) Quarter of Fiscal Year 2019.

Should you have any further questions or concerns, please contact Gaudencio Rosario at 475-1150.

Si Yu'os Ma'åse!

Sensaramente,

Edward M. Birn
Director

✓ Attachment

0398

Department of Administration
General Fund
As of March 31, 2019
5GCA CH.4 §4118.1

	100 GENERAL FUND	
Revenues:		
Taxes:		
Individual taxes	$ 24,883,365.93	
Corporate taxes	27,230,898.92	
Withholding taxes	117,779,603.48	
Interest and penalties	2,434,667.01	
Gross receipts tax	149,785,279.30	
Section 30	38,523,384.00	
Other taxes	2,297,711.22	
Provision	(58,732,522.00)	
	304,202,387.860	
Sales, licenses, fees and permits	2,272,258.30	
Use of money and property	100,000.00	
Federal contributions	840,730.00	
Department charges	701,415.43	
Total revenues	308,116,791.59	
Expenditures by Object:		
Office of the Governor		
Salaries and wages - regular	2,737,856.88	
Salaries and wages - overtime	155,689.37	
Salaries and wages - fringe benefits	672,680.77	
Travel	40,557.22	
Contractual services	111,729.98	
Supplies	14,615.11	
Equipment	4,518.67	
Drug testing	120.00	
Miscellaneous	50,962.35	
Utilities - power	126,063.56	
Utilities - water	24,935.37	
Communications	9,120.43	
Capital outlays	8,200.00	
Expense reimbursement	(14,461.71)	
	3,942,588.00	A
Office of the Lieutenant Governor		
Salaries and wages - regular	368,511.45	
Salaries and wages - fringe benefits	87,099.24	
Contractual services	485.79	
Miscellaneous	1,000.00	
Communications	959.88	
	458,056.36	A
Bureau of Budget and Management Research		
Salaries and wages - regular	356,817.76	
Salaries and wages - fringe benefits	125,521.38	
Contractual	230.00	
Travel	5,892.50	
Supplies	351.00	
Equipment	34,628.00	
	523,440.64	A
Civil Service Commission		
Salaries and wages - regular	249,157.34	
Salaries and wages - fringe benefits	84,388.73	
Contractual services	8,340.32	
Supplies	592.00	
Building rent	76,200.00	
Miscellaneous	3,050.00	
Communications	6,057.32	
	427,785.71	A

Department of Administration
General Fund
As of March 31, 2019
5GCA CH.4 §4118.1

	100 GENERAL FUND	
Department of Administration		
Salaries and wages - regular	2,346,473.32	
Salaries and wages - fringe benefits	765,848.27	
Contractual services	201,400.19	
Building rent	293,420.40	
Supplies	4,116.24	
Utilities - power	30,363.03	
Utilities - water	2,126.17	
Communications	32,666.24	
Expense reimbursement	(60,521.76)	
	3,615,892.10	A
Guam Election Commission		
Salaries and wages - regular	306,004.53	
Salaries and wages - overtime	57,678.75	
Salaries and wages - fringe benefits	107,128.05	
Contractual services	112,015.13	
Building rent	81,491.72	
Supplies	2,656.70	
Miscellaneous	141,340.54	
Communications	9,786.04	
	818,101.46	A
Department of Revenue and Taxation		
Salaries and wages - regular	3,056,635.90	
Salaries and wages - overtime	2,711.37	
Salaries and wages - fringe benefits	1,030,054.75	
Travel	767.00	
Contractual services	23,553.86	
Building rent	601,227.00	
Equipment	1,588.40	
	4,716,538.28	A
Bureau of Statistics and Plans		
Salaries and wages - regular	412,416.06	
Salaries and wages - fringe benefits	128,864.88	
Contractual services	750.00	
Building rent	12,600.00	
Communications	586.84	
	555,217.78	A
Department of Public Works		
Salaries and wages - regular	51.49	
Salaries and wages - overtime	10,662.44	
Salaries and wages - fringe benefits	3,890.01	
Contractual services	504,177.46	
Expense reimbursement	(518,781.40)	
	-	A
Office of the Attorney General		
Salaries and wages - regular	3,718,629.59	
Salaries and wages - fringe benefits	1,276,850.51	
Travel	5,951.50	
Contractual services	243,270.99	
Building rent	563,957.88	
Supplies	10,422.88	
Equipment	7,789.10	
Drug testing	320.00	
Communications	7,738.59	
Capital outlays	13,220.00	
Expense reimbursement	(173,073.85)	
	5,675,077.19	A

Department of Administration
General Fund
As of March 31, 2019
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	100	
	GENERAL FUND	
Guam Police Department		
Salaries and wages - regular	7,727,456.42	
Salaries and wages - overtime	369,395.80	
Salaries and wages - fringe benefits	2,412,744.78	
Travel	63,114.62	
Contractual services	190,912.20	
Supplies	107,500.75	
Equipment	43,146.00	
Miscellaneous	10,250.00	
Capital outlays	12,533.00	
Expense reimbursement	(158,257.87)	
	10,778,795.70	A
Department of Corrections		
Salaries and wages - regular	5,044,976.64	
Salaries and wages - overtime	1,109,762.75	
Salaries and wages - fringe benefits	1,528,606.10	
Travel	704.00	
Contractual services	1,779,680.31	
Supplies	27,865.52	
Equipment	14,287.00	
Drug testing	360.00	
Miscellaneous	62,650.00	
Utilities - power	396,576.57	
Utilities - water	363,439.17	
Communications	21,874.59	
Expense reimbursement	(13,172.13)	
	10,337,610.52	A
Department of Agriculture		
Salaries and wages - regular	942,348.32	
Salaries and wages - overtime	1,103.79	
Salaries and wages - fringe benefits	319,344.59	
Contractual services	43,349.93	
Supplies	8,829.10	
Equipment	24.99	
Miscellaneous	3,150.00	
Capital Outlays	40,995.00	
Expense reimbursement	(41,120.87)	
	1,318,024.85	A
Department of Public Health and Social Services		
Salaries and wages - regular	350,875.56	
Salaries and wages - fringe benefits	114,653.93	
Travel	7,440.00	
Contractual services	4,182,240.94	
Building rent	86,217.90	
Supplies	198,171.75	
Drug testing	120.00	
Sub-Recipient/Grants	1,125.00	
Miscellaneous	5,792,243.04	
Utilities - power	290,196.13	
Utilities - water	26,228.98	
Communications	124,920.78	
Expense reimbursement	(13,581.68)	
	11,160,852.33	A

Department of Administration
General Fund
As of March 31, 2019
5GCA CH.4 §4118.1

	100	
	GENERAL FUND	
Department of Youth Affairs		
Salaries and wages - regular	1,677,561.84	
Salaries and wages - overtime	6,417.02	
Salaries and wages - fringe benefits	537,999.07	
Contractual services	196,723.87	
Supplies	20,839.09	
Utilities - power	60,543.57	
Utilities - water	7,479.47	
Communications	12,984.76	
	2,520,548.69	A
Office of Technology		
Contractual services	464,599.38	
Supplies	475.91	
Utilities - power	42,863.53	
Utilities - water	905.96	
Communications	71,969.97	
	580,814.75	A
Guam Behavioral Health and Wellness Center		
Travel	4,674.00	
Contractual services	54,552.79	
Supplies	157.91	
Equipment	1,999.00	
Sub-recipient grant	7,611.22	
Miscellaneous	73,161.70	
Capital Outlays	6,408.00	
Expense reimbursement	(53,660.73)	
	94,903.89	A
Department of Labor		
Salaries and wages - regular	425,369.92	
Salaries and wages - fringe benefits	147,199.70	
Contractual services	36,392.73	
Building rent	3,300.00	
Supplies	444.00	
Communications	9,275.58	
Expense reimbursement	(16,868.70)	
	605,113.23	A
Department of Parks and Recreation		
Salaries and wages - regular	92.40	
Salaries and wages - fringe benefits	28.61	
	121.01	A
Department of Integrated Services for Individuals with Disabilities		
Salaries and wages - regular	149,209.19	
Salaries and wages - fringe benefits	42,172.91	
Contractual services	180.00	
	191,562.10	A
Mayor's Council		
Salaries and wages - regular	1,036,668.42	
Salaries and wages - fringe benefits	396,951.81	
Travel	29,393.45	
Contractual services	18,117.00	
Supplies	15,319.72	
Equipment	10,041.00	
Drug testing	400.00	
Expense reimbursement	(1,495,407.24)	
	11,484.16	A

Department of Administration
General Fund
As of March 31, 2019
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	100 GENERAL FUND	
Department of Land Management		
Salaries and wages - regular	27,866.88	
Salaries and wages - fringe benefits	12,052.31	
Contractual services	11,937.92	
Supplies	560.26	
Miscellaneous	1,200.00	
	53,617.37	A
Chief Medical Examiner		
Salaries and wages - regular	180,974.64	
Salaries and wages - fringe benefits	34,732.73	
Contractual services	3,498.56	
Communications	1,133.42	
	220,339.35	A
Customs and Quarantine Agency		
Salaries and wages - overtime	9,529.12	
Travel	21,929.54	
Contractual services	42,085.73	
Supplies	11,155.16	
Equipment	365.00	
Expense reimbursement	(85,064.55)	
	-	A
Department of Chamorro Affairs		
Contractual services	3,432.00	
Supplies	1,925.54	
Expense Reimbursement	(5,357.54)	
	-	A
Department of Military Affairs		
Salaries and wages - regular	59,675.08	
Salaries and wages - fringe benefits	17,497.44	
Travel	963.75	
Contractual services	1,318.45	
Drug Testing	40.00	
	79,494.72	A
Guam Fire Department		
Salaries and wages - regular	8,632,588.30	
Salaries and wages - overtime	2,370,011.49	
Salaries and wages - fringe benefits	2,789,917.34	
Contractual services	60,607.41	
Building rent	64,600.00	
Miscellaneous	94,248.00	
	14,011,972.54	A
Guam Commission for Educator Certification		
Travel	10,793.30	
Supplies	249.44	
Miscellaneous	600.00	
Expense reimbursement	(11,642.74)	
	-	A
Superior Court		
Supplies	15,642.42	
Expense reimbursement	(12,689.76)	
	2,952.66	A
Department of Education		
Supplies	87,567.30	
Expense reimbursement	(72,773.15)	
	14,794.15	A

Department of Administration
General Fund
As of March 31, 2019
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	100 GENERAL FUND	
Public Auditor		
Supplies	274.47	
Expense reimbursement	(191.79)	
Miscellaneous	-	
	82.68	A
Guam Airport Authority		
Supplies	24,283.79	
Expense reimbursement	(20,571.65)	
	3,712.14	A
Guam Economic Development Authority		
Supplies	202.75	
Expense reimbursement	(202.75)	
	-	A
Guam Housing Corporation		
Supplies	1,776.31	
Expense reimbursement	(1,515.92)	
	260.39	A
Guam Memmorial Hospital		
Supplies	5,512.28	
Expense reimbursement	(4,656.33)	
	855.95	A
Guam Housing and Urban Renewal		
Supplies	21,570.25	
Expense reimbursement	(18,040.48)	
	3,529.77	A
Governemnt of Guam Employees Retirement Fund		
Supplies	409.00	
Expense reimbursement	(381.77)	
	27.23	A
Port Authority of Guam		
Supplies	30,882.24	
Expense reimbursement	(25,696.98)	
	5,185.26	A
Public Defender Service Corporation		
Supplies	642.93	
Expense reimbursement	(515.45)	
	127.48	A
Guam Community College		
Supplies	1,543.53	
Expense reimbursement	(1,353.96)	
	189.57	A
Other Items		
Salaries and wages - regular	(5,419.00)	
GMHA Capital outlays	47,222.35	
Unappropriated Expenditure	35,042.56	
Interest Expense - Tax Refund	467,098.45	
	543,944.36	A

Department of Administration
General Fund
As of March 31, 2019
5GCA CH.4 §4118.1

	100 GENERAL FUND	
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 - Interest	5,755,256.25	
BPT 2011 Series A - Fee	27,986.67	
BPT 2011 Series A - Principal	4,965,000.00	
BPT 2012 Series B - Interest	2,550,103.50	
BPT 2012 Series B - Principal	2,450,000.00	
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	5,129.66	
Bond Miscellaneous	1,313.46	
Cost of Living Payments	13,990,000.00	
	68,404,137.54	A
Total expenditures	141,677,751.91	
Excess (deficiency) of revenues over (under) expenditures	166,439,039.68	
Other financing sources (uses):		
Transfers in from other funds	1,322,956.85	
Transfers out to other funds		
Federal Grants Assistance Fund		
Office of the Attorney General	778,972.64	
Guam Police Department	269,680.91	
Department of Public Health and Social Services	9,720,735.38	
Department of Labor	15,801.51	
Department of Military Affairs	165,809.62	
	10,951,000.06	
Unified Judiciary	15,757,958.56	
DOE/Secure Our School Act for FY13	121,190.06	
Public Auditor	620,446.83	
Guam Legislature	4,340,602.53	
Guam Memorial Hospital	701,783.80	
Government of Guam Retirement Fund	19,030,446.20	
University of Guam	13,010,390.37	
Public Defender Service Corporation	1,766,250.23	
Guam Community College	6,057,682.80	
Government Claims Fund	97,264.84	
MIP Payment Fund	7,823,145.46	
Workers Compensation	392,479.55	
Residential Treatment Fund	895,157.40	
Supplemental Annuity Benefits	4,456,500.00	
DOE Operations Fund	94,294,663.00	
Better Public Service Fund	156,967.36	
Guahan Academy	3,833,383.01	
	184,307,312.06	
Total other financing sources (uses), net	(182,984,355.21)	
Net change in fund balances (deficits)	(16,545,315.53)	