DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION

LOURDES A. LEON GUERRERO, *Governor (Maga'håga)*
JOSHUA F. TENORIO, *Lt. Governor (Sigundo Maga'låhi)*

EDWARD M. BIRN
Director (Direktot)
EDITH C. PANGELINAN
Deputy Director (Sigundo Direktot)

DIVISION OF ACCOUNTS (*Dibision Kuenta*)

July 18, 2019

35GL-19-0773
Speaker Tina Rose Muña Barnes

JUL 23 2019
Time 1:59 ( )AM (X)PM
Received By: Mathi

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

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

Buenas yan Håfa Adai Madam Speaker:

Pursuant to §4118.1 of Chapter 4 of Title 5 Guam Code Annotated, we are submitting the Draft General Fund Quarterly Statement of Revenue, Expenditures and Changes in Fund Balance for the Third (3rd) 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,

for Edward Birn
Director

cc: Division of Accounts
Gaudencio A Rosario, Acting CFO
Armi Lynn Lujan, GAS

Attachments

2019 JUL 23 PM 2:11

0773

Department of Administration
General Fund
As of June 30, 2019
5GCA CH.4 §4118.1

	100 GENERAL FUND	
Revenues:		
Taxes:		
Individual taxes	$ 63,478,967.82	
Corporate taxes	63,935,820.16	
Withholding taxes	179,094,983.97	
Interest and penalties	4,231,163.58	
Gross receipts tax	227,151,157.29	
Section 30	57,785,076.00	
Other taxes	3,547,426.62	
Provision	(97,640,309.00)	
	501,584,286.440	
Sales, licenses, fees and permits	5,161,361.50	
Use of money and property	100,000.00	
Federal contributions	1,338,550.00	
Department charges	2,740,004.53	
Total revenues	510,924,202.47	
Expenditures by Object:		
Office of the Governor		
Salaries and wages - regular	3,906,566.74	
Salaries and wages - overtime	158,612.52	
Salaries and wages - fringe benefits	1,048,716.71	
Travel	81,855.40	
Contractual services	252,585.07	
Supplies	23,961.94	
Equipment	5,117.67	
Drug testing	120.00	
Miscellaneous	85,825.81	
Utilities - power	209,327.79	
Utilities - water	51,833.04	
Communications	27,922.63	
Capital outlays	8,200.00	
Expense reimbursement	(23,020.54)	
	5,837,624.78	A
Office of the Lieutenant Governor		
Salaries and wages - regular	475,269.85	
Salaries and wages - fringe benefits	114,575.40	
Contractual services	239.99	
Miscellaneous	1,000.00	
Communications	2,687.63	
	593,772.87	A
Bureau of Budget and Management Research		
Salaries and wages - regular	570,262.96	
Salaries and wages - fringe benefits	200,996.40	
Contractual	230.00	
Travel	5,892.50	
Supplies	474.15	
Equipment	34,628.00	
	812,484.01	A
Civil Service Commission		
Salaries and wages - regular	390,353.94	
Salaries and wages - fringe benefits	132,464.71	
Contractual services	11,814.49	
Supplies	1,531.05	
Building rent	114,300.00	
Equipment	-	
Miscellaneous	5,100.00	
Communications	7,384.88	
	662,949.07	A

Department of Administration
General Fund
As of June 30, 2019
5GCA CH.4 §4118.1

	100 GENERAL FUND	
Department of Administration		
Salaries and wages - regular	3,675,213.27	
Salaries and wages - overtime	-	
Salaries and wages - fringe benefits	1,209,736.62	
Contractual services	474,137.77	
Building rent	377,254.80	
Supplies	8,775.87	
Miscellaneous	76,500.00	
Utilities - power	48,832.63	
Utilities - water	3,437.22	
Communications	58,869.22	
Expense reimbursement	(111,439.70)	
	5,821,317.70	A
Guam Election Commission		
Salaries and wages - regular	473,555.41	
Salaries and wages - overtime	57,678.75	
Salaries and wages - fringe benefits	166,650.60	
Travel	1,517.97	
Contractual services	234,666.59	
Building rent	120,460.58	
Supplies	3,618.28	
Miscellaneous	144,129.94	
Communications	14,456.36	
	1,216,734.48	A
Department of Revenue and Taxation		
Salaries and wages - regular	4,813,707.29	
Salaries and wages - overtime	25,567.00	
Salaries and wages - fringe benefits	1,634,291.29	
Travel	767.00	
Contractual services	23,618.86	
Building rent	1,073,083.64	
Equipment	1,588.40	
	7,572,623.48	A
Bureau of Statistics and Plans		
Salaries and wages - regular	598,963.42	
Salaries and wages - fringe benefits	194,714.12	
Contractual services	929.30	
Building rent	18,900.00	
Supplies	170.94	
Communications	1,858.88	
	815,536.66	A
Office of the Attorney General		
Salaries and wages - regular	5,808,891.45	
Salaries and wages - fringe benefits	2,007,808.06	
Travel	9,512.49	
Contractual services	320,291.17	
Building rent	942,729.40	
Supplies	19,974.99	
Equipment	7,921.10	
Drug testing	600.00	
Communications	13,174.52	
Capital outlays	13,220.00	
Expense reimbursement	(263,679.18)	
	8,880,444.00	A

Department of Administration
General Fund
As of June 30, 2019
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	100 GENERAL FUND	
Guam Police Department		
Salaries and wages - regular	12,128,251.68	
Salaries and wages - overtime	561,100.97	
Salaries and wages - fringe benefits	3,833,372.00	
Travel	78,349.30	
Contractual services	199,797.31	
Supplies	118,651.61	
Equipment	66,756.00	
Miscellaneous	18,000.00	
Capital outlays	12,533.00	
Expense reimbursement	(212,386.58)	
	16,804,425.29	A
Department of Corrections		
Salaries and wages - regular	7,789,439.61	
Salaries and wages - overtime	1,588,666.60	
Salaries and wages - fringe benefits	2,403,012.79	
Travel	2,332.49	
Contractual services	3,555,579.26	
Supplies	38,434.39	
Equipment	14,287.00	
Drug testing	360.00	
Miscellaneous	62,650.00	
Utilities - power	650,209.65	
Utilities - water	564,454.52	
Communications	30,579.56	
Expense reimbursement	(28,696.04)	
	16,671,309.83	A
Department of Agriculture		
Salaries and wages - regular	1,424,901.11	
Salaries and wages - overtime	1,631.64	
Salaries and wages - fringe benefits	490,618.63	
Contractual services	82,476.94	
Supplies	15,167.06	
Equipment	895.93	
Miscellaneous	3,150.00	
Capital Outlays	40,995.00	
Expense reimbursement	(41,120.87)	
	2,018,715.44	A
Department of Public Health and Social Services		
Salaries and wages - regular	512,139.44	
Salaries and wages - fringe benefits	166,622.07	
Travel	13,560.50	
Contractual services	5,812,134.12	
Building rent	208,199.40	
Supplies	336,296.88	
Drug testing	120.00	
Sub-Recipient/Grants	1,125.00	
Miscellaneous	10,023,499.82	
Utilities - power	389,890.66	
Utilities - water	29,928.12	
Communications	199,708.89	
Expense reimbursement	(19,225.66)	
	17,673,999.24	A

Department of Administration
General Fund
As of June 30, 2019
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	100 GENERAL FUND	
Department of Youth Affairs		
Salaries and wages - regular	2,576,503.18	
Salaries and wages - overtime	6,861.79	
Salaries and wages - fringe benefits	843,413.78	
Contractual services	321,037.10	
Supplies	48,159.03	
Miscellaneous	6,150.00	
Utilities - power	99,366.20	
Utilities - water	13,320.94	
Communications	20,762.24	
	3,935,574.26	A
Office of Technology		
Contractual services	681,670.90	
Supplies	3,633.85	
Utilities - power	69,838.05	
Utilities - water	2,007.67	
Communications	72,685.79	
	829,836.26	A
Guam Behavioral Health and Wellness Center		
Travel	21,211.86	
Contractual services	86,112.64	
Supplies	8,902.81	
Equipment	1,999.00	
Sub-recipient grant	13,819.66	
Miscellaneous	234,272.56	
Capital Outlays	6,408.00	
Expense reimbursement	(102,236.66)	
	270,489.87	A
Department of Labor		
Salaries and wages - regular	702,275.96	
Salaries and wages - fringe benefits	237,680.29	
Travel	1,943.55	
Contractual services	38,615.46	
Building rent	220,462.16	
Supplies	444.00	
Communications	17,518.99	
Expense reimbursement	(18,812.25)	
	1,200,128.16	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	231,010.03	
Salaries and wages - fringe benefits	69,761.16	
Contractual services	180.00	
	300,951.19	A
Mayor's Council		
Salaries and wages - regular	1,726,918.82	
Salaries and wages - fringe benefits	873,002.65	
Travel	33,366.45	
Contractual services	62,189.94	
Supplies	18,147.34	
Equipment	10,041.00	
Drug testing	480.00	
Communications	888.86	
Expense reimbursement	(2,173,321.42)	
	551,713.64	A

Department of Administration
General Fund
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	100 GENERAL FUND	
Department of Land Management		
Salaries and wages - regular	68,139.04	
Salaries and wages - fringe benefits	27,770.12	
Contractual services	44,403.04	
Supplies	919.56	
Equipment	-	
Miscellaneous	2,600.00	
	143,831.76	A
Chief Medical Examiner		
Salaries and wages - regular	200,925.84	
Salaries and wages - fringe benefits	43,187.94	
Contractual services	38,633.38	
Communications	2,050.03	
	284,797.19	A
Department of Military Affairs		
Salaries and wages - regular	90,553.48	
Salaries and wages - fringe benefits	24,707.69	
Travel	4,540.71	
Contractual services	639.30	
Supplies	1,750.00	
Drug Testing	40.00	
	122,231.18	A
Guam Fire Department		
Salaries and wages - regular	13,355,833.67	
Salaries and wages - overtime	3,606,007.02	
Salaries and wages - fringe benefits	4,365,790.76	
Contractual services	114,885.77	
Building rent	89,300.00	
Equipment	674.00	
Miscellaneous	96,533.00	
	21,629,024.22	A
Other Items		
Salaries and wages - regular	(5,421.99)	
GMHA Capital outlays	47,222.35	
Unappropriated Expenditure	188,513.79	
Interest Expense - Tax Refund	985,043.79	
	1,215,357.94	A
Debt Service Payments and Other Miscellaneous expenditures		
LOB SEC30 SERIES 2016A-INTERST	11,494,500.00	
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	474,600.00	
GOB 2009 - Principal	5,070,000.00	
BPT 2011 Series A - Interest	5,755,256.25	
BPT 2011 Series A - Fee	27,986.67	

Department of Administration
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	100 GENERAL FUND	
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	20,116,550.00	
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	10,860.30	
Bond Fees	31,440.00	
Bond Miscellaneous	1,313.46	
Cost of Living Payments	13,990,000.00	
	84,322,558.18	A
Total expenditures	200,188,551.71	
Excess (deficiency) of revenues over (under) expenditures	310,735,650.76	
Transfers out to other funds		
Federal Grants Assistance Fund		
Office of the Attorney General	1,246,516.20	
Guam Police Department	372,743.50	
Department of Public Health and Social Services	11,369,220.78	
Department of Labor	32,454.18	
Department of Military Affairs	264,214.55	
	13,285,149.21	
Unified Judiciary	23,973,782.40	
DOE/Secure Our School Act for FY13	1,345,327.31	
Public Auditor	921,590.95	
Guam Legislature	6,512,462.43	
Guam Memorial Hospital	1,052,675.70	
Government of Guam Retirement Fund	26,559,219.80	
University of Guam	20,122,129.15	
Public Defender Service Corporation	2,760,420.19	
Guam Community College	10,465,909.30	
Government Claims Fund	104,514.25	
MIP Payment Fund	9,814,956.80	
Workers Compensation	513,387.21	
Residential Treatment Fund	1,486,854.51	
Supplemental Annuity Benefits	6,586,500.00	
DOE Operations Fund	141,327,704.00	
Better Public Service Fund	405,756.71	
Guahan Academy	5,682,031.90	
	272,920,371.82	
Total other financing sources (uses), net	(272,920,371.82)	
Net change in fund balances (deficits)	37,815,278.94	