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

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)

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

January 31, 2020

35GL-20-1495
Speaker Tina Rose Muña Barnes

JAN 3 1 2020
Time 3:06 ( )AM ( )PM
Received By:

Honorable Tina Muña Barnes
Speaker
I Mina Trentai Singko Na Liheslaturan Guahan
35th Guam Legislature
163 Chalan Santo Papa
Hagatna, Guam 96910

RE: Draft 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 Quarterly Statement of Revenue, Expenditures and Changes in Fund Balance for the First (1st) Quarter of Fiscal Year 2020.

Should you have any further questions or concerns, please contact Gaudencio Rosario at 475-1150. *Si Yu'os Ma'ase.*

2020 JAN 31 PM 3:53

Senseramente,

EDWARD M. BIRN
Director
Department of Administration

✓ Attachment:

cc: Edith C. Pangelinan, Deputy Director, DOA
Gaudencio Rosario, Deputy Financial Manager, Division of Accounts-DOA
Armi Lynn Lujan, General Accounting Supervisor, Division of Accounts-DOA
1495

Department of Administration
General Fund
For the three months ended December 31, 2019
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Revenues:		
Taxes:		
Individual taxes	$ 10,648,882.15	
Corporate taxes	20,637,491.56	
Withholding taxes	63,222,717.37	
Interest and penalties	1,521,181.43	
Gross receipts tax	81,980,047.81	
Section 30	17,482,234.23	
Other taxes	1,614,319.37	
Provision	(25,811,106.00)	
	171,295,767.920	
Sales, licenses, fees and permits	1,372,599.03	
Federal contributions	265,405.00	
Department charges	1,769,683.21	
Total revenues	174,703,455.16	
Expenditures by Object:		
Office of the Governor		
Salaries and wages - regular	1,110,546.21	
Salaries and wages - overtime	31,965.13	
Salaries and wages - fringe benefits	345,497.98	
Travel	25,486.33	
Contractual services	32,354.34	
Building rent	14,499.58	
Supplies	9,232.00	
Equipment	9,798.15	
Drug testing	500.00	
Miscellaneous	27,463.67	
Utilities - power	53,427.87	
Utilities - water	28,169.81	
Expense reimbursement	(60,908.25)	
	1,628,032.82	A
Office of the Lieutenant Governor		
Salaries and wages - regular	89,982.08	
Salaries and wages - fringe benefits	23,491.96	
Travel	2,843.50	
	116,317.54	A
Bureau of Budget and Management Research		
Salaries and wages - regular	164,454.55	
Salaries and wages - fringe benefits	55,612.94	
Supplies	255.14	
	220,322.63	A
Civil Service Commission		
Salaries and wages - regular	122,375.44	
Salaries and wages - fringe benefits	41,570.27	
Contractual services	1,067.93	
Supplies	771.08	
Building rent	38,100.00	
Miscellaneous	1,250.00	

UNAUDITED DRAFT

Department of Administration
General Fund
For the three months ended December 31, 2019
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
	205,134.72	A
Department of Administration		
Salaries and wages - regular	997,927.36	
Salaries and wages - fringe benefits	334,509.21	
Contractual services	69,600.92	
Building rent	86,724.30	
Supplies	494.39	
Utilities - power	8,869.42	
Utilities - water	345.93	
Expense reimbursement	(30,945.25)	
	1,467,526.28	A
Guam Election Commission		
Salaries and wages - regular	137,291.00	
Salaries and wages - fringe benefits	46,738.26	
Contractual services	12,474.24	
Building rent	38,086.86	
Supplies	384.61	
Communications	3,811.38	
	238,786.35	A
Department of Revenue and Taxation		
Salaries and wages - regular	1,449,611.69	
Salaries and wages - overtime	3,518.58	
Salaries and wages - fringe benefits	506,241.26	
Travel	304.00	
Contractual services	55,039.41	
Building rent	15,192.00	
Supplies	15,704.10	
Miscellaneous	200.00	
	2,045,811.04	A
Bureau of Statistics and Plans		
Salaries and wages - regular	175,583.48	
Salaries and wages - fringe benefits	60,330.82	
	235,914.30	A
Department of Public Works		
Salaries and wages - overtime	4,608.34	
Salaries and wages - fringe benefits	1,764.27	
Contractual services	1,498.19	
Expense reimbursement	(7,870.80)	
	-	A
Office of the Attorney General		
Salaries and wages - regular	1,837,419.93	
Salaries and wages - fringe benefits	612,578.33	
Travel	11,577.78	
Contractual services	65,385.76	
Building rent	282,240.00	
Supplies	4,878.08	
Equipment	14,913.96	
Drug testing	320.00	
Expense reimbursement	(42,217.95)	
	2,787,095.89	A

Unaudited DRAFT

Department of Administration
General Fund
For the three months ended December 31, 2019
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Guam Police Department		
Salaries and wages - regular	3,837,374.98	
Salaries and wages - overtime	135,393.00	
Salaries and wages - fringe benefits	1,226,306.07	
Contractual services	53,561.48	
Supplies	13,021.70	
Equipment	168,492.00	
Miscellaneous	1,500.00	
Capital outlays	23,544.00	
Expense reimbursement	(103,764.26)	
	5,355,428.97	A
Department of Corrections		
Salaries and wages - regular	2,218,223.63	
Salaries and wages - overtime	349,307.40	
Salaries and wages - fringe benefits	685,778.71	
Travel	2,701.25	
Contractual services	217,554.65	
Supplies	10,115.50	
Drug testing	3,000.00	
Miscellaneous	54,875.00	
Utilities - power	79,513.74	
Utilities - water	152,290.05	
Expense reimbursement	(12,811.99)	
	3,760,547.94	A
Department of Agriculture		
Salaries and wages - regular	413,810.41	
Salaries and wages - overtime	72.90	
Salaries and wages - fringe benefits	142,104.54	
Contractual services	4,413.40	
Supplies	4,880.88	
Equipment	3,150.72	
Miscellaneous	4,706.00	
	573,138.85	A
Department of Public Health and Social Services		
Salaries and wages - regular	201,145.20	
Salaries and wages - overtime	6,531.81	
Salaries and wages - fringe benefits	66,477.84	
Travel	11,381.39	
Contractual services	1,164,792.52	
Building rent	35,628.60	
Supplies	162,079.80	
Equipment	2,183.00	
Drug testing	160.00	
Miscellaneous	1,772,616.95	
Expense reimbursement	(3,743.00)	
	3,419,254.11	A
Department of Youth Affairs		
Salaries and wages - regular	701,139.82	
Salaries and wages - overtime	319.14	
Salaries and wages - fringe benefits	235,784.26	
Contractual services	6,774.02	
Supplies	45,229.98	
Utilities - power	27,130.85	
Utilities - water	3,940.19	
Communications	147.24	
Capital Outlays	42,809.25	
	1,063,274.75	A

Unaudited (Draft)

Department of Administration
General Fund
For the three months ended December 31, 2019
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Office of Technology		
Salaries and wages - regular	163,373.27	
Salaries and wages - fringe benefits	52,841.22	
Travel	3,641.25	
Contractual services	136,187.50	
Supplies	3,552.20	
Utilities - power	18,501.03	
	378,096.47	A
Guam Behavioral Health and Wellness Center		
Contractual services	43,676.30	
Equipment	3,500.00	
Expense reimbursement	(44,556.30)	
	2,620.00	A
Department of Labor		
Salaries and wages - regular	241,036.24	
Salaries and wages - fringe benefits	85,968.34	
Supplies	1,191.96	
	328,196.54	A
Department of Integrated Services for Individuals with Disabilities		
Contractual services	3,504.00	
Building rent	31,086.00	
	34,590.00	A
Mayor's Council		
Salaries and wages - regular	318,424.40	
Salaries and wages - fringe benefits	120,737.13	
Travel	586.38	
Contractual services	171,400.63	
Supplies	2,563.42	
Drug testing	40.00	
Miscellaneous	463.68	
Communications	136.28	
Expense reimbursement	(611,897.37)	
	2,454.55	A
Department of Land Management		
Salaries and wages - regular	16,701.52	
Salaries and wages - fringe benefits	5,750.55	
Supplies	1,842.83	
Equipment	24,507.00	
Capital outlays	37,470.00	
	86,271.90	A
Chief Medical Examiner		
Salaries and wages - regular	12,232.53	
Salaries and wages - overtime	2,583.90	
Salaries and wages - fringe benefits	4,701.46	
Contractual services	18,178.00	
Supplies	1,048.88	
	38,744.77	A

Unaudited DRAFT

Department of Administration
General Fund
For the three months ended December 31, 2019
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	Fund 100 GENERAL FUND	
Customs and Quarantine Agency		
Salaries and wages - regular	90,977.80	
Salaries and wages - overtime	6,251.32	
Salaries and wages - fringe benefits	36,998.68	
Contractual services	24,264.38	
Building Rent	19,154.00	
Supplies	20,080.98	
Equipment	6,559.00	
Expense reimbursement	(34,087.27)	
	170,198.89	A
Department of Chamorro Affairs		
Contractual services	627.82	
Supplies	4,658.39	
Expense Reimbursement	(4,239.01)	
	1,047.20	A
Department of Military Affairs		
Salaries and wages - regular	25,232.24	
Salaries and wages - fringe benefits	7,868.42	
Travel	9,705.89	
	42,806.55	A
Guam Fire Department		
Salaries and wages - regular	4,135,669.35	
Salaries and wages - overtime	1,077,758.34	
Salaries and wages - fringe benefits	1,318,558.67	
Building rent	8,550.00	
Equipment	8,673.00	
	6,549,209.36	A
Bureau of Women's Affairs		
Salaries and wages - regular	13,460.00	
Salaries and wages - fringe benefits	4,195.10	
	17,655.10	A
Guam Environmental Protection Agency		
Expense reimbursement	6,000.00	
	6,000.00	A
Other Items		
Salaries and wages - regular	(6.54)	
Unappropriated Expenditure	1,190,752.62	
Interest Expense - Tax Refund	440,671.49	
	1,631,417.57	A
Debt Service Payments and Other Miscellaneous expenditures		
LOB SEC30 SERIES 2016A-INTERST	5,679,625.00	
LOB SEC30 SERIES 2016A-PRINCPL	9,860,000.00	
BPT Series 2015D - Principal	5,790,000.00	
GOB 2009 - Interest	161,250.00	

Unaudited DRAFT

Department of Administration
General Fund
For the three months ended December 31, 2019
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
GOB 2009 - Principal	5,375,000.00	
BPT 2011 Series A - Fee	26,111.11	
BPT 2015D Bond Expense	10,040,375.00	
CAPFA 2010A JFK -Interest	3,906,550.00	
CAPFA 2010A JFK-Principle	1,225,000.00	
Okkodo High School Expansion	2,286,335.00	
WICHE(West Interest Comm HI ED)	78,000.00	
Bank charges and fees	3,285.78	
Bond Fees	4,400.00	
Cost of Living Payments (Net of Autonomous Reimbursements)	14,252,000.00	
	58,687,931.89	A
Total expenditures	91,093,826.98	
Excess (deficiency) of revenues over (under) expenditures	83,609,628.18	
Other financing sources (uses):		
Transfers in from other funds	999,960.00	
Transfers out to other funds		
Federal Grants Assistance Fund		
Office of the Attorney General	369,811.83	
Guam Police Department	4,910.41	
DPHSS - Federal Programs	1,964,043.53	
Department of Labor	13,244.62	
Department of Military Affairs	40,643.74	
	2,392,654.13	
Unified Judiciary	7,400,262.00	
DOE/Secure Our School Act for FY13	112,679.00	
Public Auditor	363,578.42	
Guam Legislature	2,122,813.00	
Guam Memorial Hospital	1,700,915.84	
Government of Guam Retirement Fund	9,254,424.00	
University of Guam	7,914,200.00	
Public Defender Service Corporation	1,189,988.00	
Guam Community College	4,467,985.50	
Government Claims Fund	4,338.29	
MIP Payment Fund	2,998,956.93	
Workers Compensation	161,753.98	
Residential Treatment Fund	342,631.24	
Supplemental Annuity Benefits	2,147,000.00	
DOE Operations Fund	47,298,134.00	
Better Public Service Fund	82,449.64	
Charter School	1,999,781.97	
	91,954,545.94	
Bond proceeds	-	
Total other financing sources (uses), net	(90,954,585.94)	
Net change in fund balances (deficits)	(7,344,957.76)	

Unaudited (DRAFT)