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M&C Fwd: 2nd Quarter FY20 Statement of Revenue, Expenditures and Changes in Fund Balance- Draft

1 message

Speaker's Office <speaker@guamlegislature.org>
To: Clerks Office <clerks@guamlegislature.org>
Cc: Rennae Meno <rennae@guamlegislature.org>

04-29-20	12:44 PM	04-27-20	2nd Quarter FY20 Statement of Revenue, Expenditures and Changes in Fund Balance- Draft.*	Department of Administration

Sinseru yan Minagåhet,

Office of the Speaker • Tina Rose Muña Barnes
Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature
I Mina'trentai Singko na Liheslaturan Guåhan

Guam Congress Building | 163 Chalan Santo Papa | Hagatna, GU 96910
T: (671) 477-2520/1
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Gumai pribilehu yan konfedensia este siha na mensåhi. Solo espesiåtmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na'setbe, pat mandespåtcha este na mensåhi , put fabot ago' guatu gi I numa'huyong gi as speaker@guamlegislature.org yan despues destrosa todu siha I kopian mensåhi. Si Yu'os ma'åse'.

---------- Forwarded message ---------
From: **Armilynn Lujan** <armilynn.lujan@govguam.onmicrosoft.com>
Date: Wed, Apr 29, 2020 at 12:44 PM
Subject: 2nd Quarter FY20 Statement of Revenue, Expenditures and Changes in Fund Balance- Draft
To: speaker@guamlegislature.org <speaker@guamlegislature.org>
Cc: Gaudencio "Goody" rosario <gaudencio.rosario@govguam.onmicrosoft.com>, anita.arile@doa.guam.gov <anita.arile@doa.guam.gov>, Edward Birn <Edward.birn@govguam.onmicrosof

Good afternoon Madam Speaker:

Attached, please find the above subject document .

Best regards,



Armi Lynn R Lujan

General Accounting Supervisor

Division of Accounts

Department of Administration

E-mail: armilynn.lujan@doa.guam.gov

Phone: 671-638-3823/475-1125

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DRAFT QUARTERLY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE 2ND QTR FY20.pdf
181K

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'hâga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'lâhi)

April 27, 2020

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

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 Second (2nd) Quarter of Fiscal Year 2020.

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

Si Yu'os Ma'åse!

Sensaramente,

Edward Birn
Director
Department of Administration

Attachment

cc: Division of Accounts
Gaudencio A Rosario, Deputy Financial Manager
Armi Lynn Lujan, GAS

Department of Administration
General Fund
For the six months ended March 31, 2020
5GCA CH.4 §4118.1

		Fund 100 GENERAL FUND	
Revenues:			
Taxes:			
Individual taxes	$	22,069,992	
Corporate taxes		36,975,322	
Withholding taxes		120,887,740	
Interest and penalties		2,625,546	
Gross receipts tax		159,821,792	
Section 30		34,964,468	
Other taxes		3,095,297	
Provision		(52,904,038)	
		327,536,119	
Sales, licenses, fees and permits		2,293,983	
Federal contributions		671,385	
Department charges		2,559,102	
Total revenues		333,060,589	
Expenditures by Object:			
Office of the Governor			
Salaries and wages - regular		2,305,129	
Salaries and wages - overtime		46,613	
Salaries and wages - fringe benefits		712,302	
Travel		70,187	
Contractual services		174,468	
Building rent		49,971	
Supplies		23,553	
Equipment		10,896	
Drug testing		3,380	
Miscellaneous		48,862	
Utilities - power		86,567	
Utilities - water		38,431	
Communications		27,062	
Expense reimbursement		(137,047)	
		3,460,376	A
Office of the Lieutenant Governor			
Salaries and wages - regular		181,489	
Salaries and wages - fringe benefits		47,241	
Travel		12,578	
Communications		1,939	
		243,248	A
Bureau of Budget and Management Research			
Salaries and wages - regular		290,025	
Salaries and wages - fringe benefits		101,429	
Travel		6,234	
Supplies		319	
		398,006	A
Civil Service Commission			
Salaries and wages - regular		251,179	
Salaries and wages - fringe benefits		81,953	
Contractual services		3,510	
Supplies		771	
Building rent		76,200	
Miscellaneous		3,350	

Department of Administration
General Fund
For the six months ended March 31, 2020
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Communications	6,692	
	423,655	A
Department of Administration		
Salaries and wages - regular	1,991,896	
Salaries and wages - overtime	71,292	
Salaries and wages - fringe benefits	665,917	
Contractual services	148,922	
Building rent	173,449	
Supplies	2,065	
Utilities - power	21,279	
Utilities - water	915	
Communications	19,851	
Expense reimbursement	(72,220)	
	3,023,365	A
Guam Election Commission		
Salaries and wages - regular	270,001	
Salaries and wages - overtime	228	
Salaries and wages - fringe benefits	92,968	
Contractual services	39,536	
Building rent	79,947	
Supplies	1,337	
Communications	6,356	
	490,373	A
Department of Revenue and Taxation		
Salaries and wages - regular	2,950,657	
Salaries and wages - overtime	27,040	
Salaries and wages - fringe benefits	1,029,668	
Travel	304	
Contractual services	91,232	
Building rent	597,425	
Supplies	23,820	
Miscellaneous	200	
	4,720,347	A
Bureau of Statistics and Plans		
Salaries and wages - regular	302,439	
Salaries and wages - fringe benefits	103,484	
Travel	1,244	
Building rent	12,600	
Communications	826	
	420,593	A
Department of Public Works		
Salaries and wages - regular	1	
Salaries and wages - overtime	7,304	
Salaries and wages - fringe benefits	2,803	
Travel	4,515	
Contractual services	2,651	
Supplies	372	
Equipment	1,197	
Capital outlays	94,628	
Expense reimbursement	(113,471)	
	-	A
Office of the Attorney General		
Salaries and wages - regular	3,674,799	
Salaries and wages - fringe benefits	1,233,070	
Travel	11,782	
Contractual services	191,246	
Building rent	564,480	
Supplies	11,529	
Equipment	16,060	

Department of Administration
General Fund
For the six months ended March 31, 2020
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Drug testing	320	
Communications	10,873	
Expense reimbursement	(112,517)	
	5,601,641	A
Guam Police Department		
Salaries and wages - regular	7,933,540	
Salaries and wages - overtime	420,033	
Salaries and wages - fringe benefits	2,531,380	
Contractual services	163,929	
Supplies	19,272	
Equipment	195,908	
Miscellaneous	24,000	
Capital outlays	23,544	
Expense reimbursement	(156,522)	
	11,155,084	A
Department of Corrections		
Salaries and wages - regular	4,826,861	
Salaries and wages - overtime	735,253	
Salaries and wages - fringe benefits	1,475,325	
Travel	2,701	
Contractual services	1,218,840	
Supplies	23,569	
Drug testing	5,000	
Miscellaneous	69,269	
Utilities - power	390,743	
Utilities - water	285,911	
Communications	21,696	
Expense reimbursement	(26,800)	
	9,028,370	A
Department of Agriculture		
Salaries and wages - regular	822,602	
Salaries and wages - overtime	1,675	
Salaries and wages - fringe benefits	281,701	
Contractual services	45,903	
Supplies	7,419	
Equipment	3,151	
Miscellaneous	4,706	
	1,167,157	A
Department of Public Health and Social Services		
Salaries and wages - regular	427,337	
Salaries and wages - overtime	77,565	
Salaries and wages - fringe benefits	147,064	
Travel	42,984	
Contractual services	4,091,534	
Building rent	92,257	
Supplies	271,603	
Equipment	8,827	
Drug testing	560	
Miscellaneous	2,046,448	
Utilities - power	203,174	
Utilities - water	12,643	
Communications	153,289	
Expense reimbursement	(17,667)	
	7,557,619	A
Department of Youth Affairs		
Salaries and wages - regular	1,431,169	
Salaries and wages - overtime	1,774	
Salaries and wages - fringe benefits	484,303	
Contractual services	97,232	
Supplies	61,797	

Department of Administration
General Fund
For the six months ended March 31, 2020
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Utilities - power	66,462	
Utilities - water	7,886	
Communications	15,001	
Capital Outlays	42,809	
	2,208,434	A
Office of Technology		
Salaries and wages - regular	364,761	
Salaries and wages - fringe benefits	117,848	
Travel	3,641	
Contractual services	283,048	
Supplies	9,628	
Utilities - power	46,542	
Utilities - water	1,802	
Communications	38,110	
	865,380	A
Guam Behavioral Health and Wellness Center		
Contractual services	65,011	
Supplies	21,092	
Equipment	3,500	
Sub-recipient grant	5,430	
Miscellaneous	3,625	
Expense reimbursement	(69,605)	
	29,054	A
Department of Labor		
Salaries and wages - regular	481,816	
Salaries and wages - fringe benefits	169,710	
Supplies	2,070	
	653,596	A
Department of Integrated Services for Individuals with Disabilities		
Contractual services	8,512	
Building rent	51,810	
Communications	2,259	
	62,581	A
Mayor's Council		
Salaries and wages - regular	644,486	
Salaries and wages - fringe benefits	244,053	
Travel	1,768	
Contractual services	375,421	
Supplies	11,418	
Equipment	398	
Drug testing	40	
Miscellaneous	648	
Utilities - power	167,850	
Utilities - water	87,259	
Communications	675	
Expense reimbursement	(1,276,268)	
	257,748	A
Department of Land Management		
Salaries and wages - regular	139	
Salaries and wages - fringe benefits	56	
Supplies	1,843	
Equipment	24,507	
Capital outlays	37,470	
	64,014	A
Chief Medical Examiner		
Salaries and wages - regular	25,144	
Salaries and wages - overtime	4,515	
Salaries and wages - fringe benefits	9,180	

Department of Administration
General Fund
For the six months ended March 31, 2020
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
Contractual services	32,628	
Supplies	1,422	
	72,889	A
Customs and Quarantine Agency		
Salaries and wages - regular	142,449	
Salaries and wages - overtime	11,054	
Salaries and wages - fringe benefits	56,698	
Travel	3,026	
Contractual services	54,716	
Building Rent	19,154	
Supplies	25,872	
Equipment	6,559	
Expense reimbursement	(65,667)	
	253,859	A
Department of Chamorro Affairs		
Contractual services	628	
Supplies	6,510	
Expense Reimbursement	(7,138)	
	-	A
Department of Military Affairs		
Salaries and wages - regular	44,043	
Salaries and wages - fringe benefits	13,242	
Travel	16,883	
Contractual services	1,935	
	76,103	A
Guam Fire Department		
Salaries and wages - regular	8,295,003	
Salaries and wages - overtime	2,238,686	
Salaries and wages - fringe benefits	2,649,224	
Contractual services	3,465	
Building rent	74,100	
Equipment	31,982	
Expense reimbursement	(5,459)	
	13,287,000	A
Bureau of Women's Affairs		
Salaries and wages - regular	29,612	
Salaries and wages - fringe benefits	9,229	
	38,841	A
Guam Environmental Protection Agency		
Expense reimbursement	6,000	
	6,000	A
Other Items		
Salaries and wages - regular	4	
Unappropriated Expenditure	1,203,986	
Interest Expense - Tax Refund	848,322	
	2,052,312	A
Debt Service Payments and Other Miscellaneous expenditures		
LOB SEC30 SERIES 2016A-INTERST	5,679,625	
LOB SEC30 SERIES 2016A-PRINCPL	9,860,000	
BPT Series 2015D - Principal	5,790,000	
GOB 2009 - Interest	161,250	

Department of Administration
General Fund
For the six months ended March 31, 2020
5GCA CH.4 §4118.1

	Fund 100 GENERAL FUND	
GOB 2009 - Principal	5,375,000	
BPT 2011 Series A - Interest	5,631,131	
BPT 2011 Series A - Bank Fees	27,981	
BPT 2011 Series A - Principal	5,215,000	
BPT 2012 Series B - Interest	2,507,216	
BPT 2012 Series B - Principal	2,535,000	
BPT 2015D Bond Expense	10,040,375	
CAPFA 2010A JFK -Interest	3,906,550	
CAPFA 2010A JFK-Principal	1,225,000	
Okkodo High School Expansion	2,286,335	
WICHE(West Interest Comm HI ED)	78,000	
Bank charges and fees	5,660	
Bond Fees	4,650	
Cost of Living Payments (Net of Autonomous Reimbursements)	14,252,000	
	74,580,774	A
Total expenditures	142,198,417	
Excess (deficiency) of revenues over (under) expenditures	190,862,171	
Other financing sources (uses):		
Transfers in from other funds	1,506,168	
Transfers out to other funds		
Federal Grants Assistance Fund		
Office of the Governor	34,752	
Office of the Attorney General	743,512	
Guam Police Department	4,910	
DPHSS - Federal Programs	4,515,423	
Department of Labor	21,331	
Department of Military Affairs	144,466	
	5,464,394	
Unified Judiciary	15,952,912	
DOE/Act for FY13/Textbooks/Cham Studies/SSHS/CIP	1,391,115	
Public Auditor	594,907	
Guam Legislature	4,136,958	
Guam Memorial Hospital	3,401,832	
Government of Guam Retirement Fund	24,362,494	
University of Guam	15,857,295	
Public Defender Service Corporation	2,334,599	
Guam Community College	9,035,984	
Government Claims Fund	51,121	
MIP Payment Fund	6,352,089	
Workers Compensation	263,540	
Residential Treatment Fund	936,198	
Supplemental Annuity Benefits	4,242,000	
DOE Operations Fund	94,596,268	
Better Public Service Fund	82,450	
Charter Schools	4,896,682	
	193,952,835	
Bond proceeds	-	
Total other financing sources (uses), net	(192,446,667)	
Net change in fund balances (deficits)	(1,584,496)	