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M&C Fwd: Draft Quarterly GF Report FY2020 as of 09/30/2020

1 message

Speaker's Office <speaker@guamlegislature.org> Fri, Oct 30, 2020 at 1:33 PM
To: Clerks Office <clerks@guamlegislature.org>
Cc: Rennae Meno <rennae@guamlegislature.org>

10/30/20	1:16 PM	10/28/20	Draft Quarterly Statement of Revenues, Expenditures, and Changes in Fund Balance.*	Department of Administration	35GL-20-2380





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
speaker@guamlegislature.org

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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. Yanggen lachi rinisibu-mu nu 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: **Gaudencio A Rosario** <Gaudencio.Rosario@doa.guam.gov>
Date: Fri, Oct 30, 2020 at 1:16 PM
Subject: Draft Quarterly GF Report FY2020 as of 09/30/2020
To: speaker@guamlegislature.org <speaker@guamlegislature.org>
Cc: Edward M. Birn <Edward.Birn@doa.guam.gov>, Armilynn R. Lujan <Armilynn.Lujan@doa.guam.gov>, Anita Arile <Anita.Arile@doa.guam.gov>, alexa navarro <alexa.navarro@doa.guam.gov>

Hafa Adai Madam Speaker,

Submitted herewith is the Draft Statement of Revenues, Expenditures and Changes in Fund Balance for the fourth (4th) Quarter of Fiscal Year 2020 for your perusal.

Should you have any questions, please do not hesitate to contact us.

Senseramente,

Gaudencio "Goody" A. Rosario
Deputy Financial Manager
Department of Administration - Division of Accounts
7th Floor ITC Bldg., Tamuning, Gu 96913
Tel: 671-475-1150

2 attachments

Quarterly GF Report FY2020 (as of 09-30-20) pdf.pdf
486K

Quarterly GF Report FY2020 (as of 09-30-20) transmittal letter signed.pdf
137K

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

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
Governor (Maga'hâga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'lâhi)

October 28, 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 Fourth (4th) Quarter of Fiscal Year 2020.

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

Si Yu'os Ma'åse!

Sensaramente,

Digitally signed by Edward M Birn
Date: 2020.10.30 10:44:44 +10'00'

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 twelve months ended September 30, 2020
5GCA CH.4 §4118.1

		FY2020 FUND 100 GENERAL FUND (Unaudited)		FY2019 GENERAL FUND Combining Totals (Audited)
Revenues:				
Taxes:				
Individual taxes	$	67,616,121		76,029,530
Corporate taxes		105,930,356		82,600,060
Withholding taxes		265,639,839		233,891,552
Interest and penalties		4,563,824		6,327,907
Gross receipts tax		294,637,160		310,078,304
Section 30		69,928,937		77,046,768
Other taxes		5,145,348		5,046,276
Provision		(125,000,002)		(125,000,000)
		688,461,583		666,020,396
Sales, licenses, fees and permits		5,969,843		6,719,508
Use of money and property		-		100,000
Federal contributions		1,200,955		1,794,885
Department charges		5,096,682		2,333,909
Total revenues		700,729,064		676,968,698
Expenditures by Object:				
Office of the Governor				
Salaries and wages - regular		4,816,329		4,784,293
Salaries and wages - overtime		47,871		163,894
Salaries and wages - fringe benefits		1,509,102		1,378,498
Travel		66,734		107,091
Contractual services		469,480		431,362
Building rent		104,813		14,400
Supplies		42,171		36,268
Equipment		35,690		8,417
Drug testing		4,140		120
Miscellaneous		59,550		(134,402)
Utilities - power		270,981		273,372
Utilities - water		58,464		98,508
Communications		80,667		42,007
Capital outlays		11,820		8,200
Expense reimbursement		(272,826)		(71,553)
		7,304,984	A	7,140,475
Office of the Lieutenant Governor				
Salaries and wages - regular		392,839		549,310
Salaries and wages - fringe benefits		101,353		131,905
Travel		12,048		3,362
Contractual services		-		1,240
Supplies		-		319
Miscellaneous		-		1,641
Communications		13,373		4,668
		519,613	A	692,444
Bureau of Budget and Management Research				
Salaries and wages - regular		666,340		788,999
Salaries and wages - overtime		886		-
Salaries and wages - fringe benefits		225,606		277,649
Contractual		2,429		230
Travel		6,234		5,893
Supplies		6,358		598
Equipment		23,611		34,628
		931,464	A	1,107,996
Civil Service Commission				
Salaries and wages - regular		538,530		533,396
Salaries and wages - fringe benefits		175,847		181,493
Contractual services		9,674		20,489
Supplies		1,896		2,462
Building rent		152,400		152,400
Miscellaneous		5,900		7,250

Unaudited DRAFT

Department of Administration
General Fund
For the twelve months ended September 30, 2020
5GCA CH.4 §4118.1

	FY2020 FUND 100 GENERAL FUND (Unaudited)		FY2019 GENERAL FUND Combining Totals (Audited)
Communications	16,033		15,415
	900,280	A	912,905
Department of Administration			
Salaries and wages - regular	4,397,325		4,250,502
Salaries and wages - overtime	54,768		-
Salaries and wages - fringe benefits	1,481,238		1,392,907
Contractual services	800,200		984,370
Building rent	502,517		455,527
Supplies	10,319		13,719
Equipment	5,270		1,126
Miscellaneous	95,046		76,500
Utilities - power	47,322		71,478
Utilities - water	2,714		4,196
Communications	65,594		78,694
Capital outlays	12,027		-
Expense reimbursement	(184,581)		(165,791)
	7,289,760	A	7,163,228
Guam Election Commission			
Salaries and wages - regular	634,202		642,198
Salaries and wages - overtime	143,472		57,679
Salaries and wages - fringe benefits	217,815		226,636
Travel	-		1,518
Contractual services	253,152		297,878
Building rent	167,440		158,547
Supplies	10,778		10,474
Drug testing	400		-
Miscellaneous	46,992		144,264
Communications	15,523		18,406
Expense Reimbursement	(40,370)		-
	1,449,406	A	1,557,599
Department of Revenue and Taxation			
Salaries and wages - regular	6,649,436		6,595,193
Salaries and wages - overtime	90,829		81,423
Salaries and wages - fringe benefits	2,293,314		2,260,641
Travel	304		767
Contractual services	230,604		472,656
Building rent	1,394,066		1,226,471
Supplies	74,357		-
Equipment	1,703		1,588
Miscellaneous	2,600		1,547,763
Communications	32,735		-
	10,769,948	A	12,186,502
Bureau of Statistics and Plans			
Salaries and wages - regular	638,814		795,592
Salaries and wages - overtime	43		-
Salaries and wages - fringe benefits	216,674		262,381
Travel	1,244		109
Contractual services	18,250		1,201
Building rent	21,000		21,000
Supplies	-		176
Equipment	16,549		-
Miscellaneous	-		1,155,161
Communications	3,547		3,277
	916,120	A	2,238,898
Department of Public Works			
Salaries and wages - regular	28,806		237
Salaries and wages - overtime	423,736		25,339
Salaries and wages - fringe benefits	91,554		9,201
Travel	4,515		-
Contractual services	210,903		826,141
Supplies	25,598		83,704
Equipment	3,569		829

Unaudited DRAFT

Department of Administration
General Fund
For the twelve months ended September 30, 2020
5GCA CH.4 §4118.1

	FY2020 FUND 100 GENERAL FUND (Unaudited)		FY2019 GENERAL FUND Combining Totals (Audited)
Capital outlays	165,652		471,234
Expense reimbursement	(763,710)		(1,416,685)
	190,623	A	-
Office of the Attorney General			
Salaries and wages - regular	7,920,068		7,857,209
Salaries and wages - fringe benefits	2,670,586		2,725,541
Travel	12,936		15,131
Contractual services	401,857		460,709
Building rent	1,128,960		1,131,099
Supplies	21,541		32,416
Equipment	19,819		32,281
Drug testing	600		800
Communications	21,560		20,463
Capital outlays	-		13,220
Expense reimbursement	(234,912)		(310,373)
	11,963,015	A	11,978,495
Guam Police Department			
Salaries and wages - regular	17,501,436		17,069,325
Salaries and wages - overtime	2,256,099		887,839
Salaries and wages - fringe benefits	5,657,116		5,433,228
Travel	-		84,369
Contractual services	204,892		260,432
Supplies	64,657		112,877
Equipment	466,531		72,175
Miscellaneous	81,500		39,100
Communications	-		34,404
Capital outlays	23,544		103,518
Expense reimbursement	(262,032)		(378,641)
	25,993,743	A	23,718,626
Department of Corrections			
Salaries and wages - regular	11,214,500		10,490,484
Salaries and wages - overtime	2,398,089		2,183,843
Salaries and wages - fringe benefits	3,398,078		3,292,359
Travel	23,530		2,762
Contractual services	2,949,496		5,075,833
Supplies	56,257		51,331
Equipment	1,384		29,519
Drug testing	5,520		640
Miscellaneous	85,519		1,630,501
Utilities - power	880,378		983,407
Utilities - water	900,000		846,134
Communications	55,093		52,621
Expense reimbursement	(80,548)		(64,611)
	21,887,296	A	24,574,825
Department of Agriculture			
Salaries and wages - regular	1,773,148		1,906,294
Salaries and wages - overtime	97,202		5,834
Salaries and wages - fringe benefits	617,937		658,615
Contractual services	133,810		175,170
Supplies	14,142		34,834
Equipment	10,151		6,673
Miscellaneous	5,003		3,150
Capital Outlays	-		79,985
Expense reimbursement	(7,000)		(76,095)
	2,644,392	A	2,794,460
Department of Public Health and Social Services			
Salaries and wages - regular	1,043,319		718,996
Salaries and wages - overtime	79,812		1,184
Salaries and wages - fringe benefits	346,621		231,464
Travel	52,995		13,561
Contractual services	9,436,079		9,488,628

Unaudited DRAFT

Department of Administration
General Fund
For the twelve months ended September 30, 2020
5GCA CH.4 §4118.1

	FY2020 FUND 100 GENERAL FUND (Unaudited)		FY2019 GENERAL FUND Combining Totals (Audited)
Building rent	373,627		383,212
Supplies	519,882		539,300
Equipment	8,827		-
Drug testing	3,600		120
Sub-Recipient/Grants	-		5,125
Miscellaneous	4,785,202		15,076,209
Utilities - power	415,131		556,626
Utilities - water	28,197		34,871
Communications	277,015		311,888
Expense reimbursement	(44,667)		(50,105)
	17,325,642	A	27,311,077
Department of Youth Affairs			
Salaries and wages - regular	3,135,157		3,501,558
Salaries and wages - overtime	33,881		7,924
Salaries and wages - fringe benefits	1,058,657		1,157,223
Contractual services	336,637		517,644
Supplies	112,841		96,465
Equipment	4,865		3,300
Drug testing	240		-
Miscellaneous	6,725		6,150
Utilities - power	144,126		151,365
Utilities - water	17,893		20,500
Communications	30,150		30,603
Capital Outlays	56,659		-
	4,937,830	A	5,492,733
Office of Technology			
Salaries and wages - regular	835,551		763,818
Salaries and wages - overtime	827		-
Salaries and wages - fringe benefits	272,041		255,982
Travel	3,641		-
Contractual services	1,140,734		1,357,503
Supplies	20,049		24,806
Utilities - power	103,336		106,834
Utilities - water	3,686		2,979
Communications	154,455		148,556
	2,534,319	A	2,660,478
Guam Behavioral Health and Wellness Center			
Travel	-		23,903
Contractual services	126,621		137,461
Supplies	25,687		25,419
Equipment	11,764		1,999
Sub-recipient grant	17,095		22,970
Miscellaneous	7,225		809,739
Capital Outlays	-		6,408
Expense reimbursement	(114,742)		(144,428)
	73,650	A	883,471
Department of Labor			
Salaries and wages - regular	1,088,158		891,590
Salaries and wages - overtime	1,339		-
Salaries and wages - fringe benefits	369,394		302,336
Travel	-		5,129
Contractual services	-		216,959
Building rent	-		154,281
Supplies	9,159		655
Miscellaneous	-		266
Communications	-		20,680
Expense reimbursement	(11,266)		(45,738)
	1,456,784	A	1,546,156
Department of Parks and Recreation			
Salaries and wages - regular	-		92
Salaries and wages - fringe benefits	-		29
	-	A	121

Unaudited DRAFT

Department of Administration
General Fund
For the twelve months ended September 30, 2020
5GCA CH.4 §4118.1

	FY2020 FUND 100 GENERAL FUND (Unaudited)		FY2019 GENERAL FUND Combining Totals (Audited)
Department of Integrated Services for Individuals with Disabilities			
Salaries and wages - regular	-		268,879
Salaries and wages - fringe benefits	-		82,493
Contractual services	8,732		180
Building rent	51,810		-
Communications	2,364		-
	62,906	A	351,552
Mayor's Council			
Salaries and wages - regular	1,668,183		3,721,603
Salaries and wages - fringe benefits	630,540		1,557,606
Travel	12,052		35,191
Contractual services	593,704		618,091
Building rent	9,639		-
Supplies	14,075		27,607
Equipment	5,268		10,980
Drug testing	120		600
Miscellaneous	1,670		(266)
Utilities - power	584,806		-
Utilities - water	222,421		-
Communications	1,200		2,577
Expense reimbursement	(2,395,514)		(3,262,260)
	1,348,164	A	2,711,729
Department of Land Management			
Salaries and wages - regular	139		113,986
Salaries and wages - fringe benefits	56		44,580
Contractual services	-		55,213
Supplies	1,843		3,510
Equipment	24,507		-
Miscellaneous	-		11,675
Capital outlays	37,470		-
	64,014	A	228,963
Chief Medical Examiner			
Salaries and wages - regular	64,411		221,799
Salaries and wages - overtime	11,445		5,965
Salaries and wages - fringe benefits	20,917		51,896
Contractual services	90,137		122,156
Supplies	3,740		1,120
Communications	2,771		2,638
	193,421	A	405,574
Customs and Quarantine Agency			
Salaries and wages - regular	1,542,064		-
Salaries and wages - overtime	22,656		23,449
Salaries and wages - fringe benefits	56,508		17
Travel	3,026		50,781
Contractual services	162,010		249,866
Building Rent	19,154		-
Supplies	65,076		33,925
Equipment	8,190		15,181
Capital outlays	-		24,995
Expense reimbursement	(206,096)		(398,214)
	1,672,588	A	-
Department of Chamorro Affairs			
Contractual services	628		3,432
Supplies	7,332		8,666
Equipment	1,797		2,106
Miscellaneous	-		-
Expense Reimbursement	(9,757)		(14,204)
	-	A	-
Department of Military Affairs			
Salaries and wages - regular	88,877		119,214

Unaudited DRAFT

Department of Administration
General Fund
For the twelve months ended September 30, 2020
5GCA CH.4 §4118.1

	FY2020 FUND 100 GENERAL FUND (Unaudited)		FY2019 GENERAL FUND Combining Totals (Audited)
Salaries and wages - fringe benefits	26,049		33,380
Travel	15,775		7,689
Contractual services	3,336		1,192
Supplies	590		1,759
Drug Testing	200		80
Utilities - power	-		734
	134,826	A	164,049
Guam Fire Department			
Salaries and wages - regular	17,575,563		18,184,354
Salaries and wages - overtime	6,095,625		4,303,525
Salaries and wages - fringe benefits	5,654,360		5,961,293
Contractual services	3,465		193,936
Building rent	148,200		119,700
Equipment	39,042		3,529
Miscellaneous	-		97,249
Capital outlays	83,388		-
Expense reimbursement	(95,907)		-
	29,503,736	A	28,863,586
Bureau of Women's Affairs			
Salaries and wages - regular	68,108		-
Salaries and wages - fringe benefits	21,225		-
	89,332	A	-
Guam Environmental Protection Agency			
Expense reimbursement	12,000		36,965
	12,000	A	36,965
Other Items			
Salaries and wages - regular	4		(5,426)
GMHA Capital outlays	-		47,222
Unappropriated Expenditure	1,425,991		196,014
Interest Expense - Tax Refund	1,669,385		2,439,441
	3,095,380	A	2,677,251
Debt Service Payments and Other Miscellaneous expenditures			
LOB SEC30 SERIES 2016A-INTERST	11,112,750		11,494,500
LOB SEC30 SERIES 2016A-PRINCPL	9,860,000		8,937,272
Debt Service Payments - Interest	16,000,000		-
BPT 2013 Series C - Principal	-		116,875
BPT 2013 Series C - Interest	-		4,675,000
BPT Series 2015D - Principal	5,790,000		1,790,000
GOB 2009 - Interest	161,250		474,600
GOB 2009 - Principal	5,375,000		5,070,000
BPT 2011 Series A - Interest	11,131,888		11,386,388
BPT 2011 Series A - Bank Fees	27,981		27,987
BPT 2011 Series A - Principal	5,215,000		4,965,000
BPT 2012 Series B - Interest	4,958,878		5,057,320
BPT 2012 Series B - Principal	2,535,000		2,450,000
BPT 2015D Bond Expense	19,936,000		20,116,550
CAPFA 2010A JFK -Interest	3,906,550		3,976,900
CAPFA 2010A JFK-Principal	1,225,000		1,155,000
Okkodo High School Expansion	2,286,335		2,288,960
WICHE(West Interest Comm HI ED)	78,000		-
Bank charges and fees	15,666		14,082
Bond Fees	86,557		118,179
Court Orders	-		69,000
Bond Miscellaneous	153		1,313
Cost of Living Payments (Net of Autonomous Reimbursements)	16,796,000		13,990,000
	116,498,008	A	98,174,926
Total expenditures	271,763,243		267,575,084
Excess (deficiency) of revenues over (under) expenditures	428,965,821		409,393,614

Unaudited DRAFT

Department of Administration
General Fund
For the twelve months ended September 30, 2020
5GCA CH.4 §4118.1

	FY2020 FUND 100 GENERAL FUND (Unaudited)	FY2019 GENERAL FUND Combining Totals (Audited)
Other financing sources (uses):		
Transfers in from other funds	3,059,332	23,271,977
Transfers out to other funds		
Federal Grants Assistance Fund		
Office of the Governor	965,407	2,428,500
Office of the Attorney General	1,811,370	1,832,929
Guam Police Department	20,277	383,302
DPHSS - Federal Programs	9,714,288	10,976,996
Department of Labor	43,668	46,060
Department of Chamorro Affairs	33,726	-
Department of Military Affairs	372,785	370,934
	12,961,519	16,038,720
Unified Judiciary	32,067,798	31,015,917
DOE/Act for FY13/Textbooks/Cham Studies/SSHS/CIP	4,939,840	1,984,521
Public Auditor	1,253,666	1,258,375
Guam Legislature	8,491,253	8,634,680
Guam Memorial Hospital	6,803,665	1,672,829
Government of Guam Retirement Fund	41,189,854	44,996,587
University of Guam	31,656,845	31,418,202
Public Defender Service Corporation	4,724,408	4,344,170
Guam Community College	18,096,099	17,099,995
Government Claims Fund	57,747	104,514
MIP Payment Fund	30,094,140	10,842,234
Workers Compensation	631,419	915,251
Residential Treatment Fund	2,087,632	2,295,984
Supplemental Annuity Benefits	7,691,970	7,343,543
GMHA Pharmaceuticals Fund	-	19,112,513
DOE Operations Fund	189,192,568	188,360,743
Better Public Service Fund	478,764	538,948
Charter Schools	9,461,653	9,039,946
	401,880,841	397,017,671
Bond proceeds	-	-
Total other financing sources (uses), net	(398,821,509)	(373,745,694)
Net change in fund balances (deficits)	30,144,313	35,647,920

Unaudited DRAFT