



**Department of Administration**  
 (DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
 (UFISINAN DIREKTOT)



**Eddie Baza Calvo**  
 Governor  
**Ray Tenorio**  
 Lieutenant Governor

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**Benita A. Manglona**  
 Director  
**Anthony C. Blaz**  
 Deputy Director

April 26, 2013

Honorable Judith T. Won Pat, Ed.D.  
 Speaker  
*I Mina'Trentai Dos Na Liheslaturan Guåhan*  
 Committee on Education and Public Libraries  
 324 W. Soledad Ave. Suite 100  
 Hagatna, Guam 96910

2013 MAY -2 AM 9:25  


*Hafa Adai* Speaker Won Pat:

This is our transmittal letter for Public Law 21-233, Chapter XIII, Section 21 reporting requirement of the Quarterly Statement of Revenues, Expenditures, and Changes in Fund Balance as dictated in the law.

As a disclaimer, this report was created and formatted in compliance with the provision in Public Law 21-233, which is not necessarily in compliance with the Generally Accepted Accounting Principles (GAAP) of the United States. The provision requires that the Department of Administration submit this report "no later than thirty (30) days after the end of each quarter." This report is unaudited and will change as additional reconciliations and adjustments are made.

In addition, management would like to point out that the report shows that expenditures exceeded revenues this was caused by the large Cost of Living Adjustment (COLA) of \$8.2M and debt service payments of \$31.4M that were incurred in the first two quarters. This net decrease in fund balance will be reduced in April 2013 as income taxes are filed and paid.

If you have any questions, please feel free to contact me or Kathrine B. Kakigi, CPA, DOA - Financial Manager, at 475-1169.

*Senseramente,*



Benita A. Manglona, CPA  
 Director

32-13-360  
 Office of the Speaker  
 Judith T. Won Pat, Ed. D.  
 Date 5/2/2013  
 Time 9:14 AM  
 Checked by Faith

Department of Administration  
 General Fund  
 As of March 31, 2013  
 P.L. 31-233, Chapter XIII, §21

100  
GENERAL FUND

PL.	Revenues:	
Ref.	Taxes:	
(a)(1)	Individual taxes	\$ 23,678,800.11
(a)(2)	Corporate taxes	48,018,811.14
(a)(3)	Withholding taxes	105,087,069.85
(a)(4)	Interest and penalties	1,810,233.36
(a)(5)	Gross receipts tax	104,152,097.79
(a)(10)	Other taxes	1,517,751.74
(a)(10)	Provision	<u>(46,571,436.00)</u>
		237,693,327.990
(a)(8)	Sales, licenses, fees and permits	670,980.50
(a)(7)	Use of money and property	61,811.67
(a)(6)	Federal contributions	29,035,052.50
(a)(9)	Department charges	783,087.37
(a)(10)	Other revenues	5,326,805.23
(a)(10)	Other miscellaneous revenues	-
	Total revenues	<u>273,571,065.26</u>

Expenditures by Object:

(b)	Office of the Governor	
	Salaries and wages - regular	1,600,031.11
	Salaries and wages - overtime	-
	Salaries and wages - fringe benefits	591,712.60
	Travel	21,270.87
	Contractual services	336,406.41
	Supplies	26,212.74
	Equipment	16,530.65
	Miscellaneous	25,978.24
	Utilities - power	6,265.88
	Communications	8,189.25
	Expense reimbursement	<u>(27,507.40)</u>
		2,605,090.35
(b)	Office of the Lieutenant Governor	
	Salaries and wages - regular	271,597.60
	Salaries and wages - fringe benefits	102,638.61
	Travel	1,378.00
	Contractual services	2,680.98
	Equipment	7,156.00
	Communications	<u>1,581.12</u>
		387,032.31
(b)	Bureau of Budget and Management Research	
	Salaries and wages - regular	366,643.88
	Salaries and wages - fringe benefits	130,145.63
	Supplies	<u>26.85</u>
		496,816.36
(b)	Civil Service Commission	
	Salaries and wages - regular	244,058.32
	Salaries and wages - fringe benefits	90,462.50
	Contractual services	5,027.21

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	100 <u>GENERAL FUND</u>
Building rent	38,556.00
Miscellaneous	7,700.00
Communications	<u>4,519.73</u>
	390,323.76
(b) Department of Administration	
Salaries and wages - regular	2,137,890.23
Salaries and wages - overtime	6,855.58
Salaries and wages - fringe benefits	799,224.09
Travel	126.00
Contractual services	445,076.87
Supplies	7,947.15
Miscellaneous	39,858,007.13
Utilities - power	98,681.40
Utilities - water	9,009.69
Communications	142,800.81
Expense reimbursement	-
	<u>43,505,618.95</u>
(b) Guam Election Commission	
Salaries and wages - regular	129,339.64
Salaries and wages - overtime	27,120.89
Salaries and wages - fringe benefits	49,107.85
Contractual services	146,568.44
Building rent	80,256.50
Supplies	1,346.00
Equipment	4,755.60
Miscellaneous	72,881.84
Communications	<u>4,474.95</u>
	515,851.71
(b) Department of Revenue and Taxation	
Salaries and wages - regular	2,697,217.76
Salaries and wages - overtime	120,099.30
Salaries and wages - fringe benefits	1,048,740.53
Contractual services	283,852.03
Building rent	407,745.00
Drug testing	160.00
Sub-recipient grant	<u>33,034.22</u>
	4,590,848.84
(b) Bureau of Statistics and Plans	
Salaries and wages - regular	385,758.32
Salaries and wages - fringe benefits	144,910.54
Travel	199.91
Building rent	10,500.00
Supplies	1,077.65
Communications	<u>1,737.16</u>
	544,183.58
(b) Department of Public Works	
Salaries and wages - regular	2,978,854.80
Salaries and wages - overtime	72,696.19
Salaries and wages - fringe benefits	1,226,579.80

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	100 <u>GENERAL FUND</u>
Contractual services	307,678.29
Supplies	19,387.11
Drug testing	560.00
Utilities - power	10,391.67
Utilities - water	31,546.72
Communications	13,986.29
Expense reimbursement	<u>(421,672.70)</u>
	4,240,008.17
(b) Department Of Law	
Salaries and wages - regular	2,535,611.86
Salaries and wages - fringe benefits	953,245.10
Travel	7,389.17
Contractual services	163,933.84
Building rent	198,398.43
Supplies	18,452.56
Equipment	3,957.06
Drug testing	320.00
Miscellaneous	-
Utilities - power	78,204.80
Utilities - water	890.99
Communications	4,309.10
Capital outlays	26,038.20
Expense reimbursement	<u>(262,515.42)</u>
	3,728,235.69
(b) Guam Police Department	
Salaries and wages - regular	8,423,316.43
Salaries and wages - overtime	668,417.90
Salaries and wages - fringe benefits	3,020,730.27
Travel	37,072.60
Contractual services	136,442.74
Building rent	182,752.00
Supplies	192,869.00
Equipment	74,484.00
Workers compensation	5,639.40
Miscellaneous	293,108.79
Utilities - power	380,012.99
Utilities - water	13,531.03
Communications	96,052.84
Capital outlays	43,545.00
Expense reimbursement	<u>(349,961.59)</u>
	13,218,013.40
(b) Department of Corrections	
Salaries and wages - regular	4,465,976.74
Salaries and wages - overtime	463,638.57
Salaries and wages - fringe benefits	1,554,360.58
Travel	3,342.56
Contractual services	1,234,415.48
Supplies	92,439.67
Miscellaneous	64,400.00
Utilities - power	449,998.92
Utilities - water	170,576.84

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	100 <u>GENERAL FUND</u>
Communications	7,251.85
Expense reimbursement	<u>(59,090.95)</u>
	8,447,310.26
 (b) Department of Agriculture	
Salaries and wages - regular	718,030.15
Salaries and wages - overtime	66.03
Salaries and wages - fringe benefits	300,376.10
Travel	3,968.76
Contractual services	25,645.17
Supplies	24,169.45
Miscellaneous	69,440.33
Utilities - power	53,860.18
Utilities - water	16,013.99
Communications	1,731.16
Expense reimbursement	<u>(48,271.04)</u>
	1,165,030.28
 (b) Department of Public Health and Social Services	
Salaries and wages - regular	899,918.25
Salaries and wages - fringe benefits	332,676.88
Travel	2,688.76
Contractual services	3,501,008.98
Building rent	100,980.00
Supplies	46,593.78
Equipment	4,000.00
Miscellaneous	1,663,733.73
Utilities - power	401,946.81
Utilities - water	15,959.72
Communications	181,225.89
Capital outlays	15,880.80
Expense reimbursement	<u>(64,621.66)</u>
	7,101,991.94
 (b) Department of Youth Affairs	
Salaries and wages - regular	1,291,019.88
Salaries and wages - overtime	30,033.17
Salaries and wages - fringe benefits	490,037.02
Contractual services	250,669.07
Supplies	71,855.99
Equipment	5,467.75
Drug testing	280.00
Miscellaneous	10,400.00
Utilities - power	32,900.15
Utilities - water	6,232.96
Communications	15,283.02
Expense reimbursement	<u>(129,545.86)</u>
	2,074,633.15
 (b) Guam Environmental Protection Agency	
Salaries and wages - regular	1,433,745.33
Salaries and wages - overtime	20,130.79
Salaries and wages - fringe benefits	514,818.32
Travel	6,243.32

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	100 GENERAL FUND
Contractual services	2,152,953.35
Building rent	63,730.00
Supplies	171,294.15
Equipment	675.00
Miscellaneous	1,010.37
Utilities - power	251,329.97
Utilities - water	13,076.52
Communications	33,280.33
Expense reimbursement	(86,560.73)
	<u>4,575,726.72</u>
 (b) Department of Labor	
Salaries and wages - regular	300,980.83
Salaries and wages - fringe benefits	108,718.91
Contractual services	1,615.08
Building rent	32,088.35
Supplies	2,096.64
Equipment	1,762.00
Miscellaneous	-
Communications	5,144.90
Expense reimbursement	(14,818.25)
	<u>437,588.46</u>
 (b) Department of Parks and Recreation	
Salaries and wages - regular	737,976.17
Salaries and wages - fringe benefits	286,357.03
Contractual services	44,255.13
Supplies	12,240.79
Utilities - power	138,832.34
Utilities - water	134,492.49
Communications	14,562.95
	<u>1,368,716.90</u>
 (b) Department of Integrated Services for Individuals with Disabilities	
Salaries and wages - regular	127,425.39
Salaries and wages - fringe benefits	44,894.77
Contractual services	1,142.92
Building rent	49,219.50
Supplies	170.87
Miscellaneous	172,437.39
	<u>395,290.84</u>
 (b) Mayor's Council	
Salaries and wages - regular	3,046,565.02
Salaries and wages - fringe benefits	1,006,775.25
Travel	26,065.64
Contractual services	31,954.58
Building rent	56,592.82
Supplies	27,394.01
Equipment	4,575.00
Drug testing	1,440.00
Miscellaneous	250,365.62
Utilities - power	16,069.05
Utilities - water	78,160.84

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	100
	<u>GENERAL FUND</u>
Communications	56,108.99
Expense reimbursement	<u>(194,217.82)</u>
	4,407,849.00
(b) Department of Land Management	
Salaries and wages - regular	34,865.60
Salaries and wages - fringe benefits	14,775.03
Contractual services	276.50
Building rent	185,702.00
Supplies	506.97
Miscellaneous	2,600.00
Expense reimbursement	<u>(1,817.38)</u>
	236,908.72
(b) Chief Medical Examiner	
Salaries and wages - regular	123,700.00
Salaries and wages - fringe benefits	45,685.98
Contractual services	2,111.88
Supplies	714.58
Communications	<u>775.68</u>
	172,988.12
(b) Customs and Quarantine Agency	
Salaries and wages - regular	-
Salaries and wages - overtime	45,562.04
Salaries and wages - fringe benefits	3.56
Travel	16,228.82
Contractual services	43,081.49
Supplies	10,469.02
Equipment	2,480.04
Expense reimbursement	<u>(117,824.97)</u>
	-
(b) Department of Chamorro Affairs	
Salaries and wages - regular	626,683.86
Salaries and wages - fringe benefits	248,194.98
Contractual services	65,027.35
Building rent	75,603.40
Supplies	4,658.07
Miscellaneous	126,605.98
Utilities - power	115,722.07
Utilities - water	1,111.59
Communications	<u>8,697.59</u>
	1,272,304.89
(b) Department of Military Affairs	
Salaries and wages - regular	47,586.48
Salaries and wages - fringe benefits	18,909.36
Contractual services	292.60
Supplies	543.93
Miscellaneous	-
Utilities - power	3,369.81
Communications	<u>46.40</u>
	70,748.58

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GENERAL FUND

(b) Guam Fire Department	
Salaries and wages - regular	8,686,089.75
Salaries and wages - overtime	1,297,213.28
Salaries and wages - fringe benefits	3,166,274.39
Contractual services	68,005.67
Building rent	31,667.00
Supplies	28,939.00
Workers compensation	3,412.50
Drug testing	600.00
Miscellaneous	89,075.00
Utilities - power	108,651.29
Utilities - water	21,113.24
Communications	11,190.04
	<u>13,512,231.16</u>
(b) Guam Commission for Educator Certification	
Salaries and wages - regular	43,399.96
Salaries and wages - fringe benefits	18,563.10
Travel	3,347.57
Contractual services	4,170.35
Supplies	526.68
Miscellaneous	450.00
Communications	901.79
Expense reimbursement	(8,869.71)
	<u>62,489.74</u>
(b) Guam Memorial Hospital Authority	
Capital outlays	1,985,005.00
(b) Other Items	
Salaries and wages - regular	120,098.66
Unappropriated Expenditure	418,323.49
Interest Expense - Tax Refund	329,730.95
Interest Expense - EITC	-
	<u>868,153.10</u>
Total expenditures	<u>122,376,989.98</u>
Excess (deficiency) of revenues over (under) expenditures	<u>151,194,075.28</u>
Other financing sources (uses):	
(c) Transfers in from other funds	1,621,975.03
(c) Transfers out to other funds	
Federal Grants Assistance Fund	
Department of Law	(769,339.32)
Department of Agriculture	(27,018.07)
Department of Public Health and Social Services	(13,617,652.57)
Department of Labor	(19,048.39)
Department of Integrated Services for Individuals with Disabilities	-
Department of Military Affairs	(195,659.78)
Council of Arts and Humanities	(11,350.05)
Sanctuary Operations	-

Department of Administration  
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	100
	<u>GENERAL FUND</u>
	(14,640,068.18)
Unified Judiciary	(12,671,424.00)
Guam Public School System	-
Public Auditor	(547,358.41)
Guam Legislature	(3,711,182.50)
Guam Memorial Hospital	(1,795,440.18)
Guam Visitors Bureau	-
Government of Guam Retirement Fund	(12,577,323.78)
University of Guam	(15,608,805.50)
Public Defender Service Corporation	(1,898,037.00)
Guam Community College	(5,952,834.00)
Hagatna Restoration and Redevelopment	-
Government Claims Fund	(85,000.00)
FMT - DMHSA/DISID Fund	(3,000,000.00)
MIP Payment Fund	(5,397,051.46)
MIPPR for MIP Cancer Contributions	-
Workers Compensation	(256,446.32)
Residential Treatment Fund	(725,554.63)
Debt Service Fund - 89 Water System Revenue Bond	(1,713,492.25)
Supplemental Annuity Benefits	(5,890,000.00)
GMHA Pharmaceuticals Fund	(2,287,513.50)
DOE Operations Fund	(88,640,309.23)
Better Public Service Fund	(51,710.41)
	<u>(177,449,551.35)</u>
(c) Bond proceeds	-
Total other financing sources (uses), net	<u>(175,827,576.32)</u>
Net change in fund balances (deficits)	\$ <u><u>(24,633,501.04)</u></u>