



EDWARD M. BIRN
Director (Direktot)
RENA K. BORJA
Deputy Director (Sigundo Direktot)

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



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

May 5, 2026

The Honorable Frank Blas Jr.
Speaker
I Mina Trentai Ocho Na Liheslaturan Guahan
38th 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 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 2026.

Should you have any further questions or concerns, please contact Theresa Rivers, Chief Financial Officer at 671-475-1211.

Si Yu'os Ma'åse!

Sensaramente,

EDWARD M. BIRN
Director

Attachment

Department of Administration
 General Fund
 For the six months ended March 31, 2026
 5GCA CH.4 §4118.1

	FY2026	FY2025	FY2026 VS
	FUND 100	GENERAL FUND	
	GENERAL FUND	Combining Totals	FY2026 VS
	(Unaudited)	(Unaudited) as of	FY2025
		03/31/25	GENERAL FUND
Revenues:			
Taxes:			
Individual taxes	38,567,794	\$ 37,428,471	1,139,323
Corporate taxes	64,570,347	47,616,334	16,954,013
Withholding taxes	168,864,932	169,306,473	(441,541)
Interest and penalties	7,309,122	5,986,883	1,322,238
Gross receipts tax	189,138,536	203,686,321	(14,547,785)
Section 30	39,866,184	38,201,051	1,665,133
Other taxes	3,957,462	2,421,898	1,535,565
	512,274,377	504,647,430	7,626,946
Sales, licenses, fees and permits	1,488,296	1,400,924	87,372
Federal contributions	802,565	2,328,530	(1,525,965)
Department charges	3,226,334	3,252,452	(26,117)
Other revenues	-	-	-
Total revenues	517,791,572	511,629,335	6,162,236
Expenditures by Object:			
Office of the Governor			
Salaries and wages - regular	2,529,618	2,506,501	23,117
Salaries and wages - overtime	-	3,071	(3,071)
Salaries and wages - fringe benefits	1,203,481	1,081,213	122,268
Travel	43,721	96,354	(52,632)
Contractual services	92,408	73,219	19,188
Building rent	25,667	26,000	(333)
Supplies	10,976	12,552	(1,577)
Equipment	8,234	6,739	1,495
Drug testing	-	160	(160)
Miscellaneous	25,594	3,666	21,928
Utilities - power	128,709	162,376	(33,667)
Utilities - water	26,200	11,241	14,959
Communications	70,461	25,675	44,786
Capital outlays	16,104	36,000	(19,896)
	4,181,172	A 4,044,767	136,405
Office of the Lieutenant Governor			
Salaries and wages - regular	239,733	226,012	13,721
Salaries and wages - fringe benefits	93,173	78,845	14,328
Communications	-	-	-
	332,906	A 304,857	28,049
Bureau of Budget and Management Research			
Salaries and wages - regular	290,917	361,146	(70,229)
Salaries and wages - fringe benefits	124,144	148,234	(24,089)
Contractual	17,790	21,136	(3,346)
Travel	17,295	8,109	9,186
Supplies	468	-	468
Telephone	-	-	-
	450,614	A 538,625	(88,010)
Civil Service Commission			
Salaries and wages - regular	370,227	353,523	16,704
Salaries and wages - fringe benefits	178,915	170,529	8,386
Contractual services	9,551	15,209	(5,658)
Building rent	83,820	69,850	13,970
Miscellaneous	4,750	4,150	600
Communications	5,115	-	5,115
	652,377	A 613,260	39,117
Department of Administration			
Salaries and wages - regular	2,683,625	2,721,542	(37,917)
Salaries and wages - overtime	18,878	145,864	(126,987)
Salaries and wages - fringe benefits	1,258,151	1,255,793	2,359
Contractual services	4,837,228	4,130,986	706,242
Building rent	565,533	529,240	36,293
Supplies	4,475	6,471	(1,996)
Equipment	4,329	-	4,329
Drug testing	5,333	-	5,333
Miscellaneous	929,768	207,780	721,988
Utilities - power	40,155	45,261	(5,106)
Utilities - water	3,866	1,889	1,976
Communications	35,144	16,870	18,274
Capital outlays	-	-	-
	10,386,483	A 9,061,696	1,324,787

Department of Administration
General Fund
For the six months ended March 31, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			03/31/25	
Guam Election Commission				
Salaries and wages - regular	414,684		403,957	10,727
Salaries and wages - overtime	12,036		243,948	(231,913)
Salaries and wages - fringe benefits	194,319		230,724	(36,405)
Contractual services	124,959		232,195	(107,236)
Building rent	77,748		115,706	(37,958)
Supplies	839		5,861	(5,023)
Drug testing	-		720	(720)
Miscellaneous	11,242		173,842	(162,600)
Communications	3,653		3,733	(81)
Capital outlays	-		-	-
	<u>839,478</u>	A	<u>1,410,687</u>	<u>(571,210)</u>
Department of Revenue and Taxation				
Salaries and wages - regular	3,546,033		3,791,372	(245,339)
Salaries and wages - overtime	294,984		232,382	62,601
Salaries and wages - fringe benefits	1,670,207		1,753,644	(83,437)
Travel	7,434		-	7,434
Contractual services	1,303,303		38,936	1,264,367
Building rent	-		682,477	(682,477)
Supplies	29,252		7,188	22,063
Communications	-		-	-
	<u>6,851,213</u>	A	<u>6,506,000</u>	<u>345,213</u>
Bureau of Statistics and Plans				
Salaries and wages - regular	464,290		546,411	(82,121)
Salaries and wages - fringe benefits	208,475		242,592	(34,117)
Travel	141		2,628	(2,486)
Contractual services	17,295		2,568	14,727
Building rent	5,646		-	5,646
Supplies	-		1,249	(1,249)
Sub-recipient grants	-		40,500	(40,500)
Communications	1,520		1,367	152
Expense reimbursement	-		-	-
	<u>697,366</u>	A	<u>837,315</u>	<u>(139,949)</u>
Department of Public Works				
Salaries and wages - regular	887,926		1,449,690	(561,764)
Salaries and wages - overtime	25,600		27,305	(1,705)
Salaries and wages - fringe benefits	460,231		188,496	271,735
Contractual services	3,062,843		331,059	2,731,785
Capital outlays	-		184,495	(184,495)
Expense reimbursement	(1,074,509)		(1,180)	(1,073,329)
	<u>3,362,091</u>	A	<u>2,179,865</u>	<u>1,182,227</u>
Office of the Attorney General				
Salaries and wages - regular	3,675,541		4,252,455	(576,914)
Salaries and wages - overtime	-		1,757	(1,757)
Salaries and wages - fringe benefits	1,645,500		1,710,847	(65,347)
Travel	13,807		19,176	(5,368)
Contractual services	363,339		540,817	(177,478)
Building rent	888,100		822,814	65,286
Supplies	18,220		8,523	9,697
Equipment	26,214		9,209	17,005
Miscellaneous	718,314		-	718,314
Communications	13,369		9,155	4,214
Expense reimbursement	-		-	-
	<u>7,362,406</u>	A	<u>7,374,753</u>	<u>(12,347)</u>
Guam Police Department				
Salaries and wages - regular	14,242,767		14,970,270	(727,503)
Salaries and wages - overtime	3,304,372		1,804,119	1,500,254
Salaries and wages - fringe benefits	5,433,538		5,385,263	48,275
Travel	67,658		92,450	(24,793)
Contractual services	438,774		468,511	(29,737)
Building rent	469,009		503,728	(34,719)
Supplies	196,328		164,661	31,667
Equipment	6,299		-	6,299
Workers compensation	353		764	(412)
Miscellaneous	262,601		169,613	92,988
Utilities - power	218,663		261,593	(42,930)
Utilities - water	49,251		30,045	19,205
Communications	200,158		181,563	18,596
Capital outlays	119,976		122,399	(2,423)
Expense reimbursement	(600)		-	(600)
	<u>25,009,146</u>	A	<u>24,154,981</u>	<u>854,166</u>

Department of Administration
 General Fund
 For the six months ended March 31, 2026
 5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			03/31/25	
Department of Corrections				
Salaries and wages - regular	7,500,470		8,072,240	(571,770)
Salaries and wages - overtime	2,586,552		2,258,399	328,153
Salaries and wages - fringe benefits	2,698,731		2,771,398	(72,666)
Contractual services	3,020,435		4,154,953	(1,134,517)
Supplies	49,585		1,648	47,937
Equipment	6,954		-	6,954
Miscellaneous	70,958		175,053	(104,095)
Utilities - power	338,742		454,831	(116,089)
Utilities - water	628,824		771,688	(142,864)
Communications	27,757		24,507	3,250
Expense reimbursement	-		-	-
	16,929,009	A	18,684,717	(1,755,708)
Department of Agriculture				
Salaries and wages - regular	1,228,836		1,282,782	(53,946)
Salaries and wages - overtime	6,525		21,269	(14,745)
Salaries and wages - fringe benefits	600,879		622,880	(22,001)
Travel	-		2,401	(2,401)
Contractual services	194,419		3,562	190,858
Supplies	7,783		668	7,115
Miscellaneous	24,500		17,800	6,700
Utilities - power	24,200		35,371	(11,171)
Utilities - water	29,409		24,340	5,068
Communications	4,068		3,423	645
Capital Outlays	165,310		-	165,310
Expense reimbursement	-		-	-
	2,285,928	A	2,014,497	271,430
Department of Public Health and Social Services				
Salaries and wages - regular	2,598,584		2,579,430	19,155
Salaries and wages - overtime	329,874		280,292	49,582
Salaries and wages - fringe benefits	1,175,562		997,313	178,249
Travel	60,999		51,489	9,510
Contractual services	6,182,503		5,197,208	985,295
Building rent	282,598		209,269	73,330
Supplies	96,097		24,300	71,797
Miscellaneous	11,561,860		2,972,686	8,589,174
Miscellaneous - Medicaid Local Match	15,079,642		14,124,049	955,592
Utilities - power	129,964		113,715	16,249
Utilities - water	18,778		15,534	3,244
Communications	97,329		79,993	17,336
Capital outlays	-		254,904	(254,904)
Expense reimbursement	-		(146,227)	146,227
	37,613,791	A	26,753,954	10,859,837
Department of Youth Affairs				
Salaries and wages - regular	1,813,465		2,222,588	(409,123)
Salaries and wages - overtime	12,382		23,859	(11,477)
Salaries and wages - fringe benefits	750,974		921,469	(170,495)
Contractual services	13,212		96,792	(83,580)
Supplies	(10,718)		2,047	(12,765)
Miscellaneous	4,950		-	4,950
Utilities - power	59,572		59,512	61
Utilities - water	19,976		9,360	10,616
Communications	31,121		18,981	12,140
Expense reimbursement	-		-	-
	2,694,935	A	3,354,608	(659,673)
Office of Technology				
Salaries and wages - regular	588,077		520,147	67,930
Salaries and wages - overtime	770		50,683	(49,913)
Salaries and wages - fringe benefits	277,417		256,949	20,468
Contractual services	744,638		780,593	(35,956)
Supplies	630		-	630
Utilities - power	53,696		69,571	(15,875)
Utilities - water	1,030		934	95
Communications	80,727		81,684	(958)
	1,746,984	A	1,760,562	(13,578)
Guam Behavioral Health and Wellness Center				
Salaries and wages - regular	1,672,151		1,701,648	(29,498)
Salaries and wages - overtime	996		-	996
Salaries and wages - fringe benefits	757,692		308,267	449,425
Travel	10,689		-	10,689
Contractual services	963,711		1,762,637	(798,927)
Building rent	9,700		45,600	(35,900)
Supplies	44,748		-	44,748
Drug Testing	120		120	-
Miscellaneous	47,005		45,977	1,029

Department of Administration
 General Fund
 For the six months ended March 31, 2026
 5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			03/31/25	
Utilities - power	253,934		-	253,934
Utilities - water	20,232		-	20,232
Communications	54,771		49,156	5,615
Capital Outlays	84,968		-	84,968
Expense reimbursement	(251,956)		-	(251,956)
	3,668,760	A	3,913,405	(244,645)
Department of Labor				
Salaries and wages - regular	46,583		37,484	9,099
Salaries and wages - fringe benefits	17,087		11,723	5,364
Contractual services	6,414		3,746	2,668
Supplies	11,623		-	11,623
Communications	17,199		16,983	216
Expense reimbursement	-		-	-
	98,906	A	69,936	28,970
Department of Parks and Recreation				
Salaries and wages - regular	1,023,508		920,201	103,306
Salaries and wages - overtime	-		79	(79)
Salaries and wages - fringe benefits	495,683		403,037	92,646
Contractual services	27,207		47,902	(20,695)
Supplies	14,806		14,705	102
Equipment	1,849		-	1,849
Miscellaneous	-		6,000	(6,000)
Utilities - power	17,140		110,535	(93,394)
Utilities - water	122,819		254,620	(131,801)
Communications	10,332		11,656	(1,324)
Capital outlays	-		28,000	(28,000)
	1,713,345	A	1,796,734	(83,389)
Department of Integrated Services for Individuals with Disabilities				
Salaries and wages - regular	278,680		293,584	(14,904)
Salaries and wages - fringe benefits	148,578		131,560	17,018
Contractual services	826,863		229,152	597,711
Building rent	25,074		37,611	(12,537)
Supplies	25,126		-	25,126
Equipment	2,929		-	2,929
Miscellaneous	439		31,226	(30,787)
Communications	4,045		4,221	(176)
Capital outlays	94,472		-	94,472
	1,406,206	A	727,355	678,852
Mayor's Council				
Salaries and wages - regular	3,505,226		4,364,635	(859,410)
Salaries and wages - fringe benefits	1,811,047		1,698,544	112,502
Travel	11,608		2,871	8,737
Contractual services	159,262		23,715	135,547
Building rent	46,375		46,375	-
Supplies	186,523		2,312	184,210
Equipment	63,647		-	63,647
Drug testing	40		1,105	(1,065)
Miscellaneous	52,718		3,717	49,001
Utilities - power	235,180		346,954	(111,774)
Utilities - water	130,623		109,577	21,046
Communications	50,309		31,364	18,945
Capital outlays	1,269,951		-	1,269,951
Expense reimbursement	-		-	-
	7,522,508	A	6,631,171	891,337
Department of Land Management				
Salaries and wages - regular	160,111		11,592	148,519
Salaries and wages - fringe benefits	78,415		6,163	72,252
Contractual services	12,976		-	12,976
Building rent	311,783		274,000	37,783
Supplies	2,148		-	2,148
Miscellaneous	1,950		-	1,950
Communications	7,814		-	7,814
Capital outlays	-		-	-
	575,196	A	291,755	283,441
Chief Medical Examiner				
Salaries and wages - regular	177,005		176,412	594
Salaries and wages - overtime	5,182		19,430	(14,248)
Salaries and wages - fringe benefits	75,894		75,174	720
Travel	5,367		-	5,367
Contractual services	79,389		44,423	34,965
Communications	706		700	5
	343,543	A	316,139	27,403
Customs and Quarantine Agency				
Salaries and wages - regular	3,155,347		3,192,178	(36,831)
Salaries and wages - overtime	59,524		58,853	671
Salaries and wages - fringe benefits	1,290,959		1,433,593	(142,634)
Travel	50,040		30,457	19,584
Contractual services	154,778		248,484	(93,706)
Building Rent	1,251,998		1,197,366	54,632
Supplies	19,716		97	19,620
Equipment	222,749		-	222,749

Department of Administration
 General Fund
 For the six months ended March 31, 2026
 5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			03/31/25	
Miscellaneous	88,000		65,408	22,592
Utilities - power	-		2,859	(2,859)
Communications	19,553		19,573	(20)
Expense reimbursement	(1,565)		-	(1,565)
	6,311,100	A	6,248,867	62,233
Department of Chamorro Affairs				
Salaries and wages - regular	582,627		408,794	173,833
Salaries and wages - fringe benefits	259,565		176,029	83,536
Contractual services	29,650		6,307	23,343
Supplies	510		-	510
Equipment	22,875		-	22,875
Miscellaneous	-		100	(100)
Utilities - power	150,512		185,241	(34,728)
Utilities - water	14,905		14,259	646
Capital outlays	51,988		-	51,988
Expense Reimbursement	-		-	-
	1,112,633	A	790,731	321,903
Department of Military Affairs				
Salaries and wages - regular	114,929		135,629	(20,700)
Salaries and wages - regular	-		1,122	(1,122)
Salaries and wages - fringe benefits	48,635		55,724	(7,089)
Travel	22,297		18,771	3,526
Contractual services	16,294		243	16,051
Supplies	120		1,201	(1,082)
Equipment	-		4,640	(4,640)
Communications	2,501		665	1,836
Expense reimbursement	-		-	-
	204,776	A	217,995	(13,219)
Council of Arts and Humanities				
Salaries and wages - regular	477		-	477
Salaries and wages - fringe benefits	214		-	214
Contractual services	3,027		3,382	(355)
Building Rent	58,695		58,695	-
Supplies	1,275		-	1,275
Miscellaneous	134,597		-	134,597
Communications	2,584		2,575	10
	200,869	A	64,651	136,217
Guam Fire Department				
Salaries and wages - regular	9,406,681		9,359,652	47,028
Salaries and wages - overtime	3,477,452		3,511,730	(34,278)
Salaries and wages - fringe benefits	3,832,918		3,720,778	112,140
Contractual services	1,337,888		-	1,337,888
Building rent	211,575		211,575	-
Miscellaneous	125,400		107,400	18,000
Utilities - power	86,654		108,975	(22,321)
Utilities - water	42,288		72,427	(30,139)
Capital outlays	90,189		-	90,189
Expense reimbursement	-		-	-
	18,611,044	A	17,092,537	1,518,508
Bureau of Women's Affairs				
Salaries and wages - regular	66,049		61,960	4,089
Salaries and wages - fringe benefits	30,882		26,114	4,769
Travel	-		3,627	(3,627)
Contractual Services	208		2,500	(2,292)
Building rent	25,024		-	25,024
Supplies	-		595	(595)
Equipment	-		7,176	(7,176)
Miscellaneous	2,500		2,500	-
Communications	1,268		-	1,268
Expense reimbursement	-		-	-
	125,931	A	104,472	21,459
Chamorro Land Trust Commission				
Salaries and wages - regular	64,913		110,037	(45,124)
Salaries and wages - benefits	38,457		49,137	(10,680)
Building Rent	-		72,561	(72,561)
Contractual services	12,179		7,245	4,934
Supplies	778		772	7
Communications	1,804		2,169	(365)
Capital outlays	103,990		-	103,990
	222,121	A	241,920	(19,799)
Government Ethics Commission				
Salaries and wages - regular	94,237		136,044	(41,807)
Salaries and wages - fringe benefits	40,460		41,611	(1,150)
Travel	-		25,274	(25,274)
Contractual services	15,489		3,028	12,461
Building rent	38,496		32,996	5,499
Supplies	1,032		-	1,032

Department of Administration
General Fund
For the six months ended March 31, 2026
5GCA CH.4 §4118.1

	FY2026		FY2025	
	FUND 100		GENERAL FUND	FY2026 VS
	GENERAL FUND		Combining Totals	FY2025
	(Unaudited)		(Unaudited) as of	GENERAL FUND
			03/31/25	
Equipment	8,470		-	8,470
Miscellaneous	7,514		21,966	(14,452)
Communications	5,103		2,783	2,320
	210,802	A	263,701	(52,899)
Guam Commission for Educator Certification				
Travel	212		6,704	(6,492)
Contractual services	13,292		9,375	3,917
Building rent	2,250		2,250	-
Supplies	75		-	75
Equipment	260		-	260
Miscellaneous	1,898		1,050	848
Communications	1,348		1,113	235
Expense reimbursement	-		-	-
	19,335	A	20,492	(1,157)
Guam Public Library				
Contractual Services	-		750	(750)
Supplies	-		5,263	(5,263)
Equipment	-		-	-
Utilities - power	-		62,455	(62,455)
Utilities - water	-		5,730	(5,730)
Expense reimbursement	-		-	-
	-	A	74,198	(74,198)
Guam Environmental Protection Agency				
Salaries and wages - regular	71,886		26,127	45,759
Salaries and wages - overtime	31		722	(691)
Salaries and wages - benefits	32,834		16,943	15,891
Expense reimbursement	12,407		1,181	11,226
Building rent	32,000		8,709	23,291
Supplies	745		-	745
Equipment	-		-	-
Utilities - power	29,879		34,638	(4,759)
Utilities - water	1,550		2,359	(808)
Communications	10,930		7,925	3,005
	192,262	A	98,604	93,659
PBS Guam				
Utilities - power	26,429		-	26,429
Utilities - water	-		-	-
	26,429	A	-	26,429
Port Authority of Guam				
Supplies	10,289		-	10,289
Expense reimbursement	-		-	-
	10,289	A	-	10,289
Other Items				
Salaries and wages - regular	(1)		(15)	15
Unallocated Expenditure	214,016		56,006	158,010
Interest Expense - Tax Refund	137,070		162,783	(25,713)
	351,085	A	218,774	132,312
Debt Service Payments				
LOB SEC30 SERIES 2016A-INTERST	4,128,500		4,360,500	(232,000)
LOB SEC30 SERIES 2016A-PRINCPL	9,755,000		9,280,000	475,000
Debt Service Payments - Interest	-		-	-
LO BPT 2021 SER E&F PRINCIPAL	4,835,000		4,680,000	155,000
BPT 2013 Series C - Principal	-		-	-
BPT 2013 Series C - Interest	-		-	-
BPT Series 2015D - Principal	(29,796,242)		15,790,000	(45,586,242)
BPT Series 2015D - Interest	500,000		8,517,875	(8,017,875)
GOG BPT Refunding Series 2025G	29,796,242		-	29,796,242
BPT 2012 Series B - Interest	78,494		156,012	(77,518)
BPT 2012 Series B - Principal	3,215,000		3,175,000	40,000
CAPFA 2020A JFK -Interest	2,757,600		2,864,675	(107,075)
CAPFA 2020A JFK-Principal	2,770,000		2,660,000	110,000
LO BPT 2021 SER E&F INTEREST	5,569,506		5,645,556	(76,050)
Okkodo High School Expansion	2,505,460		2,605,585	(100,125)
GEFF SER 2016 A&B (INST&MAINT)	1,000,000		1,000,000	-
GEFF SER 2016 A&B (P&I)	4,740,750		4,740,750	-
FY26 GUAM FISHERMAN'S CO-OP	150,000		-	150,000
Bank charges and fees	16,591		23,646	(7,055)
Bond Fees	39,247		40,669	(1,422)
	42,061,148	A	65,540,268	(23,479,120)
Other Miscellaneous expenditures				
Cost of Living Payments	17,834,615		16,983,685	850,930
	17,834,615	A	16,983,685	850,930
Total expenditures	224,218,801		231,302,531	(7,083,730)
Excess (deficiency) of revenues over (under) expenditures	293,572,771		280,326,804	13,245,967

Department of Administration
General Fund
For the six months ended March 31, 2026
5GCA CH.4 §4118.1

	FY2026	FY2025	
	FUND 100	GENERAL FUND	FY2026 VS
	GENERAL FUND	Combining Totals	FY2025
	(Unaudited)	(Unaudited) as of	GENERAL FUND
		03/31/25	
Other financing sources (uses):			
Transfers in from other funds	1,525,729	1,778,833	(253,104)
Transfers out to other funds			
Federal Grants Assistance Fund			
Office of the Attorney General	32,499	662,977	(630,478)
Guam Police Department	171,190	80,143	91,048
DPHSS - Federal Programs	1,275,799	1,282,156	(6,358)
Department of Integrated Services for Individuals with Disabilities	50,457	-	50,457
Customs and Quarantine Agency	114,689	-	114,689
Department of Military Affairs	167,352	44,673	122,680
Council of Arts and Humanities	-	8,552	(8,552)
	1,811,986	2,078,500	(266,514)
Unified Judiciary	23,127,079	22,733,077	394,002
GPP Salary Adjustment for GDOE and GMHA	-	-	-
DOE/Supplemental Budget/Cham Studies/SSHS	5,869,408	5,634,402	235,006
Public Auditor	1,083,398	1,190,827	(107,429)
Guam Legislature	5,058,884	5,183,876	(124,992)
Guam Charter Schools - Supplemental Budget	-	101,125	(101,125)
Guam Housing Corporation	-	500,000	(500,000)
Guam Memorial Hospital	33,886,429	23,625,295	10,261,134
Guam Visitors Bureau	10,314,450	-	10,314,450
GGRF - Retiree Medical	37,273,514	32,654,189	4,619,325
University of Guam	23,752,442	21,914,833	1,837,609
Guam Regional Transit Authority	669,673	768,046	(98,374)
Public Defender Service Corporation	5,829,669	4,925,600	904,069
Guam Community College	7,445,930	7,187,526	258,404
Hagatna Restoration and Redevelopment	143,499	96,507	46,992
Government Claims Fund	30,853	43,769	(12,915)
Rainy Day Fund	18,987,834	18,499,283	488,551
MIP Payment Fund	1,408,726	1,463,088	(54,362)
Workers Compensation - Line agencies	195,754	102,146	93,608
Residential Treatment Fund	1,224,971	1,148,847	76,124
GSWA New Cell	1,525,729	1,524,833	896
Supplemental Annuity Benefits	2,987,000	3,117,000	(130,000)
GMHA Pharmaceuticals Fund	11,414,202	12,101,034	(686,832)
DOE Operations Fund	114,093,876	114,733,918	(640,042)
Better Public Service Fund	14,895	239,911	(225,016)
Guam Charter Schools	10,381,598	8,296,950	2,084,648
GMHA Pharmaceuticals Fund	-	-	-
	318,531,799	289,864,583	28,667,216
Total other financing sources (uses), net	(317,006,070)	(288,085,750)	(28,920,320)
Net change in fund balances (deficits)	(23,433,298) \$	(7,758,945)	(15,674,353)
Provision for Tax Refund	(11,016,631)	(19,172,040)	8,155,409