
GOVERNMENT OF GUAM



POPULAR ANNUAL FINANCIAL REPORT

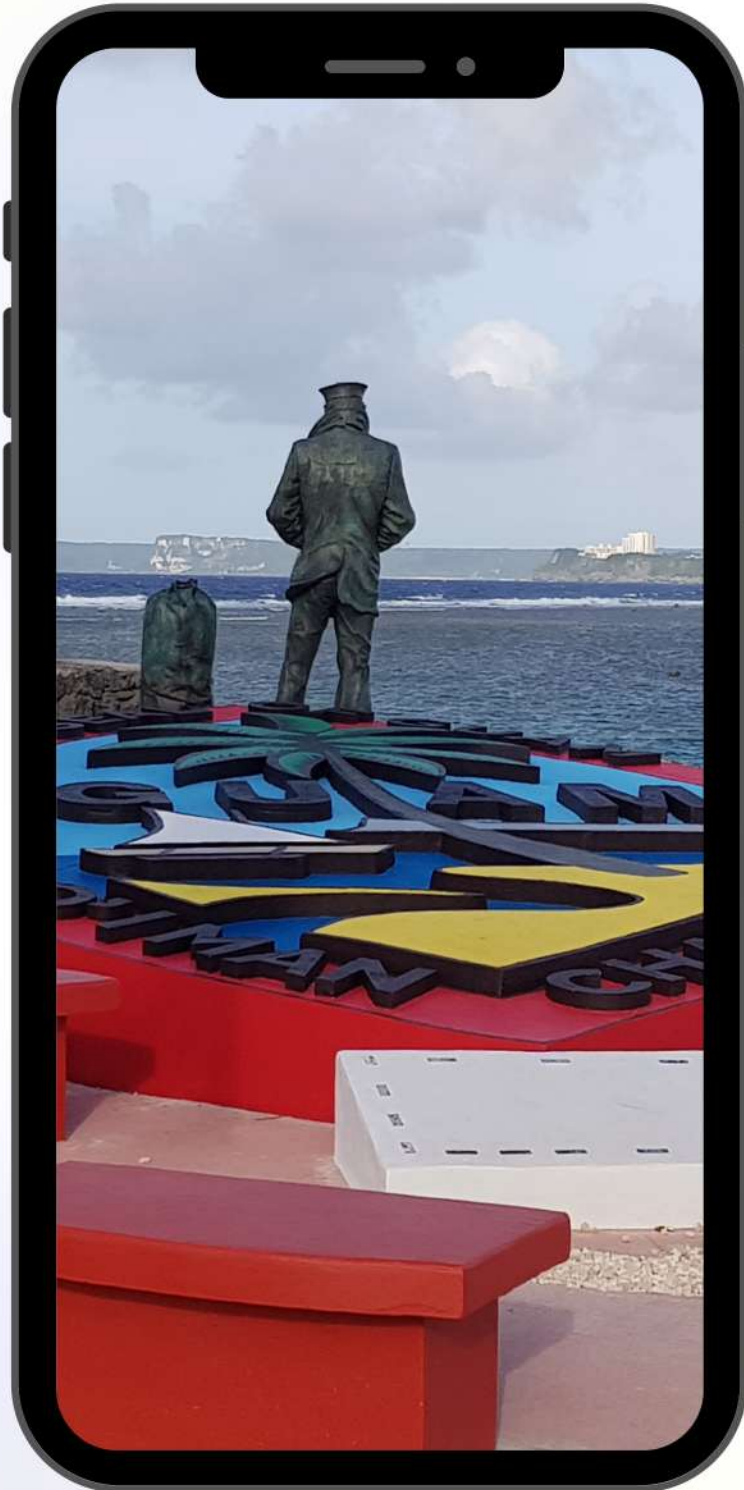
FISCAL YEAR ENDED SEPTEMBER 30, 2021



**DEPARTMENT OF
ADMINISTRATION**

DIPATTAMENTON ATMENESTRASION

TABLE OF CONTENTS



- 01** Introduction -
Message from the DOA Director
- 03** Primary Government -
Core General Fund Revenues and
Expenditures by Fund
- 04** Primary Government -
Revenues
Where the Money Comes From
- 05** Primary Government -
Program Revenues (Federal Funds)
Where the Money Comes From
- 06** Primary Government -
General Revenues
- 08** Primary Government -
Expenses
Where the Money Goes
- 10** Financial Highlights
Government-wide
- 11** Financial Highlights -
Tourism
- 12** Financial Highlights -
Military Buildup
- 13** Economic Forecast -
Economic Outlook
- 14** Component Units -
FY2021 & FY2020 Net
- 15** Acknowledgements
- 16** References & Citations



**DEPARTMENT OF
ADMINISTRATION**

DIPATTAMENTON ATMENESTRASION

MESSAGE FROM THE DOA DIRECTOR



"Success is not final, failure is not fatal — it is the courage to continue that counts"

- Winston Churchill

We are proud to present the Fifth Popular Annual Financial Report (PAFR) on the financial condition of the Government of Guam (GovGuam) for the fiscal year ended September 30, 2021. The purpose of this report is to summarize the financial information presented in the Government of Guam's Fiscal Year 2021 Annual Comprehensive Financial Report (ACFR).

This report is unaudited and is presented on a non-GAAP (Generally Accepted Accounting Principles) basis.

The PAFR covers the "Primary Government", which is comprised of all the line agencies and legally separate organizations which form part of the General Fund. It also covers the discretely presented Component Units, for which GovGuam is ultimately financially responsible.

The preparation of the PAFR was made possible by the dedicated and hardworking team of the Department of Administration's Division of Accounts. The staff had overcome unfamiliar challenges presented from the start of the global pandemic and into the worldwide economic downturn. Many may not know that these dedicated staff kept the financial aspect of the Government of Guam's Executive Branch operational by ensuring the vendors, employees and public recipients were paid. The constant dedication and perseverance of these unseen first responders are worthy of recognition.



We hope you enjoy reading this report and find the information useful. We invite you to read our ACFR online for detailed Information on the Government of Guam's finances. We welcome your questions and comments regarding information in this report. You can reach us at either 671-475-1101; or, you can email me at doa.director@doa.guam.gov

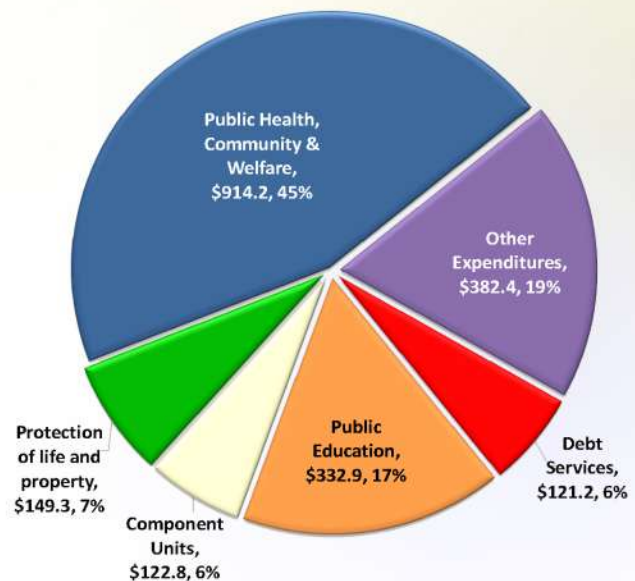
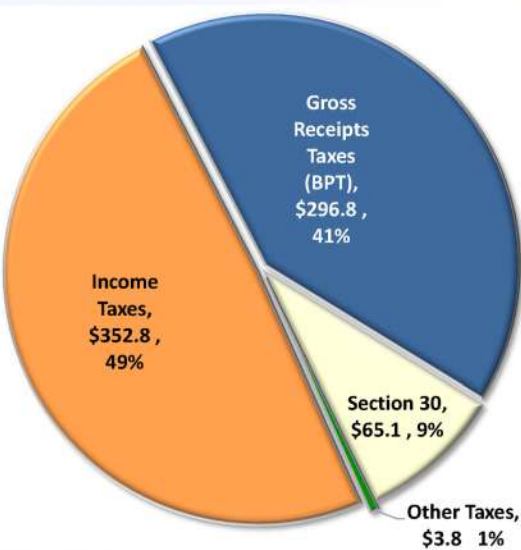
Intentionally Blank







CORE GENERAL FUND REVENUES AND EXPENDITURES BY FUND*

*In Millions

A surplus was reported in the General Fund of \$31.9 million, eliminating the General Fund deficit of \$1.5 million, from Fiscal Year 2020.

FY21 CORE GENERAL FUND REVENUES	FY2021	FY2020	Change	%age
 Income Taxes	\$352.8	\$324.9	\$27.89	8.58%
 Gross Receipts Taxes (BPT)	\$296.8	\$296.5	\$0.29	0.10%
 Section 30	\$65.1	\$82.3	(\$17.20)	-20.90%
 Other Taxes	\$3.8	\$4.0	(\$0.22)	-5.50%
Total General Revenues:	\$718.5	\$707.7	\$10.75	1.52%



FY2021 EXPENDITURES BY FUND	General Fund	Special Funds	Other Funds	Federal Grants	Federal Special Grants	Total Expenditures
 Public Education	\$200.8	\$19.3	\$0.0	\$112.7	\$0.0	\$332.9
 Component Units	78.2	12.5	0.0	3.7	28.4	\$122.8
 Protection of life and property	120.2	14.0	0.0	10.6	4.4	\$149.3
 Public Health, Community & Welfare	27.6	43.1	0.0	393.3	450.3	\$914.2
 Other Expenditures	192.1	75.8	0.0	69.2	45.3	\$382.4
 Debt Services	106.1	9.4	0.0	5.7	0.0	\$121.2
Total General Revenues:	\$725.0	\$174.1	\$0.0	\$595.3	\$528.5	\$2,022.9

REVENUES

WHERE THE MONEY COMES FROM

The Primary Government consists of all governmental activities that make up the Island’s Executive Branch. GovGuam as a whole provides government-wide statements which report information using accounting methods similar to those used by private-sector companies. While the government-wide financial statements focus on the primary government and component units statement of net position and statement of activities, the fund financial statements provide detailed information about GovGuam’s most significant funds and not GovGuam as a whole.

GovGuam’s primary government and components units have two major sources of revenue which are comprised of federally-funded Program Revenues and local General Revenues. Additional revenues are derived from charges to customers or applicants for goods, services, or privileges. These charges are accumulated and available for use for each corresponding program function.

General revenues come from local taxes, investments and other fees that are not earmarked for specific programs. Although some governmental activities have their corresponding program revenues, the majority of governmental services are funded through general revenues. In Fiscal Year 2021, the General Revenues incurred less additional expenditures resulting in a surplus of \$31.9 million, which eliminated the \$1.5 million deficit from Fiscal year 2020.

Throughout Fiscal Year 2021, there was an accumulation of \$1.21 billion in program revenues. At the forefront of program revenues is Public Welfare with \$446.6 million, increasing 13.78% from prior year. In second place is Public Health increasing \$85.7 million, or 27.32% from fiscal year 2020. Public Education increased \$43.3 million, or 53.81%, from fiscal year 2020. Individual & Collective Rights and Community Services increased \$41.2 million, or 232.95%, the largest percentage-wise. Program revenues for General Government, Environmental Protection, Community Services and Culture & Recreation, increased in fiscal year 2021 for a combined total of \$29.3 million.

\$31.9M

General Revenues (Local) Surplus
Deficit from Fiscal Year 2020 Eliminated

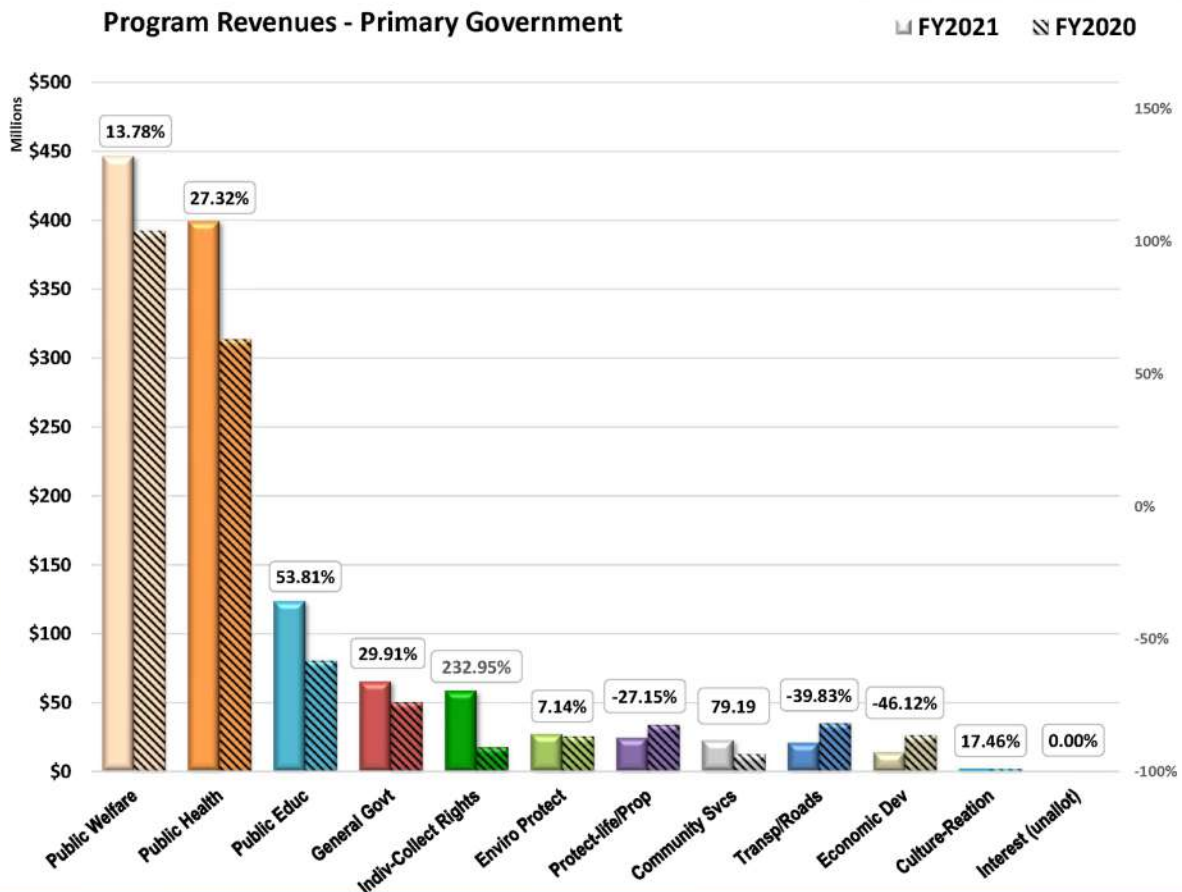
\$216.2M

Program Revenues Increased
Up 21.8% from Fiscal Year 2020

PROGRAM REVENUES (Federal Funds)

WHERE THE MONEY COMES FROM

GRANTS AND CHARGES FOR SERVICES	FY2021	FY2020	Change	%age
Public welfare	\$ 446,593,738	\$ 392,509,688	\$ 54,084,050	13.78%
Public health	399,482,611	313,755,322	85,727,289	27.32%
Public education	123,724,962	80,437,895	43,287,067	53.81%
General government	65,500,346	50,418,233	15,082,113	29.91%
Individual and collective rights	58,846,638	17,674,334	41,172,304	232.95%
Environmental protection	27,342,833	25,520,974	1,821,859	7.14%
Protection of life and property	24,718,135	33,931,615	(9,213,480)	-27.15%
Community services	22,847,805	12,750,881	10,096,924	79.19%
Transportation and Roads	21,093,650	35,054,954	(13,961,304)	-39.83%
Economic development	14,248,612	26,445,835	(12,197,223)	-46.12%
Culture and recreation	2,159,047	1,838,143	320,904	17.46%
Total Program Revenue	\$ 1,206,558,377	\$ 990,337,874	\$ 216,220,503	21.83%
Component Units Program Revenues	\$ 927,976,774	\$ 879,822,941	48,153,833	5.47%



GENERAL REVENUES

The General Revenues that comprise the Primary Government include the following two fund types - General Fund and Nonmajor Governmental Funds (Special Revenue Funds):

GENERAL FUND:

- **INCOME TAXES** – Income taxes consist of corporate, individual, withholding taxes, and related penalties net of refunds.
- **GROSS RECEIPTS** – Gross receipt tax revenues are paid by the following businesses: retailing, service, rental real property, rental others, profession, commission, insurance premium, contracting (local), contracting (US), interest, amusement, and other business activities.
- **SECTION 30 FEDERAL INCOME TAX COLLECTIONS** – Section 30 of the Organic Act of Guam mandates that all customs duties and Federal income taxes, quarantine, passport, immigration, and naturalization fees accumulated on Guam shall be deposited into the Treasurer of Guam. These include federal income taxes from military personnel based on-island or who consider Guam as their place of legal residence.
- **EXCISE TAXES** – excise taxes are taxes paid when purchases are made of specific goods.
- **INVESTMENT EARNINGS (ON GUAM)**
- **ALL OTHER REVENUE COLLECTIONS**

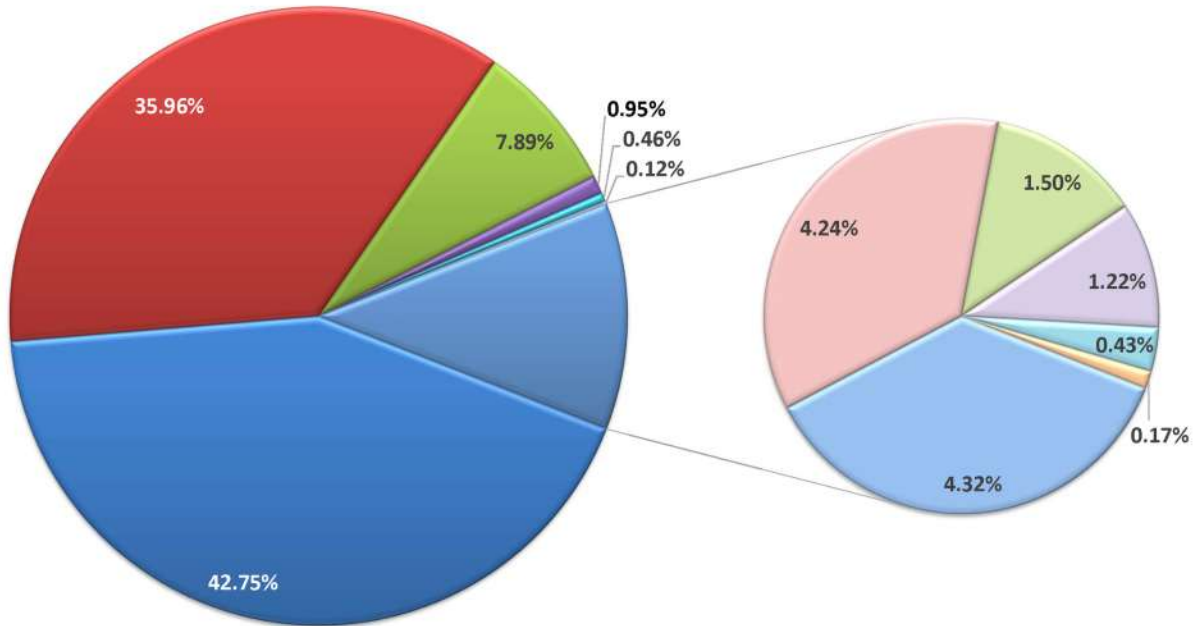
SPECIAL REVENUE FUNDS:

- **PROPERTY TAXES** – a yearly levy assessed by Department of Revenue and Taxation on all land holdings and land improvements in Guam.
 - **TOBACCO TAXES** – an excise tax that is assessed and collected from all tobacco business and manufacture or production in Guam, or the importation into Guam of all tobacco products.
 - **HOTEL OCCUPANCY** – Hotel occupancy tax is a monthly assessed excise tax collected from transient occupants of room(s) in a hotel, lodging house, bed and breakfast, or similar facility on Guam. The tax is paid by the consumer to the operator or owner of the hotel or rooming house facility; and then remitted to the Treasurer of Guam.
 - **LIQUID FUEL TAXES** – an excise tax that is assessed and collected from every distributor engaged in the business or importation of liquid fuel.
 - **ALCOHOLIC BEVERAGES TAXES** – an excise tax imposed upon all alcoholic beverages sold in Guam by manufacturer, manufacturer's agents, retailers or wholesalers.
 - **LIMITED GAMING TAXES** – a tax on the gross receipts from limited gaming activities such as bingo and lottery.
-

GENERAL REVENUES

GENERAL REVENUES (General & Special Revenue Funds)		FY2021	FY2020	Change	%age
GF-Income Taxes (Net of Income Tax Refunds)	\$727,311,886	\$352,818,156	\$324,932,867	\$27,885,289	8.58%
GF-Gross Receipts Taxes		296,805,879	296,518,767	287,112	0.10%
GF-Section 30 Federal Income Tax Collections		65,109,936	82,309,451	(17,199,515)	-20.90%
GF-Other Receipts		7,860,121	6,663,345	1,196,776	17.96%
GF-Excise Taxes		3,760,517	3,979,588	(219,071)	-5.50%
GF-Investment Earnings		957,277	1,965,521	(1,008,244)	-51.30%
SRF-Property Taxes	\$97,976,751	35,612,339	34,159,248	1,453,091	4.25%
SRF-Tobacco Taxes		34,977,877	35,817,232	(839,355)	-2.34%
SRF-Hotel Occupancy Taxes		12,372,113	26,366,511	(13,994,398)	-53.08%
SRF-Liquid Fuel Taxes		10,100,087	12,042,192	(1,942,105)	-16.13%
SRF-Alcoholic Beverages Taxes		3,519,174	3,955,987	(436,813)	-11.04%
SRF-Limited Gaming Taxes		1,395,161	1,754,904	(359,743)	-20.50%
Total General Revenues:		\$825,288,637	\$830,465,613	(\$5,176,976)	-0.62%

FY2021 Tax and Other General Revenues



- GF-Income Taxes
- GF-Gross Receipts Taxes
- GF-Section 30
- GF-Other
- GF-Excise
- GF-Investment Earnings
- SRF-Property Taxes
- SRF-Tobacco
- SRF-Hotel Occupancy Taxes
- SRF-Liquid Fuel Taxes
- SRF-Alcoholic Beverages
- SRF-Limited Gaming

EXPENSES

WHERE THE MONEY GOES

The expenses were distributed throughout various departments and agencies within their respective governmental activities. These are:

GENERAL GOVERNMENT: Ufisinan I Maga'Håga Guahan, Office of I Segundo Na Maga'lahaen Guahan, Civil Service Commission, Department of Administration, Department of Public Works, Department of Revenue and Taxation and Department of Land Management, and other expenses such as retiree health insurance premiums;

COMMUNITY SERVICES: Department of Integrated Services for Individuals with Disabilities, DPHSS Medicaid Program, DPHSS Medically Indigent Program, DPHSS Public Assistance Program including SNAP (Supplemental Nutrition Assistance Program), DPHSS Foster Care, DPHSS Division of Senior Citizens, and DPHSS Adult Protective Services;

CULTURE & RECREATION: Department of Parks and Recreation;

ENVIRONMENTAL PROTECTION: Guam Environmental Protection Agency and Guam Energy Office;

ECONOMIC DEVELOPMENT: Bureau of Statistics & Plans and Department of Agriculture;

INDIVIDUAL & COLLECTIVE RIGHTS: Ufisinan i Maga'Håga Guahan-Commission on Decolonization, Department of Chamorro Affairs, Department of Labor, Department of Military Affairs, Unified Courts of Guam, Guam Election Commission, and Mayors Council of Guam;

PROTECTION OF LIFE AND PROPERTY: Department of Corrections, Department of Youth Affairs, Guam Fire Department, Guam Police Department, Office of the Attorney General and Chief Medical Examiner;

PUBLIC EDUCATION: Guam Commission for Educator Certification, Guam Department of Education and Department of Public Works-Bus Operations;

PUBLIC HEALTH: Guam Behavioral Health & Wellness Center and Department of Public Health & Social Services (DPHSS); and, lastly,

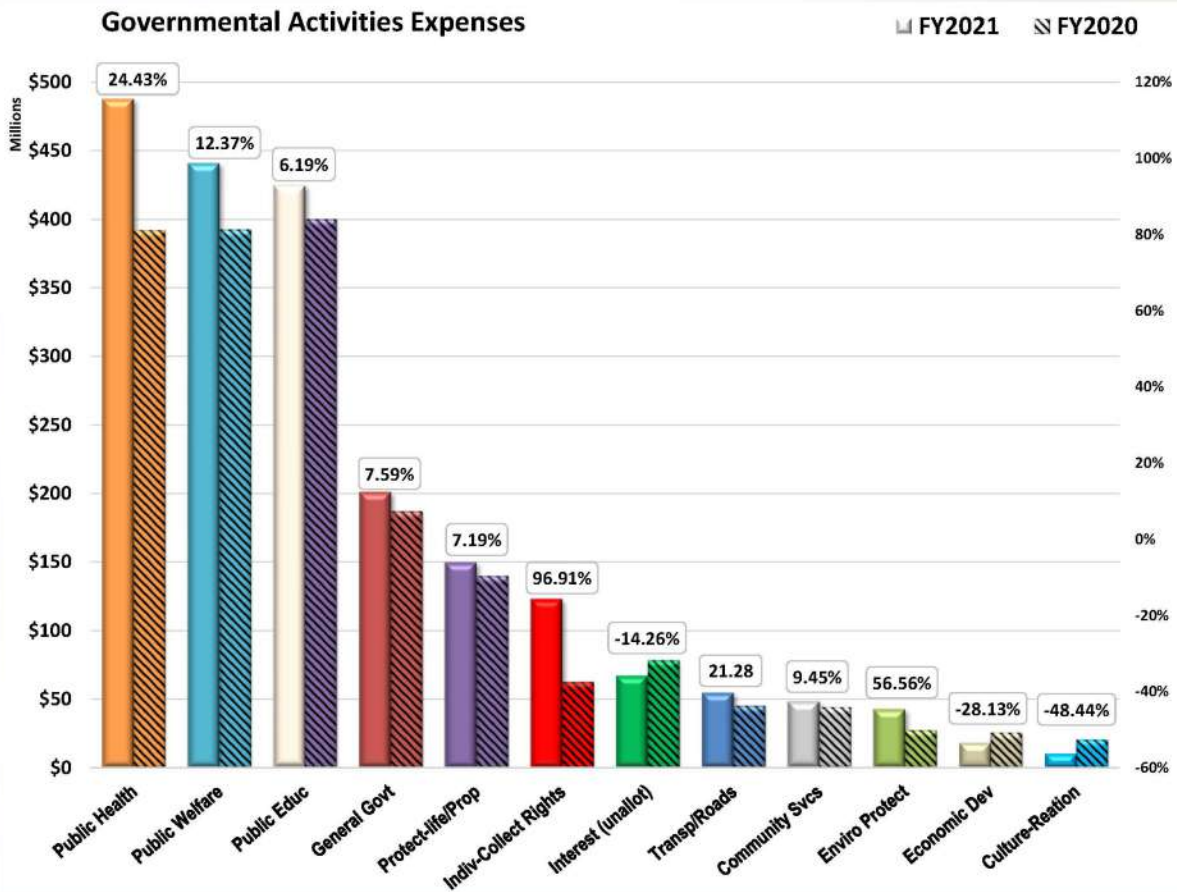
TRANSPORTATION & ROADS: Department of Public Works, Guam Regional Transportation Agency.

COMPONENT UNITS: Appropriations of support payments to: Guam Memorial Hospital Authority, University of Guam and Guam Community College.

EXPENSES

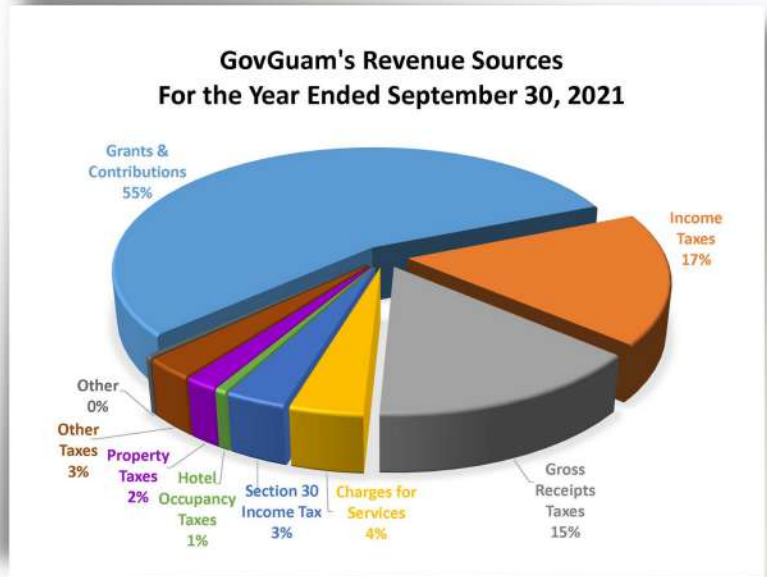
WHERE THE MONEY GOES

GOVERNMENTAL ACTIVITIES EXPENSES	FY2021	FY2020	Change	%age
Public health	\$487,821,377	\$392,047,878	\$95,773,499	24.43%
Public welfare	441,078,039	392,509,688	48,568,351	12.37%
Public education	424,737,770	399,983,547	24,754,223	6.19%
General government	201,144,071	186,962,708	14,181,363	7.59%
Protection of life and property	149,766,388	139,725,000	10,041,388	7.19%
Individual and collective rights	123,060,466	62,496,103	60,564,363	96.91%
Interest (unallocated)	67,059,654	78,214,118	(11,154,464)	-14.26%
Transportation and Roads	54,596,094	45,016,266	9,579,828	21.28%
Community services	48,212,513	44,049,418	4,163,095	9.45%
Environmental protection	42,606,638	27,214,251	15,392,387	56.56%
Economic development	18,291,977	25,452,120	(7,160,143)	-28.13%
Culture and recreation	10,441,145	20,250,022	(9,808,877)	-48.44%
Total Expenses	\$2,068,816,132	\$1,813,921,119	\$254,895,013	14.05%

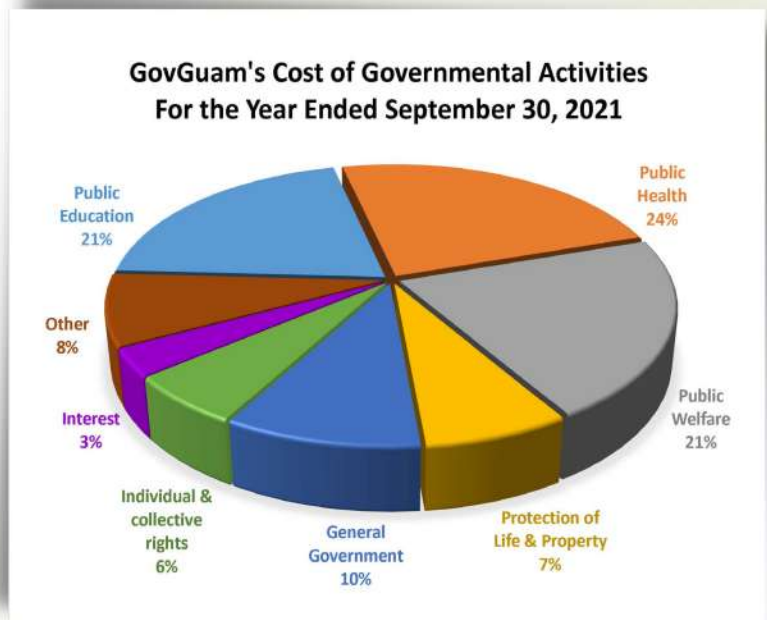


GOVERNMENT-WIDE

The Government of Guam (GovGuam) ended its Fiscal Year 2021 with total revenues of \$2,031,847,014. This exclude totals from the Component Units. The largest source of revenue was from Federal Grants and Contributions which accounted for 55.5% or \$1,128,066,710 of the total revenue. The second largest source of income was Income Taxes at \$352,818,156 or 17.4%. Gross Receipts Taxes was third at \$296,805,879 or 14.6%.



GovGuam expenses for Fiscal Year 2021 totaled \$2,068,816,132. The largest expense was Public Health at \$487,821,377 or 23.6%. The second and third largest expenses were Public Welfare at 21.3% or \$441,078,039 and 20.5% or \$424,737,770 respectively. General Government was the fourth largest expense with \$201,144,071 or 9.7%. While Protection of Life & Property was fifth with \$149,766,388 or 7.2% of expenses.



Total expenses for Fiscal Year 2021 increased \$254,895,013, or 147.9%, from Fiscal Year 2020. the largest increase was Individual and Collective Rights at 96.9% or \$60,564,363.

\$2.03B

Total Revenue
For Fiscal Year 2021

TOURISM

According to the Guam Visitors Bureau (GVB) Fiscal Year 2021 September Summary report, Guam counted 61,607 visitors at the end of fiscal year 2021, a decline of 91.9% from Fiscal Year 2020. The decline is due to the continuing worldwide COVID-19 pandemic.

Guam’s main visitor market, Japan, posted a 98.9 percent decrease, reducing its share of the total visitor market to 42.9 percent from 41.4 percent in FY2019. South Korea total visitor market decreased to 42.9 percent from 45.5 percent in FY2019. This places Japan and South Korea tied at first place for total visitor market to Guam at 42.9 percent each.

Visitor market mixes per GVB are:

- South Korea: 325,109, at 42.9%
- United States: 48,263, at 6.4%
- Japan: 324,574, at 42.9%
- Philippines: 9,344 at 1.2%
- CNMI: 20,176, at 2.7%
- Taiwan: 10,691, at 1.4%
- Other: 18,002 at 2.4%



Recovery of Guam's tourism industry is not expected to reach pre-pandemic arrival numbers before 2024 and is highly dependent on how the countries of our primary visitor markets manage their respective COVID-19 problems. Other areas of tourism are being considered, such as "vaccination tourism". And with the "Guam Safe Certified" stamp, in conjunction with "Safe Travels" stamp from the The World Travel & Tourism Council (WTTC), travelers recognize that Guam has adopted health and hygiene global standardized protocols.

757K

Total Visitor Arrivals
For Fiscal Year 2021



x



MILITARY BUILDUP

The National Defense Authorization Act (NDAA) of 2021, was passed on January 1, 2021 by the 116th United States Congress over President Donald Trump's veto. It authorized \$1.36 billion for Guam military buildup projects. The Government of Japan obligated \$155.9 million for FY2021. Despite the continuing economic effects of the global pandemic caused by the Novel Coronavirus-2019 (COVID-19) outbreak, a total of \$448.3 million was spent on various military projects during the Fiscal Year 2021 with Japan's portion being \$267.9 million.

Key FY2021 construction project include:

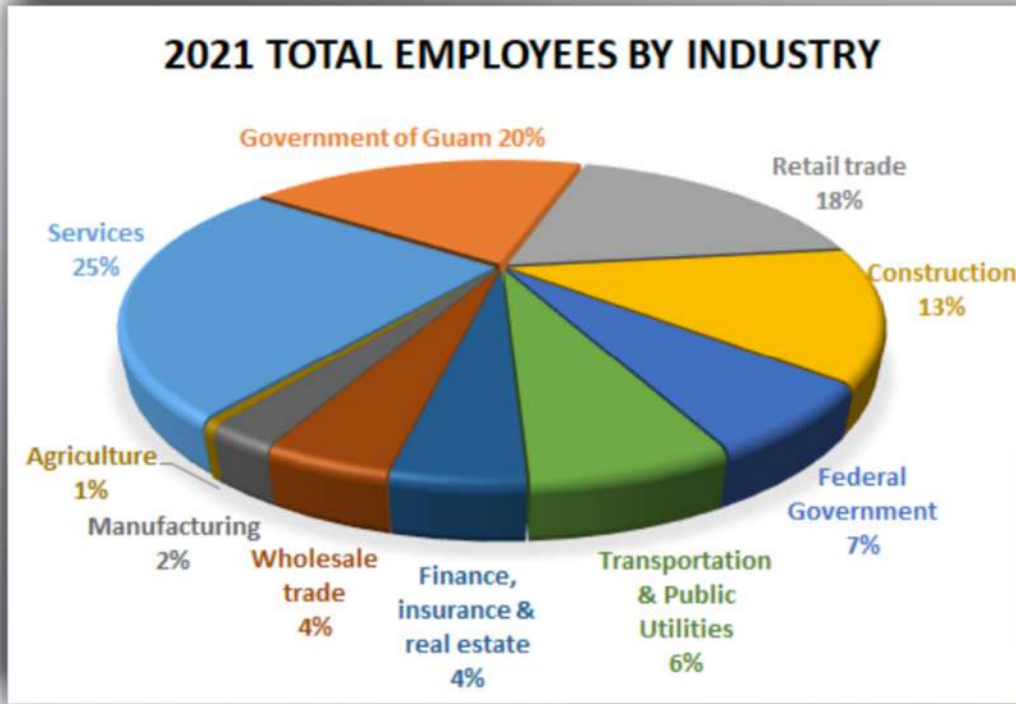
- \$166.0 million - Joint Communication upgrades;
- \$80.0 million - Joint Region Marianas bachelor enlisted quarters;
- \$77.9 million - Distribution Warehouse;
- \$70.7 million - Defense Access Road strengthening;
- \$55.4 million - Base Warehouse;
- \$40.2 million - Defense Access Road bridge improvements;
- \$37.6 million - Combined Explosive Ordnance Facility;
- \$35.9 million - Central Fuel Station;
- \$17.4 million - Combat Skills Training Facility;
- \$56.0 million - Weapons Complex AAFB; and,
- \$21.2 million - Ordnance Operations Administration Facility AAFB.

\$1.36B

Military buildup construction Authorization
For Fiscal Year 2021



ECONOMIC OUTLOOK



Guam’s overall economic performance in Fiscal Year 2021 remained below previous fiscal years as the worldwide pandemic continued to affect all global economies. According to the "Current Employment Report for September 2021 Release #2022-01" by the Guam Department of Labor, The September 2021 preliminary statistics show the total number of jobs increased by 1,360 in the latest quarter and by 3,310 over the year.














FY2021 Total Employees by Industry:

- 15,450 — Services
- 11,920 — Government of Guam
- 11,430 — Retail Trade
- 9,020 — Construction
- 3,940 — Federal Government
- 3,610 — Transportation & Public Utilities
- 2,700 — Finance, Insurance & Real Estate
- 2,350 — Wholesale Trade
- 1,530 — Manufacturing
- 290 — Agriculture

62,240

Employees by industry
Up 5.6% from Fiscal Year 2020

COMPONENT UNITS FY2021 NET

COMPONENT UNITS - BUSINESS TYPE ACTIVITIES					
FY2021		Revenue	Expense	Net	% of Rev
	Guam Waterworks Authority	\$170,221,316	\$123,765,082	\$46,456,234	27.3%
	Guam Power Authority	347,364,718	338,736,273	8,628,445	2.5%
	Guam Memorial Hospital Authority	172,307,755	180,766,130	(8,458,375)	-4.9%
	Port Authority of Guam	57,293,129	58,014,433	(721,304)	-1.3%
	A.B. Wonpat It'l Airport Authority	66,990,686	65,406,699	1,583,987	2.4%
	Guam Housing and Urban Renewal Authority	54,182,454	53,239,573	942,881	1.7%
	Guam Housing Corporation	2,476,878	2,043,352	433,526	17.5%
	Guam Preservation Trust Fund	728,246	747,056	(18,810)	-2.6%
	Guam Economic Development Authority	8,363,729	6,664,117	1,699,612	20.3%
	University of Guam	117,785,424	110,676,406	7,109,018	6.0%
	Guam Educational Telecommunications Corporation	3,520,461	2,047,558	1,472,903	41.8%
	Guam Community College	41,741,777	39,533,999	2,207,778	5.3%
	Guam Visitors Bureau	5,974,743	8,845,776	(2,871,033)	-48.1%
Totals		\$1,048,951,316	\$990,486,454	\$58,464,862	5.6%

Component Units - 2021 Net (in millions)

-  GWA
-  GPA
-  GMHA
-  PAG
-  GIAA
-  GHURA
-  GHC
-  GPTF
-  GEDA
-  UOG
-  GETC
-  GCC
-  GVB



Notes:

Total Revenues include Program Revenues and Contributions from the Primary Government.
 Guam Solid Waste Authority is treated as a Fund.

2021 GUAM PAFR

ACKNOWLEDGEMENTS

Edward M. Birn, FCA (UK), CPA, CGMA, Director

Bernadine C. Gines, Deputy Director

Gaudencio Rosario, MPA, Deputy Financial Manager

Mary Grace Edrosa, PMBA, CGFM, Controller

POPULAR ANNUAL FINANCIAL REPORT DEVELOPED AND PREPARED BY:
Financial Management Support & Control Section (FMSC) -
Ken C. Borja and Anita Arile

WITH SPECIAL THANKS TO:

Governor Lourdes A. Leon Guerrero

Lt. Governor Joshua F. Tenorio

Chief Fiscal Advisor Bertha Duenas

Department of Administration's Division of Accounts Staff
36th Guam Legislature, Department of Revenue and Taxation,
Bureau of Budget Management and Research,
Guam Economic Development Authority, and,
Other Government of Guam Component Units

Significant efforts were made by the staff of the Department of Administration's Division of Accounts, as well as the many counterparts from other governmental entities, which contributed to the successful preparation of the Government of Guam's sixth (6th) Fiscal Year 2021 Popular Annual Financial Report (PAFR).

If you have comments or suggestions on how we can improve the PAFR, please contact the Department of Administration at 671-475-1101 or leave a comment on our website at <https://doa.guam.gov/>

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION

REFERENCES & CITATIONS

Works Cited

"Final-6 Budget Process FY2022 (Final) - Guam." Guam Economic Outlook Fiscal Year 2022, Bureau of Labor Statistics, 3 Feb. 2021, bls.guam.gov/wp-content/uploads/bsk-pdf-manager/2021/02/GuamEconomic-Outlook_FY2022r1.pdf.

"Final-6 Budget Process FY2022 (Final) - Guam." Guam Economic Outlook FY2021, Bureau of Labor Statistics, 6 Feb. 2020, bls.guam.gov/wp-content/uploads/bsk-pdf-manager/2021/02/GuamEconomic-Outlook_FY2022r1.pdf.

Gaynor D. Daleno | The Guam Daily Post. "Defense Budget Proposes 3% Military Pay Raise, \$723M Guam Projects." The Guam Daily Post, 14 Feb. 2020, www.postguam.com/news/local/defense-budget-proposes-3-military-pay-raise-723m-guam-projects/article_1370e3e6-4cab-11ea-aa2d-2704a86d318f.html#:~:text=The%20Trump%20administration%27s%20proposed%20fiscal%202021%20budget%20for,a%20%2420%20million%20%22space%20control%20facility%20No.%205.%22.

Guam Visitors Bureau, 2022, GVB September 2021 Preliminary Arrival, www.guamvisitorsbureau.com/sites/default/files/september_2021_arrival_summary.pdf.

"Interagency Coordination Group of Inspectors General for Guam Realignment Annual Report." Department of Defense Office of Inspector General, 29 Jan. 2021, www.dodig.mil/reports.html/Article/2489729/Interagency-coordination-group-of-inspectors-general-for-guam-realignment-annua/.

Kaur, Pacific Daily NewsAnumita. "DOD Spent \$365m for Guam Military Buildup Last Fiscal Year." Guampdn.com, 7 Feb. 2021, www.guampdn.com/news/local/dod-spent-365m-for-guam-military-buildup-last-fiscal-year/article_c6614c85-91c7-5a1c-a3d9-b72479fcf105.html.

"Summary Economic Indicators - Bureau of Labor Statistics." Summary Economic Indicators, Bureau of Labor Statistics - Government of Guam-Department of Labor, 21 Jan. 2022, bls.guam.gov/summary-economic-indicators/.

"Www.guamvisitorsbureau.com." GVB 2021 Annual Report, Guam Visitors Bureau, 11 May 2022, www.guamvisitorsbureau.com/sites/default/files/gvb_2021_annual_report_1.pdf.

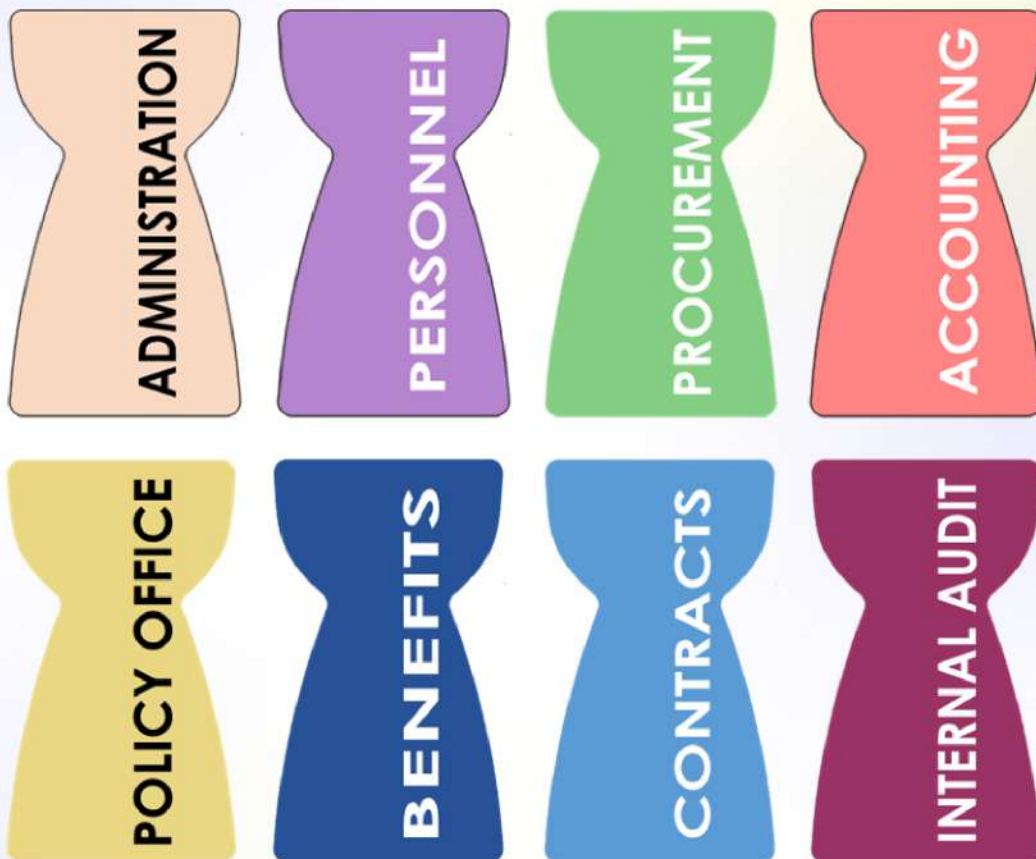
GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
(DIPATTAMENTON ATMENESTRASION)

DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)

590 South Marine Corps Drive, Suite 224, GITC Building, Tamuning, Guam

P. O. Box 884, Hagåtña, GU 96932

Phone: 671-475-1101 * website: <https://doa.guam.gov>



Tano I'Man CHamoru

Intentionally Blank