(A GOVERNMENTAL FUND OF THE GOVERNMENT OF GUAM)

#### FINANCIAL STATEMENTS, ADDITIONAL INFORMATION AND INDEPENDENT AUDITORS' REPORT

YEAR ENDED SEPTEMBER 30, 2016

Year Ended September 30, 2016 Table of Contents

		<u>Page No.</u>
I.	INDEPENDENT AUDITORS' REPORT	1
II.	MANAGEMENT'S DISCUSSION AND ANALYSIS	4
Ш.	FINANCIAL STATEMENTS:	
	Balance Sheet	8
	Statements of Revenues, Expenditures and Changes in Fund Balances	9
	Notes to Financial Statements	10
IV.	OTHER SUPPLEMENTARY INFORMATION:	
	Comparative Balance Sheets	20
	Comparative Statements of Revenues, Expenditures by Function, and Changes in Fund Balances	21
	Comparative Statements of Revenues, Expenditures by Object, and Changes in Fund Balances	22
	Schedule of Expenditures by Department by Object	23
	Schedule of Construction Project Status	28
V.	INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS	
	Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing</i> <i>Standards</i>	29

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## **INDEPENDENT AUDITORS' REPORT**

Honorable Eddie Baza Calvo Governor of Guam:

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Tourist Attraction Fund and of those funds related to the Government of Guam Hotel Occupancy Tax Revenue Bonds, 2011 Series A (the Funds), which comprise the balance sheet as of September 30, 2016, and the related statement of revenues, expenditures, and changes in fund balances for the year then ended, and the related notes to the financial statements, which collectively comprise the Funds' financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Tourist Attraction Fund and of those funds related to the Government of Guam Hotel Occupancy Tax Revenue Bonds, 2011 Series A, as of September 30, 2016, and the results of their operations for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Emphasis of Matter**

#### Implementation of New Accounting Standards

As discussed in Note 1 to the financial statements, the Government of Guam adopted Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, effective October 1, 2015. Our opinion is not modified with respect to this matter.

#### Reporting Entity

As discussed in Note 1 to the financial statements, the financial statements referred to above present only the Tourist Attraction Fund and of those funds related to the Government of Guam Hotel Occupancy Tax Revenue Bonds, 2011 Series A and are not intended to present fairly the financial position and results of operations of the Government of Guam in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information provide us with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Funds' basic financial statements. The comparative financial statement information on pages 20 through 22, the schedule of expenditures by department by object on pages 23 through 27, and the schedule of construction project status on page 28 are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The comparative financial statement information, the schedule of expenditures by department by object, and the schedule of construction project status are the responsibility of the Funds' management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the comparative financial statement information, the schedule of expenditures by department by object, and the schedule of construction project status are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2017, on our consideration of the Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financing reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Funds' internal control over financial reporting and compliance.

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March 27, 2017

Management's Discussion and Analysis Year Ended September 30, 2016

Our discussion and analysis of the Government of Guam's ("GovGuam") Tourist Attraction Fund financial performance and those funds related to the GovGuam Hotel Occupancy Tax Revenue Bonds, 2011 Series A, provides an overview of financial activities for the fiscal years ended September 30, 2016 and 2015. Please read it in conjunction with the financial statements, which follow this section.

#### 1. Financial Highlights

- For the fiscal year ended September 30, 2016, total fund balance decreased by \$11,614,902 (or 28.5%) from an ending fund balance of \$40,730,683 in 2015 to \$29,115,781 in 2016.
- During the years ended September 30, 2016 and 2015, total combined expenditures for governmental fund operations were \$52,558,406 and \$52,174,619, respectively, including expenditures relating to payments to the Guam Visitor's Bureau of \$26,500,346 and \$24,272,754, respectively; debt service requirements of \$6,998,625 and \$6,997,819, respectively; and capital-related expenditures of \$8,020,718 and \$12,565,807, respectively. These expenditures were funded, in part, by Hotel Occupancy Tax revenue collections during the years ended September 30, 2016 and 2015 of \$40,864,063 and \$36,988,454, respectively, with the remainder funded by residual bond proceeds.
- Total combined expenditures marginally increased by \$383,787 (or 0.7%) from 2015 to 2016 due primarily to an increase of \$2,227,592 for payments to the Guam Visitors Bureau; an increase of \$1,081,987 for operational start-up costs for the new Guam Museum; and an increase of \$2,896,159 for operational expenditures of the Department of Parks and Recreation offset by a decrease of \$4,545,089 for capital-related expenditures associated with the construction of the Guam Museum and other tourism-related projects; and a decrease of \$1,584,510 in transfers of excess revenues to the Hotel Occupancy Tax Surplus Fund. Total combined revenues increased by \$3,987,036 (or 10.8%) from \$36,956,468 in 2015 to \$40,943,504 in 2016 due primarily to increases in hotel occupancy tax collections.
- During the years ended September 30, 2016 and 2015, the Tourist Attraction Fund generated operating surpluses before transfers out to the Debt Service Fund of \$3,341,333 and \$4,394,163, respectively.

#### 2. Overview of the Financial Statements

The financial statements include all of the activities of the Tourist Attraction Fund and of those funds related to the GovGuam Hotel Occupancy Tax Revenue Bonds, 2011 Series A. The financial statements present a balance sheet and a statement of revenues, expenditures, and changes in fund balance. The assets, liabilities and fund balances of these funds are reported in self-balancing funds.

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become susceptible to accrual; generally when they are both measureable and available. Expenditures generally are recorded in the period in which the related fund liability is incurred, as under accrual accounting, with the exception of debt service expenditures, which are recorded only when payment is due.

The notes to the financial statements include additional information needed to provide a further understanding of the basic financial statements.

Management's Discussion and Analysis, Continued Year Ended September 30, 2016

In addition to the basic financial statements and accompanying notes, this report also presents certain other financial information to further assist the reader in understanding the financial statements.

#### 3. Financial Statement Analysis

#### **Balance Sheet**

The balance sheet presents information on assets, liabilities and fund balance at year-end. A condensed summary of the balance sheets is shown below as of September 30, 2016 and 2015.

	<u>2016</u>	<u>2015</u>
Assets: Investments Tax receivables Restricted assets	\$    5,900,271 3,587,920 <u>28,929,829</u>	\$5,527,042 3,361,774 <u>38,336,497</u>
Total Assets	\$ <u>38,418,020</u>	\$ <u>47,225,313</u>
Liabilities: Accounts payable and other Due to General Fund Total Liabilities	\$ 1,663,385 7,638,854 9,302,239	\$ 3,327,596 <u>3,167,034</u> <u>6,494,630</u>
Fund Balances: Restricted Committed	27,294,514 	35,289,672 5,441,011
Total Fund Balances	<u>29,115,781</u>	<u>40,730,683</u>
Total Liabilities and Fund Balances	\$ <u>38,418,020</u>	\$ <u>47,225,313</u>

Total assets decreased by \$8,807,293 (or 18.6%) from \$47,225,313 in 2015 to \$38,418,020 in 2016. This decrease was primarily the result of a decrease in restricted assets of \$9,359,362 for capital-related expenditures. Total liabilities increased by \$2,807,609 (or 43.2%) from \$6,494,630 in 2015 to \$9,302,239 in 2016. This increase was primarily the result of an increase in amounts payable to the General Fund of \$4,465,081 for expenditures paid by the General Fund on behalf of the Tourist Attraction Fund offset by a decrease in accounts payable of \$1,418,249 for capital-related expenditures associated with the construction of the Guam Museum and other tourism-related projects. Total fund balances decreased by \$11,614,902 (or 28.5%) during 2016 from \$40,730,683 to \$29,115,781. Of the total fund balance amounts presented at each respective fiscal year end, certain restrictions limit the availability of fund resources for future use. Specifically, fund balances are restricted by the bond indenture associated with the Hotel Occupancy Tax Revenue Bond, 2011 Series A, wherein these funds are restricted for (i) capital projects associated with a new Guam Museum and certain other related projects that benefit Guam's tourism industry, and (ii) future debt service.

Management's Discussion and Analysis, Continued Year Ended September 30, 2016

#### Statement of Revenues, Expenses and Changes in Fund Balances

The statement of revenues, expenditures and changes in fund balance show the effect of revenues and expenditures on fund balance for the year. The statements of revenues, expenses and changes in fund balances for the years ended September 30, 2016 and 2015 are summarized as follows.

	<u>2016</u>	<u>2015</u>
Revenues: Hotel occupancy tax Use of money and property	\$ 40,864,063 79,441	\$   36,988,454 (31,986)
Total Revenues	40,943,504	36,956,468
Expenditures: Current: General government Community service Environmental protection Individual collective rights Protection of life and property Recreation Economic development Payments to autonomous agencies Transfers to Guam Museum Fund Transfers to HOT Surplus Fund Capital projects	23,360 - 47,541 3,144,092 1,140,175 3,596,206 341,248 26,724,500 1,081,987 903,944 8,020,718	34,702 44,000 50,904 2,242,074 2,113,904 700,047 - 24,936,908 - 2,488,454 12,565,807
Debt service	6,998,625	<u>6,997,819</u>
Total Expenditures	52,558,406	52,174,619
Net Change in Fund Balances	\$ <u>(11,614,902</u> )	\$ <u>(15,218,151</u> )

Total revenues collected from hotel occupancy taxes increased by \$3,875,609 (or 10.5%) from \$36,988,454 in 2015 to \$40,864,063 in 2016. The increase was primarily due to an incremental increase in tourist arrivals coupled with an increase in hotel room rates.

Total expenditures increased marginally by \$383,787 (or 0.7%) from \$52,174,619 in 2015 to \$52,558,406 in 2016. The increase was primarily due to an increase of \$2,227,592 for payments to the Guam Visitors Bureau; an increase of \$1,081,987 for operational start-up costs for the new Guam Museum; and an increase of \$2,896,159 for operational expenditures of the Department of Parks and Recreation offset by a decrease of \$4,545,089 for capital-related expenditures associated with the construction of the Guam Museum and other tourism-related projects; and a decrease of \$1,584,510 in transfers of excess revenues to the Hotel Occupancy Tax Surplus Fund..

#### 4. Capital Assets

Public Law 30-228 authorizes the construction of the Guam Museum and certain other projects that benefit Guam's tourism industry in the amount of \$55,609,615. Capital-related expenditures amounted to \$8,020,718 in 2016 compared with \$12,565,807 in 2015. Outstanding commitments under executed contracts aggregate \$2,091,227.

Management's Discussion and Analysis, Continued Year Ended September 30, 2016

#### 5. Long-Term Debt

In April 2011, GovGuam issued \$90,665,000 in Hotel Occupancy Tax Revenue Bonds for the purpose of constructing the Guam Museum and other related tourism projects, refunding a previous bond, and funding capitalized interest. A payment of \$28,787,786 was made to a bond escrow agent for the purpose of refunding 1997 Series A bonds with net bond proceeds amounting to \$59,760,045. The resultant long-term debt is included as a liability in GovGuam's government-wide financial statements. See note 3 to the accompanying financial statements for additional information relating to this long-term debt.

#### 6. Outlook, Challenges and Opportunities

The ground breaking for the Guam Museum occurred in February 2013 and was officially opened on November 4, 2016. Efforts by the Guam Visitors Bureau (GVB) to diversify continue to be clearly apparent in 2015 and 2016, with the Korean market now a strong number two market representing 34% and 28% of total arrivals to Guam in 2016 and 2015, respectively. The total visitor arrivals for FY 2016 were 1,510,899 with FY 2017 forecasted to increase to 1,570,000 (or 4%), translating to 60,000 additional visitors. Japan arrivals will continue to decline with the decrease of air service from Osaka and Nagoya. This decrease will be offset by the continued growth in the Korean market as well as the Philippines and Hong Kong markets. Driven by this demand, hotels are performing well in 2016 with overall hotel occupancy at 80% and average daily room rate of \$199. In order for arrivals to continue to grow, additional room inventory is needed.

GVB's hotel occupancy tax projection for FY 2017 is \$41,502,455, which is a conservative 1.6% increase over the previous year. This will be achieved by the projected increase in arrivals coupled with the steady increase of Guam's average daily hotel room rate.

In addition to all the efforts to market Guam internationally, the GVB Board is committed to improving the destination through the completion of the Tumon Bay Improvement Plan, the completion of the Pale San Vitores Streetlight Repair and Restoration project, and the installation of the new bus shelters.

#### 7. Contacting Government of Guam Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the finances of the Tourist Attraction Fund and related funds and to demonstrate accountability for money received and expended. Questions concerning any of the information provided in this report or request for additional information should be addressed to: Division of Accounts, Attention: Kathrine B. Kakigi, Financial Manager, P.O. Box 884, Hagatna, Guam 96932. Telephone No.: (671) 475-1211, Facsimile: (671) 472-8483; Website address: www.admin.gov.gu/doa/.

# Balance Sheet

September 30, 2016

	_	Tourist Attraction Fund	 Capital Projects Fund		Debt Service Fund	 Total
ASSETS						
Investments	\$	5,900,271	\$ -	\$	-	\$ 5,900,271
Restricted assets:						
Cash and cash equivalents		-	113,234		1,616,000	1,729,234
Investments		-	16,579,465		10,621,130	27,200,595
Taxes receivable	-	3,587,920	 -		-	 3,587,920
Total assets	\$ _	9,488,191	\$ 16,692,699	\$	12,237,130	\$ 38,418,020
LIABILITIES						
Accounts payable	\$	-	\$ 610,002	\$	-	\$ 610,002
Retention payable		-	941,580		-	941,580
Accrued payroll and other		111,803	-		-	111,803
Due to General Fund	_	7,555,121	 83,733		-	 7,638,854
	_	7,666,924	 1,635,315		-	 9,302,239
Commitments						
FUND BALANCES						
Fund balances:						
Restricted for:						
Capital projects		-	15,057,384		-	15,057,384
Debt service		-	-		12,237,130	12,237,130
Committed for:						
Tourism	_	1,821,267	 		-	 1,821,267
Total fund balances	_	1,821,267	 15,057,384		12,237,130	 29,115,781
Total liabilities and fund balances	\$	9,488,191	\$ 16,692,699	_ \$ _	12,237,130	\$ 38,418,020

See accompanying notes to financial statements.

# Statement of Revenues, Expenditures, and Changes in Fund Balances Year Ended September 30, 2016

	_	Tourist Attraction Fund	Capital Projects Fund	Debt Service Fund	Total
Revenues:					
Taxes Use of money and property	\$	40,864,063 \$ 3,381	- \$ 72,866	- \$ 3,194	40,864,063 79,441
Total revenues	_	40,867,444	72,866	3,194	40,943,504
Expenditures: Current:					
General government		10,408	-	12,952	23,360
Individual collective rights		3,144,092	-	-	3,144,092
Protection of life and property		1,140,175	-	-	1,140,175
Public education		536,010	-	-	536,010
Environmental protection		47,541	-	-	47,541
Recreation		3,596,206	-	-	3,596,206
Economic development		341,248	-	-	341,248
Payments to Guam Museum Fund		1,081,987	-	-	1,081,987
Payments to Guam Visitors Bureau		26,500,346	-	-	26,500,346
Payments to University of Guam		200,000	-	-	200,000
Payments to Guam Community College		24,154	-	-	24,154
Payments to HOT Surplus Fund		903,944	-	-	903,944
Capital projects		-	8,020,718	-	8,020,718
Debt service:				4 000 000	1 000 000
Principal		-	-	1,920,000	1,920,000
Interest	-			5,078,625	5,078,625
Total expenditures	-	37,526,111	8,020,718	7,011,577	52,558,406
Excess (deficiency) of revenues					
over (under) expenditures	-	3,341,333	(7,947,852)	(7,008,383)	(11,614,902)
Other financing sources (uses):					
Operating transfers in		-	_	6,961,077	6,961,077
Operating transfers out		(6,961,077)	-	-	(6,961,077)
	-				(0) 0 0 0 0 0 0
Total other financing sources (uses)	-	(6,961,077)		6,961,077	
Net change in fund balances		(3,619,744)	(7,947,852)	(47,306)	(11,614,902)
Fund balances at the beginning of the year	-	5,441,011	23,005,236	12,284,436	40,730,683
Fund balances at the end of the year	\$ _	1,821,267 \$	15,057,384 \$	12,237,130 \$	29,115,781

See accompanying notes to financial statements.

Notes to Financial Statements September 30, 2016

#### (1) <u>Summary of Significant Accounting Policies</u>

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies used by the Tourist Attraction Fund.

#### A. <u>Reporting Entity</u>

The Government of Guam (GovGuam) Tourist Attraction Fund, created by 11 GCA 30107, was established to fund various recreational projects and visitor industry activities. Additionally, 11 GCA 30108 provides for 25 percent of all revenues collected by the Tourist Attraction Fund be appropriated to the Infrastructure Improvement Fund. Revenues are derived from an excise tax that is levied and imposed on transient occupants of a room or rooms in a hotel, lodging house, or similar facility in Guam. On April 13, 2011, Hotel Occupancy Tax Revenue Bonds, 2011 Series A, were issued for the purpose of refunding the Limited Obligation Infrastructure Improvement Bonds, 1997 Series A, and funding the construction of a new Guam Museum and certain other projects that benefit Guam's tourism industry. The Capital Projects Fund is used to account for the construction of capital improvement projects from bond proceeds. The Debt Service Fund is used to account for funds required by the bond indenture to redeem bond principal and to pay bond interest as such becomes due.

These funds are considered to be governmental funds and are presented as blended component units of GovGuam.

#### B. <u>Fund Accounting</u>

The accompanying financial statements present a balance sheet and a statement of revenues, expenditures, and changes in fund balances. The assets, liabilities and fund balances of the Tourist Attraction Fund and funds related to the Hotel Occupancy Tax Revenue Bonds, 2011 Series A, are reported in self-balancing funds. Transactions between funds, if any, have not been eliminated.

#### C. <u>Measurement Focus and Basis of Accounting</u>

The accompanying financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become susceptible to accrual; generally when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 90 days of the end of the current fiscal period. Revenues susceptible to accrual include excise taxes. Miscellaneous revenues from other financing sources are recognized when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures generally are recorded in the period in which the related fund liability is incurred, as under accrual accounting, with the exception of debt service expenditures, which are recorded only when payment is due.

Notes to Financial Statements September 30, 2016

#### (1) Summary of Significant Accounting Policies, Continued

#### C. Measurement Focus and Basis of Accounting, Continued

The excise tax rate is set at eleven percent of the rental price charged or paid per occupancy per day. If the room or rooms are rented more than once within a twenty-four hour period, each time of occupancy shall be subject to the tax for such accommodations. This tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered. It shall be paid by the consumer to the operator or owner of the hotel or rooming house facility.

#### D. <u>Appropriations</u>

Section 26 of Public Law 25-98 authorized the reprogramming and re-appropriation of appropriations from completed capital improvement projects. Specifically, all unexpended, un-obligated and unencumbered balances of the appropriations in Subsection (i) of Section 1505, Article 5, Chapter 1 of Title 5 of the Guam Code Annotated, were reprogrammed and re-appropriated.

#### E. <u>Budgetary Process</u>

Legislation requires the Governor to present a proposed budget to the Legislature at the beginning of each annual session. The Legislature enacts the budget through passage of specific departmental appropriations. Before signing the Appropriations Act, the Governor may veto or reduce any specific appropriation, subject to legislative override. Once passed and signed, the budget becomes the Territorial financial plan for the ensuing fiscal year. Supplemental appropriations for specific purposes are made throughout the year.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services and are generally evidenced by outstanding purchase orders, contracts, and intradepartmental work requests. Encumbrances outstanding at year end are reported within the fund balance classifications since they do not constitute expenditures or liabilities. Unencumbered appropriations normally lapse at the end of each fiscal year unless they are designated by the Legislature as representing continuing appropriations. At September 30, 2016, significant encumbrances are summarized as follows:

Tourist ttraction	Capital Projects	De Serv		
<u>Fund</u>	<u>Fund</u>	<u>Fur</u>	nd	<u>Total</u>
\$ 718,333	<u>\$ 2,091,227</u>	\$		<u>\$ 2,809,560</u>

#### F. Cash and Cash Equivalents

Cash and cash equivalents includes short-term investments in U.S. Treasury obligations and commercial paper with a maturity date within three months of the date acquired.

#### G. Investments

Investments and related investment earnings of the primary government and the discretely presented component units are recorded at fair value using quoted market prices. Fair value is the price that would be received to sell an asset or paid to transfer a liability (ie, the exit price) in an orderly transaction between market participants at the date as of which the fair value of an asset or liability is determined.

Notes to Financial Statements September 30, 2016

#### (1) Summary of Significant Accounting Policies, Continued

H. <u>Receivables</u>

Receivables are due from businesses residing on the island of Guam and are uncollateralized and non-interest bearing.

#### I. Interfund Receivables/Payables

During the course of its operations, GovGuam's General Fund records transactions between individual funds for goods provided or services rendered. These balances result from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made, and are scheduled to be collected in the subsequent year. At September 30, 2016, interfund balances are as follows:

	Tourist Attraction	Capital Projects	Debt Service	
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Due to General Fund	\$ <u>7,555,121</u>	\$ <u>83,733</u>	\$	\$ <u>7,638,854</u>

#### J. <u>Restricted Assets</u>

The bond indenture relating to the Hotel Occupancy Tax Revenue Bonds, 2011 Series A, requires amounts to be restricted for capital projects and set aside for debt service principal and interest, operations and maintenance, and a bond reserve. These amounts have been classified as restricted assets.

#### K. Fund Balance

Governmental fund balances are classified as follows:

- Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and do not lapse at year-end.

Restricted/committed amounts are spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this.

A formal minimum fund balance policy has not been adopted.

#### L. Interfund Transactions

Operating transfers are used to 1) move revenues from the fund that enabling legislation or budget requires to collect them to the fund that enabling legislation or budget requires to expend them, 2) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 3) record reductions in interfund loans for amounts that are not expected to be repaid.

Notes to Financial Statements September 30, 2016

### (1) Summary of Significant Accounting Policies, Continued

#### M. <u>Management Estimates</u>

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### N. Total Columns

Total columns are presented primarily to facilitate financial analysis. The Management's Discussion and Analysis includes certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a full comparative presentation. Accordingly, such information should be read in conjunction with the financial statements of the Tourist Attraction Fund and funds related to the Hotel Occupancy Tax Revenue Bonds, 2011 Series A, for the year ended September 30, 2015 from which summarized information was derived.

#### O. New Accounting Standards

During the year ended September 30, 2016, GovGuam implemented GASB Statement No. 72, *Fair Value Measurement and Application*, which addresses accounting and financial reporting issues related to fair value measurements and requires entities to expand their fair value disclosures by determining major categories of debt and equity securities within the fair value hierarchy on the basis of the nature and risk of the investment. The implementation of this statement required additional disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques.

#### (2) <u>Deposits and Investments</u>

The deposit and investment policies of GovGuam are governed by 5 GCA 21, Investments and Deposits, in conjunction with applicable bond indentures. The Director of Administration is responsible for the safekeeping of all monies paid into the Treasury of Guam. The Director of Administration invests any monies of GovGuam that are deemed not necessary for immediate use. Legally authorized investments include securities issued or guaranteed by the U.S. Treasury or agencies of the United States government; demand and time deposits in or certificates of deposit of, or bankers' acceptances issued by, any eligible institution; corporate debt obligations, including commercial paper; certain money market funds; state and local government securities, including municipal bonds; and repurchase and investment agreements. With the exception of investments in U.S. government, all other investments must be rated Aa1/P-1 by Moody's.

#### A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the entity's deposits may not be returned to it. Such deposits are not covered by depository insurance and are either uncollateralized, or collateralized with securities held by the pledging financial institution or held by the pledging financial institution but not in the depositor-government's name.

Notes to Financial Statements September 30, 2016

#### (2) Deposits and Investments, Continued

#### A. <u>Deposits</u>, Continued

As of September 30, 2016, the carrying amount of cash and cash equivalents was \$1,729,234, which represents short-term investments held and administered by GovGuam's trustees in accordance with various trust agreements and bond indentures. Based on negotiated trust and custody contracts, all of these investments were held in GovGuam's name by GovGuam's custodial financial institutions at September 30, 2016.

#### B. <u>Investments</u>

Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Concentration of credit risk for investments is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. GASB Statement No. 40 requires disclosure by issuer and amount of investments in any one issuer that represents five percent (5%) or more of total investments.

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to the transaction, GovGuam will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are held and administered by trustees in accordance with various bond indentures for the purpose of funding capital projects that benefit Guam's tourism industry. Based on negotiated trust and custody contracts, all of these investments were held in GovGuam's name by GovGuam's custodial financial institutions at September 30, 2016.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of debt instruments. GovGuam does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of September 30, 2016, investments are classified as follows:

	Tourist Attraction <u>Fund</u>	Capital Projects <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Investments: Mutual funds Fixed income securities	\$ 5,900,271 	\$ 16,579,465 	\$ 8,419,130 	\$ 30,898,866 _2,202,000
	\$ <u>5,900,271</u>	\$ <u>16,579,465</u>	\$ <u>10,621,130</u>	\$ <u>33,100,866</u>

As of September 30, 2016, investments in debt securities were as follows:

	Investment Maturities (In Years)					
	Credit	Less			Greater	
	Rating	Than 1	<u>1 to 5</u>	<u>6 to 10</u>	<u>Than 10</u>	Total
Fixed income:						
Federal Home Loan Bank	AA	\$ 2,202,000	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -	<u>\$ 2,202,000</u>

Notes to Financial Statements September 30, 2016

#### (2) Deposits and Investments, Continued

#### B. Investments, Continued

GovGuam categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The following table sets forth by fair value hierarchy level assets carried at fair value:

		Fair V	/alue Measurement	s Using
		Quoted Prices		
		In Active	Significant	
		Markets for	Other	Significant
		Identical	Observable	Unobservable
		Assets	Inputs	Inputs
	Total	(Level 1)	(Level 2)	(Level 3)
Investments by fair value level:				
Federal National Mortgage Association	\$ 515,00	D\$-	\$ 515,000	\$-
Federal Home Loan Bank	2,936,00	D -	2,936,000	-
Federal Farm Credit Banks Funding Corporation	367,00	0	367,000	
U.S. Government agencies	3,818,00	0 <u>\$ -</u>	<u>\$ 3,818,000</u>	<u>\$</u>
Investments measured at the net asset value (NAV):				
Mutual funds	30,898,86	6		
Investments measured at amortized cost:				
Money market investments	113,23	4		
	<u>\$ 34,830,10</u>	<u>0</u>		

Included in the preceding schedule is \$1,729,234 of money market and fixed income investments which are classified as cash equivalents in the accompanying financial statements.

#### (3) Bonds Payable

On April 13, 2011, Hotel Occupancy Tax Revenue Bonds, 2011 Series A, with varying interest rates of 1% - 6.625% per annum were issued in the amount of \$90,665,000 to advance refund \$28,095,000 of outstanding 1997 Series A bonds. Of the net proceeds of \$88,547,831 (after payment of \$2,117,169 in underwriting fees, insurance, and other issuance costs), \$28,787,786 were placed in escrow, of which \$28,095,000 were used to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the 1997 Series A limited obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the government-wide financial statements of GovGuam. This advance refunding was undertaken to extend the maturity date of outstanding debt and to provide additional proceeds to fund the construction of a new Guam Museum and other projects for the benefit of Guam's tourism industry and resulted in an economic gain of \$97,720.

#### Notes to Financial Statements September 30, 2016

#### (3) Bonds Payable, Continued

Annual debt service requirements to maturity for bonds payable are as follows:

Fiscal Year	<u>Principal</u>	Interest	<u>Total</u>
2017	\$ 2,010,000	\$ 4,988,775	\$    6,998,775
2018	2,110,000	4,885,775	6,995,775
2019	2,220,000	4,774,750	6,994,750
2020	2,345,000	4,651,988	6,996,988
2021	2,480,000	4,516,200	6,996,200
2022 - 2026	13,740,000	20,164,588	33,904,588
2027 - 2031	13,335,000	16,206,816	29,541,816
2032 - 2036	18,235,000	11,310,022	29,545,022
2036 - 2040	25,230,000	4,316,075	29,546,075
	\$ <u>81,705,000</u>	\$ <u>75,811,989</u>	\$ <u>157,519,989</u>

In accordance with the bond indentures, the depositary has established trust accounts as follows:

• Construction Account - amounts held in this account and the interest earnings thereon do not constitute Revenues and are not pledged to the payment of the Bonds. Amounts in the Construction Account shall be used and withdrawn solely for the payment of Infrastructure Improvement Project Costs of such Infrastructure Improvement Projects, including by (1) direct payment, or (2) payment of any debt obligations issued by GovGuam to finance Infrastructure Improvement Project Costs, or (3) repayment of any advances made from any source for such Infrastructure Improvement Project Costs. The depositary shall disburse moneys in the Construction Account for the purposes of the preceding sentence only upon Requisition of GovGuam stating the person to whom payment is to be made, the amount to be paid, the purpose for which the obligation was incurred and that such payment is a proper and lawful charge against said fund. Upon receipt of a Certificate of GovGuam that amounts in said fund are no longer required for the purpose of said fund, said amounts shall be transferred to the Revenue Fund. The Construction Account is accounted for within the Capital Projects Fund.

At September 30, 2016, \$15,057,384 of fund balance in the Capital Projects Fund is restricted for capital projects.

All pledged revenues are to be deposited into a special account entitled the "Revenue Fund." In addition, all interest and other profit derived from investments, except those in the "Construction Account," are to be transferred monthly to the "Revenue Fund." Transactions of the "Revenue Fund" are accounted for in the Tourist Attraction Fund. On the fifth day of each month following the month the revenues are deposited, the depository is to deposit into the following funds (all accounted for within the Debt Service Fund) the specified amounts in the following order of priority:

Notes to Financial Statements September 30, 2016

- (3) Bonds Payable, Continued
  - Bond Fund an amount equal to the sum of (1) the aggregate amount of interest to accrue on the bonds during the then current calendar month upon all bonds then outstanding, plus (2) an amount which, if paid in equal monthly installments in each month over the semiannual or annual period prior to the next principal payment date, would aggregate to the amount of the principal becoming due and payable on the outstanding serial bonds on such principal payment date, plus (3) an amount which, if paid in equal monthly installments in each month over the semiannual or annual period prior to the next principal payment date, would aggregate to the next principal payment date, plus (3) an amount which, if paid in equal monthly installments in each month over the semiannual or annual period prior to the next principal payment date, would aggregate to the amount of mandatory sinking fund account payments required to be paid for the outstanding term bonds on such principal payment date.
  - Bond Reserve Fund an amount, if any, needed to equal the least of (1) the maximum annual debt service, (2) 10% of the proceeds received from the sale of the bonds or (3) 125% of average annual debt service on the bonds or an amount as may be specified by supplemental indentures providing for the issuance of a series of bonds. The maximum annual debt service is defined as the sum of (1) the interest falling due on the then outstanding bonds, (2) the principal amount of the outstanding serial bonds falling due by their terms, and (3) the aggregate amount of all mandatory sinking fund payments required; all as computed for the bond year in which such sum shall be the largest. Amounts in the Bond Reserve Fund are to be used for the purpose of making up any deficiency in the Bond Fund.

During the year ended September 30, 2016, payments for debt service totaled \$6,998,625, of which \$1,920,000 represents payment on principal. A summary of the change in bonds payable is as follows:

Bonds payable at October 1, 2015	\$ 83,625,000
Principal repayment	<u>(1,920,000)</u>
Bonds payable at September 30, 2016	\$ <u>81,705,000</u>

These bonds are recorded as a liability in the government-wide financial statements of GovGuam.

Tax revenues of the Tourist Attraction Fund have been pledged to repay bond principal and interest. Total debt service for the year ended September 30, 2016 amounted to \$6,998,625, which represents 17% of 2016 tax revenues collected. During the year ended September 30, 2016, total transfers from the Tourist Attraction Fund to the Debt Service Fund amounted to \$6,961,077.

At September 30, 2016, \$12,237,130 of fund balance in the Debt Service Fund is restricted for debt service purposes.

At September 30, 2016, GovGuam is of the opinion that it is in compliance with bond covenants outlined in the bond indenture.

Notes to Financial Statements September 30, 2016

#### (4) Payments to Autonomous Agencies

Public Laws 33-066, 33-089, 33-112 and 33-150 authorize the general appropriation for operations of the Guam Visitors Bureau (GVB) as well as other miscellaneous appropriations to be administered by GVB. During the year ended September 30, 2016, total appropriations made to GVB from the Tourist Attraction Fund were as follows:

Operations: Marketing General Administration Destination development Visitor safety and satisfaction Sports and events Cultural heritage and community outreach Research	
Capital Improvements: Humatak Bridge	95,654
Restricted: Festival of Pacific Arts Cultural Sports and Ambassador Fund Rainy Day Fund	2,030,000 230,000 200,000 2,460,000
Pass-through to various non-profit organizations: Amot Taotao Tano Farm Ayuda Foundation Breaking the Cycle Duk Duk Goose Guafi Inc Guam Humanities Council Guam International Film Festival Guam Symphony Society Guam Unique Merchandise and Arts Guam Veterans Affairs Haya Cultural Preservation Foundation Historic Inalahan Foundation Humatak Foundation Humatak Foundation Hurao Academy Inetnon Gefpa'go Cultural Arts Program Micronesian Chefs Association Mister Guam Pa'a Taotao Tano Pacific War Museum Foundation Tourism Education Council Traditions Affirming our Seafaring Ancestry Traditions Affirming Seafaring Islands	$\begin{array}{c} 25,000\\ 15,000\\ 3,750\\ 50,000\\ 25,000\\ 20,000\\ 57,500\\ 28,750\\ 28,750\\ 25,000\\ 37,500\\ 47,250\\ 25,000\\ 82,500\\ 50,000\\ 25,000\\ 3,750\\ 57,500\\ 5,000\\ 57,500\\ 50,000\\ 57,500\\ 34,500\\ 25,000\\ 25,000\\ 25,000\\ 25,000\\ 775,500\end{array}$

\$ 26,500,346

Notes to Financial Statements September 30, 2016

#### (4) Payments to Autonomous Agencies, Continued

Public Law 32-068 created the Hotel Occupancy Tax (HOT) Surplus Fund authorizing the transfer of revenue collections in excess of the revenue budget. During the year ended September 30, 2016, total transfers made to the HOT Surplus Fund amounted to \$903,944.

Public Laws 32-181 and 33-066 authorize appropriations to the Guam Museum Fund for the purpose of funding operational start-up costs of the Guam Museum. During the year ended September 30, 2016, total transfers made to the Guam Museum Fund amounted to \$1,081,987.

Public Law 33-066 authorizes an appropriation to the Guam Community College (GCC) for the Lodging Management Program/Prostart Program in the amount of \$24,154. During the year ended September 30, 2016, total appropriations made to GCC for the Lodging Management Program/Prostart Program amounted to \$24,154.

Public Law 33-066 authorizes an appropriation to the University of Guam (UOG) for the operations and programs of the Guampedia Foundation in the amount of \$200,000.

#### (5) <u>Commitments</u>

Public Law 30-228 authorizes the construction of the Guam Museum and certain other projects that benefit Guam's tourism industry in the amount of \$55,609,615. GovGuam has entered into certain contracts associated with these projects with capital-related expenditures of \$8,020,718 being incurred under these contracts during the year ended September 30, 2016. The remaining unliquidated contract amount of \$2,091,227 is recorded within restricted fund balance of the Capital Projects Fund in the accompanying financial statements.

Comparative Balance Sheets September 30, 2016 and 2015

		Tourist Attraction Fund		Capital Projects Fund				Debt Service Fund			
		2016		2015	 2016		2015		2016	2015	
ASSETS											
Investments Restricted assets:	\$	5,900,271	\$	5,527,042	\$ -	\$	-	\$	- \$	-	
Cash and cash equivalents Investments		-		-	113,234 16,579,465		11,474,619 14,577,442		1,616,000 10,621,130	4,928,359 7,356,077	
Taxes receivable	_	3,587,920		3,361,774	 -		-		-	-	
Total assets	\$	9,488,191	\$	8,888,816	\$ 16,692,699	\$	26,052,061	\$	12,237,130 \$	12,284,436	
LIABILITIES											
Accounts payable Retention payable	\$	-	\$	-	\$ 610,002 941,580	\$	1,685,796 1,284,035	\$	- \$	-	
Accrued payroll and other Due to General Fund	_	111,803 7,555,121		357,765 3,090,040	 - 83,733		- 76,994		-	-	
Total liabilities	_	7,666,924		3,447,805	 1,635,315		3,046,825		-	-	
FUND BALANCES											
Fund balances: Restricted for:											
Capital projects		-		-	15,057,384		23,005,236		-	-	
Debt service Committed for:		-		-	-		-		12,237,130	12,284,436	
Tourism	_	1,821,267		5,441,011	 -		-		-	-	
Total fund balances		1,821,267		5,441,011	 15,057,384		23,005,236		12,237,130	12,284,436	
Total liabilities and fund balances	\$	9,488,191	\$	8,888,816	\$ 16,692,699	= * =	26,052,061	\$	12,237,130 \$	12,284,436	

#### Comparative Schedules of Revenues, Expenditures by Function, and Changes in Fund Balances Years Ended September 30, 2016 and 2015

		Tourist Attraction Fund		Capital Proj	jects Fund	Debt Service Fund			
		2016		2015		2016	2015	2016	2015
Revenues:									
Taxes	\$	40,864,063	\$	36,988,454	\$	- \$		- \$	-
Use of money and property	_	3,381		-		72,866	(33,029)	3,194	1,043
Total revenues	_	40,867,444		36,988,454	_	72,866	(33,029)	3,194	1,043
Expenditures:									
Current:									
General government		10,408		18,000		-	-	12,952	16,702
Community services		-		44,000		-	-	-	-
Individual and collective rights		3,144,092		2,242,074		-	-	-	-
Protection of life and property		1,140,175		2,113,904		-	-	-	-
Public education		536,010		-		-	-	-	-
Environmental protection		47,541		50,904		-	-	-	-
Recreation		3,596,206		700,047		-	-	-	-
Economic development		341,248		-		-	-	-	-
Payments to Guam Museum Fund		1,081,987		-		-	-	-	-
Payments to Guam Visitors Bureau		26,500,346		24,272,754		-	-	-	-
Payments to University of Guam		200,000		640,000		-	-	-	-
Payments to Guam Community College		24,154		24,154		-	-	-	-
Payments to HOT Surplus Fund		903,944		2,488,454		-	-	-	-
Capital projects		-		-		8,020,718	12,565,807	-	-
Debt service:									
Principal		-		-		-	-	1,920,000	1,845,000
Interest		-		-		-	-	5,078,625	5,152,819
Total expenditures		37,526,111		32,594,291		8,020,718	12,565,807	7,011,577	7,014,521
Excess (deficiency) of revenues over (under)									
expenditures		3,341,333		4,394,163		(7,947,852)	(12,598,836)	(7,008,383)	(7,013,478)
Other financing sources (uses):									
Operating transfers in		-		-		-	-	6,961,077	7,023,939
Operating transfers out		(6,961,077)		(7,023,939)		-	-	-	-
Total other financing sources (uses), net	-	(6,961,077)		(7,023,939)	_	-	-	6,961,077	7,023,939
Net change in fund balances	_	(3,619,744)		(2,629,776)		(7,947,852)	(12,598,836)	(47,306)	10,461
Fund balances at the beginning of the year		5,441,011		8,070,787	_	23,005,236	35,604,072	12,284,436	12,273,975
Fund balances at the end of the year	\$	1,821,267	\$	5,441,011	\$	15,057,384 \$	23,005,236 \$	12,237,130 \$	12,284,436

#### Comparative Schedules of Revenues, Expenditures by Object, and Changes in Fund Balances Years Ended September 30, 2016 and 2015

		Tourist Attraction Fund				Capital Projects Fund				Debt Service Fund		
	_	2016		2015		2016		2015	_	2016	2015	_
Revenues: Taxes Use of money and property	\$	40,864,063 3,381	\$	36,988,454 -	\$	- \$ 72,866	\$	- 5 (33,029)	\$	- \$ 3,194	- 1,043	
Total revenues	_	40,867,444		36,988,454		72,866		(33,029)	_	3,194	1,043	
Expenditures: Salaries and wages - regular Salaries and wages - overtime Salaries and wages - fringe benefits Travel Contractual services Building rent Supplies Equipment Grants and subsidies Utilities - power and water		2,888,299 808,229 1,159,244 68,525 793,155 113,034 755,224 191,248 28,710,431 1,609,942		477,395 1,506,972 346,544 45,328 735,064 - 666,412 38,497 27,425,362 1,139,792		- - - 1,711,931 - - - - - - - - - -		- - 2,211,384 - - - - - -		- - - - - -	- - - - - - - - - - - - -	
Communications Capital outlays Principal retirement Interest and fiscal charges Miscellaneous Total expenditures	-	108,123 159,584 - - 161,073 37,526,111	· -	1,237 66,949 - - 144,739 32,594,291	· -	- 6,308,787 - - - 8,020,718	_	- 10,354,423 - - - 12,565,807		- 1,920,000 5,078,625 12,952 7,011,577	- 1,845,000 5,152,819 16,702 7,014,521	
Excess (deficiency) of revenues over (under) expenditures	_	3,341,333		4,394,163		(7,947,852)	_	(12,598,836)	_	(7,008,383)	(7,013,478)	)
Other financing sources (uses): Operating transfers in Operating transfers out		- (6,961,077)		- (7,023,939)		-		-		6,961,077 -	7,023,939 -	
Total other financing sources (uses), net	_	(6,961,077)		(7,023,939)		-		-	_	6,961,077	7,023,939	
Net change in fund balances		(3,619,744)		(2,629,776)		(7,947,852)		(12,598,836)		(47,306)	10,461	
Fund balances at the beginning of the year	_	5,441,011		8,070,787		23,005,236		35,604,072	_	12,284,436	12,273,975	
Fund balances at the end of the year	\$	1,821,267	\$	5,441,011	\$	15,057,384 \$	\$_	23,005,236	\$_	12,237,130 \$	12,284,436	_

#### Schedule of Expenditures by Department by Object Years Ended September 30, 2016 and 2015

		2016		2015
Office of I Maga'lahen Guahan:				
Office of Veteran's Affairs: Contractual services	\$	10,157	\$	-
Supplies	Ψ	251	Ψ	-
Total Office of I Maga'lahen Guahan		10,408		-
Department of Administration:				
Division of Accounts:				
Contractual services		-		18,000
Principal retirement Interest and fiscal charges		1,920,000 5,078,625		1,845,000 5,152,819
Miscellaneous		12,952		16,702
Total Department of Administration		7,011,577		7,032,521
Department of Public Works:		· · ·		
Festpac:				
Salaries and wages - regular		15,382		-
Salaries and wages - overtime Salaries and wages - fringe benefits		382,072 75,915		-
Supplies		22,806		_
Utilities - power and water		39,835		-
Total Department of Public Works		536,010		-
Customs and Quarantine Agency:				
Office of the Director:		(=		
Contractual services		65,429		-
Equipment		34,385 99,814		
Total Customs and Quarantine Agency Guam Fire Department:		99,814	·	-
Festpac:				
Salaries and wages - regular		9,979		-
Salaries and wages - overtime		107,172		-
Salaries and wages - fringe benefits		10,896		-
Total Guam Fire Department		128,047		-
Guam Police Department:				
Tumon-Tamuning Precinct:		140.004		114 002
Salaries and wages - regular Salaries and wages - overtime		168,206		114,893 2,001
Salaries and wages - fringe benefits		54,097		35,631
Contractual services		1,566		19,211
Supplies		34,564		905
Equipment		42,697		5,104
Capital outlays Miscellaneous		73,394		- 1,400
Miscellarieous		374,524		179,145
Overtime Compensation:		574,524		177,143
Salaries and wages - regular		617		110,225
Salaries and wages - overtime		154		932,809
Salaries and wages - fringe benefits		253		108,091
		1,024	·	1,151,125
Festpac:		157 (05		
Salaries and wages - regular Salaries and wages - overtime		157,605 296,577		-
Salaries and wages - fringe benefits		82,584		-
		536,766		-
Total Guam Police Department		912,314		1,330,270
Department of Agriculture:		, 12,011		.,000,270
Invasive Species:				
Salaries and wages - regular		47,464		-
Salaries and wages - overtime		19,259		-
Salaries and wages - fringe benefits		19,776		-
Contractual services Supplies		7,611 7,914		-
Utilities - power and water		131,344		-
Communications		4,864		-
		238,232	·	-
See accompanying independent auditors' report.				

#### Schedule of Expenditures by Department by Object, Continued Years Ended September 30, 2016 and 2015

Department of Agriculture, Continued:       Animal Control:       Salaries and wages - regular     41,767       Salaries and wages - vortime     2,995       Contractual services     2,699       Supplies     1,903       Contractual services     2,699       Supplies     1,903       Contractual services     2,699       Contractual services     10,800       Contractual services     103,016       Contractual services     103,016       Department of Corrections:     103,016       Overtime Compensation:     103,016       Overtime Compensation:     103,016       Department of Corrections:     103,016       Salaries and wages - regular     103,016       Salaries and wages - regular     10,174       Salaries and wages - regular     28,550       Salaries and wages - regular     10,174       Salaries and wages - regular     304,408       Salaries and wages - regular     11,29,904       Salaries and wages - regular     304,408       Salaries and wages - regular     10,29,004       Salaries and wages - regular		2016	2015
Salaries and wages - regular     41,767     -       Salaries and wages - tringe benefits     14,667     -       Contractual services     2,699     -       Supplies     11,907     -       Equipment     9,481     -       Contractual services     10,960     -       Department of Agriculture     33,016     -       Department of Corrections:     -     76,005       Overtime Compensation:     -     76,005       Salaries and wages - regular     -     76,005       Salaries and wages - regular     -     78,035       Salaries and wages - regular     -     78,035       Salaries and wages - regular     -     78,035       Salaries and wages - regular     -     78,3636       Beach Monitoring:     -     -     78,3636       Salaries and wages - regular     28,550     26,172     -       Salaries and wages - regular     28,550     26,172     -       Salaries and wages - regular     394,408     -     -       Salaries and wages - regular     394,408			
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Contractual services     2,699     -       Supplies     11,907     -       Equipment     9,331     -       Capital outlays     103,016     -       Total Department of Agriculture     341,248     -       Department of Corrections:     341,248     -       Overtime Compensation:     -     76,005       Salaries and wages - regular     -     76,005       Salaries and wages - ringe benefits     -     135,449       Guam Environmental Protection Agency:     -     783,635       Beach Monitoring:     -     783,636     -       Salaries and wages - ringae benefits     10,174     9,667       Supplies     10,174     9,667     -       Total Guam Environmental Protection Agency     47,541     50,904       Department of Parks and Recreation:     016,74     9,6408     -       Salaries and wages - ringae benefits     155,516     -     -       Contractual services     10,167     122,600     -       Utilities - power and water     17,8,28     -     -	Salaries and wages - fringe benefits		-
Equipment Capital outlays     9,831 19,600 - 103,016     - - - - - - - - - - - - - - - - - - -		2,699	-
Capital outlays     19.600     -       Total Department of Agriculture     341,248     -       Department of Corrections:     341,248     -       Salaries and wages - regular     -     76,005       Salaries and wages - regular     -     572,162       Salaries and wages - rigular     -     783,636       Guam Environmental Protection Agency:     -     783,636       Beach Monitoring:     -     783,636       Salaries and wages - ringular     28,550     28,172       Salaries and wages - ringular     28,550     28,172       Salaries and wages - ringular     10,174     9,667       Total Guam Environmental Protection Agency     47,541     50,904       Department of Parks and Recreation:     -     -       Office of the Director:     -     -     -       Salaries and wages - ringue benefits     115,516     -     -       Contractual services     310,888     359,014     -     -       Salaries and wages - ringue benefits     122,600     -     -     -       Contractual services:     <			-
Total Department of Agriculture103.016Department of Corrections:341.248Overtime Compensation:341.248Salaries and wages - regular-Salaries and wages - regular-Salaries and wages - regular-Total Department of Corrections-Courn Environmental Protection Agency:Beach Monitoring:28.550Salaries and wages - regular28.550Salaries and wages - regular-Salaries and wages - fringe benefits-Communications-778.628-Communications-Maintenance and Repair of Public Restrooms:-Contractual services-Salaries and wages - regular-Salaries and wages - regular	Equipment		-
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Department of Corrections:   -   76,005     Salaries and wages - vourtime   -   572,162     Salaries and wages - vourtime   -   572,162     Salaries and wages - regular   -   783,636     Guam Environmental Protection Agency:   -   783,636     Beach Monitoring:   28,550   26,172     Salaries and wages - regular   28,550   26,172     Salaries and wages - regular   28,550   26,172     Salaries and wages - regular   8,817   15,065     Total Guam Environmental Protection Agency   47,541   50,904     Department of Parks and Agers - regular   394,408   -     Salaries and wages - regular   394,408   -     Salaries and wages - regular   394,408   -     Salaries and wages - fringe benefits   15,516   -     Contractual services   17,289   -     Contractual services   310,888   359,014     Supples   10,187   122,600     Utilities - power and water   70,023   -     Communications   23,120   -     Salaries and wages - fringe benefits   15			-
Overtime Compensation:76,005Salaries and wages - regular-76,005Salaries and wages - ringe benefits-135,469Total Department of Corrections-783,636Guam Environmental Protection Agency:-783,636Beach Monitoring:28,55026,172Salaries and wages - regular28,55026,172Salaries and wages - regular28,55026,172Salaries and wages - fringe benefits10,1749,667Supplies8,81750,904Department of Parks and Recreation:0761c of the Director:Office of the Director:394,408-Salaries and wages - fringe benefits155,516Contractual services177,289-Communications778,628-Maintenance and Repair of Public Restrooms:778,628-Contractual services310,888359,014Supples10,167122,600Utilities - power and water28,205-Contractual services:28,205-Salaries and wages - regular28,205-Salaries and wages - regular28,004-Salaries and wages - regular243,995-Salaries and wages - regular340,0261-Salaries and wages - regular243,995-Salaries and wages - regular50,566-Salaries and wages - regular50,566-Salaries and wages - regular59,996-Salaries and wages - regular59,996		341,248	-
Salaries and wages - overtime     -     76,005       Salaries and wages - overtime     -     572,162       Salaries and wages - fringe benefits     -     783,636       Guam Environmental Protection Agency:     28,550     26,172       Salaries and wages - regular     28,171     9,667       Salaries and wages - regular     394,408     -       Contractual services     17,299     -       Contractual services     778,628     -       Contractual services     310,888     359,014       Supplies     10,167     122,600       Utilities - power and water     15,536			
Salaries and wages - virtime   -   572,162     Salaries and wages - fringe benefits   -   783,636     Guam Environmental Protection Agency:   -   783,636     Beach Monitoring:   28,550   26,172     Salaries and wages - regular   28,550   26,172     Salaries and wages - ringe benefits   10,174   9,667     Supplies   8,817   15,065     Total Cuam Environmental Protection Agency   47,541   50,904     Department of Parks and Recreation:   070fice of the Director:   394,408   -     Salaries and wages - fringe benefits   155,516   -   -     Contractual services   172,829   -   -     Contractual services   310,888   359,014   -     Supplies   10,167   122,600   -     Wemorial Services:   310,888   359,014   -     Supplies - power and water   15,536   -   -     Salaries and wages - regular   28,205   -   -     Salaries and wages - regular   28,007   -   -     Salaries and wages - regular   238,049   - <t< td=""><td></td><td></td><td>74 005</td></t<>			74 005
Salaries and wages - fringe benefits   -   135.469     Guam Environmental Protection Agency:   28,550   26,172     Salaries and wages - regular   28,550   26,172     Salaries and wages - regular   28,550   26,172     Salaries and wages - regular   28,550   26,172     Subjets   10,174   9,667     Total Guam Environmental Protection Agency   47,541   50,904     Department of Parks and Recreation:   783,636   -     Office of the Director:   394,408   -     Salaries and wages - regular   394,408   -     Salaries and wages - regular   155,516   -     Contractual services   17,289   -     Utilities - power and water   188,295   -     Contractual services   310,888   359,014     Supplies   10,167   122,600     Utilities - power and water   18,433   -     Salaries and wages - regular   28,005   -     Salaries and wages - regular   28,005   -     Salaries and wages - regular   238,009   -     Salaries and wages - regular   308,052 <td></td> <td>-</td> <td></td>		-	
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Salaries and wages - fringe benefits15,536-Community Programs: Salaries and wages - regular238,049-Salaries and wages - fringe benefits70,003-Pool and Beach: Salaries and wages - regular243,995-Salaries and wages - regular243,995-Salaries and wages - regular96,266-Salaries and wages - regular340,261-Paseo Stadium Salaries and wages - regular36,043-Salaries and wages - regular50,566-Salaries and wages - regular50,566-Salaries and wages - regular59,996-Salaries and wages - regular59,996-Salaries and wages - regular59,996-Salaries and wages - regular59,996-Salaries and wages - regular22,418-Salaries and wages - regular216,788-Salaries and wages - regular216,788-Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310			
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Community Programs: Salaries and wages - regular238,049Salaries and wages - fringe benefits70,003Pool and Beach: Salaries and wages - regular308,052Salaries and wages - regular243,995Salaries and wages - regular96,266Paseo Stadium Salaries and wages - regular340,261Paseo Stadium Salaries and wages - regular36,043Salaries and wages - regular36,043Salaries and wages - regular50,566Parks Administration and Planning: Salaries and wages - regular59,996Salaries and wages - regular22,418Salaries and wages - regular216,788Salaries and wages - fringe benefits76,522Salaries and wages - fringe benefits2293,310	Salaries and wages - tringe benefits		-
Salaries and wages - regular238,049-Salaries and wages - fringe benefits70,003-308,052-308,052-Pool and Beach:243,995-Salaries and wages - regular243,995-Salaries and wages - fringe benefits96,266-Paseo Stadium340,261-Salaries and wages - regular36,043-Salaries and wages - regular36,043-Salaries and wages - fringe benefits14,523-Parks Administration and Planning:50,566-Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division:82,414-Salaries and wages - regular216,788-Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310		43,741	-
Salaries and wages - fringe benefits70,003-Pool and Beach: Salaries and wages - regular243,995-Salaries and wages - fringe benefits96,266-Paseo Stadium Salaries and wages - regular36,043-Salaries and wages - regular36,043-Salaries and wages - regular50,566-Parks Administration and Planning: Salaries and wages - regular59,996-Salaries and wages - regular59,996-Salaries and wages - regular22,418-Salaries and wages - regular22,418-Salaries and wages - regular216,788-Salaries and wages - regular216,788-Salaries and wages - regular216,788-Salaries and wages - regular216,788-Salaries and wages - fringe benefits22,418-Historic Preservation Division: Salaries and wages - fringe benefitsSalaries and wages - regular216,788-Salaries and wages - fringe benefitsSalaries and wages - regularSalaries and wages - fringe benefitsSalaries and wages		228.040	
Bool308,052-Pool and Beach: Salaries and wages - regular243,995-Salaries and wages - fringe benefits96,266-Paseo Stadium Salaries and wages - regular36,043-Salaries and wages - regular36,043-Salaries and wages - fringe benefits14,523-Parks Administration and Planning: Salaries and wages - regular59,996-Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division: Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-Salaries and wages - fringe benefits2293,310-			-
Pool and Beach: Salaries and wages - regular243,995Salaries and wages - fringe benefits96,266Paseo Stadium340,261Salaries and wages - regular36,043Salaries and wages - fringe benefits14,523Parks Administration and Planning: Salaries and wages - regular50,566Parks Administration and Planning: Salaries and wages - fringe benefits59,996Salaries and wages - regular22,418Salaries and wages - regular22,418Salaries and wages - fringe benefits22,418Historic Preservation Division: Salaries and wages - regular216,788Salaries and wages - fringe benefits76,522Salaries and wages - fringe benefits2293,310	Salaries and wages - minge benefits		
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Salaries and wages - fringe benefits96,266-Paseo Stadium340,261-Salaries and wages - regular36,043-Salaries and wages - fringe benefits14,523-Parks Administration and Planning:50,566-Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division:82,414-Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310		243,995	-
Baseo Stadium340,261-Salaries and wages - regular36,043-Salaries and wages - fringe benefits14,523-Parks Administration and Planning: Salaries and wages - regular59,996-Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division: Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-Salaries and wages - fringe benefitsSalaries and wages - fringe benefits <t< td=""><td></td><td></td><td>-</td></t<>			-
Paseo Stadium36,043Salaries and wages - regular36,043Salaries and wages - fringe benefits14,523Parks Administration and Planning:50,566Salaries and wages - regular59,996Salaries and wages - fringe benefits22,418Historic Preservation Division:82,414Salaries and wages - regular216,788Salaries and wages - fringe benefits76,522Salaries and	6 6		-
Salaries and wages - fringe benefits14,523-Salaries and wages - regular50,566-Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division:82,414-Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310	Paseo Stadium		
Salaries and wages - fringe benefits14,523-Salaries and wages - regular50,566-Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division:82,414-Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310		36,043	-
Parks Administration and Planning: Salaries and wages - regular59,996Salaries and wages - fringe benefits22,418Historic Preservation Division: Salaries and wages - regular Salaries and wages - fringe benefits216,788216,782-293,310-		14,523	-
Salaries and wages - regular59,996-Salaries and wages - fringe benefits22,418-Historic Preservation Division: Salaries and wages - regular Salaries and wages - fringe benefits216,788-76,522-293,310-		50,566	-
Salaries and wages - fringe benefits22,418-Historic Preservation Division: Salaries and wages - regular Salaries and wages - fringe benefits216,788-76,522293,310-			
Historic Preservation Division: Salaries and wages - regular216,788 76,522-Salaries and wages - fringe benefits76,522-293,310			-
Historic Preservation Division: Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310	Salaries and wages - fringe benefits		-
Salaries and wages - regular216,788-Salaries and wages - fringe benefits76,522-293,310		82,414	-
Salaries and wages - fringe benefits     76,522     -       293,310     -			
293,310 -			-
	Salaries and wages - tringe benefits		-
	See accompanying independent auditors' report	293,310	-

#### Schedule of Expenditures by Department by Object, Continued Years Ended September 30, 2016 and 2015

Department of Parks and Recreation, Continued:     567,721     -       Salaries and wages - regular     567,721     -       Salaries and wages - regular     162,491     -       Mayors' Council of Guam:     0,506,6206     700.047       Mayors' Council of Guam:     0,506,6206     700.047       Optimizer     111,037     25,856       Salaries and wages - fringe benefits     111,037     25,856       Contractual services     26,266     71,575       Building rent     13,034     -       Salaries and wages - fringe benefits     34,006     26,174       Contractual services     27,678     1,460       Ultimence and water     29,678     1,460       Ultimence and water     29,678     1,460       Ultimence and water     22,762     1,463       Ultimence and water     22,280     1,463       Ultimence and water     24,772     1,608		2016	2015
Salaries and wages - rigular     567,721     -       Salaries and wages - rigular     782,652     -       Salaries and wages - rigular     162,491     -       Salaries and wages - rigular     162,491     -       Salaries and wages - rigular     162,491     -       Total Department of Parks and Recreation     3,596,206     700,047       Mayors' Council of Guam:     0     -     -       Operations:     31,1007     25,666     715,75       Salaries and wages - rigular     111,1007     57,687       Travel     21,626     71,575       Building rent     113,034     -       Supplies     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     81,29     92,158       Contractual services     130,533     88,312       Supplies     12,89     631     1,263,869       Island-wide Village Beautification:     18,89,631     1,263,869     -       Supplies     22,772     19,656,66     -     11,900       Suplies			
Salaries and wages - fringe benefits     214,931     -       Territorial Park Protection:     782,652     -       Salaries and wages - tripge benefits     53,889     -       Salaries and wages - tripge benefits     216,380     -       Total Department of Parks and Recreation     3,596,206     700,047       Mayors' Council of Guam:     216,380     -       Operations:     31,907     25,866       Salaries and wages - regular     471,033     150,101       Salaries and wages - regular     471,033     26,174       Salaries and wages - regular     31,907     25,866       Contractual services     26,266     71,575       Building rent     13,034     26,174       Supplies     32,076     2,000       Miscellaneous     13,672     10,008       Island-wide Village Beautification:     128,488     128,488       Contractual services     22,806     13,572       Supplies     22,172     15,056       Contractual services     218,488     178,995       Supplies     221,802     149,254 <td></td> <td>567,721</td> <td>-</td>		567,721	-
Territorial Park Protection:     782,652     -       Sataries and wages - regular     162,491     -       Sataries and wages - fringe benefits     216,350     -       Operations:     216,350     -       Operations:     3,596,206     700,047       Sataries and wages - regular     471,033     150,101       Sataries and wages - regular     471,033     150,101       Sataries and wages - regular     216,266     71,575       Building rent     13,006     26,771     74,860       Supples     24,006     26,771     14,660       Utilities - prover and water     271,721     210,350     -       Capital outlays     13,372     10,008     13,772     10,008       Miscellaneous     128,853     12,638.69     149,254     11,900       Supples     22,712     15,056     11,900     11,900     149,254       Supples     22,712     15,056     11,900     149,254     11,900     35,2412     11,900     35,2412     11,900     32,312,233     12,237     11,900			-
Salaries and wages - regular     162.491     -       Salaries and wages - fringe benefits     216.330     -       Operations     216.330     -       Operations     3,596.200     700,047       Mayors' Council of Guam.     3,596.200     700,047       Operations     471.033     150,101       Salaries and wages - regular     471.033     150,101       Salaries and wages - regular     31.907     22.806       Contractual services     22.266     71.575       Building rent     29.678     1.460       Utilities power and water     871.291     921.358       Contractual services     130.533     88.312       Contractual services     130.533     88.312       Supplies     22.712     15.056       Capital outlays     -     11.900       Travel     36.618     17.886       Contractual services     23.33     83.312       Supplies     20.901     32.912       Supplies     20.913     1.86.818       Contractual services     2.338     1.237			-
Salaries and wages - fringe benefits     53.859     -       Total Department of Parks and Recreation     3.596.206     700.047       Myors' Council of Guam:     -     -       Salaries and wages - regular     171.033     150.101       Salaries and wages - regular     171.303     57.687       Travel     13.907     23.566       Contractual services     26.266     77.758       Building rent     13.034     -       Supplies     34.006     26.174       Equipment     29.678     1.460       Utilities - power and water     871.291     921.358       Communications     77.891     -       Capital outlays     140.735     100.058       Contractual services     13.552     10.008       Supplies     222.802     149.254       Equipment     36.618     17.886       Contractual services     218.468     178.952       Supplies     22.712     15.056       Capital outlays     10.461     89.403       Supplies     22.802     149.254			
Total Department of Parks and Recreation     216.350     -       Mayors: Council of Guam:     3,596.206     700.047       Operation:     31.907     23.606       Stairies and wages - regular     471.033     150.101       Stairies and wages - ifinge benefits     171.307     25.606       Contractual services     26.266     71.575       Building rent     34.006     26.174       Equipment     29.678     1.460       Utilities - power and water     871.291     921.355       Contractual services     130.533     88.312       Contractual services     130.533     88.312       Supplies     222.712     15.056       Capital outlays     -     119.900       Travel     36.618     17.886       Contractual services     218.468     178.952       Supplies     401.990     352.412       Equipment     22.333     1.237       Contractual services     2.338     1.237       Supplies     401.990     352.412       Equipment     23.395     16.817 <td></td> <td></td> <td>-</td>			-
Total Department of Parks and Recreation     3,596,206     700,047       Mayors' Council of Guam:     471,033     150,101       Salaries and wages - regular     171,037     57,687       Salaries and wages - ringe benefits     171,307     23,596       Contractual services     26,266     71,575       Building rent     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     871,291     921,358       Communications     17,801     -       Capital outlays     49,736     2,000       Miscellaneous     12,65,333     88,312       Supplies     130,533     88,311       Supplies     12,64,861     178,865       Capital outlays     22,712     15,056       Capital outlays     316,047     264,522       Village Street Maintenance and Beautification:     36,618     178,885       Communications     23,893     16,871       Communications     13,894     16,854       Contractual services     218,468     178,952       Supplies	Salaries and wages - fringe benefits		-
Mayors' Council of Guam: Operations:     471,033     150,101       Salaries and wages - regular     471,033     150,101       Salaries and wages - regular     31,907     23,506       Contractual services     31,907     23,506       Contractual services     113,034     -       Supplies     34,006     26,774       Equipment     29,678     1,460       Utilities - power and water     29,678     1,201       Capital outlays     77,801     -       Capital outlays     13,572     10,008       Miscellaneous     13,572     10,008       Island-wide Village Beautification:     130,533     88,312       Contractual services     130,533     88,312       Supplies     22,2802     149,254       Equipment     26,618     17,886       Contractual services     218,468     178,862       Supplies     22,395     16,877       Communications     2,338     1,237       Contractual services     2,385     1,687       Contractual services     2,309,802			-
Operations:     5000000000000000000000000000000000000	Total Department of Parks and Recreation	3,596,206	700,047
Salaries and wages - regular     471.03     150.101       Salaries and wages - fringe benefits     31,907     57.687       Travel     31,907     23,506       Contractual services     26,266     71.1575       Building rent     113,034    5       Supplies     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     29,778     1,460       Capital outlays     47,736     2,000       Miscellaneous     13,572     10,008       Contractual services     120,553     88,312       Supplies     222,002     149,254       Equipment     22,712     15,066       Contractual services     126,649     178,952       Supplies     22,712     15,066       Contractual services     218,469     178,952       Supplies     20,909     352,412       Travel     30,95,802     22,333     1,237       Village Street Maintenance and Beautification:     16,854     53,049       Miscellaneous     40,790     35			
Salaries and wages - fringe benefits     171,307     57,687       Travel     31,907     23,506       Contractual services     26,266     71,575       Building rent     113,034     -       Supplies     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     871,291     921,388       Communications     13,572     10,008       Capital outlays     49,736     2,000       Miscellaneous     13,572     10,008       Island-wide Village Beautification:     1,889,631     1,263,869       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Supplies     23,76,047     264,522       Village Street Maintenance and Beautification:     36,618     17,886       Contractual services     21,395     16,874     33,044       Supplies     23,395     16,874     33,044       Courtactual services			
Travel     31,907     23,506       Contractual services     26,266     71,575       Building rent     113,034    57       Supplies     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     871,291     921,358       Communications     77,801     -       Capital outlays     13,572     10,008       Island-wide Village Beautification:     13,633     88,312       Contractual services     130,033     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Travel     376,047     264,522       Village Street Maintenance and Beautification:     32,395     16,871       Travel     2,338     1,237       Contractual services     21,3468     178,965       Supplies     24,454     53,049       Supplies     24,392     10,461       Supplies     2,338     1,237       Coutractual services			
Contractual services     26, 266     71,575       Building rent     113,034     -       Supplies     34,006     26,778     1,460       Utilities - power and water     871,291     921,358     20,078     1,460       Communications     871,291     921,358     20,000     -     -       Capital outays     49,736     2,000     -			
Building rent     13,034     -       Supplies     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     871,291     921,358       Capital outlays     77,801     -       Capital outlays     13,572     10,008       Miscellaneous     13,572     10,008       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification:     376,047     264,522       Village Street Maintenance and Beautification:     218,468     178,952       Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     101,461     86,940       Miscellaneous     48,290     50,328 <t< td=""><td></td><td></td><td></td></t<>			
Supplies     34,006     26,174       Equipment     29,678     1,460       Utilities - power and water     871,291     921,358       Communications     77,801     -       Capital outlays     49,736     2,000       Miscellaneous     13,572     10,008       Island-wide Village Beautification:     1,889,631     1,263,869       Contractual services     130,533     38,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Travel     36,618     17,886       Contractual services     218,466     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     16,854     30,494       Miscellaneous     101,461     86,940       Contractual services     1,305,802     2,225,744       Counal on the Arts and Humanities:     3005,802     2,225,744 <t< td=""><td></td><td></td><td>/1,5/5</td></t<>			/1,5/5
Equipment     29,678     1,460       Utilities - power and water     871,291     921,358       Communications     77,801     -       Capital outlays     49,736     2,000       Miscellaneous     13,572     10,008       Island-wide Village Beautification:     1,889,631     1,263,869       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     211,900     352,412       Village Street Maintenance and Beautification:     36,618     17,886       Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Council on the Arts and Humanities:     3095,802     2,235,744       Council on the Arts and Humanities:     30,95,802     2,235,744       Council on the Arts and Humanities:     299,039     567,868       Guam Museum: </td <td></td> <td></td> <td>- 26 174</td>			- 26 174
Utilities - power and water     871,291     921,358       Communications     77,801     -       Capital outlays     49,736     2,000       Miscellaneous     13,572     10,008       Island-wide Village Beautification:     130,533     38,312       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification:     -     11,900       Travel     36,618     17,886       Contractual services     218,468     178,982       Supplies     401,990     352,412       Equipment     52,395     16,871       Communications     2,338     1,237       Capital outlays     16,854     30,49       Miscellaneous     101,461     86,940       Guard Museum:     -     2,338     1,237       Council on the Arts and Humanitles:     -     0,05,802     2,235,744       Countactual services     1,			
Communications     77,801     -       Capital outlays     49,736     2,000       Miscellaneous     1,889,631     1,263,869       Island-wide Village Beautification:     130,533     88,312       Contractual services     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification:     376,047     264,522       Village Street Maintenance and Beautification:     378,047     264,522       Contractual services     23,38     1,237     264,522  <			
Capital outlays     49,736     2,000       Miscellaneous     13,572     10,008       Island-wide Village Beautification:     1,869,631     1,263,869       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification:     -     11,900       Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     2,338     1,237       Communications     2,338     1,237       Capital outlays     10,454     53,049       Miscellaneous     830,124     707,353       Council on the Arts and Humanities:     -     -       Guam Museum:     -     3,095,802     2,325,744       Council on the Arts and Humanities:     -     -     -       Guam Museum:     -     -     -     -       Contractual serv			-
Miscellaneous     13,572     10,008       Island-wide Village Beautification:     1,889.631     1,263,869       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification:     -     11,900       Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,817       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     48,290     50,328       Council on the Arts and Humanities:     -     -       Guam Museum:     -     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366     -       Total Mayors' council of Guam     5,507,806     6,116,366     -       Guam Museum:     -     1,329,152     1,421,194     -<			2,000
Island-wide Village Beautification:     1,889,631     1,263,869       Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     222,712     15,056       Capital outlays     -     11,900       Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Communications     2,338     1,237       Capital outlays     101,461     86,640       Miscellaneous     101,461     86,440       Oum Museum:     -     -       Council on the Arts and Humanities:     -     -       Guam Museum:     -     -     -       Contractual services     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366       Total Mayors' Council of Guam     -     -     -       Contractual services     1,329,152     1,421,194     -     -       Contractual services     -     -     -     -     -			
Contractual services     130,533     88,312       Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification:     -     11,900       Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     101,461     86,949       Miscellaneous     101,461     86,940       Guarm Museum:     30,095,802     2,235,744       Contractual services     48,290     50,328       Guarm Museum:     1,329,152     1,421,194       Contractual services     299,039     567,866       Sontractual services     299,039     567,866       Total Guarm Museum     6,836,958     7,537,560       San Vitores Flooding:     -     1,804       Capital outlays     58,906     143,944 <t< td=""><td></td><td></td><td>1,263,869</td></t<>			1,263,869
Supplies     222,802     149,254       Equipment     22,712     15,056       Capital outlays     -     -       Travel     376,047     264,522       Village Street Maintenance and Beautification:     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Council on the Arts and Humanities:     -     -       Guam Museum:     -     -       Contractual services     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366       Total Guam Museum     6,836,958     7,537,550       San Vitores Flooding:     -     1,804       Capital outlays     58,906     143,944       Total Guam Museum     -     1,804       Capital outlays     -     1,804       Capital outlays	Island-wide Village Beautification:		
Equipment Capital outlays     22,712     15,056       Capital outlays     -     11,900       Village Street Maintenance and Beautification: Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Miscellaneous     101,461     86,940       Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous     3,095,802     2,235,744       Contractual services     5,507,806     6,116,366       Total Mayors' Council of Guam     5,507,806     6,116,366       Contractual services     299,039     567,868       Guam Museum:     58,906     143,944       Total Hagatna Pool Improvements:     58,906     143,944       Total Hagatna Tennis Court Improvements:     -     1,804       Capital outlays     -     157,254       Hagatna Tennis Court Improvements:     - <td></td> <td></td> <td></td>			
Capital outlays-11,900Willage Street Maintenance and Beautification: Travel36,61817,886Contractual services218,468178,952Supplies401,990352,412Equipment52,39516,877Communications2,3381,237Capital outlays16,85453,049Miscellaneous830,124707,353Total Mayors' Council of Guam3,095,8022,238,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum:5,507,8066,116,366Total Guam Museum:6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays-155,450Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Hagatna Tennis Court Improvements-16,838Hagatna Projects: Contractual services-16,838Hagatna Projects: Contractual services-16,838Contactual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Village Street Maintenance and Beautification: Travel     376,047     264,522       Village Street Maintenance and Beautification: Travel     36,618     17,886       Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     2,338     1,237       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous     3,095,802     2,235,744       Council on the Arts and Humanities: Guam Museum: Contractual services     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366       Total Mayors' Council of Guam     6,836,958     7,537,560       San Vitores Flooding: Contractual services     299,039     567,868       Total Hagatna Pool Improvements: Contractual services     -     1,804       Capital outlays     58,906     143,944       Total Hagatna Tennis Court Improvements     -     157,254       Historic Hagatna Tennis Court Improvements     -     157,254       H		22,712	
Village Street Maintenance and Beautification: Travel36,61817,886Contractual services218,468178,952Supplies401,990352,412Equipment52,39516,877Communications2,3381,237Capital outlays16,85453,049Miscellaneous830,124707,353Total Mayors' Council of Guam3,095,8022,235,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements58,906143,944Total Hagatna Pool Improvements58,906143,944Hagatna Pool Improvements58,906143,944Hagatna Pool Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Pool Improvements-155,450Hagatna Pool Improvements-155,450Hagatna Pool Improvements-155,450Historic Hagatna Projects: Contractual services-1,804Capital outlays-16,838Hagatna Plan: Capital outlays-200,000	Capital outlays		
Travel   36,618   17,886     Contractual services   218,468   178,952     Supplies   401,990   352,412     Equipment   52,395   16,877     Communications   2,338   1,237     Capital outlays   16,854   53,049     Miscellaneous   101,461   86,940     Zopital outlays   101,461   86,940     Miscellaneous   3,095,802   2,235,744     Council on the Arts and Humanities:   3,095,802   2,235,744     Guam Territorial Band:   3,095,802   2,235,744     Miscellaneous   48,290   50,328     Guam Museum:   1,329,152   1,421,194     Capital outlays   5,507,806   6,116,366     Total Guam Museum   6,836,958   7,537,560     San Vitores Flooding:   299,039   567,868     Contractual services   -   1,804     Capital outlays   58,906   143,944     Total Hagatna Pool Improvements:   -   1,804     Contractual services   -   1,804     Capital outlays   -   155,450		376,047	264,522
Contractual services     218,468     178,952       Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Council on the Arts and Humanities:     3,095,802     2,235,744       Contractual services     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366       San Vitores Flooding:     -     1,804		26 619	17 006
Supplies     401,990     352,412       Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Ouncil on the Arts and Humanities:     3,095,802     2,235,744       Council and Museum     3,095,802     2,235,744       Contractual services     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366       Total Guam Museum     6,836,958     7,537,560       San Vitores Flooding:     299,039     567,868       Hagatna Pool Improvements:     -     1,804       Capital outlays     58,906     143,944       Contractual services     -     1,804       Capital outlays     -     155,450 <td></td> <td></td> <td></td>			
Equipment     52,395     16,877       Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Runder Council of Guam     3,095,802     2,235,744       Council on the Arts and Humanities:     48,290     50,328       Guam Museum:     Contractual services     1,421,194       Capital outlays     5,507,806     6,116,366       Total Guam Museum     6,836,958     7,537,560       San Vitores Flooding:     -     1,804       Contractual services     -     1,804			
Communications     2,338     1,237       Capital outlays     16,854     53,049       Miscellaneous     101,461     86,940       Baso,124     707,353       Total Mayors' Council of Guam     3,095,802     2,235,744       Council on the Arts and Humanities:     3,095,802     2,235,744       Council on the Arts and Humanities:     48,290     50,328       Guam Museum:     1,329,152     1,421,194       Capital outlays     5,507,806     6,116,366       Total Guam Museum     6,836,958     7,537,560       San Vitores Flooding:     299,039     567,868       Contractual services     299,039     567,868       Hagatna Pool Improvements:     -     1,804       Capital outlays     58,906     143,944       Total Hagatna Pool Improvements     58,906     145,748       Hagatna Tennis Court Improvements:     -     1,804       Capital outlays     -     157,254       Historic Hagatna Tennis Court Improvements     -     157,254       Historic Hagatna Projects:     -     16,838 <t< td=""><td></td><td></td><td></td></t<>			
Capital outlays16,85453,049Miscellaneous101,46186,940Robin Contractual services3,095,8022,235,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous3,095,8022,235,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,9061443,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-1,804Capital outlays-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Miscellaneous101,46186,940R30,124707,353Total Mayors' Council of Guam3,095,8022,235,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays515,450-1,804Hagatna Pool Improvements: Contractual services-1,804Total Hagatna Pool Improvements: Contractual services-1,804Hagatna Pool Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Total Mayors' Council of Guam3,095,8022,235,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays-1,804Hagatna Pool Improvements: Contractual services-1,804Capital outlays-1,55,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Total Mayors' Council of Guam3,095,8022,235,744Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays-1,804Hagatna Pool Improvements: Contractual services-1,804Capital outlays-1,55,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000		830,124	707,353
Council on the Arts and Humanities: Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements58,9061445,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays51,906145,748Hagatna Pool Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	Total Mayors' Council of Guam		
Guam Territorial Band: Miscellaneous48,29050,328Guam Museum: Contractual services1,329,1521,421,194Capital outlays1,329,1521,421,194Capital outlays6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,9061445,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-155,450Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	-		
Guam Museum: Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Contractual services1,329,1521,421,194Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	Miscellaneous	48,290	50,328
Capital outlays5,507,8066,116,366Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements: Contractual services-1,804Kagatna Tennis Court Improvements: Contractual services-1,804Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	Guam Museum:		
Total Guam Museum6,836,9587,537,560San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-1804Total Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	Contractual services	1,329,152	1,421,194
San Vitores Flooding: Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-1804Capital outlays-1,804Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	Capital outlays	5,507,806	6,116,366
Contractual services299,039567,868Hagatna Pool Improvements: Contractual services-1,804Capital outlays-1,804Total Hagatna Pool Improvements58,906143,944Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-1,804Capital outlays-1,804Capital outlays-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000	Total Guam Museum	6,836,958	7,537,560
Hagatna Pool Improvements: Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-1,804Capital outlays-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Contractual services-1,804Capital outlays58,906143,944Total Hagatna Pool Improvements58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000		299,039	567,868
Capital outlays58,906143,944Total Hagatna Pool Improvements58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Total Hagatna Pool Improvements58,906145,748Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Hagatna Tennis Court Improvements: Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Contractual services-1,804Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000		58,906	145,748
Capital outlays-155,450Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			
Total Hagatna Tennis Court Improvements-157,254Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000		-	
Historic Hagatna Projects: Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000		<u> </u>	
Contractual services-16,838Hagatna Master Plan: Capital outlays-200,000			157,254
Hagatna Master Plan: Capital outlays - 200,000			
Capital outlays - 200,000	Contractual services		16,838
See accompanying independent auditors' report.		<u> </u>	200,000
	See accompanying independent auditors' report.		

#### Schedule of Expenditures by Department by Object, Continued Years Ended September 30, 2016 and 2015

Crosswalk from Skinner Plaza to Chamorro Village: Contractual services Capital outlays Contractual services Community Center Restoration: Contractual services Community Center Restoration: Contractual services Community Center Restoration: Contractual services Community Center Restoration: Contractual services Contractual services Community Center Restoration and Rehabilitation: Contractual services Community Center Restoration and Rehabilitation: Contractual services Community Center Restoration and Rehabilitation Contractual services Community Center Restoration and Rehabilitation Contractual services Contractual services Contra		2016	2015
Total Crosswalk from Skinner Plaza to Chamoro Village     155.927     3.608       Inarajan Community Center Restoration: Contractual services     115     10.825       Malesso Bell Tower Restoration and Rehabilitation: Contractual services     14.583     18.215       Design/Construction of Guam Farmer's Cooperative Association Facility and Deddo Flea Market Relocation: Contractual services     215.149     2,409,960       Total Design/Construction of Guam Farmer's Cooperative Association Facility and Deddo Flea Market Relocation     215.149     2,558,898       Historie Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay: Contractual services     4,290     22,549       Contractual services     -     248,938     -       Contractual services     -     24,900     22,549       Contractual services     -     -     24,900     22,549       Contractual services     -     -     248,951     -     24,900     22,549       Contractual services     -     -     -     249,733     -     24,900     -     -     24,973       Scenic an Informational Highway Signs:     -     -     -     266,938     -     266,938	Contractual services		3,608
Contractual services11510.825Malesso Bell Tower Restoration and Rehabilitation: Contractual services14,58318,215Total Malesso Bell Tower Restoration and Rehabilitation291,23518,215Design/Construction of Coum Farmer's Cooperative Association Facility and Dededo Fiea Market Relocation: Contractual services215,1492,499,960Total Design/Construction of Guam Farmer's Cooperative Association Facility and Dededo Fiea Market Relocation215,1492,558,898Historic Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umate Bay: Contractual services4,29022,549Contractual services4,29022,549Contractual services4,29022,549Contractual services-4,812Contractual services-4,812Contractual servicesContractual services <td>Total Crosswalk from Skinner Plaza to Chamorro Village</td> <td></td> <td>3,608</td>	Total Crosswalk from Skinner Plaza to Chamorro Village		3,608
Contractual services14.58318.215Capital outlays276.652-Total Malesso Bell Tower Restoration and Rehabilitation291.23518.215Design/Construction of Coum Farmer's Cooperative Association Facility215.1492.499.960Total Design/Construction of Guam Farmer's Cooperative215.1492.459.960Total Design/Construction of Guam Farmer's Cooperative215.1492.558.898Historic Monument and Plaza Commemorating Ferdinand Magellan's150.010-Total Historic Monument and Plaza Commemorating Ferdinand150.010-Magellan's Visit to Umatac Bay:150.010-Contractual services4.29022.549Design/Construction of Village Entrance Signs:-4.812Contractual services-3.008Contractual services-3.008Contractual services-265.308Total Design/Construction of Village Entrance Signs-2.26.316Total Nimitz Beach Improvements:-2.26.316Contractual services-3.008Capital outlays-2.60.3316Total Nimitz Beach Improvements:-2.60.3316Contractual services4.812Contractual services1.203Capital outlays-2.60.43-Total Nimitz Beach Improvements:2.60.43Contractual services1.203Capital outlays2.60.43Total Nimitz Beach Improvem		115	10,825
Total Malesso Bell Tower Restoration and Rehabilitation291,23518,215Design/Construction of Guam Farmer's Cooperative Association Facility and Dededo Flea Market Relocation: Contractual services215,1492,499,960Total Design/Construction of Guam Farmer's Cooperative Association Facility and Dededo Flea Market Relocation215,1492,558,898Historie Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay: Contractual services4,29022,549Total Historie Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay: Contractual services154,30022,549Design/Construction of Village Entrance Signs: Contractual services-4,812Capital outlays-269,561Total Design/Construction of Village Entrance Signs-249,373Scenic and Informational Highway Signs: Contractual services-3,008Capital outlays-266,316Total Informational Highway Signs: Contractual services-1,203Capital outlays266,316Total Informational Highway Signs: Contractual services-2,60,43Total Informational Highway Signs: Contractual services-2,60,43Total Informational Highway Signs: Contractual services-2,60,316Contractual services-2,60,3316Improve Public Facilities Near Fish Eye Pier: Contractual services-2,60,43Total Informational Signer-2,60,43Mangilao Public Market Improvements: Contractual services-2,60,43<	Contractual services		18,215
Design/Construction of Guam Farmer's Cooperative Association Facility     58,938       Capital outlays     215,149     2.499,960       Total Design/Construction of Guam Farmer's Cooperative     215,149     2.499,960       Total Design/Construction of Guam Farmer's Cooperative     215,149     2.558,898       Historic Monument and Plaza Commemorating Ferdinand Magellan's     150,010     -       Total Historic Monument and Plaza Commemorating Ferdinand     154,300     22,549       Contractual services     -     4,812     269,561       Contractual services     -     24,812     225,549       Contractual services     -     4,812     289,561       Contractual services     -     249,561     294,373       Scenic and Informational Highway Signs:     -     4,209     205,308       Contractual services     -     3,008     -     265,308       Total Nimitz Beach Improvements:     -     1,203     -     2,86,316       Improve Public Facilities Near Fish Eye Pier     -     67,835     -     1,203       Contractual services     -     1,203     -     1,4,374 <td></td> <td></td> <td>-</td>			-
Capital outlays   215,149   2,499,960     Total Design/Construction of Guam Farmer's Cooperative   215,149   2,558,898     Historic Monument and Plaza Commemorating Ferdinand Magellan's   215,149   2,558,898     Visit to Umatac Bay:   4,290   22,549     Contractual services   4,290   22,549     Total Historic Monument and Plaza Commemorating Ferdinand   150,010   -     Magellan's Visit to Umatac Bay:   289,561   -     Contractual services   -   4,812   Capital outlays   -     Total Design/Construction of Village Entrance Signs:   -   -   4,812     Contractual services   -   4,209   -   249,561     Total Design/Construction of Village Entrance Signs:   -   -   4,209     Contractual services   -   -   4,209     Nimitz Beach Improvements:   -   265,308   -   -     Improve Public Facilities Near Fish Eye Pier:   -   67,835   -   -   67,835     Total Improve Public Facilities Near Fish Eye Pier   -   69,038   -   64,033     Mangilao Public Market Improvements:   -	Design/Construction of Guam Farmer's Cooperative Association Facility and Dededo Flea Market Relocation:	291,235	
Total Design/Construction of Guam Farmer's Cooperative Association Facility and Deddeo Flea Market Relocation 215,149 2,558,898   Historic Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay: Contractual services 4,290 22,549   Capital outlays 150,010 -   Total Historic Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay: 154,300 22,549   Contractual services - 4,812   Contractual services - 4,812   Contractual services - 4,812   Contractual services - 24,9373   Scenic and Informational Highway Signs: - 24,039   Contractual services - 3,008   Capital outlays - 265,306   Total Design/Construction of Village Entrance Signs - 265,308   Contractual services - 3,008   Contractual services - 3,008   Contractual services - 268,316   Improve Public Facilities Near Fish Eye Pier - 67,835   Contractual services - 26,043   Total Improve Public Facility Streetlights: - 14,374   Contractual services - 24,051   Contractual services - 601   Contr		215,149	
Visit to Umatac Bay:   4,290   22,549     Contractual services   150,010   -     Total Historic Monument and Plaza Commemorating Ferdinand Magelian's Visit to Umatac Bay:   154,300   22,549     Design/Construction of Village Entrance Signs:   -   4,812     Capital outlays   -   289,561     Total Design/Construction of Village Entrance Signs   -   2294,373     Scenic and Informational Highway Signs:   -   4,209     Contractual services   -   3,008     Capital outlays   -   266,336     Total Minitz Beach Improvements:   -   266,3316     Improve Public Facilities Near Fish Eye Pier:   -   266,3316     Contractual services   -   1,203     Contractual services   -   26,433     Total Improve Public Facilities Near Fish Eye Pier   -   67,038     Contractual services   -   26,643     Tumon Bay Improvements:   -   26,043     Contractual services   -   26,043     Contractual services   -   26,043     Contractual services   -   41,374     Renovatio			
Capital outlays150,010Total Historic Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay:154,30022,549Design/Construction of Village Entrance Signs:-4,812Capital outlays-289,561Total Design/Construction of Village Entrance Signs-249,551Scenic and Informational Highway Signs:-4,209Contractual services-4,209Nimitz Beach Improvements:-3,008Contractual services-3,008Capital outlays-265,308Total Nimitz Beach Improvements-266,308Improve Public Facilities Near Fish Eye Pier:-1,203Contractual services-1,203Capital outlays-67,335Total Improve Public Facilities Near Fish Eye Pier-67,335Total Improve Public Facilities Near Fish Eye Pier-67,038Mangilao Public Market Improvements:-266,043Contractual services-14,374Renovation of Agana Bay Streetlights:-421Contractual services44,374Renovation of Agana Bay Streetlights:-415,000Contractual services-240,511Capital outlays-240,511Contractual services-200,998Contractual services-240,511Contractual services-240,511Contractual services-240,511Contractual services-240,5	Visit to Umatac Bay:	4 200	
Total Historic Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay:154,30022,549Design/Construction of Village Entrance Signs: Capital outlays-4,812Total Design/Construction of Village Entrance Signs-294,373Scenic and Informational Highway Signs: Contractual services-4,209Nimitz Beach Improvements: Contractual services-3,008Capital outlays-265,308Total Nimitz Beach Improvements-266,306Improve Public Facilities Near Fish Eye Pier: Contractual services-1,203Capital outlays-67,835Total Improve Public Facilities Near Fish Eye Pier: Contractual services-1,203Contractual services-266,043Tumon Bay Improvements: Contractual services-26,043Tumon Bay Improvements: Contractual services-42,121Renovation of Pale San Vitores Streetlights: Contractual services-42,051Contractual services42,051Capital outlays42,051Contractual services42,051Contractual services42,051Contractual services43,051Contractual services601Renovation of Pale San Vitores Streetlights: Contractual servicesContractual services601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services <td></td> <td></td> <td>22,549</td>			22,549
Contractual services-4,812Capital outlays-289,561Total Design/Construction of Village Entrance Signs-294,373Scenic and Informational Highway Signs: Contractual services-4,209Nimitz Beach Improvements: Contractual services-4,209Nimitz Beach Improvements: Contractual services-3,008Capital outlays-266,308Total Nimitz Beach Improvements-268,316Improve Public Facilities Near Fish Eye Pier: Contractual services-1,203Capital outlays-69,038Mangliao Public Market Improvements: Contractual services-260,043Tumon Bay Improvements: Contractual services-14,374Renovation of Agana Bay Streetlights: Contractual services-4211Renovation of Pale San Vitores Streetlights: Contractual services-6011Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-6011Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites-601Capital outlays601Gapital outlays601Gapital outlays-200,998Guar Mistoris Bureau: Grants and subsidies-601Capital outlays601Contractual services-601Contractual services-601Contractual services-601Capital outlays-200,998<	Total Historic Monument and Plaza Commemorating Ferdinand Magellan's Visit to Umatac Bay:		22,549
Capital outlays-289,561Total Design/Construction of Village Entrance Signs-294,373Scenic and Informational Highway Signs:-4,209Nimitz Beach Improvements:-4,209Contractual services-3,008Capital outlays-268,316Improve Public Facilities Near Fish Eye Pier:-1,203Capital outlays-67,835Total Improve Public Facilities Near Fish Eye Pier:-69,038Mangilao Public Market Improvements:-26,043Contractual services-26,043Tumon Bay Improvements:-26,043Contractual services-14,374Renovation of Agana Bay Streetlights:-421Contractual services-421Renovation of Agana Bay Streetlights:-601Contractual services-24,051Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites:-601Contractual services200,998Senator Angel LG Santos Park:-200,998-Capital outlays200,998-Capital outlays201,599-Guam Museum Fund:201,599-Grants and subsidies26,500,34624,272,754-University of Guam:-200,000640,000		-	4,812
Scenic and Informational Highway Signs:   -   4.209     Contractual services   -   3.008     Capital outlays   -   265,308     Total Nimitz Beach Improvements   -   2663,316     Improve Public Facilities Near Fish Eye Pier:   -   1.203     Contractual services   -   1.203     Capital outlays   -   67,835     Total Improve Public Facilities Near Fish Eye Pier   -   669,038     Mangiao Public Market Improvements:   -   26,043     Contractual services   -   26,043     Tumon Bay Improvements:   -   26,043     Contractual services   -   14,374     Renovation of Agana Bay Streetlights:   -   14,374     Renovation of Pale San Vitores Streetlights:   -   421     Renovation of Pale San Vitores Streetlights:   -   601     Contractual services   -   24,051     Capital outlays   -   415,000     Total Repair of Scenic Byways, Overlooks, and Historic Sites:   -   24,051     Contractual services   -   601   601     Capital outlays			289,561
Contractual services-4,209Nimitz Beach Improvements:-3,008Capital outlays-265,308Total Nimitz Beach Improvements-268,316Improve Public Facilities Near Fish Eye Pier:-268,316Contractual services-1,203Capital outlays-67,835Total Improve Public Facilities Near Fish Eye Pier-67,035Contractual services-260,043Tumon Bay Improvements:-26,043Contractual services-26,043Tumon Bay Improvements:-26,043Contractual services-26,043Contractual services-26,043Contractual services-26,043Contractual services-26,043Contractual services-26,043Contractual services-26,043Contractual services-26,043Contractual services-26,043Contractual services-24,043Contractual services-421Renovation of Agana Bay Streetlights:-421Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites:-24,051Capital outlays601Capital outlays-601601Capital outlays-601601Capital outlays601Capital outlays601 <t< td=""><td></td><td></td><td>294,373</td></t<>			294,373
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Total Nimitz Beach Improvements268,316Improve Public Facilities Near Fish Eye Pier: Contractual services1,203Gapital outlays67,835Total Improve Public Facilities Near Fish Eye Pier69,038Mangilao Public Market Improvements: Contractual services26,043Tumon Bay Improvements: Contractual services9,089Mater and Services9,089Public Park at Faifai and Gognga: Contractual services14,374Renovation of Agana Bay Streetlights: Contractual services-Contractual services-Renovation of Pale San Vitores Streetlights: Contractual services-Contractual services-Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-Contractual services-Guam Museum Fund: Grants and subsidies <td< td=""><td></td><td>-</td><td>3,008</td></td<>		-	3,008
Improve Public Facilities Near Fish Eye Pier: Contractual services1,203Capital outlays-67,835Total Improve Public Facilities Near Fish Eye Pier-69,038Mangilao Public Market Improvements: Contractual services-26,043Tumon Bay Improvements: Contractual services9,0898,419Public Park at Faifai and Gognga: Contractual services-14,374Renovation of Agana Bay Streetlights: Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-24,051Capital outlays-415,000415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Capital outlays-439,0515Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998-Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000			
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Total Improve Public Facilities Near Fish Eye Pier-69,038Mangilao Public Market Improvements: Contractual services-26,043Tumon Bay Improvements: Contractual services9,0898,419Public Park at Faifai and Gognga: Contractual services-14,374Renovation of Agana Bay Streetlights: Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites-24,051Capital outlays-415,000415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Capital outlays-601601Capital outlays-601601Capital outlays-200,978Total Senator Angel LG Santos Park: Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000	Contractual services	-	
Contractual services-26,043Turmon Bay Improvements: Contractual services9,0898,419Public Park at Faifai and Gognga: Contractual services-14,374Renovation of Agana Bay Streetlights: Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-24,051Capital outlays-415,000415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Contractual services-601601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites-24,051Contractual services-601601Contractual services-601601Contractual services-200,998601Contractual services-601601Contractual services-601601Contractual services-601601Contractual services-601601Contractual services-601601Contractual services-200,998700,998Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000			
Contractual services9,0898,419Public Park at Faifai and Gognga: Contractual services-14,374Renovation of Agana Bay Streetlights: Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-24,051Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,098601Total Repair of Agena Park: Contractual services-601Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000	Contractual services		26,043
Contractual services-14,374Renovation of Agana Bay Streetlights: Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-601Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Senator Angel LG Santos Park: Contractual services-601Capital outlays-601Total Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000		9,089	8,419
Renovation of Agana Bay Streetlights: Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Capital outlays-24,051Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000			14.074
Contractual services-421Renovation of Pale San Vitores Streetlights: Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-601Capital outlays-24,051Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-601Senator Angel LG Santos Park: Contractual services-601Capital outlays-439,051Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000			14,374
Contractual services-601Restoration and Repair of Scenic Byways, Overlooks, and Historic Sites: Contractual services-24,051Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-439,051Senator Angel LG Santos Park: Contractual services-601Capital outlays-601Capital outlays-601Capital outlays-601Capital outlays-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000	Contractual services		421
Contractual services-24,051Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-439,051Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000	Contractual services		601
Capital outlays-415,000Total Repair of Scenic Byways, Overlooks, and Historic Sites-439,051Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000		_	24.051
Senator Angel LG Santos Park: Contractual services-601Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000		-	
Capital outlays-200,998Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000	Senator Angel LG Santos Park:		439,051
Total Senator Angel LG Santos Park-201,599Guam Museum Fund: Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000		-	
Grants and subsidies1,081,987-Guam Visitors Bureau: Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000	1 5		
Grants and subsidies26,500,34624,272,754University of Guam: Grants and subsidies200,000640,000		1,081,987	-
University of Guam: Grants and subsidies 200,000 640,000		26,500,346	24,272.754
	University of Guam:		
		200,000	040,000

#### Schedule of Expenditures by Department by Object, Continued Years Ended September 30, 2016 and 2015

	 2016	_	2015
Guam Community College:			
Grants and subsidies	 24,154		24,154
HOT Surplus Fund:			
Grants and subsidies	 903,944		2,488,454
	\$ 52,558,406	\$	52,174,619

### Schedule of Construction Project Status Year Ended September 30, 2016

Tumon Bay Capital Projects: Reconstruction of Pale San Vitores Road \$ Sub-Total	<u>3,476,119</u> \$ <u>3,476,119</u>				Appropriations
Sub-Total	3,476,119		\$ 3,343,249	§ <u> </u>	40,921
			3,343,249	91,949	40,921
Development of the Guam and Chamorro					
Educational Facility:					
GEDA - RW Armstrong Consulting Fee	2,866,286		2,866,286		
Sub-Total	2,866,286		2,866,286		-
GEDA Projects:					
Guam and Chamorro Educational Facility	25,303,102	6,836,958	23,574,128	1,638,559	90,415
Historic Hagatna Projects	1,390,137	-	1,367,837	282	22,018
Crosswalk from Skinner Plaza to					
Chamorro Village	256,509	155,927	198,410	-	58,099
Inarajan Community Center Restoration	839,987	116	836,618	3,369	-
Malesso Bell Tower Restoration and					
Rehabilitation	362,013	291,235	362,013	366	(366)
Design/Construction of Guam Farmer's					
Cooperative Association Facility and					
Dededo Flea Market Relocation	3,781,097	215,149	3,775,383	-	5,714
Design/Construction of Village Entrance					
Signs for 19 Municipalities	428,998	-	427,998	-	1,000
Tumon Bay Improvements	608,523	9,089	53,782	182,659	372,082
Pale San Vitores Road Streetlight Renovation	601	-	601	-	-
Primary or Supplemental Funding for					
Hagatna Master Plan Projects	200,000	-	200,000	-	-
Other HOT Bond projects	11,678,803	-	-	-	11,678,803
San Vitores Flooding	10,922,071	299,038	1,457,356	174,043	9,290,672
Historic Monument and Plaza					
Commemorating Ferdinand Magellan's					
Visit to Umatac Bay	188,254	154,300	188,254	-	-
Improve Public Facilities Near Fish Eye Pier	128,821	-	128,821	-	-
Mangilao Public Market Improvements	52,466	-	52,466	-	-
Agana Bay Vicinity Streetlight Renovation	421	-	421	-	-
Restoration and Repair of Scenic Byways,			(		500.074
Overlooks, and Historic Sites	1,206,757	-	608,386	-	598,371
Design and Construction of Permanent	001 500		001 500		
Monument for Senator Angel Santos Park	201,599	-	201,599	-	-
Scenic and Informational Highway Signs	4,209	-	4,209	-	-
Hagatha Tennis Court Improvements	157,254	-	157,254	-	-
Hagatna Pool Improvements Public Park at Faifai and Gognga	204,654	58,906	204,654	-	-
0.0	14,374	-	14,374	-	-
Nimitz Beach Improvements	268,929	-	268,929	-	-
Guam Fishermen's Cooperative Guam Preservation Trust Reimbursement	2,000,000 4,288,811	-	- 4,288,811	-	2,000,000
Sub-Total	64,488,390	8,020,718	38,372,304	1,999,278	24,116,808
\$	70,830,795 \$	8,020,718	\$ 44,581,839	5 2,091,227 \$	24,157,729

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#### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Eddie Baza Calvo Governor of Guam:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Tourist Attraction Fund and of those funds related to the Government of Guam Hotel Occupancy Tax Revenue Bonds, 2011 Series A (the Funds) as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Funds' financial statements, and have issued our report thereon dated March 27, 2017.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Funds' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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March 27, 2017