Guam Ancestral Lands Commission

FY 2020 Citizen Centric Report

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ABOUT GALC

The Guam Ancestral Lands Commission (GALC) was created by Public Law 25-45 to serve as the conduit for conveying returned federal excess lands to their original land owners. GALC is known as the Land Claims Facilitator. On October 6, 2011, the Governor of Guam issued Reorganization Advisory No. 5, which was later superseded by Advisory No. 9, whereby the GALC was merged into GovGuam's Department of Land Management (DLM) in 2012. On January 16, 2019, the Governor of Guam issued Executive Order 2019-01 re-establishing the GALC as a separate agency from DLM.

OUR MISSION

Administer the Guam Ancestral Lands Act in order that ancestral land-owners, their heirs and descendants may expeditiously exercise all the fundamental civil rights in the property they own; establish a land bank to provide just compensation for dispossessed ancestral landowners; and when appropriate, assume the role of Claims Facilitator to assist ancestral landowners in pursuit of just remedies. (21GCA §80102)

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OUR GOAL

Increase the number of federal return parcels and provide just compensation to the families who will not benefit from the returns.

FY2020 PROGRESS

At year-end, September 30, 2020, the GALC operated with a board of two members and was supported by one classified and two unclassified employees. In FY 2020, the GALC did not return any property, and the GALC's aggregate amount of land returned remains at 2,643.12 acres. Furthermore, the GALC paid the Guam Economic Development Authority (GEDA) $98,370 in management fees for services provided in Fiscal Year 2020.

For Fiscal Year 2020, Independent Auditors, Deloitte and Touche provided the following highlights of GALC's financial activities:

- Total assets exceeded total liabilities and deferred inflows of resources by $13,875,520 at September 30, 2020 as compared to $13,469,752 at the end of the prior year.
- Total assets on September 30, 2020 increased by $520,439 (or 3%) as compared to September 30, 2019.
- Total liabilities and deferred inflows or resources on September 30, 2020 increased by $114,671 (or 6%) as compared to September 30, 2019.
- Total fund balance on September 30, 2020 increased by $405,768 (or 3%) as compared to September 30, 2019.
- Total revenues of $899,484 for the year ended September 30, 2020 decreased by $5,105,680 (or 85%) as compared to $6,005,164 for the prior year. Total expenditures of $493,716 for the year ended September 30, 2020 decreased by $603,482 (or 55%) as compared to $1,097,198 for the prior year. This resulted in an increase in the fund balance of $405,768 for the year ended September 30, 2020 as compared to $4,907,966 for the Prior year.

FY2020 PROGRESS CONT.

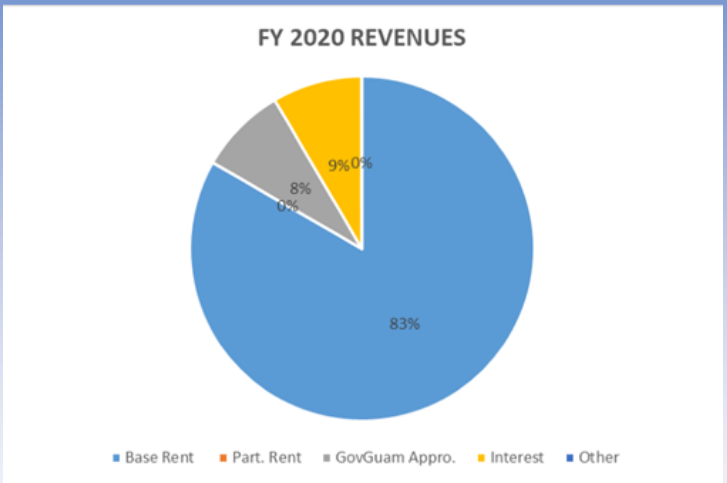
For Fiscal Year 2020, Independent Auditors, Deloitte and Touche, LLP identified one material weakness pertaining to the potential noncompliance with Public Law 34-108, which was corrected as a result of the audit process. Specifically:

Revenues from the settlement agreement with AT&T Corporation for past use of the Tanguisson Cable Landing Station property were deposited into the Survey, Infrastructure and Development Fund (SIDF); however, the Tanguisson property does not represent land associated with the SIDF. Instead, the property represents Land Bank property for which lease revenues are required to be accounted for in the Land Bank Trust Fund.

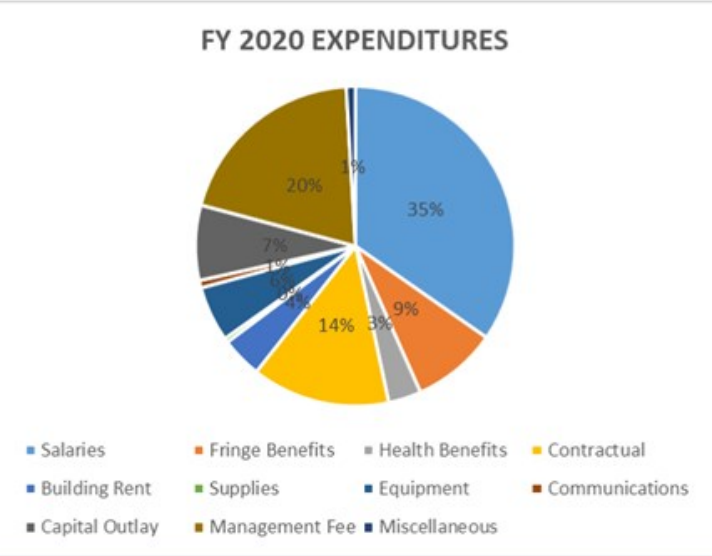
The auditors recommended that the GALC recognize and record the collections of lease revenues from land in accordance with the purpose and the property which the fund was created. After an initial disagreement with the audit finding, the GALC decided to resolve the disagreement through the legislative process. Through GALC Resolution 2021-03, the GALC transferred the funds identified by the audit finding in the Trust for Guam Ancestral Lands Commission from the Survey, Infrastructure and Development (Account 0102) to the Land Bank Trust Fund Account (0100).

FY 2020 Finances

Revenues:	2020	2019
Base Rent	$ 749,420	$ 5,697,834
Part. Rent	104	390
GovGuam Appro.	73,975	221,838
Interest	75,755	80,902
Other	230	4,200
Total Revenues	**$ 899,484**	**$ 6,005,164**



Expenditures:	2020	2019
Salaries	171,209	113,986
Fringe Benefits	42,670	30,081
Health Benefits	16,460	14,499
Contractual	69,001	48,944
Building Rent	20,367	-0-
Supplies	2,180	-0-
Equipment	27,676	-0-
Communications	3,715	-0-
Capital Outlay	37,470	-0-
Management Fee	98,370	857,868
Miscellaneous	4,598	31,820
Total Expenditures	**493,716**	**1,097,198**



To view the GALC financial audit, go to the Office of Public Accountability website: opaguam.org

Future Challenges

At year-end September 30, 2020, GALC was unable to finalize the Land Bank Rules and Regulations. As a result, the GALC was unable to compensate original landowners who will not benefit from the return of their lands. Furthermore, the GALC continues to struggle with providing easements to returned property. This is attributed to the reluctance of property owners to dedicate a small portion of their property and the lack of authority to utilize financial resources to provide easements to returned property.

GALC's Landowner's Recovery Fund was created for the purpose of granting loans, guarantees of loans to aid landowners to defer costs or fees of professional services. Unfortunately, the GALC has been unable to begin such activities because of the lack of staff and a committed funding source.

The GALC's Commissioners and Executive Director acknowledge the difficulty the GALC has with the fulfillment of its mandates due to limited funds and personnel. It has been determined that in order to best fulfill these mandates, it is imperative to recruit much needed personnel. Along with this recruitment, GALC will need additional funds for drug testing, computers, supplies and training.

Outlook

The GALC Commissioners and Executive Director will continue dialogue with the Administration and the Guam Legislature to finalize the Land Bank Rules and Regulations. Furthermore, the GALC management will continue to work with the financial resources available to recruit much needed personnel.

We Want to Hear from You

Did you find this report informative? Do you think we need more information added? Please contact our office at (671) 649-5263 Ext. 816 or email us at admin@galc.guam.gov