



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

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GOVERNOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**JOHN A. RIOS**  
DIRECTOR

**JOSE S. CALVO**  
DEPUTY DIRECTOR

32-13-1079  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 12/23/13  
Time 4:14p  
Received by [Signature]

2013 DEC 23 9:23 AM

December 20, 2013

The Honorable Judith Won Pat  
Speaker  
I Mina'trentai Dos Na Liheslaturan Guåhan  
Thirty-Second Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending November 30, 2013. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

Should you have any questions, please do not hesitate to call me.

Sincerely,

JOHN A. RIOS

Enclosures

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Certification of information contained in Enclosures subject to Note 1.
 John A. Rios, Director, Bureau of Budget and Management Research
 Benita A. Mangiona, Director, Department of Administration
 John P. Camacho, Director, Department of Revenue and Taxation

**Government Of Guam  
Consolidated Revenue / Expenditure Report <sup>1</sup>  
General Fund**

**Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2014 and FY2013  
For the Month Ending November 30.**

**Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2014 and FY2013  
Two Months Ending November 30.**

	November, 2013	November, 2012	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
<b>Income taxes</b>						
Individual	\$ 2,029,534	\$ 1,208,715	\$ 820,819	\$ 7,994,587	\$ 8,611,773	\$ (617,186)
Corporation	2,430,619	767,308	1,663,311	6,316,251	5,410,117	906,134
Withholding	12,519,614	16,428,288	(3,908,673)	31,095,226	31,201,988	(106,761)
Withholding - COLA	0	0	0	0	0	0
Interest & penalties	314,210	193,610	120,600	532,164	602,424	(70,260)
<b>Income Taxes</b>	<b>17,293,978</b>	<b>18,597,921</b>	<b>(1,303,943)</b>	<b>45,938,228</b>	<b>45,826,302</b>	<b>111,926</b>
<b>Business privilege taxes</b>						
Gross Receipts Taxes	24,413,398	18,475,027	5,938,372	43,814,791	37,494,158	6,320,632
<b>Other Taxes</b>						
Admissions tax	0	525	(525)	188	750	(562)
Use tax	12,490	328,351	(315,860)	125,223	566,573	(441,350)
<b>Business Privilege Taxes</b>	<b>24,425,889</b>	<b>18,803,902</b>	<b>5,621,986</b>	<b>43,940,201</b>	<b>38,061,481</b>	<b>5,878,720</b>
<b>Licenses, Fees &amp; Permits</b>	<b>110,663</b>	<b>145,202</b>	<b>(34,538)</b>	<b>244,227</b>	<b>270,297</b>	<b>(26,070)</b>
<b>Use of Money &amp; Property</b>	<b>14,717</b>	<b>15,807</b>	<b>(1,091)</b>	<b>24,354</b>	<b>27,514</b>	<b>(3,160)</b>
<b>Federal Sources <sup>2</sup></b>	<b>5,286,588</b>	<b>4,862,085</b>	<b>424,503</b>	<b>10,573,794</b>	<b>9,738,756</b>	<b>835,038</b>
<b>Department Charges</b>						
Agriculture	302	253	49	641	526	115
Police & corrections	10	10	0	20	10	10
Public works	4,300	4,563	(263)	7,458	6,173	1,285
Public health	360	10,610	(10,250)	1,130	24,384	(23,254)
Commerce	18,879	35,439	(16,560)	57,627	60,528	(2,901)
Other charges	102,586	56,615	45,972	226,316	159,506	66,810
<b>Department Charges</b>	<b>126,437</b>	<b>107,489</b>	<b>18,948</b>	<b>293,191</b>	<b>251,127</b>	<b>42,064</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 47,258,271</b>	<b>\$ 41,532,406</b>	<b>\$ 4,725,865</b>	<b>\$ 101,013,995</b>	<b>\$ 94,175,476</b>	<b>\$ 6,838,519</b>
<b>PROVISION FOR TAX REFUNDS</b>						
Budget (Provision per P.L. 32-068 <sup>2, 3</sup> )	\$ 5,619,817	\$ 4,119,190	\$ 1,500,627	\$ 14,064,702	\$ 10,754,478	\$ 3,310,224

<sup>1</sup> Includes:

1. Revenues are based on a modified accrual basis of accounting as defined in GASB #4. During the year, revenues are recognized on a cash basis, but an accrued receivable is made in accordance with GASB #5.

2. Estimates are recorded for the provision for 2013 Refunds & Section 90 tax provided by 12 months.

3. The DRC estimated provision section was removed from this report starting November 2013 as it is no longer applicable.

**Government Of Guam**  
**Consolidated Revenue / Expenditure Report <sup>3</sup>**  
**General Fund**

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL Revenue For the Month Ended November 30, 2013. Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]			QUARTERLY ADOPTED Revenue Allocated vs. QUARTERLY ACTUAL Revenue For the 1st Quarter of the Fiscal Year Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] /3		
	FY2014 Adopted Revenues Allocated for the Month <sup>4</sup>	FY2014 Actual Collections for the Month	Favorable (Unfavorable)	FY2014 Adopted Revenues Allocated for the Quarter <sup>4</sup>	FY2014 Actual Collections for the Quarter	Favorable (Unfavorable)
<b>Income taxes</b>						
Individual	\$ 1,379,725	\$ 2,029,534	\$ 649,809			
Corporation	1,335,701	2,430,619	1,094,918			
Withholding	16,585,144	12,519,614	(1,065,530)			
Withholding - COLA	0	0	0			
Interest & penalties	0	314,210	314,210			
<b>Income Taxes</b>	<b>19,300,570</b>	<b>17,293,978</b>	<b>(2,006,592)</b>			
<b>Business privilege taxes</b>						
Gross Receipts Taxes	17,724,797	24,413,398	6,688,601			
<b>Other Taxes</b>						
Admissions tax	0	0	0			
Use tax	270,813	12,490	(258,323)			
<b>Business Privilege Taxes</b>	<b>17,995,610</b>	<b>24,425,889</b>	<b>6,430,279</b>			
<b>Licenses, Fees &amp; Permits</b>	<b>132,210</b>	<b>110,663</b>	<b>(21,547)</b>			
<b>Use of Money &amp; Property</b>	<b>134,756</b>	<b>14,717</b>	<b>(120,039)</b>			
<b>Federal Sources <sup>2</sup></b>	<b>5,421,420</b>	<b>5,286,588</b>	<b>(134,832)</b>			
<b>Department Charges</b>						
Agriculture	146	302	156			
Police & corrections	15	10	(5)			
Public works	9,401	4,300	(5,101)			
Public health	10,511	360	(10,151)			
Commerce	13,726	18,879	5,153			
Other charges	37,292	102,586	65,294			
<b>Department Charges</b>	<b>71,091</b>	<b>126,437</b>	<b>55,346</b>			
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 43,055,657</b>	<b>\$ 47,258,271</b>	<b>\$ 4,202,614</b>			

continued

Revenues are based on a modified accrual basis of accounting as determined in OASRP 74. During the year, revenues are recognized on a cash basis. Net of holdover an accrual is made in accordance with OASRP 11.

<sup>2</sup> This information only be updated to the quarter ending 12/31/2013.

<sup>4</sup> based on Adopted Revenues allocated per 17-02-988 Chapter 3, Section 201.

Note 1: Data contained herein are subject to change as additional reconciliations are performed.

**Government Of Guam**  
**Consolidated Revenue / Expenditure Report<sup>(1)</sup>**  
**General Fund**

**YTD ADOPTED Revenues Allocated vs. YTD ACTUAL Collections**  
**Ending Two Months Ending November 30, 2013.**  
**Pursuant to 5GCA Ch. 4 §4109(c)(3) [due 20 days after month-end]**

**FY2013 ADOPTED Revenues vs. PROJECTED Revenues to Year End**  
**Pursuant to 2GCA, Ch. 13, §13109(a)(1) [due no later than 30 days after month-end] 5GCA Ch. 4**  
**§4109(c)(3) [due no later than 20 days after month-end] and P.L. 32-008, Ch. XIII, §5 [due no later**  
**than 30 days after month-end]**

	FY2014 Adopted Revenues for the Cumulative Period <sup>5</sup>	FY2014 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2014 Adopted Revenues (Full Year Projection) <sup>6</sup>	FY 2014 Revenue Tracking	Favorable (Unfavorable)
<b>Income taxes</b>						
Individual	\$ 9,535,563	\$ 7,994,587	\$ (1,540,976)	\$ 84,982,063	\$ 87,240,724	\$ 2,258,661
Corporation	5,499,209	6,316,251	817,042	104,887,419	107,782,630	2,895,211
Withholding	33,268,717	31,095,226	(2,173,491)	222,255,762	210,815,465	(11,440,297)
Withholding - COLA	0	0	0	0	0	0
Interest & penalties	0	532,164	532,164	0	0	0
<b>Income Taxes</b>	<b>48,303,489</b>	<b>45,938,228</b>	<b>(2,365,261)</b>	<b>412,125,244</b>	<b>405,838,819</b>	<b>(6,286,425)</b>
<b>Business privilege taxes</b>						
Gross Receipts Taxes	37,257,651	43,814,791	6,557,140	232,826,385	243,925,414	11,099,029
<b>Other Taxes</b>						
Admissions tax	0	188	188	0	0	0
Use tax	454,480	125,223	(329,257)	2,632,132	718,984	(1,913,148)
<b>Business Privilege Taxes</b>	<b>37,712,131</b>	<b>43,940,201</b>	<b>6,228,070</b>	<b>235,458,517</b>	<b>244,644,398</b>	<b>9,185,881</b>
<b>Licenses, Fees &amp; Permits</b>	<b>246,741</b>	<b>244,227</b>	<b>(2,514)</b>	<b>4,711,185</b>	<b>4,679,207</b>	<b>(31,978)</b>
<b>Use of Money &amp; Property</b>	<b>245,416</b>	<b>24,354</b>	<b>(221,062)</b>	<b>1,627,655</b>	<b>153,678</b>	<b>(1,473,977)</b>
<b>Federal Sources<sup>2</sup></b>	<b>10,839,329</b>	<b>10,573,794</b>	<b>(265,535)</b>	<b>65,136,872</b>	<b>63,286,992</b>	<b>(1,849,880)</b>
<b>Department Charges</b>						
Agriculture	530	641	111			
Police & corrections	67	20	(47)			
Public works	28,644	7,458	(21,187)			
Public health	21,313	1,130	(20,183)			
Commerce	27,322	57,627	30,305			
Other charges	122,485	226,316	103,831			
<b>Department Charges</b>	<b>200,361</b>	<b>293,191</b>	<b>92,830</b>	<b>1,812,516</b>	<b>2,694,325</b>	<b>881,809</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 97,547,467</b>	<b>\$ 101,013,995</b>	<b>\$ 3,466,528</b>	<b>\$ 720,871,989</b>	<b>\$ 721,297,419</b>	<b>\$ 425,430</b>
			<b>3.55%</b>			<b>0.06%</b>

<sup>1</sup> Estimated.

<sup>2</sup> Revenues are based on a modified accrual basis of accounting or determined in GASB #2. During the year, revenues are recognized on a cash basis, but at year-end no accruals are made in accordance with GASB #2.

<sup>3</sup> Based on Adopted Revenues allocated per 11-12-08 Chapter 7, Section 2(1).

<sup>4</sup> Based on Adopted Revenues per 12-008 Chapter 1, Section 2.

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of November 30, 2013**

(Pursuant to §4109 (c) (3) of Title 5 GCA)  
**General Fund**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>EXECUTIVE DIRECTION</b>				
Office of I Maga'lahaen Guahan	5,608,429	564,133	151,488	4,892,808
Office of I Segundu Na Maga'lahaen Guahan	1,164,488	127,361	46,797	990,330
Commission on Decolonization	220,507	27,374	20	193,113
Department of Veterans Affairs	619,379	31,448	13,818	574,113
Bureau of Budget & Management Research	941,499	125,555	-	815,944
Civil Service Commission	837,205	105,918	68,569	662,718
Guam Election Commission	950,781	69,260	167,634	713,887
Bureau of Statistics & Plans	1,134,243	128,549	18,005	987,689
Public Works	9,685,337	1,140,538	413,490	8,131,309
Public Works- Acquisition of Property -Tiyan Parkway Project	1,300,000	-	-	1,300,000
Public Works- Fleet and Fuel Mgmt Monitoring System	250,000	-	-	250,000
Department of Land Management	358,375	92,851	185,702	79,822
Military Affairs	682,842	76,392	-	606,450
<b>TOTAL</b>	<b>23,753,065</b>	<b>2,489,379</b>	<b>1,065,523</b>	<b>20,198,183</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	27,174,988	3,216,607	430,715	23,477,665
GPD - Police Officer Training Cycle	800,000	-	-	800,000
Corrections	19,216,100	1,871,023	1,917,376	15,427,701
Corrections - Cost of Care & Custody of Prisoners in Fed Fac	696,000	-	612,000	84,000
Guam Fire Department	27,613,540	3,728,357	495,140	23,390,043
Youth Affairs	4,498,200	533,704	137,589	3,826,907
Youth Affairs- Runaway, Homeless or Victims of Abuse	321,556	-	289,400	32,156
Chief Medical Examiner	414,009	47,425	2,500	364,084
<b>TOTAL</b>	<b>80,684,393</b>	<b>9,397,116</b>	<b>3,884,720</b>	<b>67,402,557</b>
<b>HOMELAND SECURITY</b>				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of November 30, 2013**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>HEALTH</b>				
Dept of Public Health & Social Services	22,915,093	2,119,519	7,361,903	13,433,672
DPHSS - MIP/Medicaid Program	30,602,987	7,764,212	37,742	22,801,034
DPHSS - Office of Minority Health	100,000	7,776	18,700	73,524
Guam Behavioral Health and Wellness Center	12,373,523	671,340	1,053,440	10,648,743
Guam Behavioral Health and Wellness Center Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	860,683	-	-	860,683
GBHWC Interpreter Services Contract	5,000	-	-	5,000
Guam Memorial Hospital Authority	2,894,340	-	-	2,894,340
Dept of Integ Services for Indiv With Disabilities (DISID)	1,119,449	64,886	86,951	967,612
<b>TOTAL</b>	<b>70,871,075</b>	<b>10,627,733</b>	<b>8,558,735</b>	<b>51,684,607</b>
<b>EDUCATION</b>				
Department of Education Operations	183,502,800	-	-	183,502,800
DOE - Chamoru Studies Division	401,207	101,190	-	300,017
DOE - George Washington High School Track	350,000	-	-	350,000
DOE - Y Kuentan Salappe Prinsipat	1,081,000	-	-	1,081,000
DOE - Electronic Security Systems	800,000	-	-	800,000
DOE Textbooks	1,500,000	-	-	1,500,000
University of Guam	25,616,712	4,055,979	-	21,560,733
UOG Scholarships (SSFAP)	3,599,358	569,897	-	3,029,461
UOG Aquaculture Development and Training Center	125,254	19,830	-	105,424
UOG WERI (Guam Hydro Survey)	182,694	28,926	-	153,768
UOG WERI (Water Resource Monitoring)	155,626	24,639	-	130,987
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	23,651	-	125,733
UOG KPRG Ops	89,467	14,165	-	75,303
GEN FUND SEC 5A - UOG SUPPLMNT	1,470,000	232,750	-	1,237,250
Guam Community College	14,261,859	2,258,128	-	12,003,731
GCC - LPN & Voc Guidance Programs	782,570	123,907	-	658,663
Guam Commission for Educator Certification	202,617	22,972	9,480	170,164
Guam Public Library	1,157,489	118,390	186,324	852,775
PBS Guam (Guam Educational Telecommunications Corp)	653,600	68,232	67,364	518,005
<b>TOTAL</b>	<b>236,081,637</b>	<b>7,662,656</b>	<b>263,168</b>	<b>228,155,813</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of November 30, 2013**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1</sup></u>	<u>EXPENDITURES <sup>2</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>UTILITIES</b>				
<b>TOTAL</b>	-	-	-	-
<b>FINANCE &amp; ADMINISTRATION</b>				
Department of Administration	6,031,024	730,968	747,131	4,552,924
DOA- Office of Technology	2,042,472	143,937	688,217	1,210,319
Government Claims Fund	100,000	-	-	100,000
DOA - Government Annual Single Audit	377,000	-	-	377,000
Residential Treatment Fund	1,100,000	-	-	1,100,000
Child in Custody - 19 GCA §5116	649,962	-	-	649,962
<b>TOTAL</b>	<b>10,300,458</b>	<b>874,905</b>	<b>1,435,348</b>	<b>7,990,205</b>
<b>REVENUE &amp; TAXATION</b>				
Department of Revenue & Taxation	8,196,472	872,719	795,421	6,528,332
<b>TOTAL</b>	<b>8,196,472</b>	<b>872,719</b>	<b>795,421</b>	<b>6,528,332</b>
<b>JUSTICE</b>				
Office of the Attorney General	11,424,842	1,425,609	875,170	9,124,063
OAG - Prosecution Division Vacancies	317,665	-	-	317,665
OAG - Victims Witness Ayuda Services Program	75,466	-	-	75,466
<b>TOTAL</b>	<b>11,817,973</b>	<b>1,425,609</b>	<b>875,170</b>	<b>9,517,194</b>
<b>NATURAL RESOURCES</b>				
Department of Agriculture	2,268,677	266,926	137,107	1,864,644
Animal Shelter (GAIN)	94,955	-	-	94,955
<b>TOTAL</b>	<b>2,363,632</b>	<b>266,926</b>	<b>137,107</b>	<b>1,959,599</b>
<b>LABOR</b>				
Department of Labor	915,542	106,080	58,706	750,756
Worker's Compensation Fund	798,593	-	-	798,593
<b>TOTAL</b>	<b>1,714,135</b>	<b>106,080</b>	<b>58,706</b>	<b>1,549,349</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of November 30, 2013**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	307,500	24,114	-	283,386
Department of Chamorro Affairs	945,564	109,324	132,957	703,283
<b>TOTAL</b>	<b>1,253,064</b>	<b>133,438</b>	<b>132,957</b>	<b>986,669</b>
<b>HOUSING &amp; ECONOMIC DEVELOPMENT</b>				
DOA Administration Housing	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION</b>				
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION</b>				
Department of Parks & Recreation	2,918,842	331,971	534,644	2,052,227
<b>TOTAL</b>	<b>2,918,842</b>	<b>331,971</b>	<b>534,644</b>	<b>2,052,227</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	8,116,811	955,976	323,933	6,836,902
Mayor's Council- Public Safety & Social Education	416,860	4,348	91,333	321,179
Mayor's Council- Grounds Maintenance for Schools	419,093	-	-	419,093
Guam Legislature	7,446,635	1,241,106	-	6,205,529
Guam Legislature- Office of Finance and Budget	340,863	56,811	-	284,053
Unified Judiciary	23,341,184	3,890,200	-	19,450,984
Judiciary - Court Appt Fees	745,433	200,000	-	545,433
Judiciary - Adult and Juvenile Drug Courts	967,765	161,294	-	806,471
Judiciary- Mental Health Court	100,000	17,000	-	83,000
Judiciary- Merit Bonus Payments	1,125,256	1,125,256	-	-
Public Defender Services Corp	3,661,522	643,661	-	3,017,861
Public Defenders - Merit Bonus Payments	35,354	35,354	-	-
Office of Public Accountability	1,254,327	154,835	-	1,099,492
<b>TOTAL</b>	<b>47,971,103</b>	<b>8,485,840</b>	<b>415,266</b>	<b>39,069,997</b>



**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of November 30, 2013**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1</sup>	<u>EXPENDITURES</u> <sup>2</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Retirement (Health/Dental/Life Insurance)	19,678,759	3,181,784	-	16,496,975
Retirement (Medicare Premiums)	2,099,400	424,900	-	1,674,500
Retirement (Judges Annuities)	358,000	59,666	-	298,334
Retirement (Gov /Lt. Gov. Pensions)	251,000	41,834	-	209,166
DOA- Cost of Living Allowance	11,665,800	13,597,200	-	(1,931,400) /4
DOA- Supplemental Annuity Benefits Special Fund	9,660,000	1,850,000	-	7,810,000
Legislature - Capital District Fund	431,000	-	-	431,000
GPD- Guam Community Police Review Commission	150,000	-	-	150,000
DOA - GovGuam Competitive Wages Act of 2014	7,055,357	-	-	7,055,357
GMHA Pharmaceutical Fund	-	-	-	- /3
<b>TOTAL</b>	<b>51,349,316</b>	<b>19,155,384</b>	<b>-</b>	<b>32,193,932</b>
<b>CONTINUING APPROPRIATIONS</b>				
Limited Obligation Bonds (Section 30) PL30-1 & PL 30-7)	4,869,882	-	-	4,869,882
GDOE Series 2010A JFK Project	5,131,013	7,189,503	-	(2,058,490)
General Obligation Bonds, 2009 Series A	21,532,898	-	-	21,532,898
BPT Tax Bonds, Series 2011A	5,974,007	-	-	5,974,007
BPT Tax Bonds, Series 2012B	2,623,024	-	-	2,623,024
BPT Tax Bonds, Series 2013C	2,306,800	-	-	2,306,800
<b>TOTAL</b>	<b>42,437,624</b>	<b>7,189,503</b>	<b>-</b>	<b>35,248,121</b>
<b>GRAND TOTAL</b>	<b>591,712,809</b>	<b>69,019,258</b>	<b>18,156,765</b>	<b>504,536,786</b>

**Footnotes:**

- /1 Pursuant to PL 32-068 and other GF appropriations noted per DOA
- /2 Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- /3 GMHA Pharmaceutical Fund is a set-aside amount per Public Law 32-068
- /4 Pending DOA reconciliation and booking autonomous agencies COLA reimbursement