



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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**EDDIE BAZA CALVO**  
GOVERNOR

**JOSE S. CALVO**  
ACTING DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**JOHN A.B. PANGELINAN**  
ACTING DEPUTY DIRECTOR

Received by \_\_\_\_\_  
 Date \_\_\_\_\_  
 5/20/14  
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 Judith T. Won Pat, Ed. D.  
 Speaker of the Speaker

May 20, 2014

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:

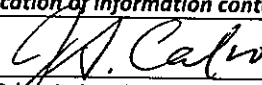
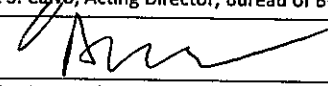
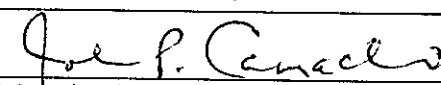
Enclosed is the Consolidated Revenue/Expenditure Report for the period ending April 30, 2014. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts 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,

  
 JOSE S. CALVO

Enclosures

Certification of information contained in Enclosures subject to Note 1.
 Jose S. Calvo, Acting Director, Bureau of Budget and Management Research
 Benita A. Manglona, 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 April			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2014 and FY2013 Seven months ending April 2014		
		2014 April	2013 April	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Income Taxes:							
Individual		\$ 28,413,818	\$ 33,748,143	\$ (5,334,325)	\$ 49,962,179	\$ 57,426,943	\$ (7,464,765)
Corporation		13,649,052	13,271,367	377,685	68,592,003	61,290,178	7,301,825
Withholding		19,549,892	18,321,345	1,228,547	130,745,909	123,406,415	7,339,494
Withholding - COLA		0	0	0	1,097	2,000	(903)
Interest & Penalties		898,858	262,799	636,059	3,683,795	2,073,031	1,610,764
<b>Income Taxes</b>		<b>62,511,620</b>	<b>65,603,654</b>	<b>(3,092,034)</b>	<b>252,981,983</b>	<b>244,198,567</b>	<b>8,786,416</b>
Business privilege taxes:							
Gross Receipts Taxes		17,767,183	22,954,521	(\$5,187,338)	136,116,630	127,106,621	9,010,009
Other Taxes:							
Admissions tax		50	50	0	1,144	800	344
Use Tax		18,136	200,580	(182,444)	1,249,873	1,717,582	(467,709)
<b>Business Privilege Taxes</b>		<b>17,785,369</b>	<b>23,155,151</b>	<b>(5,369,782)</b>	<b>137,367,646</b>	<b>128,825,003</b>	<b>8,542,643</b>
Licenses, Fees & Penalties		195,620	108,814	86,806	901,609	779,745	121,864
Use of Money & Property		7,655	2,331	5,324	334,863	65,700	269,163
<b>Federal Sources</b>		<b>5,444,070</b>	<b>4,881,819</b>	<b>562,251</b>	<b>37,946,742</b>	<b>33,998,829</b>	<b>3,947,913</b>
Department Charges:							
Agriculture		790	631	159	64,049	3,035	61,014
Police & Corrections		0	0	0	40	20	20
Public Works		3,832	3,120	712	22,890	17,843	5,047
Public Health		400	650	(250)	3,105	51,780	(48,675)
Commerce		22,207	57,630	(35,423)	191,764	196,403	(4,639)
Other charges		303,049	49,180	253,869	768,139	411,720	356,419
<b>Department Charges</b>		<b>330,278</b>	<b>111,191</b>	<b>219,087</b>	<b>1,049,987</b>	<b>680,801</b>	<b>369,186</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 86,274,612</b>	<b>\$ 93,862,960</b>	<b>\$ (7,588,348)</b>	<b>\$ 430,585,830</b>	<b>\$ 408,548,645</b>	<b>\$ 22,037,185</b>
<b>Budget (Provision per P.L. 32-068)</b>		<b>19,061,803</b>	<b>15,697,214</b>	<b>3,364,589</b>	<b>72,797,682</b>	<b>62,268,650</b>	<b>10,529,032</b>
					<b>PROVISION FOR TAX REFUNDS</b>		

Footnotes

<sup>1</sup> Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

<sup>2</sup> Estimates are recorded for the provision for 2013 Refunds & Section 30 is prorated for 12 months.

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

Note 2 ACTC has been recorded to be consistent with budgetary reporting requirements

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

MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE  
For the Month Ending April  
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 3rd Quarter 2014  
Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter]<sup>4</sup>

	FY2014 Adopted Revenues Allocated for the Month April	FY2014 Actual Collections For the Month April	Favorable (Unfavorable)	FY2014 Adopted Revenues Allocated for the Quarter <sup>3</sup>	FY2014 Actual Collections For the Quarter	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 35,922,931	\$ 28,413,818	\$ (6,609,112)			
Corporation	12,210,954	13,649,952	1,438,997			
Withholding	17,972,775	19,549,892	1,577,117			
Withholding - COLA	715	0	(715)			
Interest & Penalties	258,343	898,858	640,516			
Income Taxes	<u>65,465,417</u>	<u>67,511,620</u>	<u>(2,046,203)</u>			
Business privilege taxes <sup>2</sup>						
Gross Receipts Taxes	20,961,860	17,767,183	(3,194,677)			
Other Taxes	0	0	0			
Admissions tax	34	50	16			
Use Tax	192,683	18,136	(174,548)			
Business Privilege Taxes	<u>21,154,577</u>	<u>17,885,269</u>	<u>(3,269,308)</u>			
Licenses, Fees & Penalties	105,612	195,620	90,008			
Use of Money & Property	58,613	7,655	(50,958)			
Federal Sources	<u>5,412,965</u>	<u>5,444,070</u>	<u>31,105</u>			
Department Charges						
Agriculture	685	790	105			
Police & Corrections	0	0	0			
Public Works	3,836	3,832	(4)			
Public Health	684	400	(284)			
Commerce	62,550	22,207	(40,343)			
Other charges	53,346	303,049	249,703			
Department Charges	<u>120,651</u>	<u>330,278</u>	<u>209,627</u>			
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 92,318,836</b>	<b>\$ 86,274,612</b>	<b>\$ (6,044,224)</b>			

<sup>1</sup> Priorities

<sup>2</sup> Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

<sup>3</sup> This information will be updated in the quarter ending

<sup>4</sup> Based on Adopted Revenues allocated per P.L. 32-668, Chapter 1, section 2(f)

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

Note 2: ACTC has been reconciled to be consistent with budgetary reporting requirements.

**Government of Guam**  
**Consolidated Revenue / Expenditure Report<sup>1/2</sup>**  
**General Fund**

	YTD ADOPTED REVENUE ALLOCATED vs. YTD ACTUAL COLLECTIONS Seven Months Ending April 2014		FY2014 ADOPTED REVENUES vs. PROJECTED REVENUES to Year End Permanant to 20CCA, Ch.13 §3109(b)(1) (due not later than 20 days after month-end); 5GCA, Ch.4 §4109(c)(3) (due no later than 20 days after month-end); and P.L. 31-234, Ch. XIII §7 (due no later than 30 days after month-end)	
	FY2014 Adopted Revenues for the Cumulative Period <sup>4</sup>	FY2014 Actual Revenues for the Cumulative Period	FY2014 Adopted Revenues (Fall Year Projection) <sup>4</sup>	FY2014 Revenue Tracking
<b>Income Taxes:</b>				
Individual Corporation	\$ 62,912,896	\$ 49,962,179	\$ 84,982,063	\$ 52,158,265
Withholding	58,140,057	68,592,003	104,887,419	115,832,585
Withholding - COLA	126,805,631	130,745,909	218,843,712	231,175,321
Interest & Penalties	2,633	1,097	5,860	(5,860)
	2,153,470	3,683,795	3,406,189	(3,406,189)
<b>Income Taxes</b>	<b>250,014,686</b>	<b>252,984,983</b>	<b>412,125,244</b>	<b>429,166,171</b>
<b>Business privilege taxes:</b>				
Gross Receipts Taxes	135,232,496	136,116,630	232,826,385	230,259,235
Admissions tax	640	1,144	6,290	2,105,280
Use Tax	1,546,842	1,249,873	2,625,842	0
<b>Business Privilege Taxes</b>	<b>136,779,978</b>	<b>137,567,646</b>	<b>235,458,517</b>	<b>232,364,515</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>794,997</b>	<b>901,609</b>	<b>4,711,185</b>	<b>5,361,199</b>
<b>Use of Money &amp; Property</b>	<b>361,106</b>	<b>334,863</b>	<b>1,627,655</b>	<b>1,750,556</b>
<b>Federal Sources</b>	<b>37,715,694</b>	<b>37,946,742</b>	<b>65,136,872</b>	<b>65,106,000</b>
<b>Department Charges:</b>				
Agriculture	4,303	64,049		
Police & Corrections	16	40		
Public Works	30,110	22,890		
Public Health	61,763	3,105		
Commerce	216,803	191,764		
Other charges	534,703	768,139		
<b>Department Charges</b>	<b>837,699</b>	<b>1,049,987</b>	<b>1,812,516</b>	<b>2,307,862</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 426,504,160</b>	<b>\$ 430,585,830</b>	<b>\$ 720,871,989</b>	<b>\$ 736,056,303</b>
				<b>15,184,314</b>
				<b>2.11%</b>

<sup>1/1</sup> Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

<sup>2/1</sup> Based on Adopted Revenues allocated per P.L. 32-068, Chapter 1, section 2(D)

<sup>2/2</sup> Based on Adopted Revenues per P.L. 32-068, Chapter 1, section 2

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

Note 2: ACTC has been provided to be consistent with budgetary reporting requirements

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of April 30, 2014**

(Pursuant to §4109 (c) (3) of Title 5 G.C.A.)  
 General Fund

<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>EXECUTIVE DIRECTION</b>				
Office of I Mags'lahren Guahan	5,615,798	2,891,144	412,340	2,312,314
Office of I Segundu Na Mags'lahren Guahan	1,157,119	707,948	23,373	425,798
Commission on Decolonization	220,507	111,225	42	109,240
Department of Veterans Affairs	619,379	217,061	86,983	315,335
Bureau of Budget & Management Research	941,499	575,684	70	365,746
Civil Service Commission	837,205	461,357	33,682	342,166
Guam Election Commission	950,781	353,898	96,145	500,739
Bureau of Statistics & Plans	1,134,243	550,361	7,250	576,632
Public Works	9,685,337	5,103,267	331,477	4,250,593
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	278,553	-	79,822
Military Affairs	682,842	306,001	95	376,746
<b>TOTAL</b>	<b>23,753,085</b>	<b>11,556,499</b>	<b>991,456</b>	<b>11,205,130</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	27,124,988	16,041,553	472,123	10,611,312
GPD - Police Officer Training Cycle	800,000	-	-	800,000
Corrections	19,216,100	10,631,245	1,463,032	7,121,823
Corrections - Cost of Care & Custody of Prisoners in Fed. Fac.	696,000	227,402	-	468,598
Guam Fire Department	27,613,540	17,725,735	308,105	9,579,700
Youth Affairs	4,498,200	2,494,963	97,718	1,905,519
Youth Affairs- Runaway, Homeless or Victims of Abuse	321,556	174,511	114,889	32,156
Chief Medical Examiner	414,009	201,346	261	212,401
<b>TOTAL</b>	<b>80,684,393</b>	<b>47,496,755</b>	<b>2,456,128</b>	<b>30,731,509</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 April 30, 2014**

	<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	23,711,108	13,611,869	4,760,408	5,338,831
DPHSS - MIP/Medicaid Program	29,806,972	23,134,768	74,706	6,597,497
DPHSS - Office of Minority Health	100,000	43,386	14,300	42,314
Guam Behavioral Health and Wellness Center	12,373,573	5,404,554	2,477,615	4,401,354
Guam Behavioral Health and Wellness Center Outsourcing Services				
Providing Drug & Alcohol Detoxication, Rehab & Prevention			332,471	104,017
GBHWC Interpreter Services Contract	860,683	424,195	-	5,000
Guam Memorial Hospital Authority	5,000	-	-	2,894,340
Dept. of Integ. Services for Individ. With Disabilities (DISID)	2,894,340	923,141	33,889	162,419
	1,119,449	-	-	-
<b>TOTAL</b>	<b>70,871,075</b>	<b>45,631,913</b>	<b>7,693,390</b>	<b>19,545,773</b>
<b>EDUCATION</b>				
Department of Education Operations	183,502,800	104,918,446	-	78,584,354
DOE - Chamoru Studies Division	401,207	241,967	-	159,240
DOE - George Washington High School Track	350,000	-	-	350,000
DOE - Y Kuentan Salappe Prinsipat	1,081,000	486,450	-	594,550
DOE - Electronic Security Systems	800,000	-	-	800,000
DOE Textbooks	1,500,000	300,000	-	1,200,000
University of Guam	25,616,712	14,195,578	-	11,421,134
UOG Scholarships (SSFAP)	3,599,358	1,919,654	-	1,679,704
UOG Aquaculture Development and Training Center	125,254	66,797	-	58,457
UOG WERI (Guam Hydro. Survey)	182,694	97,434	-	85,260
UOG WERI (Water Resource Monitoring)	155,626	82,995	-	72,631
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	79,667	-	69,717
UOG KPRG Ops	89,467	47,712	-	41,755
GEN FUND SEC 5A - UOG Supplmnt	1,470,000	784,000	-	686,000 /4
Guam Community College	14,261,859	7,606,325	-	6,655,534
GCC - LPN & Voc Guidance Programs	782,570	417,371	-	365,199
Guam Commission for Educator Certification	202,617	111,937	7,231	83,449
Guam Public Library	1,157,489	573,227	95,353	488,909
PBS Guam (Guam Educational Telecommunications Corp)	653,600	331,030	25,569	297,001
<b>TOTAL</b>	<b>236,081,637</b>	<b>132,260,591</b>	<b>128,152</b>	<b>103,692,894</b>

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of April 30, 2014**

	<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		6,066,581	3,367,057	300,921	2,398,603
DOA- Office of Technology		2,042,472	993,633	432,078	616,761
Government Claims Fund		100,000	100,000	-	-
DOA - Government Annual Single Audit		377,000	186,600	-	190,400
Residential Treatment Fund		1,100,000	927,061	-	172,939
Child in Custody - 19 GCA §5116		649,962	35,962	-	614,000
<b>TOTAL</b>		<b>10,336,015</b>	<b>5,610,313</b>	<b>732,999</b>	<b>3,992,703</b>
<b>REVENUE &amp; TAXATION</b>					
Department of Revenue & Taxation		8,196,472	4,664,745	996,127	2,535,600
<b>TOTAL</b>		<b>8,196,472</b>	<b>4,664,745</b>	<b>996,127</b>	<b>2,535,600</b>
<b>JUSTICE</b>					
Office of the Attorney General		11,424,842	5,892,064	448,692	5,084,086
OAG - Prosecution Division Vacancies		317,665	114,676	-	202,989
OAG - Victims Witness Ayuda Services Program		75,466	16,090	-	59,376
<b>TOTAL</b>		<b>11,817,973</b>	<b>6,022,829</b>	<b>448,692</b>	<b>5,346,452</b>
<b>NATURAL RESOURCES</b>					
Department of Agriculture		2,550,972	1,273,931	80,905	1,196,136
Animal Shelter (GAIN)		94,955	-	85,459	9,496
<b>TOTAL</b>		<b>2,645,927</b>	<b>1,273,931</b>	<b>166,364</b>	<b>1,205,632</b>
<b>LABOR</b>					
Department of Labor		915,542	517,339	121,571	276,632
Worker's Compensation Fund		798,593	412,062	-	386,531
<b>TOTAL</b>		<b>1,714,135</b>	<b>929,400</b>	<b>121,571</b>	<b>663,163</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of April 30, 2014**

<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>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	307,500	151,936	-	155,564
Guam Council on the Arts and Humanities	945,564	508,012	72,930	364,623
Department of Chamorro Affairs	1,253,064	659,948	72,930	520,186
<b>TOTAL</b>	<b>2,918,842</b>	<b>1,698,967</b>	<b>177,322</b>	<b>1,042,553</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	1,698,967	177,322	1,042,553
<b>TOTAL</b>	<b>2,918,842</b>	<b>1,698,967</b>	<b>177,322</b>	<b>1,042,553</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	7,267,587	4,491,612	208,389	2,567,586
Mayor's Council- Public Safety & Social Education	416,860	115,481	134,274	167,105
Mayor's Council- Grounds Maintenance for Schools	419,093	-	-	419,093
Guam Legislature	7,446,635	4,343,870	-	3,102,765
Guam Legislature- Office of Finance and Budget	340,863	198,837	-	142,026
Unified Judiciary	23,341,184	13,615,700	-	9,725,484
Judiciary - Court Appt. Fees	745,433	700,000	-	45,433
Judiciary - Adult and Juvenile Drug Courts	967,765	564,529	-	403,236
Judiciary- Mental Health Court	100,000	59,500	-	40,500
Judiciary- Merit Bonus Payments	1,125,256	1,125,256	-	-
Public Defender Services Corp	3,661,522	2,158,302	-	1,503,220
Public Defenders - Merit Bonus Payments	35,354	35,354	-	-
Office of Public Accountability	1,254,327	652,333	-	601,994
<b>TOTAL</b>	<b>47,121,879</b>	<b>28,060,774</b>	<b>342,663</b>	<b>18,718,442</b>



**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of April 30, 2014**

<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>MISCELLANEOUS APPROPRIATIONS</b>				
Retirement (Health/Dental/Life Insurance)	19,678,759	13,910,238	-	5,768,521
Retirement (Medicare Premiums)	2,099,400	1,299,650	-	799,750
Retirement (Judges Annuities)	338,000	208,831	-	149,169
Retirement (Gov./Lt. Gov. Pensions)	251,000	146,419	-	104,581
DOA- Cost of Living Allowance	11,665,800	11,339,800	-	126,000
DOA- Supplemental Annuity Benefits Special Fund	9,660,000	6,470,000	-	3,190,000
Legislature - Capital District Fund	431,000	215,500	-	215,500
GPD- Guam Community Police Review Commission	150,000	-	-	150,000
DOA - GovGuam Competitive Wages Act of 2014	7,055,357	1,276,188	-	5,779,169
GMHA Pharmaceutical Fund	-	-	-	-
Superior Court Case VC1158-12 (P.L. 32-133)	25,000	25,000	-	-
<b>TOTAL</b>	<b>51,374,316</b>	<b>35,091,626</b>	<b>-</b>	<b>16,282,690</b>
<b>CONTINUING APPROPRIATIONS</b>				
Limited Obligation Bonds (Section 30) PL30-1 & PL 30-7)	5,483,978	5,483,978	-	-
GDOE Series 2010A, JFK Project	5,131,013	5,621,503	-	(490,490)
General Obligation Bonds, 2009 Series A	21,532,898	17,493,444	-	4,039,454
BPT Tax Bonds, Series 2011A	5,974,007	5,974,006	-	1
BPT Tax Bonds, Series 2012B	2,623,024	2,623,023	-	1
BPT Tax Bonds, Series 2013C	2,306,800	1,813,150	-	493,650
<b>TOTAL</b>	<b>43,051,720</b>	<b>39,009,104</b>	<b>-</b>	<b>4,042,616</b>
<b>GRAND TOTAL</b>	<b>591,820,533</b>	<b>357,967,394</b>	<b>14,327,794</b>	<b>219,525,345</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 Appropriation to the University of Guam per Public Law 31-276
- /5 Superior Court Case VC1158-12- Inverse Condemnation Settlement