



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**JOHN A. RIOS**  
DIRECTOR

**JOSE S. CALVO**  
DEPUTY DIRECTOR

32-13-1340

Judith T. Won Pat, Ed. D.

2/21/14

3:31 PM

Delivered to

February 20, 2014

2014 FEB 21 PM 3:36

The Honorable Judith Won Pat  
Speaker  
I Mina'trentai Dos Na Liheslaturan Guáhan  
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 January 31, 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,

JOHN A. RIOS

Enclosures

Certification of information contained in Enclosures subject to Note 1.
John A. Rios, 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 January**

**Combined Comparative Statement of Revenues**  
**YTD ACTUAL Collection Comparison FY2014 and FY2013**  
**Four months ending January 2014**

	MONTHLY ACTUAL Collection Comparison FY2014 and FY2013 For the Month Ending January			YTD ACTUAL Collection Comparison FY2014 and FY2013 Four months ending January 2014		
	2014 January	2013 January	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Income Taxes:						
Individual	\$ 4,796,101	\$ 6,135,980	\$ (1,339,879)	\$ 14,412,909	\$ 16,282,894	\$ (1,869,985)
Corporation	16,824,431	5,790,518	11,033,913	39,832,931	26,464,132	13,368,799
Withholding	20,995,974	18,673,979	2,321,995	73,659,007	70,903,107	2,755,900
Withholding - COLA	1,070	0	1,070	1,070	2,000	(930)
Interest & Penalties	1,322,703	303,987	1,018,716	2,119,269	1,116,024	1,003,245
<b>Income Taxes</b>	<b>43,940,279</b>	<b>30,904,464</b>	<b>13,035,815</b>	<b>130,025,186</b>	<b>114,768,157</b>	<b>15,257,029</b>
Business privilege taxes:						
Gross Receipts Taxes	21,314,500	14,510,082	6,804,418	79,529,141	70,908,560	8,620,581
Other Taxes:						
Admissions tax	100	0	100	1,094	750	344
Use Tax	253,590	273,924	(20,334)	972,600	949,495	23,105
<b>Business Privilege Taxes</b>	<b>21,568,190</b>	<b>14,784,006</b>	<b>6,784,184</b>	<b>80,502,835</b>	<b>71,858,805</b>	<b>8,644,030</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>128,841</b>	<b>126,153</b>	<b>2,688</b>	<b>499,130</b>	<b>510,460</b>	<b>(11,330)</b>
<b>Use of Money &amp; Property</b>	<b>337,607</b>	<b>16,230</b>	<b>321,377</b>	<b>368,808</b>	<b>55,489</b>	<b>313,319</b>
<b>Federal Sources</b> <sup>2</sup>	<b>5,723,662</b>	<b>4,821,252</b>	<b>902,410</b>	<b>21,579,994</b>	<b>19,410,684</b>	<b>2,169,310</b>
Department Charges:						
Agriculture	60,709	395	60,314	61,687	1,302	60,385
Police & Corrections	10	10	0	30	20	10
Public Works	3,538	3,700	(163)	12,920	11,148	1,772
Public Health	495	11,495	(11,000)	1,905	45,772	(43,867)
Commerce	18,422	31,817	(13,395)	118,574	109,098	9,476
Other charges	48,209	58,836	(10,627)	324,198	243,594	80,604
<b>Department Charges</b>	<b>131,382</b>	<b>106,253</b>	<b>25,129</b>	<b>519,314</b>	<b>410,934</b>	<b>108,380</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 71,829,960</b>	<b>\$ 50,758,358</b>	<b>\$ 21,071,602</b>	<b>\$ 233,495,268</b>	<b>\$ 207,014,529</b>	<b>\$ 26,480,739</b>

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 32-068)	10,058,284	13,039,034	\$ (2,980,750)	35,701,425	31,731,604	\$ 3,969,821

Footnotes

<sup>1</sup> Revenues are based on a modified accrual basis of accounting determined by GASB 54. 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 & \$100 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 January  
Pursuant to 5 GCA, Ch 4, §4109(c)(3) (Due no later than 20 days after month-end)

	FY2014 Adopted Revenues Allocated for the Month January	FY 2014 Actual Collections For the Month January	Favorable (Unfavorable)
Income Taxes			
Individual	\$ 5,192,400	\$ 4,796,101	\$ (3,396,299)
Corporation	6,484,263	16,824,431	10,340,168
Withholding	19,549,046	20,995,974	1,446,928
Withholding - COLA	0	1,070	1,070
Interest & Penalties	318,232	1,322,703	1,004,471
<b>Income Taxes</b>	<b>34,543,941</b>	<b>43,940,279</b>	<b>9,396,337</b>
Business privilege taxes :			
Gross Receipts Taxes	19,137,836	21,314,500	2,176,664
Other Taxes	0		
Admissions tax	0	100	100
Use Tax	196,741	253,590	56,849
<b>Business Privilege Taxes</b>	<b>19,334,577</b>	<b>21,568,190</b>	<b>2,233,612</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>110,037</b>	<b>128,841</b>	<b>18,804</b>
<b>Use of Money &amp; Property</b>	<b>(76,916)</b>	<b>337,607</b>	<b>414,522</b>
<b>Federal Sources</b>	<b>5,400,824</b>	<b>5,723,662</b>	<b>322,838</b>
Department Charges			
Agriculture	366	60,709	60,343
Police & Corrections	9	10	1
Public Works	3,425	3,538	112
Public Health	10,642	495	(10,147)
Commerce	29,436	18,422	(11,034)
Other charges	54,470	48,209	(6,262)
<b>Department Charges</b>	<b>98,369</b>	<b>131,382</b>	<b>33,013</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 59,410,832</b>	<b>\$ 71,829,960</b>	<b>\$ 12,419,128</b>

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 2nd Quarter 2014  
Pursuant to 5 GCA, Ch 4, §4109(f) (due 30 days after the close of each quarter)

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> This information will be updated in the quarter ending 1/31/2014.

<sup>3</sup> Based on Adopted Revenues (located per P.L. 22-048, Chapter 1, section 2(D).

Note 1: Data contained herein is 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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Four Months Ending January 2014 Pursuant to 5 GCA, Ch. 4, §4109(e)(3) (Due 28 days after month-end)			FY2014 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA, Ch. 13 §13109(a)(1) (due not later than 20 days after month-end); 5GCA, Ch. 4 §4109(e)(3) (due no later than 28 days after month-end); and P.L. 31-233, Ch. XIII §7 (due no later than 30 days after month-end)		
	FY2014 Adopted Revenues for the Cumulative Period <sup>2</sup>	FY2014 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2014 Adopted Revenues (Full Year Projection) <sup>3</sup>	FY2014 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 20,030,128	\$ 14,412,909	\$ (5,617,219)	\$ 84,982,063	\$ 79,162,280	\$ (5,819,783)
Corporation	29,070,925	39,832,931	10,762,006	104,887,419	120,401,513	15,514,094
Withholding	72,347,450	73,659,007	1,311,557	218,843,712	235,398,504	16,554,792
Withholding - COLA	1,919	1,070	849	5,860		(5,860)
Interest & Penalties	1,161,736	2,119,269	957,533	3,406,189		(3,406,189)
<b>Income Taxes</b>	<b>122,612,157</b>	<b>130,025,186</b>	<b>7,413,029</b>	<b>412,125,244</b>	<b>434,962,297</b>	<b>22,837,053</b>
Business privilege taxes						
Gross Receipts Taxes	75,896,821	79,529,141	3,632,321	232,826,385	232,913,032	86,647
Other Taxes						
Admissions tax	606	1,094	488	6,290		(6,290)
Use Tax	904,837	972,600	67,763	2,625,842	2,803,540	177,698
<b>Business Privilege Taxes</b>	<b>76,802,263</b>	<b>80,502,835</b>	<b>3,700,572</b>	<b>235,458,517</b>	<b>235,716,572</b>	<b>258,055</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>513,079</b>	<b>499,130</b>	<b>(13,948)</b>	<b>4,711,185</b>	<b>4,598,665</b>	<b>(112,520)</b>
<b>Use of Money &amp; Property</b>	<b>246,337</b>	<b>368,808</b>	<b>122,471</b>	<b>1,627,655</b>	<b>655,723</b>	<b>(971,932)</b>
<b>Federal Sources</b>	<b>21,578,947</b>	<b>21,579,994</b>	<b>1,047</b>	<b>65,136,872</b>	<b>64,765,573</b>	<b>(371,299)</b>
Department Charges						
Agriculture	1,641	61,687	60,046			
Police & Corrections	16	30	14			
Public Works	10,857	12,920	2,063			
Public Health	53,206	1,905	(51,301)			
Commerce	114,876	118,574	3,698			
Other charges	269,981	324,198	54,217			
<b>Department Charges</b>	<b>450,577</b>	<b>519,314</b>	<b>68,737</b>	<b>1,812,516</b>	<b>2,122,130</b>	<b>309,614</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 222,203,360</b>	<b>\$ 233,495,268</b>	<b>\$ 11,291,908</b>	<b>\$ 720,871,989</b>	<b>\$ 742,820,960</b>	<b>\$ 21,948,971</b>
			5.08%			3.04%

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 34.

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

<sup>3</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 recorded to be consistent with budgetary reporting requirements.

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2014**

(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	1,786,488	584,832	3,237,109
Office of I Segundu Na Maga'lahaen Guahan	1,164,488	503,039	19,928	641,521
Commission on Decolonization	220,507	67,666	71	152,769
Department of Veterans Affairs	619,379	85,113	26,819	507,447
Bureau of Budget & Management Research	941,499	329,489	202	611,808
Civil Service Commission	837,205	270,859	51,573	514,773
Guam Election Commission	950,781	162,428	145,667	642,686
Bureau of Statistics & Plans	1,134,243	325,483	13,430	795,329
Public Works	9,685,337	2,891,923	370,070	6,423,344
Public Works- Acquisition of Property -Tiyon 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	185,702	92,851	79,822
Military Affairs	682,842	164,162	945	517,735
<b>TOTAL</b>	<b>23,753,085</b>	<b>6,772,353</b>	<b>1,306,388</b>	<b>15,674,344</b>
<b>PUBLIC SAFETY</b>				
Guam Police Department	27,124,988	8,959,280	283,229	17,880,479
GPD - Police Officer Training Cycle	800,000	-	-	800,000
Corrections	19,216,100	5,412,836	2,695,736	11,107,528
Corrections - Cost of Care & Custody of Prisoners in Fed. Fac.	696,000	92,090	-	603,910
Guam Fire Department	27,613,540	10,080,808	452,723	17,080,009
Youth Affairs	4,498,200	1,433,586	149,543	2,915,071
Youth Affairs- Runaway, Homeless or Victims of Abuse	321,556	97,130	192,270	32,156
Chief Medical Examiner	414,009	118,290	133	295,585
<b>TOTAL</b>	<b>80,684,393</b>	<b>26,194,020</b>	<b>3,775,634</b>	<b>50,714,738</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 January 31, 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>HEALTH</b>				
Dept of Public Health & Social Services	23,124,868	7,676,783	7,760,959	7,687,126
DPHSS - MIP/Medicaid Program	30,393,212	12,597,112	84,255	17,711,845
DPHSS - Office of Minority Health	100,000	20,657	21,900	57,443
Guam Behavioral Health and Wellness Center	12,373,523	2,840,651	3,330,424	6,202,448
Guam Behavioral Health and Wellness Center Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention	860,683	109,999	775,000	475,684
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	331,039	65,013	723,397
<b>TOTAL</b>	<b>70,871,075</b>	<b>23,576,242</b>	<b>11,537,550</b>	<b>35,757,283</b>
<b>EDUCATION</b>				
Department of Education Operations	184,087,628	45,399,838	-	138,687,790
DOE - Chamoru Studies Division	401,207	176,993	-	224,214
DOE - George Washington High School Track	350,000	-	-	350,000
DOE - Y Kuantan 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	7,898,486	-	17,718,226
UOG Scholarships (SSFAP)	3,599,358	1,109,800	-	2,489,558
UOG Aquaculture Development and Training Center	125,254	38,617	-	86,637
UOG WERI (Guam Hydro. Survey)	182,694	56,329	-	126,365
UOG WERI (Water Resource Monitoring)	155,626	47,982	-	107,644
UOG Northern & Southern Soil & Water Conservation District Programs	149,384	46,058	-	103,326
UOG KPRG Ops	89,467	27,584	-	61,884
GEN FUND SEC 5A - UOG SUPPLMNT	1,470,000	453,250	-	1,016,750 /5
Guam Community College	14,261,859	4,397,407	-	9,864,452
GCC - LPN & Voc Guidance Programs	782,570	241,292	-	541,278
Guam Commission for Educator Certification	202,617	59,368	16,006	127,244
Guam Public Library	1,157,489	306,374	160,850	690,266
PBS Guam (Guam Educational Telecommunications Corp)	653,600	164,644	49,804	439,152
<b>TOTAL</b>	<b>236,666,465</b>	<b>60,424,020</b>	<b>226,660</b>	<b>176,015,785</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2014**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>11</sup></u>	<u>EXPENDITURES <sup>12</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	1,913,587	575,674	3,541,763
DOA- Office of Technology	2,042,472	429,185	607,005	1,006,282
Government Claims Fund	100,000	90,000	-	10,000
DOA - Government Annual Single Audit	377,000	-	-	377,000
Residential Treatment Fund	1,100,000	362,300	-	737,700
Child in Custody - 19 GCA §5116	649,962	17,992	-	631,970
<b>TOTAL</b>	<b>10,300,458</b>	<b>2,813,063</b>	<b>1,182,679</b>	<b>6,304,715</b>
<b>REVENUE &amp; TAXATION</b>				
Department of Revenue & Taxation	8,196,472	2,535,269	469,225	5,191,978
<b>TOTAL</b>	<b>8,196,472</b>	<b>2,535,269</b>	<b>469,225</b>	<b>5,191,978</b>
<b>JUSTICE</b>				
Office of the Attorney General	11,424,842	3,351,125	682,577	7,391,140
OAG - Prosecution Division Vacancies	317,665	25,833	-	291,832
OAG - Victims Witness Ayuda Services Program	75,466	7,733	-	67,733
<b>TOTAL</b>	<b>11,817,973</b>	<b>3,384,691</b>	<b>682,577</b>	<b>7,750,705</b>
<b>NATURAL RESOURCES</b>				
Department of Agriculture	2,490,972	733,839	111,466	1,645,667
Animal Shelter (GAIN)	94,955	-	85,459	9,496
<b>TOTAL</b>	<b>2,585,927</b>	<b>733,839</b>	<b>196,925</b>	<b>1,655,163</b>
<b>LABOR</b>				
Department of Labor	915,542	282,785	111,706	521,052
Worker's Compensation Fund	798,593	141,657	-	656,936
<b>TOTAL</b>	<b>1,714,135</b>	<b>424,442</b>	<b>111,706</b>	<b>1,177,988</b>

**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2014**

<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>TOURISM &amp; CULTURE</b>				
Guam Visitors Bureau	-	-	-	-
Guam Council on the Arts and Humanities	307,500	102,572	-	204,928
Department of Chamorro Affairs	945,564	279,499	119,464	546,601
<b>TOTAL</b>	<b>1,253,064</b>	<b>382,071</b>	<b>119,464</b>	<b>751,529</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	888,034	405,935	1,624,874
<b>TOTAL</b>	<b>2,918,842</b>	<b>888,034</b>	<b>405,935</b>	<b>1,624,874</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Mayor's Council of Guam	8,116,811	2,383,250	305,503	5,428,058
Mayor's Council- Public Safety & Social Education	416,860	20,438	162,008	234,414
Mayor's Council- Grounds Maintenance for Schools	419,093	-	-	419,093
Guam Legislature	7,446,635	2,482,212	-	4,964,423
Guam Legislature- Office of Finance and Budget	340,863	113,621	-	227,242
Unified Judiciary	23,341,184	7,780,400	-	15,560,784
Judiciary - Court Appt. Fees	745,433	400,000	-	345,433
Judiciary - Adult and Juvenile Drug Courts	967,765	322,588	-	645,177
Judiciary- Mental Health Court	100,000	34,000	-	66,000
Judiciary- Merit Bonus Payments	1,125,256	1,125,256	-	-
Public Defender Services Corp	3,661,522	1,274,854	-	2,386,668
Public Defenders - Merit Bonus Payments	35,354	35,354	-	-
Office of Public Accountability	1,254,327	372,252	-	882,075
<b>TOTAL</b>	<b>47,971,103</b>	<b>16,344,225</b>	<b>467,511</b>	<b>31,159,367</b>



**Government of Guam  
Consolidated Revenue/Expenditure Report  
General Fund  
As of January 31, 2014**

<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>MISCELLANEOUS APPROPRIATIONS</b>				
Retirement (Health/Dental/Life Insurance)	19,678,759	7,469,167	-	12,209,592
Retirement (Medicare Premiums)	2,099,400	774,800	-	1,324,600
Retirement (Judges Annuities)	358,000	119,332	-	238,668
Retirement (Gov./Lt. Gov. Pensions)	251,000	83,668	-	167,332
DOA- Cost of Living Allowance	11,665,800	13,597,200	-	(1,931,400) <sup>/4</sup>
DOA- Supplemental Annuity Benefits Special Fund	9,660,000	3,710,000	-	5,950,000
Legislature - Capital District Fund	431,000	107,750	-	323,250
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	-	-	-	- <sup>/3</sup>
<b>TOTAL</b>	<b>51,349,316</b>	<b>25,861,917</b>	<b>-</b>	<b>25,487,399</b>
<b>CONTINUING APPROPRIATIONS</b>				
Limited Obligation Bonds (Section 30) PL30-1 & PL 30-7)	4,869,882	5,483,978	-	(614,096) <sup>/6</sup>
GDOE Series 2010A JFK Project	5,131,013	5,131,013	-	0
General Obligation Bonds, 2009 Series A	21,532,898	17,493,444	-	4,039,454
BPT Tax Bonds, Series 2011A	5,974,007	-	-	5,974,007
BPT Tax Bonds, Series 2012B	2,623,024	-	-	2,623,024
BPT Tax Bonds, Series 2013C	2,306,800	1,813,150	-	493,650
<b>TOTAL</b>	<b>42,437,624</b>	<b>29,921,584</b>	<b>-</b>	<b>12,516,040</b>
<b>GRAND TOTAL</b>	<b>592,519,932</b>	<b>200,255,770</b>	<b>20,482,254</b>	<b>371,781,907</b>

**Footnotes:**

- <sup>/1</sup> Pursuant to PL 32-068 and other GF appropriations noted per DOA.
- <sup>/2</sup> Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts
- <sup>/3</sup> GMHA Pharmaceutical Fund is a set-aside amount per Public Law 32-068
- <sup>/4</sup> Pending DOA reconciliation and booking autonomous agencies COLA reimbursement.
- <sup>/5</sup> Appropriation to the University of Guam per Public Law 31-276.
- <sup>/6</sup> Reimbursements will be made to the General Fund as transfer-in from the Solid Waste Operations Fund is recorded.