



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

MAY 20 2019

The Honorable Tina Muña Barnes
Speaker
I Mina'trentai Singko Na Liheslaturan Guåhan
Thirty-Fifth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Speaker Tina Rose Muña Barnes

MAY 20 2019

Time 4:16 (1) AM 4:16 PM
Received By: myatt

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending April 30, 2019. 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.

Please also note that the report has been prepared and submitted to comply with Public Law 34-116. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

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

Sincerely,

LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>	
	Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
	Edward Birn, Director, Department of Administration
	Dafne Shimizu, Director, Department of Revenue and Taxation



Government of Guam
Consolidated Revenue / Expenditure Report #
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2019 and FY2018
For the Month Ending April

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2019 and FY2018
Seven months ending April 2019

	2019		2018		Increase (Decrease)	Fiscal Year 2019		Fiscal Year 2018		Increase (Decrease)
	April		April							
Income Taxes:										
Individual	28,176,650	\$	33,203,439	\$	(5,026,789)	\$	61,770,511	\$	63,181,538	(1,411,027)
Corporation	22,788,975		35,780,713		(12,991,737)		50,019,874		85,559,655	(35,539,780)
Withholding	21,470,399		17,172,744		4,297,655		141,417,929		144,201,371	(2,783,441)
Income Taxes	72,436,024		86,156,895		(13,720,872)		253,208,315		292,942,563	(39,734,248)
Business privilege taxes:										
Gross Receipts Taxes	27,824,941		18,114,589		9,710,352		178,700,700		136,134,167	42,566,532
Other Taxes:										
Use Tax	331,730		303,265		48,465		2,564,226		1,667,268	896,957
Business Privilege Taxes	28,176,691		18,417,854		9,758,838		181,264,925		137,801,436	43,463,490
Licenses, Fees & Penalties	280,432		199,988		80,444		1,697,687		1,219,697	477,990
Use of Money & Property	(99,242)		2,289		(101,531)		178,636		(36,204)	214,841
Federal Sources:										
Section 30	0		0		0		77,046,768		77,795,541	(748,773)
Immigration fees	139,660		157,595		2,065		1,000,390		1,078,810	(78,420)
Recovery from Individuals	0		0		0		12,553		8,019	4,534
Child Support AFDC Local Share	3,914		68		3,846		17,901		38,608	(20,707)
Federal Sources	163,574		157,663		5,911		78,077,613		78,920,978	(843,366)
Department Charges:										
Agriculture	328		407		(79)		2,547		2,365	182
Police & Corrections	0		0		0		0		10	(10)
Public Works	7,325		9,325		(2,000)		76,025		47,425	28,600
Public Health	680		640		40		3,800		5,320	(1,520)
Commerce	0		0		0		0		0	0
Other charges	84,667		77,765		6,902		580,534		471,037	109,497
Department Charges	93,000		88,137		4,863		662,906		526,157	136,749
TOTAL GENERAL FUND REVENUES	\$ 101,050,479		\$ 105,022,825		\$ (3,972,346)		\$ 515,090,082		\$ 511,374,626	\$ 3,715,456
Budget (Provision per P.L. 34-116)	\$ 19,413,512		\$ 18,685,451		\$ 728,061		\$ 78,146,034		\$ 74,479,325	\$ 3,666,709
							PROVISION FOR TAX REFUNDS			

Provision:

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

2/ Individual Income Taxes include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$1,177,645; February 2019: \$1,557,376; April 2019: \$357,156)

3/ Non recurring revenues in FY 2019: October 2018 (Individual Income Tax - \$2,830,000; Corporate Tax - \$3,200,000); February 2019 (Corporate Tax - \$1,200,000)

4/ Estimates are recorded for the provision for 2019 Refunds

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2019

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 34-116

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending April 2019
Pursuant to 5 C.F.R. Ch. 4, §4109(c)(3) (Use no later than 20 days after month-end)

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2019
Pursuant to 5 C.F.R. Ch. 4, §4109(d) (Use no later than 20 days after the close of each quarter)^{2/}

	FY2019 Adopted Revenues Allocated for the Month April	FY2019 Actual Collections For the Month April	Favorable (Unfavorable)	FY2019 Adopted Revenues Allocated for the Quarter ^{3/}	FY2019 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 27,570,640	\$ 26,176,650	\$ 606,010			
Corporation	11,763,873	22,788,975	11,025,102			
Withholding	20,144,506	21,470,399	1,325,893			
Income Taxes	59,479,019	72,436,024	12,957,005			
Business privilege taxes:						
Gross Receipts Taxes	23,762,233	27,824,941	4,062,708			
Other Taxes:						
Use Tax	197,016	351,750	154,734			
Business Privilege Taxes	23,959,249	28,176,691	4,217,442			
Licenses, Fees & Penalties	178,488	280,432	101,944			
Use of Money & Property	(72,342)	(99,242)	(26,900)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	187,651	159,660	(27,991)			
Recovery from Individuals	0	0	0			
Child Support AFD/C Local Share	0	3,914	3,914			
Federal Sources	187,651	163,674	(24,077)			
Department Charges:						
Agriculture	129	328	199			
Police & Corrections	0	0	0			
Public Works	2,936	7,325	4,369			
Public Health	203	680	477			
Commerce	0	0	0			
Other charges	24,652	84,667	60,015			
Department Charges	27,940	93,000	65,060			
TOTAL GENERAL FUND REVENUES	\$ 83,760,005	\$ 101,050,479	\$ 17,290,474			

Footnotes:

- 1/ 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.
- 2/ This information will be updated in the quarter ending
- 3/ Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, Section 3(A)
- Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
- Note 2: Provisions for Tax Refunds reflect accounting calendar as of 9/30/2019
- Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam but should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 34-116
- Note 4: FY19 Comparison due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Comparison other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report ¹⁾
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections				YTD ADOPTED Revenues vs. PROJECTED Revenues to Year End			
	Payment in S (C/A, Ch. 4, §4109)(a)(3) (due 20 days after month-end)		Screen Month(s) Ending April 2019		Payment to S (C/A, Ch.13 §13109)(a)(1) (due not later than 20 days after month-end); S (C/A, Ch.4 §4109)(c)(3) (due not later than 20 days after month-end); and P.L. 31-233, Ch. XIII §7 (due not later than 30 days after month-end)		FY2019 Revenue Tracking	
	FY2019 Adopted Revenues for the Cumulative Period ²⁾	FY2019 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)		FY2019 Adopted Revenues (Fiscal Year Projection) ³⁾	FY2019 Revenue Tracking		
Income Taxes:								
Individual Corporation Withholding	48,893,293	61,770,511	12,877,218	\$	66,411,501	79,413,424	\$	13,001,923
Business privilege taxes:	46,133,632	50,019,874	3,886,242		86,541,812	86,541,812		2,817,954
Gross Receipts Taxes:	130,427,680	141,417,929	10,990,249		223,751,011	241,068,551		17,317,540
Other Taxes:	225,474,605	253,208,315	27,733,710		373,988,370	407,023,787		33,137,417
Use Tax:	183,646,373	178,700,700	(4,945,673)		311,528,514	310,979,134		(549,380)
Business Privilege Taxes:	1,600,136	2,564,226	964,070		3,102,098	4,977,097		1,874,999
License Fees & Penalties:	185,246,529	181,264,925	(3,981,604)		314,630,612	315,956,431		1,325,819
Use of Money & Property:	1,103,396	1,697,687	594,291		5,743,159	7,378,409		1,635,250
Federal Sources:	13,329	178,636	165,307		190,944	2,075,338		1,884,394
Section 30:	78,000,000	77,046,768	(953,232)		78,000,000	77,046,768		(953,232)
Immigration fees:	1,169,331	1,000,360	(168,971)		2,006,165	1,770,860		(235,305)
Recovery from Individuals:	0	12,533	12,533		0	0		0
Child Support AFDC Local Share:	0	17,901	17,901		0	0		0
Federal Sources:	79,169,331	78,077,613	(1,091,718)		80,006,165	78,817,628		(1,188,537)
Department Charges:								
Agriculture:	1,317	2,347	1,030		2,033			(2,033)
Police & Corrections:	7	0	(7)		7			(7)
Public Works:	26,245	76,025	49,780		51,512			(53,512)
Public Health:	3,154	3,800	646		5,457			(5,457)
Commerce:	0	0	0		0			0
Other charges:	267,843	580,534	312,691		1,110,689			(1,110,689)
Department Charges:	298,566	662,906	364,340		1,171,718	1,696,438		524,720
TOTAL GENERAL FUND REVENUES	\$ 491,305,956	\$ 515,090,082	\$ 23,784,126	\$	\$ 775,628,968	\$ 812,947,831	\$	\$ 37,318,863
			4.84%					4.81%

Footnotes:

1/ 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.

2/ Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, section 5(A)

3/ Individual Income Taxes include ACTC reimbursements in due, which are not factored in the FY 2019 adopted level. (October 2018: \$71,177,645; February 2019: \$1,557,376; April 2019: \$357,156)

4/ Non-recurring revenues in FY 2019: October 2018 (Individual Income Tax - \$2,830,000); Corporate Tax - \$1,200,000; February 2019 (Corporate Tax - \$1,200,000)

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

Note 2: Provisions for Tax Refunds reflect accounting estimate as of 9/30/2019

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam and should be compared to prior reports that were prepared in accordance with GAAP

Note 4: FY18 Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2019

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

	APPROPRIATIONS ¹⁾	EXPENDITURES ²⁾	ENCUMBRANCES	FUNDS AVAILABLE
GENERAL GOVERNMENT				
Office of I Magalahen Guahan	5,990,019	3,793,977	376,565	1,819,477
Office of I Segundu Na Magalahen Guahan	1,022,712	495,974	4,068	522,670
Bureau of Budget & Management Research (BBMR)	1,112,574	562,350	-	550,224
Civil Service Commission	933,169	482,470	89,672	361,027
Department of Administration (DOA)	6,642,389	3,583,126	323,552	2,735,712
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969
DOA - Residential Treatment Fund	2,300,000	1,173,357	704,255	422,388
DOA - Government Claims Fund	250,000	97,265	-	152,735
DOA - Government Annual Single Audit	401,000	-	401,000	-
Department of Revenue & Taxation (DRT)	8,435,879	4,419,562	953,169	3,063,148
Guam Ancestral Lands Commission	89,462	33,263	3,304	52,895
Office of Veterans Affairs	409,930	245,240	25,688	139,002
Office of Technology	3,139,434	1,197,392	1,170,493	771,549
TOTAL	31,673,537	16,083,977	4,051,765	11,537,795
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	25,786,222	12,177,731	232,345	13,376,145
GPD - Cost Sharing Initiative for CIIS Integration Project	89,730	89,730	-	-
Department of Corrections (DOC)	24,649,150	11,775,939	3,142,379	9,730,832
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	234,290	-	266,710
DOC - Cost Sharing Initiative for CIIS Integration Project	89,730	74,184	-	15,546
Department of Youth Affairs (DYA)	5,350,661	2,738,697	201,819	2,410,145
DYA - Runaway, Homeless or Victims of Abuse	332,150	162,991	119,337	49,822
Chief Medical Examiner	431,160	242,228	96,736	92,196
Guam Fire Department	28,424,731	16,139,187	182,969	12,102,575
TOTAL	85,654,534	43,634,976	3,975,586	38,043,972

See footnotes on page 7.
Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2019

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	6,285,465	1,987,470	1,257,187	3,040,808
DPHSS - MIP/MIPPR Program	10,339,665	8,875,927	-	1,463,738
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	14,655,918	12,927,433	-	1,728,485
DPHSS - Children's Health Insurance Program	5,778,888	2,770,971	970,534	2,037,384
DPHSS - Division of Senior Citizens Programs	8,956,452	3,716,823	3,404,541	1,835,088
DPHSS - Public Assistance Program	2,885,928	1,340,618	-	1,545,310
DPHSS - Enhanced Allotment Plan	1,034,170	1,034,169	-	1
DPHSS - Foster Care Health Insurance Premiums	549,000	447,581	-	101,419
DPHSS - Office of Minority Health	-	-	-	-
Guam Behavioral Health and Wellness Center (GBHWC)	-	-	-	-
GBHWC - Drug & Alcohol Programs	437,429	122,732	314,697	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	18,343	20,789	46,867
Guam Memorial Hospital Authority (GMHA) - Operations	1,051,256	521,247	-	530,009
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	297,500	-	302,500
TOTAL	53,460,171	34,060,814	5,967,749	13,431,609
PUBLIC EDUCATION				
Department of Education Operations (DOE)	194,398,534	108,922,663	-	85,475,871
DOE - Guahan Academy, <i>ilearn</i> Academy, and Science is Fun and Awesome Academy	-	-	-	-
Charter Schools	4,372,689	4,372,688	-	1
DOE - Simon Sanchez Procurement	1,000,000	37,037	-	962,963
DOE - Chamorro Studies Division	401,207	22,435	-	378,772
DOE - Textbooks	1,500,000	55,556	-	1,444,444
University of Guam Operations (UOG)	27,456,655	13,481,563	-	13,975,092
UOG - Scholarships (SSFAP)	3,287,524	1,425,373	-	1,862,151
UOG - Aquaculture Development and Training Center	114,402	53,763	-	60,639
UOG - WERI (Guam Hydrologic Survey)	166,866	71,076	-	95,790
UOG - WERI (Water Resource Monitoring)	142,143	62,323	-	79,820
UOG - Northern & Southern Soil & Water Conservation District Programs	136,442	57,391	-	79,051
UOG - KPRG Operations	114,170	51,267	-	62,903
Guam Community College Operations (GCC)	16,149,870	7,002,107	-	9,147,763
GCC - Licensed Practical Nursing & Vocational Guidance Programs	763,207	330,904	-	432,303
GCC - Apprenticeship Program	186,918	81,042	-	105,876
TOTAL	250,190,627	136,027,187	-	114,163,440

See footnotes on page 7.
 Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2019

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	221,967	-	142,658
TOTAL	364,625	221,967	-	142,658
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	160,848	52,876	34	107,938
COD - Public Information Program	180,000	509	59,971	119,520
Department of Labor (DOL)	1,687,252	950,246	17,220	719,786
DOL - Worker's Compensation Fund	698,593	392,480	-	306,113
Department of Military Affairs	696,178	287,263	2,154	406,761
Guam Election Commission (GEC)	1,399,414	904,560	102,301	392,553
GEC - Supplemental Funding per P.L. 35-07	298,536	21,900	80,000	196,636
Guam Council on the Arts and Humanities	158,510	-	-	158,510
TOTAL	5,279,331	2,609,834	261,680	2,407,817
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	704,503	345,849	729	357,925
BSP - Business and Economics Statistics Program	433,292	276,688	6,300	150,304
Department of Agriculture - DOAg	2,246,963	1,202,199	42,104	1,002,660
DOAg - Animal Shelter (GAIN)	150,000	75,000	52,500	22,500
DOAg - Conservation Officers	740,447	264,389	17,852	458,205
TOTAL	4,275,205	2,164,125	119,486	1,991,594
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	30,515,917	17,605,337	-	12,910,580 3/
1 Litesaturan Guahan (Legislature)	7,646,908	4,164,624	-	3,482,284
Legislature - Office of Finance and Budget	420,000	228,739	-	191,262
Office of the Attorney General Operations (OAG)	14,739,063	7,233,203	746,997	6,758,863 4/
OAG - Tax Collection Assistance for Department of Revenue & Taxation	300,000	74,109	16,672	209,219
Public Defender Services Corporation (PDS)	4,344,170	2,050,299	-	2,293,871
Mayor's Council of Guam (MCOG) - Operations	2,678,070	12,571	-	2,665,499
Office of Public Accountability	1,258,365	709,994	-	548,371
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	61,902,493	32,078,876	763,669	29,059,949

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of April 30, 2019

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	2,010,000	-	1,390,000	
GGRF - Governor/Lieutenant Governor Pensions	298,000	167,445	-	130,555	
GGRF - Judges Annuities	336,000	196,000	-	140,000	
GGRF - Health/Dental/Life Insurance	32,044,741	20,104,151	-	11,940,590	
GGRF - Guam Retirement Security Plan	201,464	-	-	201,464	
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	3,871,543	-	3,779,457	
DOA - Cost of Living Allowance	13,990,000	13,990,000	-	-	
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	203,550	-	46,450	5/
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	53,322	-	196,678	6/
Emergency Declaration for Typhoon Wutip per E.O. 2019-05	250,000	128,745	-	121,255	7/
TOTAL	58,671,205	40,724,756	231,932	17,714,517	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,544,600	5,383,350	-	161,250	
GDOE Series 2010A JFK Project	5,131,900	5,131,900	-	-	
BPT Tax Bonds, Series 2011A	16,351,388	10,720,256	-	5,631,132	
BPT Tax Bonds, Series 2012B	7,507,320	5,000,104	-	2,507,217	
BPT Tax Bonds, Series 2013C	2,764,088	2,764,088	-	-	
GDOE Series 2013A Okkodo Project	2,938,960	2,288,960	-	650,000	
BPT Bonds, Series 2015D	21,906,550	11,866,175	-	10,040,375	
Limited Obligation Bonds (Section 30), Series 2016A	16,904,500	11,224,875	-	5,679,625	
TOTAL	79,049,306	54,379,708	-	24,669,598	
GRAND TOTAL	630,521,034	361,986,218	15,371,866	253,162,950	

Footnotes:

- 1/ Pursuant to P.L. 34-116. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Judiciary appropriations for: Court Appointed Fees (\$1,306,472), Adult and Juvenile Drug Courts (\$1,572,793), and Electronic Monitoring System (\$551,966). Pending distribution of allocation by DOA.
- 4/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.
- 5/ Funds made available through de-appropriation of DPHSS accounts. Pending journal voucher transactions and de-encumbrances for services.
- 6/ Funds made available through de-appropriation of DPHSS accounts.
- 7/ Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.

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