



BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR

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JUN 20 2019

Speaker Tina Rose Muña Barnes

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

JUN 20 2019
Time 4:31 () AM () PM
Received By: alen

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending May 31, 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 ^{1/}
General Fund

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2019 and FY2018
Eight months ending May 2019

	2019		2018		Increase (Decrease)	Fiscal Year 2019		Fiscal Year 2018		Increase (Decrease)
	May		May							
Income Taxes:										
Individual	4,244,409	\$	3,399,016	\$	845,393	65,991,302	\$	66,580,554	\$	(589,252)
Corporation	4,769,955		4,792,246		(22,291)	54,787,756		90,351,900		(35,564,144)
Withholding	20,244,394		18,863,541		1,380,853	162,793,491		163,064,912		(271,421)
Income Taxes	29,258,758		27,054,803		2,203,955	283,572,549		319,997,366		(36,424,817)
Business Privilege taxes:										
Gross Receipts Taxes	24,754,053		25,039,690		(285,637)	203,448,739		161,173,857		42,274,882
Other Taxes:										
Use Tax	466,938		286,393		180,544	3,031,288		1,953,662		1,077,627
Business Privilege Taxes	25,220,991		25,326,083		(105,093)	206,480,028		163,127,519		43,352,508
Licenses, Fees & Penalties	277,467		262,279		10,188	1,970,104		1,481,976		488,128
Use of Money & Property	11,061		88,729		(77,667)	269,989		22,524		247,465
Federal Sources:										
Section 30	0		0		0	77,046,768		77,795,541		(748,773)
Immigration fees	0		138,340		(138,340)	1,000,390		1,217,150		(216,760)
Recovery from Individuals	276,474		0		276,474	289,027		8,019		281,008
Child Support AHDC Local Share	0		44		(44)	17,901		38,652		(20,751)
Federal Sources	276,474		138,384		138,090	78,384,087		79,059,362		(705,276)
Department Charges:										
Agriculture	463		453		10	3,010		2,818		192
Police & Corrections	10		0		10	10		10		0
Public Works	9,095		4,350		4,745	85,120		51,775		33,345
Public Health	325		840		(515)	4,125		6,160		(2,035)
Commerce	0		0		0	0		0		0
Other charges	87,423		84,781		2,642	667,982		555,818		112,164
Department Charges	97,316		90,424		6,892	760,247		616,581		143,666
TOTAL GENERAL FUND REVENUES	\$ 55,137,066		\$ 52,930,702		\$ 2,206,365	\$ 571,407,002		\$ 564,305,328		\$ 7,101,674
Budget (Provision per P.L. 34-116)	7,170,422		8,042,289		(871,867)	85,316,456		82,521,614		2,794,842
			PROVISION FOR TAX REFUNDS							

Footnote:

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/ Individual Income Taxes include ACTC, reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: \$7,177,645; 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); May 2019 (Individual Income Tax: \$1,499,159)

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 May 2019
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 2019
Pursuant to 5 GCA, Ch 4, §4109(f) [Due 30 days after the close of each quarter]^{2/}

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE		Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE	
	FY2019 Adopted Revenues Allocated for the Month May ^{3/}	FY2019 Actual Collections For the Month May	FY2019 Adopted Revenues Allocated for the Quarter	FY2019 Actual Collections for the Quarter
Income Taxes:				
Individual	2,011,455	4,244,409		
Corporation	3,868,423	4,769,955		
Withholding	18,698,522	20,244,394		
Income Taxes	24,578,400	29,258,758		
Business privilege taxes:				
Gross Receipts Taxes	23,995,331	24,754,053		
Other Taxes:				
Use Tax	279,366	466,938		
Business Privilege Taxes	24,274,697	25,220,991		
Licenses, Fees & Penalties	323,629	272,467		
Use of Money & Property	86,754	11,061		
Federal Sources:				
Section 30	0	0		
Immigration fees	132,582	0		
Recovery from Individuals	0	276,474		
Child Support AFDC Local Share	0	0		
Federal Sources	132,582	276,474		
Department Charges:				
Agriculture	238	463		
Police & Corrections	0	10		
Public Works	2,288	9,095		
Public Health	442	325		
Commerce	0	0		
Other charges	44,587	87,423		
Department Charges	47,555	97,316		
TOTAL GENERAL FUND REVENUES	\$ 49,443,617	\$ 55,137,066	\$ 5,693,449	\$ 5,693,449

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 5(A)

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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections		FY2019 ADOPTED Revenues vs. PROJECTED Revenues to Year End		
	Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [Due 20 days after month-end]		Pursuant to 26CA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 56CA, Ch.4 §4109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end]		
	FY2019 Adopted Revenues for the Cumulative Period ^{2/}	FY2019 Actual Revenues for the Cumulative Period	FY2019 Adopted Revenues (Full Year Projection) ^{3/}	FY2019 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:					
Individual Corporation	50,904,748	65,991,302	66,411,501	81,781,724	\$ 15,370,223
Withholding	50,022,055	54,787,756	83,723,858	88,107,947	4,384,089
Income Taxes	149,126,202	162,793,491	223,751,011	242,711,050	18,960,039
Business privilege taxes:	250,053,005	283,572,549	373,886,370	412,600,721	38,714,351
Gross Receipts Taxes	207,641,704	203,448,739	311,528,514	310,052,920	(1,475,594)
Other Taxes:					
Use Tax	1,879,522	3,031,288	3,102,098	5,009,709	1,907,611
Business Privilege Taxes	209,521,226	206,480,028	314,630,612	315,062,629	432,017
Licenses, Fees & Penalties	1,427,025	1,970,104	5,743,159	6,466,482	723,323
Use of Money & Property	100,083	269,989	190,944	2,134,120	1,943,176
Federal Sources:					
Section 30	78,000,000	77,046,768	78,000,000	77,046,768	(953,232)
Immigration fees	1,302,113	1,000,390	2,006,165	2,083,385	77,220
Recovery from Individuals	0	289,027	0	0	0
Child Support AFDC Local Share	0	17,901	0	0	0
Federal Sources	79,302,113	78,354,087	80,006,165	79,130,153	(876,012)
Department Charges:					
Agriculture	1,555	3,010	2,053		(2,053)
Police & Corrections	7	10	7		(7)
Public Works	28,333	85,120	53,512		(53,512)
Public Health	3,596	4,125	5,457		(5,457)
Commerce	0	0	0		0
Other charges	312,430	667,982	1,110,689		(1,110,689)
Department Charges	346,121	760,247	1,171,718	1,679,524	507,806
TOTAL GENERAL FUND REVENUES	\$ 540,749,573	\$ 571,407,002	\$ 775,628,968	\$ 817,073,629	\$ 41,444,661
					5.34%

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 to date, which are not factored in the FY 2019 adopted level. (October 2018: \$7,177,645; 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 - \$3,200,000); February 2019 (Corporate Tax - \$1,200,000); May 2019 (Individual Income Tax: \$1,499,159)

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: 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 May 31, 2019

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

	<u>EXPENDITURES & ENCUMBRANCES</u>		<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT						
Office of I Magalahen Guahan			5,987,519	4,403,683	353,992	1,229,844
Office of I Segundu Na Magalahen Guahan			1,025,212	554,192	3,697	467,323
Bureau of Budget & Management Research (BBMR)			1,112,574	687,850	-	424,724
Civil Service Commission			933,169	593,669	61,497	278,003
Department of Administration (DOA)			6,642,389	4,264,841	305,034	2,072,513
DOA - Support of Child in Custody - 19 GCA §5116			946,969	-	-	946,969
DOA - Residential Treatment Fund			2,300,000	1,375,108	609,211	315,681
DOA - Government Claims Fund			250,000	97,265	-	152,735
DOA - Government Annual Single Audit			401,000	67,000	334,000	-
Department of Revenue & Taxation (DRT)			8,435,879	5,530,533	605,600	2,299,747
Guam Ancestral Lands Commission			89,462	52,286	2,728	34,448
Office of Veterans Affairs			409,930	297,062	23,768	89,100
Office of Technology			3,139,434	1,345,676	1,130,100	663,658
TOTAL			31,673,537	19,269,165	3,429,627	8,974,745
PROTECTION OF LIFE & PROPERTY						
Guam Police Department (GPD)			25,786,222	14,636,971	244,251	10,905,000
GPD - Cost Sharing Initiative for CJIS Integration Project			89,730	89,730	-	-
Department of Corrections (DOC)			24,649,150	13,576,977	2,810,692	8,261,481
DOC - Cost of Care & Custody of Prisoners in Federal Facilities			501,000	272,337	-	228,663
DOC - Cost Sharing Initiative for CJIS Integration Project			89,730	74,184	-	15,546
Department of Youth Affairs (DYA)			5,350,661	3,302,512	161,904	1,886,244
DYA - Runaway, Homeless or Victims of Abuse			332,150	191,052	91,276	49,822
Chief Medical Examiner			431,160	270,327	97,591	63,242
Guam Fire Department			28,424,731	19,384,757	161,376	8,878,598
TOTAL			85,654,534	51,798,848	3,567,090	30,288,597

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 May 31, 2019

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	6,285,465	2,210,534	1,198,659	2,876,272
DPHSS - MIP/MIPPR Program	10,339,665	9,863,877	872	474,916
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	15,055,918	13,890,383	-	1,165,535
DPHSS - Children's Health Insurance Program	5,378,888	3,598,424	823,759	956,705
DPHSS - Division of Senior Citizens Programs	8,956,452	4,596,912	2,879,466	1,480,074
DPHSS - Public Assistance Program	2,885,928	1,499,994	-	1,385,934
DPHSS - Enhanced Allotment Plan	1,034,170	1,034,169	-	1
DPHSS - Foster Care Health Insurance Premiums	549,000	522,115	-	26,885
DPHSS - Office of Minority Health	-	-	-	-
Guam Behavioral Health and Wellness Center (GBHWC)	-	-	-	-
GBHWC - Drug & Alcohol Programs	437,429	175,436	261,993	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	23,458	17,410	45,133
Guam Memorial Hospital Authority (GMHA) - Operations	1,051,256	595,712	-	455,544
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	340,000	-	260,000
TOTAL	53,460,171	38,351,014	5,182,159	9,926,998
PUBLIC EDUCATION				
Department of Education Operations (DOE)	193,628,539	126,855,999	-	66,772,540
DOE - Guahan Academy, <i>Ilearn</i> Academy, and Science is Fun and Awesome Academy	5,142,684	5,142,683	-	1
Charter Schools	1,000,000	37,037	-	962,963
DOE - Simon Sanchez Procurement	401,207	264,723	-	136,484
DOE - Chamorro Studies Division	1,500,000	664,932	-	835,068
DOE - Textbooks	27,456,655	15,828,371	-	11,628,284
University of Guam Operations (UOG)	3,287,524	1,751,331	-	1,536,193
UOG - Scholarships (SSFAP)	114,402	70,308	-	44,094
UOG - Aquaculture Development and Training Center	166,866	86,031	-	80,835
UOG - WERI (Guam Hydrologic Survey)	142,143	73,666	-	68,477
UOG - WERI (Water Resource Monitoring)	136,442	68,711	-	67,732
UOG - Northern & Southern Soil & Water Conservation District Programs	114,170	64,795	-	49,375
UOG - KPRG Operations	16,149,870	8,603,365	-	7,546,505
Guam Community College Operations (GCC)	763,207	406,584	-	356,623
GCC - Licensed Practical Nursing & Vocational Guidance Programs	186,918	99,575	-	87,343
GCC - Apprenticeship Program	250,190,627	160,018,109	-	90,172,518
TOTAL	250,190,627	160,018,109	-	90,172,518

See footnotes on page 7.
 Note: Data contained herein are subject to change, as additional reconciliations are performed.
 Page 5 of 7

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2019

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	269,174	-	95,451
TOTAL	364,625	269,174	-	95,451
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	160,848	71,351	102	89,395
COD - Public Information Program	180,000	2,118	58,362	119,520
Department of Labor (DOL)	1,687,252	1,104,656	18,838	563,758
DOL - Worker's Compensation Fund	698,593	399,844	-	298,749
Department of Military Affairs	696,178	341,674	1,912	352,593
Guam Election Commission (GEC)	1,399,414	1,012,516	93,202	293,696
GEC - Supplemental Funding per P.L. 35-07	298,536	101,925	48,813	147,798
Guam Council on the Arts and Humanities	158,510	-	-	158,510
TOTAL	5,279,331	3,034,084	221,228	2,024,020
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	704,503	420,673	618	283,212
BSP - Business and Economics Statistics Program	433,292	327,184	4,200	101,908
Department of Agriculture - DOAg	2,246,963	1,424,769	41,616	780,578
DOAg - Animal Shelter (GAIN)	150,000	75,000	52,500	22,500
DOAg - Conservation Officers	740,447	316,955	63,553	359,939
TOTAL	4,275,205	2,564,581	162,488	1,548,137
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	30,515,917	19,952,715	-	10,563,202
I Lihesaturan Guåhan (Legislature)	7,646,908	5,046,959	-	2,599,949
Legislature - Office of Finance and Budget	420,000	277,200	-	142,800
Office of the Attorney General Operations (OAG)	14,739,063	8,739,678	638,393	5,360,992
OAG - Tax Collection Assistance for Department of Revenue & Taxation	300,000	101,148	16,672	182,180
Public Defender Services Corporation (PDS)	4,344,170	2,476,372	-	1,867,798
Mayor's Council of Guam (MCOG) - Operations	2,678,070	12,571	-	2,665,499
Office of Public Accountability	1,258,365	832,687	-	425,678
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	61,902,493	37,439,330	655,065	23,808,098

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2019

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	2,295,000	-	1,105,000	
GGRF - Governor/Lieutenant Governor Pensions	298,000	193,556	-	104,444	
GGRF - Judges Annuities	336,000	224,000	-	112,000	
GGRF - Health/Dental/Life Insurance	32,044,741	21,755,670	-	10,289,071	
GGRF - Guam Retirement Security Plan	201,464	-	-	201,464	
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	4,556,543	-	3,094,457	
DOA - Cost of Living Allowance	13,990,000	13,990,000	-	-	
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	212,876	48,984	(11,860)	5/
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	53,322	33,000	163,678	6/
Emergency Declaration for Typhoon Wutip per E.O. 2019-05	250,000	139,407	50,305	60,289	7/
TOTAL	58,671,205	43,420,374	132,288	15,118,542	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,544,600	5,544,600	-	-	
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	12,906,550	-	9,000,000	
Limited Obligation Bonds (Section 30), Series 2016A	16,904,500	11,224,875	-	5,679,625	
TOTAL	79,049,306	55,581,333	-	23,467,973	
GRAND TOTAL	630,521,034	411,746,011	13,349,944	205,425,079	

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