



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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EDDIE BAZA CALVO
GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

AUG 21 2017

The Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Dear Speaker Cruz:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending July 31, 2017. 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,

LESTER L. CARLSON, JR.

Speaker Benjamin J.F. Cruz

AUG 21 2017

Time: 4:50 [JAM L. PLM] File No. _____
Received By:

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>
Lester L. Carlson Jr, Acting Director, Bureau of Budget and Management Research
Christine Ann W. Baleto, Director, Department of Administration
John P. Camacho, 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 FY2017 and FY2016
For the Month Ending July

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2016 and FY2017
Ten months ending July 2017

	2017 July	2016 July	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Income Taxes:						
Individual	\$ 10,213,709	\$ 9,227,472 ^{1/}	\$ 986,238	\$ 74,274,467	\$ 83,518,508	\$ (9,244,041)
Corporation	10,981,886	17,405,741	(6,423,855)	111,327,692	115,090,497	(3,762,804)
Withholding	23,225,661	20,666,489	2,559,171	221,331,819	215,839,397	5,392,422
Income Taxes	44,421,256	47,299,702	(2,878,446)	406,833,978	414,448,402	(7,614,424)
Business privilege taxes:						
Gross Receipts Taxes	20,066,839	18,661,730	1,405,109	195,132,672	193,252,762	1,879,910
Other Taxes:						
Use Tax	258,773	370,934	(112,160)	2,781,649	2,885,602	(103,953)
Business Privilege Taxes	20,325,612	19,032,664	1,292,948	197,914,321	196,138,364	1,775,957
Licenses, Fees & Penalties	737,719	377,128	360,591	4,717,373	5,054,619	(337,246)
Use of Money & Property	22,219	(760,034)	782,253	544,523	(720,675)	1,265,198
Federal Sources:						
Section 30	7,734,103	6,538,954	1,195,148	71,666,530	65,389,542	6,296,988
Immigration fees	324,370	180,500	143,870	1,623,220	1,478,360	144,860
Recovery from Individuals	0	7,326	(7,326)	16,884	43,679	(26,796)
Child Support AFDC Local Share	8,951	0	8,951	67,074	75,359	(8,284)
Federal Sources	8,067,424	6,726,780	1,340,644	73,393,708	66,986,939	6,406,768
Department Charges:						
Agriculture	60	93	(33)	4,166	4,260	(94)
Police & Corrections	0	10	(10)	10	80	(70)
Public Works	8,150	4,825	3,325	37,335	26,375	10,960
Public Health	1,270	760	510	8,160	7,335	825
Commerce	0	0	0	0	0	0
Other charges	162,862	112,211	50,650	868,984	826,163	42,821
Department Charges	172,342	117,899	54,442	918,655	864,212	54,442
TOTAL GENERAL FUND REVENUES	\$ 73,746,572	\$ 72,794,139	\$ 952,433	\$ 684,322,557	\$ 682,771,862	\$ 1,550,696
Budget (Provision per P.L. 33-185)	2/ 8,909,251	8,822,700	86,551	104,293,360	104,538,607	(245,247)

PROVISION FOR TAX REFUNDS

Budget (Provision per P.L. 33-185)	2/ 8,909,251	8,822,700	86,551	104,293,360	104,538,607	(245,247)
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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 34.

2/ Estimates are recorded for the provisions for 2017 Refunds & Section 30 as provided for 12 months.

3/ Individual Income Taxes include ACTC reimbursements.

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 9/30/2017.

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

**MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE
For the Month Ending July 2017
Pursuant to 5 CCA, Ch. 4, §410(c)(3) (Date no later than 28 days after month-end)**

	FY2017 Adopted Revenues Allocated for the Month July	FY2017 Actual Collections For the Month July	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 3,243,147	\$ 10,213,709	\$ 6,970,562
Corporation	9,427,241	10,981,886	1,554,645
Withholding	23,542,785	23,225,661	(317,124)
Income Taxes	36,213,173	44,421,256	8,208,083
Business privilege taxes:			
Gross Receipts Taxes	19,884,394	20,066,839	182,445
Other Taxes:			
Use Tax	166,926	248,773	91,847
Business Privilege Taxes	20,051,320	20,315,612	274,292
Licenses, Fees & Penalties	595,582	737,719	142,137
Use of Money & Property	263,444	22,219	(4,025)
Federal Sources:			
Section 30	6,238,544	7,734,103	1,495,559
Immigration fees	157,902	324,370	166,468
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	8,931	8,931
Federal Sources	6,396,446	8,067,424	1,670,978
Department Charges			
Agriculture	115	60	(55)
Police & Corrections	14	0	(14)
Public Works	5,895	8,150	2,255
Public Health	922	1,270	348
Commerce	0	0	0
Other charges	137,173	162,862	25,689
Department Charges	144,119	172,342	28,223
TOTAL GENERAL FUND REVENUES	\$ 63,426,684	\$ 73,746,572	\$ 10,319,888

**Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2017
Pursuant to 5 CCA, Ch. 4, §410(f) (Date 30 days after the close of each quarter)**

	FY2017 Adopted Revenues Allocated for the Quarter	FY2017 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:			
Individual	\$ 12,972,588	\$ 40,845,087	\$ 27,872,499
Corporation	38,165,700	43,941,100	5,775,400
Withholding	94,365,497	93,858,574	(506,923)
Income Taxes	145,503,785	178,644,761	33,141,076
Business privilege taxes:			
Gross Receipts Taxes	79,531,171	80,166,839	635,668
Other Taxes:			
Use Tax	667,466	993,119	325,653
Business Privilege Taxes	80,198,637	81,160,058	961,421
Licenses, Fees & Penalties	2,387,582	2,915,438	527,856
Use of Money & Property	1,068,444	84,219	(984,225)
Federal Sources:			
Section 30	25,159,222	31,884,103	6,724,881
Immigration fees	635,902	1,324,370	688,468
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	35,371	35,371
Federal Sources	25,795,124	33,243,844	7,448,720
Department Charges			
Agriculture	465	260	(205)
Police & Corrections	56	0	(56)
Public Works	23,925	33,150	9,225
Public Health	3,722	5,270	1,548
Commerce	0	0	0
Other charges	137,173	162,862	25,689
Department Charges	144,119	172,342	28,223
TOTAL GENERAL FUND REVENUES	\$ 200,300,684	\$ 223,160,572	\$ 22,859,888

Footnotes:
1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. Dates of the year, or revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 35.
2/ Estimates are recorded for the provision for 2017 Refunds & Section 30 is provided for 17 months.
3/ This information will be updated in the quarter ending
4/ Based on Adopted Revenues allocated per P.L. 31-181, Chapter 1, section 4(a)
5/ Individual Income Taxes include ACTC reimbursements.
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 9/30/2017

**Commitment of Cash
Consolidated Revenue / Expenditure Report ^{1/}
General Fund**

	YTD ADOPTED REVENUE ALLOCATED vs. YTD ACTUAL COLLECTIONS Ten Months Ending July 2017		FY2017 ADOPTED REVENUES vs. PROJECTED REVENUES to Year End Pursuant to S.G.C.A., Ch. 4, §1109(a)(2) (Due 30 days after month-end)		Pursuant to S.G.C.A., Ch. 4, §1109(a)(1) (Due not later than 30 days after month-end); S.G.C.A., Ch. 4 §1109(a)(3) (Due no later than 20 days after month-end); and P.L. 31-331, Ch. XIII §7 (Due no later than 30 days after month-end)	
	FY2017 Adopted Revenues for the Comparative Period ^{2/}	FY2017 Actual Revenues for the Comparative Period	Favorable (Unfavorable)	FY2017 Adopted Revenues (Full Year Projection) ^{3/}	FY2017 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 88,634,489	\$ 74,274,467	\$ (14,360,022)	\$ 100,855,538	\$ 91,870,909	\$ (8,984,629)
Corporation	115,297,535	111,327,692	(3,969,843)	142,997,573	135,393,866	(7,603,707)
Withholding	219,986,181	221,231,819	1,245,638	264,230,778	264,846,672	615,894
Income Taxes	423,918,205	406,833,978	(17,084,227)	508,083,889	492,111,447	(15,972,442)
Business privilege taxes:						
Gross Receipts Taxes	202,795,085	195,132,672	(7,662,413)	247,029,259	237,196,087	(9,833,172)
Other Taxes:						
Use Tax	1,681,896	2,781,649	1,099,753	2,183,865	3,529,509	1,345,644
Business Privilege Taxes	204,476,981	197,914,321	(6,562,660)	249,213,124	240,725,596	(8,487,528)
Licenses, Fees & Penalties	5,210,616	4,717,373	(493,243)	5,873,558	5,327,831	(545,727)
Use of Money & Property	148,193	544,523	396,330	217,464	596,770	379,306
Federal Sources:						
Section 30	62,423,203	71,086,530	9,263,327	74,900,293	87,154,735	12,254,442
Immigration fees	1,546,707	1,623,220	76,513	1,893,235	2,095,732	202,497
Recovery from Individuals	0	16,884	16,884	0	0	0
Child Support AFDC Local Share	0	67,074	67,074	0	0	0
Federal Sources	63,969,910	73,893,708	9,923,798	76,793,528	89,250,467	12,456,939
Department Charges:						
Agriculture	6,010	4,166	(1,844)			
Police & Corrections	105	10	(95)			
Public Works	33,214	37,235	4,021			
Public Health	9,823	8,160	(1,663)			
Commerce	0	0	0			
Other charges	1,013,413	868,934	(144,479)			
Department Charges	1,062,545	918,655	(143,890)	1,372,571	1,205,661	(166,910)
TOTAL GENERAL FUND REVENUES	\$ 698,786,470	\$ 684,322,557	(14,463,913)	\$ 841,553,934	\$ 829,217,772	(12,336,162)
			-2.07%			-1.47%

^{1/} Revenues are based on a modified accrual basis of accounting as determined by GA SB 14. During the year, revenues are recognized on a cash basis. Net at year end no accrual is made in accordance with GA SB 13.
^{2/} Based on Adopted Revenues allocated per P.L. 31-185, Chapter 1, section 4(c)

Note: Data contained herein are subject to change, as additional reconciliations are prepared.
^{3/} Individual Income Taxes include ACTC reimbursements.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2017

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

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT					
Office of I Magalahen Guahan		6,766,920	4,879,182	353,788	1,533,950
Office of I Segundu Na Magalahen Guahan		1,056,147	817,551	10,738	227,858
Bureau of Budget & Management Research		1,283,232	976,699	-	306,533
Civil Service Commission		976,070	676,089	117,620	182,361
CSC - Administrative Law Judge / Legal Secretary		77,895	42,738	21,000	14,157
Department of Administration (DOA)		6,824,585	5,331,732	161,868	1,330,984
DOA - Support of Child in Custody - 19 GCA §5116		946,969	686,816	-	260,153
DOA - Residential Treatment Fund		2,440,567	2,034,500	-	406,068
DOA - Government Claims Fund		250,000	152,596	-	97,404
DOA - Government Annual Single Audit		401,000	401,000	-	-
DOA - Office of Technology		3,900,974	1,927,827	1,216,264	756,883
Department of Revenue & Taxation		8,865,558	6,804,263	623,000	1,438,295
Department of Public Works (DPW)		7,123,269	4,953,985	178,577	1,990,707
Department of Land Management		419,897	324,836	95,061	-
Guam Ancestral Lands Commission		91,093	74,959	1,048	15,086
Office of Veterans Affairs		649,767	499,885	26,775	123,106
TOTAL		42,073,943	30,584,657	2,805,740	8,683,546
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)		33,771,921	24,761,562	1,134,591	7,875,768 ^{3/}
Department of Corrections (DOC)		23,435,018	16,406,563	699,926	6,328,529 ^{3/}
DOC - Cost of Care & Custody of Prisoners in Federal Facilities		580,988	314,570	-	266,418
DOC - GMHA Consolidated Agreement		1,100,000	19,893	819,827	260,280
Department of Youth Affairs (DYA)		5,907,388	4,125,341	287,796	1,494,251
DYA - Runaway, Homeless or Victims of Abuse		332,150	239,072	93,078	-
Chief Medical Examiner		430,005	305,129	38,908	85,968
Guam Fire Department		33,325,218	25,765,144	267,570	7,292,504
TOTAL		98,882,688	71,937,274	3,341,697	23,603,717

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 July 31, 2017

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,189,344	5,022,724	1,679,645	3,486,975
DPHSS - MIP/MIPPR Program	7,568,425	7,238,995	9,137	320,294
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	20,769,100	17,892,464	-	2,876,636
DPHSS - Children's Health Insurance Program	7,008,872	3,658,237	496,876	2,853,758
DPHSS - Division of Senior Citizens Programs	9,265,769	5,960,305	2,115,088	1,190,376
DPHSS - Public Assistance Program	2,454,809	1,409,142	-	1,045,667
DPHSS - Enhanced Allotment Plan	913,153	903,230	-	9,923
DPHSS - Office of Minority Health	104,167	112,237	-	(8,070) ^{4/}
DPHSS - Foster Care Health Insurance Premiums	700,000	340,791	-	359,209
Guam Behavioral Health and Wellness Center (GBHWC)	6,504,513	4,082,149	606,251	1,816,113
GBHWC - Drug & Alcohol Programs	1,575,112	919,337	529,133	126,643
GBHWC - Youth Suicide Prevention and Peace Program	86,000	-	17,825	68,175
Guam Memorial Hospital Authority (GMHA) - per P.L. 33-183 & P.L. 33-185	15,000,000	15,000,000	-	-
TOTAL	82,939,264	62,539,610	5,453,955	14,945,699
PUBLIC EDUCATION				
Department of Education Operations (DOE)	201,998,135	166,688,001	-	35,310,134 ^{6/}
DOE - Guahan Academy & <i>iLearn</i> Academy Charter Schools	6,388,931	6,388,928	-	3
DOE - Chamoru Studies Division	401,207	-	-	401,207
DOE - Y Kuentan Salappe Prinsipat	1,081,000	160,918	-	920,082
DOE - Textbooks	1,500,000	152,994	-	1,347,006
DOE - First Generation Trust Fund Initiative	100,000	100,000	-	-
University of Guam Operations (UOG)	30,740,431	17,826,516	-	12,913,915
UOG - Scholarships (SSFAP)	3,599,358	1,199,786	-	2,399,572
UOG - Aquaculture Development and Training Center	125,254	31,313	-	93,941
UOG - WERI (Guam Hydrologic Survey)	182,694	45,674	-	137,021
UOG - WERI (Water Resource Monitoring)	155,626	38,906	-	116,720
UOG - Northern & Southern Soil & Water Conservation District Programs	149,384	74,692	-	74,692
UOG - KPRG Operations	125,000	72,916	-	52,084
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000
Guam Community College Operations (GCC)	17,903,072	10,883,924	-	7,019,148
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	278,533	-	557,067
GCC - Apprenticeship Program	374,951	124,984	-	249,967
GCC - First Generation Trust Fund Initiative	200,000	-	-	200,000
Guam Commission for Educator Certification	281,822	178,575	5,537	97,710
TOTAL	266,392,465	204,246,660	5,537	62,140,268

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 July 31, 2017

<u>EXPENDITURES & ENCUMBRANCES</u>	<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)	1,234,384	685,365	38,754	510,265
TOTAL	1,234,384	685,365	38,754	510,265
RECREATION				
Department of Parks and Recreation - Guam Historic Resources Division	305,958	249,942	-	56,016
TOTAL	305,958	249,942	-	56,016
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD)	183,440	147,124	2,598	33,718
COD - Public Information Program	210,000	7,459	15,437	187,105
Department of Chamorro Affairs (DCA)	1,120,352	740,365	19,214	360,773
DCA - Guam Public Library	1,246,021	831,452	163,528	251,041
DCA - Guam Council on the Arts and Humanities	293,800	210,504	-	83,296
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	423,751	19,623	180,688
Department of Labor (DOL)	1,573,746	1,356,278	113,578	103,890
DOL - Worker's Compensation Fund	698,593	494,874	-	203,719
Department of Military Affairs	909,100	442,290	3,221	463,588
Guam Election Commission (GEC)	1,514,576	1,143,231	74,141	297,204
TOTAL	8,373,691	5,797,329	411,340	2,165,023
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	805,877	627,527	1,213	177,137
BSP - Business and Economics Statistics Program	446,003	341,242	-	104,761
Department of Agriculture - DOAg	2,991,923	2,199,900	-	792,023
DOAg - Animal Shelter (GAIN)	150,000	95,625	31,875	22,500
TOTAL	4,393,803	3,264,295	33,088	1,096,421
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	31,510,247	26,898,829	-	4,611,419
Judiciary - Court Appointed Fees	1,239,791	619,896	-	619,896
Judiciary - Adult and Juvenile Drug Courts	1,383,439	691,720	-	691,720
Judiciary - Family Visitation Center	11,000	8,250	-	2,750
Liheslaturan Guåhan (Legislature)	8,346,564	6,843,399	-	1,503,165
Legislature - Office of Finance and Budget	474,000	395,000	-	79,000

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 July 31, 2017**

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
Office of the Attorney General Operations (OAG)	16,249,713	11,134,835	650,504	4,464,373	3/
Public Defender Services Corporation (PDS)	4,341,373	3,427,452	-	913,922	4/
Mayor's Council of Guam (MCOG)	4,617,188	6,287,832	-	(1,670,644)	4/
MCOG - Grounds Maintenance for Schools	481,957	240,979	-	240,978	
MCOG - Public Safety & Social Education	416,860	133,741	89,815	193,303	
Office of Public Accountability	1,396,898	1,144,027	-	252,871	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	70,469,030	57,825,957	740,320	11,902,753	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	2,100,000	-	-	
GGRF - Governor/Lieutenant Governor Pensions	252,000	210,000	-	42,000	
GGRF - Judges Annuities	363,000	302,500	-	60,500	
GGRF - Health/Dental/Life Insurance	24,859,483	24,859,483	-	-	
DOA - Supplemental Annuity Benefits Special Fund	8,493,840	6,587,146	-	1,906,694	
DOA - Cost of Living Allowance	13,226,000	13,476,000	-	(250,000)	7/
MCOG - Lump Sum of Accrued Annual Leave	787,234	347,132	-	440,102	
Legislature - Lump Sum of Accrued Annual Leave	385,205	385,205	-	-	
TOTAL	50,466,762	48,267,466	-	2,199,296	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,559,100	5,559,100	-	-	
GDOE Series 2010A JFK Project	5,130,600	5,130,600	-	-	
BPT Tax Bonds, Series 2011A	16,350,513	16,350,513	-	1	
BPT Tax Bonds, Series 2012B	7,517,244	7,517,244	-	0	
BPT Tax Bonds, Series 2013C	2,775,217	2,775,217	-	-	8/
GDOE Series 2013A Okkodo Project	2,284,685	650,000	-	1,634,685	
BPT Bonds, Series 2015D	20,214,750	20,214,750	-	-	
Limited Obligation Bonds (Section 30), Series 2016A	10,907,876	10,907,876	-	(0)	
TOTAL	70,739,985	69,105,299	-	1,634,686	
GRAND TOTAL	696,271,973	554,503,855	12,830,431	128,937,688	

Footnotes:

- 1/ Pursuant to P.L. 33-185 and other GF appropriations noted per DOA. Does not include appropriations from "revenues in excess of FY 2017 projections of General Fund".
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.
- 4/ Pending journal voucher transactions between department accounts. (DPHSS, MCOG)
- 5/ Appropriation funded from bond proceeds of refinanced debt service authorized by P.L. 33-183.
- 6/ Reflects de-appropriation of \$150,000 from Legislature and subsequent appropriation to GDOE pursuant to P.L. 34-29.
- 7/ Existing shortfall due to actual requirements for COLA.
- 8/ Appropriation and expenditure is net of UOG bond payment obligation (\$2,027,283) as stipulated in Chapter 1, Section 6(f), P.L. 33-185.

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