



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

LESTER L. CARLSON, JR.
DEPUTY DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR
SEP 20 2018

The Honorable Therese M. Terlaje
Acting Speaker
I Mina'trentai Kuattro Na Liheslaturan Guåhan
Thirty-Fourth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Vice Speaker Therese M. Terlaje

SEP 21 2018

Time: 8:21 am

Received by: [Signature]

Dear Acting Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending August 31, 2018. 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. The report is not prepared in accordance 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. This report has been prepared and submitted to comply with Public Law 34-42. Please note the attached report factors in the anticipated revenue shortfalls associated with the Tax Cuts and Jobs Act of 2017 which totals to approximately \$67,050,000 and have included estimated additional Gross Receipt Taxes per Public Law 34-87.

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

Sincerely,

LESTER L. CARLSON, JR.

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: Chris Rivers
DATE: 9/21/18
TIME: 8:31 AM PM

Enclosures

<i>[Signature]</i>
Lester L. Carlson Jr, Deputy Director, Bureau of Budget and Management Research
<i>[Signature]</i>
Edward Birn, Director, Department of Administration
<i>[Signature]</i>
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 FY2018 and FY2017 For the Month Ending August				Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2018 and FY2017 Eleven months ending August 2018					
		2017		Increase (Decrease)		Fiscal Year 2018		Fiscal Year 2017		Increase (Decrease)	
		August	August	\$	\$	\$	\$	\$	\$	\$	\$
Income Taxes:											
Individual	\$	4,032,220	2,177,134	\$	1,855,085	90,101,113	76,437,612	\$	13,663,501		
Corporation		5,163,066	3,597,691	1,565,375		121,081,972	114,879,564		6,202,408		
Withholding		17,145,902	19,484,125	(2,338,223)		213,528,259	240,719,259		(27,191,271)		
Income Taxes		26,341,188	25,258,950	1,082,238		424,711,343	432,036,705		(7,325,362)		
Business privilege taxes:											
Gross Receipts Taxes		28,852,938	18,827,864	10,025,074		239,084,859	213,945,178		25,139,682		
Other Taxes:											
Use Tax		356,038	225,682	130,356		2,856,574	3,007,331		(150,757)		
Business Privilege Taxes		29,208,976	19,053,545	10,155,430		241,941,434	216,952,509		24,988,925		
Licenses, Fees & Penalties		285,479	232,724	52,755		4,167,132	4,950,292		(783,160)		
Use of Money & Property		4,384	26,782	(22,399)		129,438	571,306		(441,868)		
Federal Sources:											
Section 30		0	7,734,103	(7,734,103)		77,795,541	79,420,632		(1,625,091)		
Immigration fees		118,345	157,220	(38,875)		1,621,455	1,780,440		(158,985)		
Recovery from Individuals		0	0	0		4,043	16,884		(12,840)		
Child Support AFDC Local Share		134	2,618	(2,484)		45,166	69,692		(24,525)		
Federal Sources		118,479	7,893,940	(7,775,462)		79,466,206	81,287,648		(1,821,442)		
Department Charges:											
Agriculture		65	95	(30)		3,259	4,261		(1,002)		
Police & Corrections		0	0	0		10	10		0		
Public Works		5,025	3,750	1,275		77,475	41,085		36,390		
Public Health		640	785	(145)		7,480	8,945		(1,465)		
Commerce		0	0	0		0	0		0		
Other charges		262,044	244,892	17,152		1,448,003	1,114,424		333,579		
Department Charges		267,774	249,522	18,252		1,536,227	1,168,725		367,502		
TOTAL GENERAL FUND REVENUES		\$ 56,226,279	\$ 52,715,464	\$ 3,510,815		\$ 751,951,779	\$ 736,967,184		\$ 14,984,595		
PROVISION FOR TAX REFUNDS											
Budget (Provision per P.L. 34-42)		7,055,385	6,889,131	\$ 166,454		111,142,665	111,182,491		\$ (39,826)		

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 as year end accrual is made in accordance with GASB 31.
2/ Estimates are recorded for the provision for 2018 Refunds.
Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
Note 2: Provision for Tax Refunds reflect accounting estimates as of 9/30/2018.
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 34-42.
Note 4: FY18 Corporation fee 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 August 2018
Permitted to S.G.C.A. Ch. 4, §4109(c)(3) (Due on or after the 20 days after month-end)

Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2018
Permitted to S.G.C.A. Ch. 4, §4109(f) (Due 30 days after the close of each quarter)^{4/}

	FY2018 Adopted Revenues Allocated for the Month August	FY2018 Actual Collections For the Month August	Favorable (Unfavorable)	FY2018 Adopted Revenues Allocated for the Quarter	FY2018 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 2,275,566	\$ 4,032,220	\$ 1,756,654			
Corporation	3,661,624	5,163,066	1,501,442			
Withholding	23,799,459	17,145,902	(6,653,557)			
Income Taxes	29,736,649	26,341,188	(3,395,461)			
Business privilege taxes:						
Gross Receipts Taxes	20,511,518	28,852,938	8,341,420			
Other Taxes:						
Use Tax	303,493	356,038	52,545			
Business Privilege Taxes	20,815,011	29,208,976	8,393,965			
Licenses, Fees & Penalties	220,826	285,479	64,653			
Use of Money & Property	10,123	4,584	(5,539)			
Federal Sources:						
Section 30	0	0	\$ -			
Immigration fees	191,335	118,345	(73,010)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	134	134			
Federal Sources	191,335	118,479	(72,870)			
Department Charges:						
Agriculture	108	65	(43)			
Police & Corrections	0	0	0			
Public Works	4,242	5,023	783			
Public Health	888	640	(248)			
Commerce	0	0	0			
Other charges	277,019	262,044	(14,975)			
Department Charges	282,257	267,774	(14,483)			
TOTAL GENERAL FUND REVENUES	\$ 51,256,221	\$ 56,226,279	\$ 4,970,058			

^{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/} Estimates are recorded for the provision for 2018 Refunds.
^{3/} This information will be updated in the quarter ending
^{4/} Based on Adopted Revenues allocated per P.L. 34-22, Chapter 1, section 410

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 9/30/2018.
 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 in compliance with Public Law 34-22.
 Note 4: FY18 Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting in due the 15th day of 4th month after year-end.

**Government of Guam
Consolidated Revenue / Expenditure Report 17
General Fund**

	YTD ADOPTED REVENUE ALLOCATED vs YTD ACTUAL COLLECTIONS THRU 3 MONTHS ENDING AUGUST 2018 Pursuant to 5 CCA, Ch. 4, §4109(c)(3) [Due 30 days after month-end]		FY2018 ADOPTED REVENUE vs. PROJECTED REVENUE TO YEAR END Pursuant to 5 CCA, Ch. 4, §4109(b)(1) [due not later than 30 days after month-end]; and P.L. 31-233, Ch. XIII §7 [due no later than 30 days after month-end]	
	FY2018 Adopted Revenue for the Comparative Period ²	FY2018 Actual Revenue for the Comparative Period	FY2018 Adopted Revenue (Full Year Projection) ²	FY2018 Revenue Tracking
	Favorable (Unfavorable)	Favorable (Unfavorable)	Favorable Increase (Decrease)	
Income Taxes:				
Individual Corporation Withholding	\$ 69,693,164	\$ 90,101,113	\$ 78,312,876	\$ 109,126,028
				\$ 30,783,152
				(14,414,399)
				(51,319,136)
Income Taxes	45,270,917	424,711,343	512,169,546	477,319,223
Business privilege taxes:				
Gross Receipts Taxes	227,218,501	239,084,859	254,800,702	271,056,335
Other Taxes:				
Use Tax	3,650,676	2,856,574	4,331,471	3,352,128
Business Privilege Taxes	230,869,177	241,941,434	259,132,173	274,008,463
Licenses, Fees & Penalties	5,613,346	4,167,132	6,037,848	4,444,430
Use of Money & Property	291,088	129,438	392,668	165,846
Federal Sources:				
Section 30	68,603,100	77,795,541	68,603,100	77,795,544
Immigration fees	1,706,772	1,621,455	1,854,466	1,731,316
Recovery from Individuals	0	4,043	0	0
Child Support AFDC Local Share	0	45,166	0	0
Federal Sources	70,309,872	79,466,206	70,457,566	79,526,860
Department Charges:				
Agriculture	5,361	3,239		
Police & Corrections	8	10		
Public Works	50,770	77,475		
Public Health	11,479	7,480		
Commerce	0	0		
Other charges	1,357,577	1,448,003		
Department Charges	1,425,195	1,556,227	1,547,476	1,681,870
TOTAL GENERAL FUND REVENUES	\$ 762,779,595	\$ 751,951,779	\$ 849,737,277	\$ 837,446,692
				\$ 12,290,585
				-1.45%

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/ Based on Adopted Revenues allocated per P.L. 34-42, Chapter 1, section 4(b).

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
Note 2: Provisions for Tax Refunds reflect accumulating estimates as of 10/30/2018.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Subscribers 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 34-42.

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 August 31, 2018

(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 Maga'lahaen Guahan	6,001,034	5,102,778	297,168	601,088
Office of I Segundu Na Maga'lahaen Guahan	1,095,726	898,925	2,630	194,172
Bureau of Budget & Management Research (BBMR)	1,231,508	890,089	44,227	297,192
BBMR - Competitive Wage Act Employee Appeal Payment	68,358	-	-	68,358
Civil Service Commission	926,005	717,872	8,440	199,692
CSC - Administrative Law Judge / Legal Secretary	127,960	94,171	19,169	14,619
Department of Administration (DOA)	7,320,267	6,322,998	183,427	813,843
DOA - Support of Child in Custody - 19 GCA §5116	946,969	522,693	-	424,276
DOA - Residential Treatment Fund	1,600,000	1,019,371	-	580,629
DOA - Government Claims Fund	250,000	16,068	-	233,932
DOA - Government Annual Single Audit	401,000	401,000	-	-
DOA - Office of Technology	3,332,792	2,265,040	644,063	423,689
DOA - Guam Autism Education Program	150,000	150,000	-	-
Department of Revenue & Taxation (DRT)	9,518,191	7,138,012	409,367	1,970,812
DRT - Recruitment of Revenue Agents	1,100,000	132,072	-	967,928
DRT - Recruitment of Vehicle Registration Officers & Driver's License Examiners	325,000	-	-	325,000
Department of Public Works - Cost Benefit & Space Utilization Study	150,000	-	100,000	50,000
Department of Land Management	343,292	253,233	56,568	33,491
Guam Ancestral Lands Commission	91,093	74,497	576	16,020
Office of Veterans Affairs	631,767	352,036	96,713	183,017
TOTAL	35,610,962	26,350,857	1,862,346	7,397,759
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	30,035,239	23,272,220	809,077	5,953,942 3/
GPD - Supplemental Appropriation per P.L. 34-115	100,000	-	-	100,000 4/
Department of Corrections (DOC)	22,972,776	18,988,283	354,133	3,630,360
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	503,500	376,833	-	126,667
DOC - GMHA Consolidated Agreement	650,000	650,000	-	-
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-
DOC - Supplemental Operations Appropriation per P.L. 34-115	500,000	-	-	500,000 4/
Department of Youth Affairs (DYA)	5,907,388	4,699,163	122,298	1,085,926
DYA - Runaway, Homeless or Victims of Abuse	332,150	260,333	71,817	-
Chief Medical Examiner	442,330	351,642	38,353	52,336
Guam Fire Department	31,885,003	27,271,261	-	4,613,742
TOTAL	93,418,116	75,959,464	1,395,678	16,062,973

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 August 31, 2018

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^v</u>	<u>EXPENDITURES ⁱⁱ</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)		9,515,527	6,044,904	1,089,619	2,381,004
DPHSS - MIP/MIPPR Program		8,650,399	9,006,559	3,661	(359,820) ^{5/}
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		800,000	-	-	800,000
DPHSS - Medicaid Program		21,266,564	19,391,662	-	1,874,902
DPHSS - Children's Health Insurance Program		6,060,443	4,767,084	314,654	978,705
DPHSS - Division of Senior Citizens Programs		10,582,870	6,906,592	2,326,978	1,349,300
DPHSS - Public Assistance Program		2,208,454	1,657,438	28,000	523,016
DPHSS - Enhanced Allotment Plan		956,197	950,124	-	6,073
DPHSS - Office of Minority Health		122,954	93,518	-	29,436
DPHSS - Foster Care Health Insurance Premiums		744,000	620,363	-	123,637
DPHSS - Medical Marijuana Lab		100,000	-	-	100,000
Guam Behavioral Health and Wellness Center (GBHWC)		1,808,665	1,027,111	522,081	259,473
GBHWC - Drug & Alcohol Programs		437,429	377,020	60,409	-
GBHWC - Youth Suicide Prevention and Peace Program		86,000	43,629	39,587	2,784
Guam Memorial Hospital Authority (GMHA) - Operations		2,170,616	1,989,735	-	180,881
GMHA - Labor and Delivery Ward Renovation Debt Service		600,000	512,874	-	87,126
GMHA - Supplemental Operations Appropriation per P.L. 34-115		6,800,000	1,000,000	-	5,800,000 ^{4/}
TOTAL		72,910,118	54,388,613	4,384,989	14,136,516
PUBLIC EDUCATION					
Department of Education Operations (DOE)		215,977,511	166,662,443	-	49,315,068
DOE - Guahan Academy & <i>iLearn</i> Academy Charter Schools		6,393,350	6,393,349	-	- ¹
DOE - Chamoru Studies Division		401,207	-	-	401,207
DOE - Textbooks		1,500,000	-	-	1,500,000
DOE - Universal Pre-Kindergarten Pilot Program		1,054,596	-	-	1,054,596
DOE - Maintenance and Repairs of School Facilities		500,000	-	-	500,000
DOE - Simon Sanchez Procurement per P.L. 34-117		1,500,000	-	-	1,500,000 ^{6/}
University of Guam Operations (UOG)		30,740,431	20,230,928	-	10,509,503
UOG - Scholarships (SSFAP)		3,599,358	2,177,644	-	1,421,714
UOG - Aquaculture Development and Training Center		125,254	75,780	-	49,474
UOG - WERI (Guam Hydrologic Survey)		182,694	110,531	-	72,163
UOG - WERI (Water Resource Monitoring)		155,626	94,155	-	61,471
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	90,378	-	59,006
UOG - KPRG Operations		125,000	75,626	-	49,374
Guam Community College Operations (GCC)		18,096,062	12,020,889	-	6,075,173
GCC - Licensed Practical Nursing & Vocational Guidance Programs		835,600	528,787	-	306,813
GCC - Apprenticeship Program		818,369	517,880	-	300,489
TOTAL		282,154,442	208,978,391	-	73,176,051

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 August 31, 2018

<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)	1,052,841	588,147	62,234	402,460
TOTAL	1,052,841	588,147	62,234	402,460
RECREATION				
Department of Parks and Recreation - Guam Historic Resources Division	394,868	244,921	23,030	126,917
TOTAL	394,868	244,921	23,030	126,917
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	176,063	156,192	34	19,837
COD - Public Information Program	210,000	12,853	12,439	184,708
Department of Labor (DOL)	2,016,852	1,582,199	68,550	366,104
DOL - Worker's Compensation Fund	698,593	561,203	-	137,390
Department of Military Affairs	909,100	433,908	3,130	472,062
Guam Election Commission (GEC)	1,514,576	1,206,919	139,622	168,035
TOTAL	5,525,184	3,953,275	223,774	1,348,135
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	796,695	594,393	7,071	195,232
BSP - Business and Economics Statistics Program	455,185	455,184	-	1
Department of Agriculture - DOAg	2,433,048	1,906,211	-	526,837
DOAg - Animal Shelter (GAIN)	150,000	95,625	31,875	22,500
DOAg - Conservation Officers	558,875	422,197	-	136,678
TOTAL	4,393,803	3,473,610	38,946	881,247
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	34,696,443	27,618,779	-	7,077,664 ^{7/}
Judiciary - Electronic Monitoring System Appropriation per P.L. 34-115	500,000	-	-	500,000
I Liheslaturan Guahan (Legislature)	7,646,908	5,509,761	-	2,137,147
Legislature - Office of Finance and Budget	423,000	328,483	-	94,517
Office of the Attorney General Operations (OAG)	16,249,713	12,617,979	246,204	3,385,531 ^{3/}
Public Defender Services Corporation (PDS)	4,341,373	3,039,969	-	1,301,404

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 August 31, 2018

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)				
Mayor's Council of Guam (MCOG) - Operations	788,931	515,401	108,755	164,775
Office of Public Accountability	1,396,898	1,366,462	-	30,436
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	66,043,266	50,996,834	354,959	14,691,473
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,300,000	3,075,000	-	225,000
GGRF - Governor/Lieutenant Governor Pensions	252,000	231,000	-	21,000
GGRF - Judges Annuities	365,000	334,750	-	30,250
GGRF - Health/Dental/Life Insurance	32,384,180	31,715,683	-	668,497
DOA - Supplemental Annuity Benefits Special Fund	8,392,000	6,938,840	-	1,453,160
DOA - Cost of Living Allowance	13,902,000	13,758,000	-	144,000
Emergency Declaration for Tropical Storm Cimarón per E.O. 2018-09	250,000	-	61,600	188,400 ^{8/}
TOTAL	58,845,180	56,053,273	61,600	2,730,307
CONTINUING APPROPRIATIONS				
General Obligation Bonds, Series 2009 A	5,555,250	5,555,250	-	-
GDOE Series 2010A JFK Project	5,128,200	5,128,200	-	-
BPT Tax Bonds, Series 2011A	16,346,763	16,346,763	-	1
BPT Tax Bonds, Series 2012B	7,509,324	7,509,324	-	0
BPT Tax Bonds, Series 2013C	2,772,338	2,772,338	-	9/
GDOE Series 2013A Okkodo Project	2,286,685	2,286,685	-	-
BPT Bonds, Series 2015D	22,263,550	22,263,550	-	-
Limited Obligation Bonds (Section 30), Series 2016A	14,069,250	14,069,250	-	-
TOTAL	75,931,360	75,931,359	-	1
GRAND TOTAL	696,280,140	556,918,745	8,407,556	130,953,839

Footnotes:

- 1/ Pursuant to P.L. 34-42 as amended by P.L. 34-87. Does not include appropriations from "revenues in excess of FY 2018 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/ Pursuant to P.L. 34-115 relative to appropriating funds from tax amnesty collections GMHA, DOC, GPD, and the Judiciary.
- 5/ Pending journal voucher transactions between MIP/MIPPR program and DPHSS accounts.
- 6/ Pursuant to P.L. 34-117 relative to appropriating funds from tax amnesty collections for Simon Sanchez High School
- 7/ 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.
- 8/ Funds made available through de-appropriation of DPHSS accounts.
- 9/ Appropriation and expenditure is net of UOG bond payment obligation (\$2,027,787) as stipulated in Chapter 1, Section 6(f), P.L. 34-42.

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