



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

JUL 23 2018

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

Speaker Benjamin J.F. Cruz

JUL 23 2018

Time: 4:24 [] AM [] PM File No _____
Received By:

Dear Speaker Cruz:

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

Enclosures

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

Government of Guam
Consolidated Revenue / Expenditure Report^b
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2018 and FY2017
For the Month Ending June

	2018 June	2017 June	Increase (Decrease)		Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
Income Taxes:							
Individual Corporation	\$ 8,303,515	\$ 6,783,246	\$ 1,520,269	\$	74,881,569	\$ 64,056,660	\$ 10,824,909
Withholding	19,756,989	18,601,930	1,155,060		110,108,890	100,345,806	9,763,083
Income Taxes	16,047,566	21,697,873	(5,650,307)		179,112,480	198,000,768	(18,888,288)
Business privilege taxes	44,108,071	47,083,049	(2,974,978)		364,102,939	362,403,234	1,699,705
Gross Receipts Taxes	24,743,428	19,008,888	5,734,540		185,867,820	175,031,073	10,836,747
Other Taxes:							
Use Tax	345,362	310,363	34,998		2,325,181	2,522,876	(197,695)
Business Privilege Taxes	25,088,789	19,319,251	5,769,538		188,193,001	177,553,949	10,639,052
Licenses, Fees & Penalties	1,959,679	2,840,636	(880,957)		3,441,654	3,979,654	(537,999)
Use of Money & Property	(9,304)	18,594	(27,898)		(88,746)	522,304	(611,050)
Federal Sources:							
Section 30	0	7,734,103	(7,734,103)		77,795,541	63,952,427	13,843,114
Immigration fees	138,000	1,755	136,245		1,355,150	1,298,850	56,300
Recovery from Individuals	0	0	0		8,019	16,884	(8,865)
Child Support AFDC Local Share	3,346	3,865	(519)		41,998	58,123	(16,124)
Federal Sources	141,346	7,739,723	(7,598,377)		79,200,708	65,326,284	13,874,425
Department Charges							
Agriculture	202	410	(208)		3,020	4,106	(1,086)
Police & Corrections	0	0	0		10	10	0
Public Works	6,175	7,150	(975)		57,950	29,185	28,765
Public Health	120	480	(360)		6,280	6,890	(610)
Commerce	0	0	0		0	0	0
Other charges	467,323	171,974	295,349		1,025,578	706,122	319,455
Department Charges	473,820	180,014	293,806		1,092,838	746,313	346,524
TOTAL GENERAL FUND REVENUES	\$ 71,762,401	\$ 77,181,268	\$ (5,418,866)	\$	\$ 635,942,394	\$ 610,531,738	\$ 25,410,657
Budget (Provision per P.L. 34-42)	12,277,470	11,832,273	445,197	PROVISION FOR TAX REFUNDS	94,799,084	95,384,109	(585,025)

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.

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 to comply with Public Law 34-42.

Note 4: FY18 Corporation 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**

**MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE
For the Month Ending June 2018
Pursuant to S.G.C.A. Ch. 4, §4109(a)(3) (Due no later than 20 days after month end)**

**Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2018
Pursuant to S.G.C.A. Ch. 4, §4109(d) (Due 30 days after the close of each quarter)^{2/}**

	FY 2018 Adopted Revenues Allocated for the Month June	FY 2018 Actual Collections For the Month June	Favorable (Unfavorable)	FY 2018 Adopted Revenues Allocated for the Quarter ^{4/}	FY 2018 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes						
Individual	\$ 5,229,726	\$ 8,303,415	\$ 2,773,789	40,683,293	44,903,470	4,220,177
Corporation	22,946,628	19,756,989	(3,189,639)	48,439,774	60,320,948	11,870,174
Withholding	22,848,521	16,047,566	(6,800,955)	73,491,311	52,083,853	(21,407,458)
Income Taxes	51,325,175	44,108,071	(7,217,104)	162,614,378	157,317,271	(5,297,107)
Business privilege taxes						
Gross Receipts Taxes	20,215,310	24,743,428	4,528,118	61,744,341	67,848,242	6,093,901
Other Taxes						
Use Tax	325,012	345,362	20,350	950,841	961,178	10,337
Business Privilege Taxes	20,540,322	25,088,789	4,548,467	62,705,182	68,809,419	6,104,237
Licenses, Fees & Penalties	3,392,248	1,959,679	(1,432,569)	3,853,752	2,421,946	(1,431,807)
Use of Money & Property	26,640	(9,304)	(35,944)	76,606	(50,233)	(126,839)
Federal Sources	156,713	141,346	(15,367)	438,577	437,393	(1,184)
Section 30	0	0	\$			
Immigration fees	156,713	138,000	(18,713)	438,577	433,935	(4,642)
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	3,346	3,346		3,458	3,458
Department Charges	156,713	141,346	(15,367)	438,577	437,393	(1,184)
Agriculture	475	202	(273)	1,656	1,062	(594)
Police & Corrections	0	0	0	8		(8)
Public Works	8,267	6,175	(2,092)	12,668	19,850	7,182
Public Health	556	120	(436)	1,593	1,600	7
Commerce	0	0	0			
Other charges	198,846	467,223	268,377	353,417	632,306	278,889
Department Charges	208,144	473,820	265,676	369,342	654,818	285,476
TOTAL GENERAL FUND REVENUES	\$ 75,649,242	\$ 71,762,401	\$ (3,886,841)	\$ 230,077,837	\$ 229,590,594	\$ (487,243)

^{1/} Revenues are based on a unified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end to accrual is made in accordance with GASB 34.

^{2/} Estimates are recorded for the provisions for 2018 Reforms.

^{3/} This information will be updated in the quarter ending.

^{4/} Based on Adopted Revenues allocated per P.L. 34-42, Chapter 1, Sections 4(a).

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

Note 2: Provisions for Tax Reforms reflect accounting estimates as of 06/30/2018.

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 and should not be prepared in accordance with GAAP. The report has been prepared and submitted in compliance with.

Note 4: FY18 Comparison also 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^{1/}
General Fund**

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Nine Months Ending June 2018 Permanent to 5 GCA, Ch. 4, §109(c)(3) [Due 20 days after month-end]		FY 2018 Adopted Revenues vs. PROJECTED Revenues to Year End Permanent to 2CCA, Ch. 12 §109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch. 4 §109(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]	
	FY 2018 Adopted Revenues for the Cumulative Period ^{2/}	FY 2018 Actual Revenues for the Cumulative Period	FY 2018 Adopted Revenues (Full Year Projection) ^{2/}	FY 2018 Revenue Tracking Increase (Decrease)
Income Taxes:				
Individual	\$ 65,161,922	\$ 74,881,569	\$ 76,342,876	\$ 107,098,998
Corporation	110,995,457	110,108,890	152,601,412	134,021,377
Withholding	209,567,302	179,112,480	281,225,258	236,155,367
Income Taxes	385,727,581	364,102,939	512,169,546	477,275,742
Business privilege taxes:				
Gross Receipts Taxes	186,185,770	185,867,820	254,800,702	266,587,741
Other Taxes:				
Use Tax	2,996,204	2,325,181	4,331,471	2,687,687
Business Privilege Taxes	189,186,974	188,193,001	259,132,173	269,275,428
Licenses, Fees & Penalties	4,718,145	3,441,654	6,037,848	3,615,572
Use of Money & Property	215,057	(88,746)	392,668	(73,152)
Federal Sources				
Section 30	68,603,100	77,795,541	68,603,100	77,795,544
Immigration fees	1,345,684	1,355,150	1,854,466	1,538,290
Recovery from Individuals	0	8,019	0	0
Child Support AFDC Local Share	0	41,998	0	0
Federal Sources	69,948,784	79,200,708	70,457,566	79,333,834
Department Charges				
Agriculture	\$ 5,190	3,020	1,547,476	1,263,047
Police & Corrections	0	10	0	0
Public Works	36,105	57,950	0	0
Public Health	9,187	6,280	0	0
Commerce	0	0	0	0
Other charges	911,669	1,025,578	0	0
Department Charges	964,259	1,092,838	1,547,476	1,263,047
TOTAL GENERAL FUND REVENUES	\$ 650,767,800	\$ 635,942,394	\$ 849,737,277	\$ 830,590,471
				(19,146,806)
				-2.25%

^{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 4-11.

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

Note 2: Information for Tax Returns reflect accounting estimates as of 10/2018.

Note 3: This report is prepared in accordance with GAAP or GASB requirements. Subscribers are cautioned that the report is not an actuarial refutation of the financial position of the Government of Guam; one should compare prior reports to be prepared in accordance with GAAP. The report has been prepared and submitted in conformity 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 June 30, 2018

(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 Maga'lahaen Guahan	6,001,034	3,979,737	428,315	1,592,983	
Office of I Segundo Na Maga'lahaen Guahan	1,095,726	745,705	2,899	347,122	
Bureau of Budget & Management Research (BBMR)	1,231,508	720,762	47,723	463,023	
BBMR - Competitive Wage Act Employee Appeal Payment	68,358	-	-	68,358	
Civil Service Commission	933,005	563,681	72,764	296,559	
CSC - Administrative Law Judge / Legal Secretary	120,960	71,666	35,007	14,287	
Department of Administration (DOA)	7,320,267	4,920,790	332,683	2,066,795	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	65,574	-	881,395	
DOA - Residential Treatment Fund	1,600,000	1,313,397	-	286,603	
DOA - Government Claims Fund	250,000	13,580	-	236,420	
DOA - Government Annual Single Audit	401,000	363,630	37,370	-	
DOA - Office of Technology	3,332,792	1,739,424	955,665	637,703	
DOA - Guam Autism Education Program	150,000	150,000	-	-	
Department of Revenue & Taxation (DRT)	9,518,191	5,745,226	338,378	3,434,587	
DRT - Recruitment of Revenue Agents	1,100,000	54,249	-	1,045,751	
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	115,279	194,522	33,491	
Guam Ancestral Lands Commission	91,093	62,119	2,784	26,190	
Office of Veterans Affairs	631,767	288,386	89,438	253,943	
TOTAL	35,610,962	20,913,204	2,637,547	12,060,211	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	30,035,239	19,178,730	959,317	9,897,192	3/
Department of Corrections (DOC)	22,975,276	15,396,862	485,420	7,092,994	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	275,101	-	225,899	
DOC - GMHA Consolidated Agreement	650,000	650,000	-	-	
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-	
Department of Youth Affairs (DYA)	5,907,388	3,856,473	192,530	1,858,386	
DYA - Runaway, Homeless or Victims of Abuse	332,150	195,689	136,461	-	
Chief Medical Examiner	442,330	293,343	39,583	109,404	
Guam Fire Department	31,885,003	22,372,652	-	9,512,351	
TOTAL	92,818,116	62,308,580	1,813,311	28,696,225	

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 June 30, 2018**

	<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)		10,243,840	4,903,283	1,070,029	4,270,527
DPHSS - MIP/MIPPR Program		9,350,399	7,200,886	7,810	2,141,703
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		800,000	-	-	800,000
DPHSS - Medicaid Program		20,166,564	16,553,488	-	3,613,076
DPHSS - Children's Health Insurance Program		6,183,575	3,802,369	626,655	1,754,551
DPHSS - Division of Senior Citizens Programs		10,536,924	5,758,469	3,304,673	1,473,783
DPHSS - Public Assistance Program		2,070,474	1,386,595	28,000	655,879
DPHSS - Enhanced Allotment Plan		956,197	942,741	-	13,456
DPHSS - Office of Minority Health		105,435	78,444	-	26,991
DPHSS - Foster Care Health Insurance Premiums		744,000	418,990	-	325,010
DPHSS - Medical Marijuana Lab		100,000	-	-	100,000
Guam Behavioral Health and Wellness Center (GBHWC)		1,808,665	822,695	655,654	330,316
GBHWC - Drug & Alcohol Programs		437,429	316,612	120,817	-
GBHWC - Youth Suicide Prevention and Peace Program		86,000	4,052	34,913	47,035
Guam Memorial Hospital Authority (GMHA) - Operations		2,170,616	1,627,965	-	542,651
GMHA - Labor and Delivery Ward Renovation Debt Service		600,000	435,000	-	165,000
TOTAL		66,360,118	44,251,589	5,840,552	16,259,977
PUBLIC EDUCATION					
Department of Education Operations (DOE)		216,637,878	150,752,491	-	65,885,387
DOE - Guahan Academy & <i>iLeurm</i> Academy Charter Schools		5,732,983	5,732,983	-	0
DOE - Chamorro 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
University of Guam Operations (UOG)		30,740,431	17,230,690	-	13,509,741
UOG - Scholarships (SSFAP)		3,599,358	1,954,467	-	1,644,891
UOG - Aquaculture Development and Training Center		125,254	68,013	-	57,241
UOG - WERI (Guam Hydrologic Survey)		182,694	99,204	-	83,490
UOG - WERI (Water Resource Monitoring)		155,626	84,505	-	71,121
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	81,116	-	68,268
UOG - KPRG Operations		125,000	67,875	-	57,125
Guam Community College Operations (GCC)		18,096,062	10,082,784	-	8,013,278
GCC - Licensed Practical Nursing & Vocational Guidance Programs		835,600	466,117	-	369,483
GCC - Apprenticeship Program		818,369	456,503	-	361,866
TOTAL		280,654,442	187,076,749	-	93,577,693

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 June 30, 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 Individ. with Disabilities (DISID)	1,052,841	408,105	44,904	599,832
TOTAL	1,052,841	408,105	44,904	599,832
RECREATION				
Department of Parks and Recreation - Guam Historic Resources Division	394,868	199,560	6,180	189,128
TOTAL	394,868	199,560	6,180	189,128
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	176,063	129,051	34	46,978
COD - Public Information Program	210,000	8,665	10,627	190,708
Department of Labor (DOL)	2,016,852	1,278,590	140,259	598,003
DOL - Worker's Compensation Fund	698,593	520,833	-	177,760
Department of Military Affairs	909,100	362,436	2,152	544,512
Guam Election Commission (GEC)	1,514,576	841,577	173,953	499,046
TOTAL	5,525,184	3,341,152	327,025	2,057,007
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	835,877	491,132	11,256	333,489
BSP - Business and Economics Statistics Program	416,003	375,656	-	40,347
Department of Agriculture - DOAg	2,433,048	1,567,290	-	865,758
DOAg - Animal Shelter (GAIN)	150,000	63,750	63,750	22,500
DOAg - Conservation Officers	558,875	346,655	-	212,220
TOTAL	4,393,803	2,844,483	75,006	1,474,314
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	34,696,443	21,428,879	-	13,267,564 4/
I Libeslaturan Guåhan (Legislature)	7,646,908	4,365,328	-	3,281,581
Legislature - Office of Finance and Budget	423,000	259,025	-	163,975
Office of the Attorney General Operations (OAG)	16,249,713	10,417,563	465,700	5,366,450 3/
Public Defender Services Corporation (PDS)	4,341,373	2,440,433	-	1,900,940

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 June 30, 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	432,013	191,308	165,610
Office of Public Accountability	1,396,898	1,151,156	-	245,742
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	65,543,266	40,494,397	657,007	24,391,862
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,300,000	2,525,000	-	775,000
GGRF - Governor/Lieutenant Governor Pensions	252,000	189,000	-	63,000
GGRF - Judges Annuities	365,000	274,250	-	90,750
GGRF - Health/Dental/Life Insurance	32,384,180	26,605,716	-	5,778,464
DOA - Supplemental Annuity Benefits Special Fund	8,392,000	2,673,840	-	5,718,160
DOA- Cost of Living Allowance	13,902,000	13,758,000	-	144,000
TOTAL	58,595,180	46,025,806	-	12,569,374
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	10,591,506	-	5,755,257
BPT Tax Bonds, Series 2012B	7,509,324	4,959,220	-	2,550,104
BPT Tax Bonds, Series 2013C	2,772,338	2,772,338	-	-
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	67,626,000	-	8,305,360
GRAND TOTAL	686,880,140	475,289,624	11,409,531	200,180,984

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/ 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.
- 5/ 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.