



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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**FEB 20 2017**

The Honorable Benjamin J.F. Cruz  
Speaker  
I Mina'trentai Kuattro Na Liheslaturan Guåhan  
Thirty-Fourth Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

Speaker Benjamin J.F. Cruz

FEB 20 2017

Time: 4:44 |  AM |  PM File No: \_\_\_\_\_  
Received By:

Dear Speaker Cruz:

Enclosed is the Consolidated Revenue/Expenditure Report for the period ending January 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,

JOSE S. CALVO

Enclosures

Certification of information contained in Enclosures subject to Note 1.
 Jose S. Calvo, Director, Bureau of Budget and Management Research
 Christine Ann W. Baletto, Director, Department of Administration
 John P. Camacho, Director, Department of Revenue and Taxation

Government of Guam  
Consolidated Revenue / Expenditure Report <sup>1/</sup>  
General Fund

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2016 and FY2017  
Four months ending January 2016

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2017 and FY2016  
For the Month Ending January

	2017 January	2016 January	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
<b>Income Taxes</b>						
Individual Corporation	\$ 6,869,068	\$ 5,545,712 <sup>1/</sup>	\$ 1,323,356	\$ 17,244,619	\$ 25,842,564	\$ (8,597,945)
Withholding	11,704,349	8,624,771	3,079,579	38,589,826	40,536,847	(1,947,021)
Income Taxes	24,233,069	21,158,149	3,074,921	91,252,814	79,763,879	11,488,935
Business privilege taxes:	42,806,487	35,328,631	7,477,855	147,087,259	146,143,290	943,969
Business Receipts Taxes	21,658,331	19,441,063	3,217,268	80,440,191	74,337,644	6,102,547
Other Taxes	246,971	291,332	(44,261)	1,097,875	1,257,315	(159,441)
Use Tax	21,905,202	19,732,295	3,173,007	81,538,065	75,594,959	5,943,107
Business Privilege Taxes	94,152	121,026	(26,874)	538,574	595,550	(56,976)
Licenses, Fees & Penalties	2,692	1,448	1,244	21,790	11,515	11,276
Use of Money & Property	6,603,203	6,538,954	64,249	26,412,814	26,155,817	256,997
Federal Sources	204,175	134,715	69,460	609,800	574,890	34,910
Section 30	14,438	12,803	1,636	16,884	13,816	3,067
Immigration fees	13,770	(4,783)	18,553	34,795	19,054	15,741
Recovery from Individuals	6,835,587	6,681,689	153,898	27,074,293	26,763,577	310,716
Child Support AFDC Local Share						
<b>Federal Sources</b>						
Department Charges	339	364	(25)	1,343	1,564	(221)
Agriculture	0	10	(10)	0	20	(20)
Police & Corrections	3,525	1,950	1,575	10,825	6,700	4,125
Public Works	720	400	320	3,005	2,360	645
Public Health	0	0	0	0	0	0
Commerce	76,395	58,075	18,320	246,569	287,745	(41,176)
Other charges	80,979	60,799	20,180	261,742	298,389	(36,646)
Department Charges						
<b>TOTAL GENERAL FUND REVENUES</b>	\$ 72,725,199	\$ 61,925,888	\$ 10,799,310	\$ 256,522,724	\$ 249,407,279	\$ 7,115,445
<b>PROVISION FOR TAX REFUNDS</b>						
Budget (Provision per P. L. 33-185)	10,009,229	10,342,937	(333,708)	36,615,072	36,641,737	(26,665)

Footnotes

<sup>1/</sup> 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.

<sup>2/</sup> Estimates are recorded for the provision for 2017 Refunds & Section 30 is provided for 12 months.

<sup>3/</sup> FY16 includes ACTC reimbursements of \$9M compared to \$0 in FY17.

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

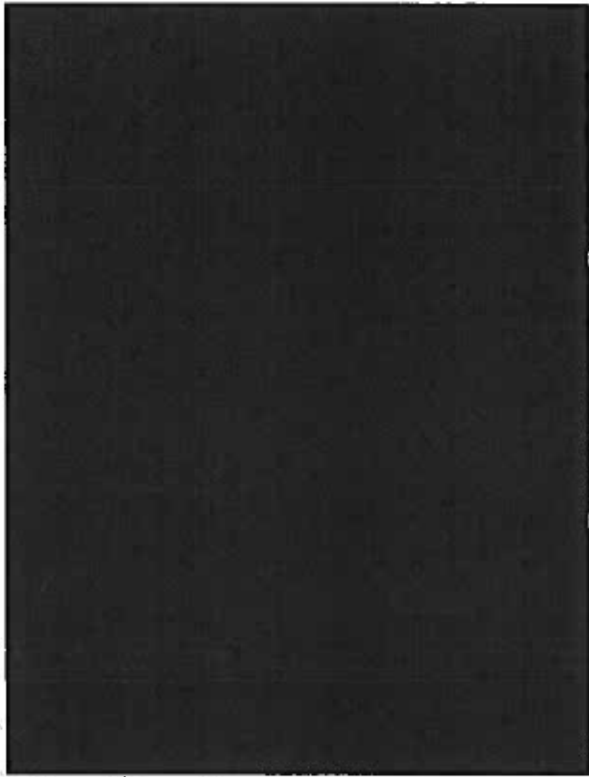
Note 2 Provision for Tax Refunds reflect accounting estimate as of 9/30/2017.

Government of Guam  
Consolidated Revenue / Expenditure Report  
General Fund

MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE  
For the Month Ending January 2017  
Pursuant to 5 GCA, Ch. 4, §109(a)(2) (Data as later than 30 days after month-end)

Quarterly ADOPTED REVENUE ALLOCATED vs. Quarterly ACTUAL REVENUE  
For the 2nd Quarter 2017  
Pursuant to 5 GCA, Ch. 4, §109(a)(2) (Data as later than 30 days after the close of each quarter)<sup>1/</sup>

	FY2017 Adopted Revenues Allocated for the Month January	FY2017 Actual Collections For the Month January	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 7,790,302	\$ 6,869,068	\$ (921,234)
Corporation	9,681,057	11,704,349	2,023,292
Withholding	23,211,866	24,233,069	1,020,203
Income Taxes	40,683,225	42,806,487	2,123,262
Business privilege taxes:			
Gross Receipts Taxes	21,514,159	22,658,331	1,144,172
Other Taxes:			
Use Tax	199,866	246,971	47,105
Business Privilege Taxes	21,714,025	22,905,302	1,191,277
Licenses, Fees & Penalties	134,510	94,152	(40,358)
Use of Money & Property	12,409	2,692	(9,717)
Federal Sources:			
Section 30	6,238,544	6,603,203	364,659
Immigration fees	247,262	204,175	(43,087)
Recovery from Individuals	0	14,438	14,438
Child Support, AFDC Local Share	0	13,770	13,770
Federal Sources	6,485,806	6,835,587	349,781
Department Charges:			
Agriculture	589	339	(250)
Police & Corrections	16	0	(16)
Public Works	3,155	3,525	370
Public Health	647	720	73
Commerce	0	0	0
Other charges	93,970	76,395	(17,575)
Department Charges	98,377	80,979	(17,398)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 69,129,352</b>	<b>\$ 72,725,199</b>	<b>\$ 3,595,847</b>



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 included for the provision for 2017 Refunds & Section 10 as provided for in 2017.  
 3/ This information will be updated in the quarter ending  
 4/ Based on Adopted Revenues allocated per P.L. 31-185, Chapter 1, Section 1(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 9/30/2017.

Government of Guam  
Consolidated Revenue / Expenditure Report<sup>1</sup>  
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Four Months Ending January, 2016		FY2017 Adopted Revenues vs. PROJECTED Revenues to Year End Permanent to 20CCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; SGCA, 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]	
	FY2017 Adopted Revenues for the Cumulative Period <sup>2</sup>	FY2017 Actual Revenues for the Cumulative Period	FY2017 Adopted Revenues (Full Year Projection) <sup>3</sup>	FY2017 Revenue Tracking
		Favorable (Unfavorable)		Favorable Increase (Decrease)
<b>Income Taxes:</b>				
Individual	\$ 21,934,156	\$ 17,244,619	\$ 100,855,538	\$ 101,382,338
Corporation	40,101,924	38,589,826	142,997,573	135,543,172
Withholding	86,793,146	91,252,814	264,230,778	270,271,745
<b>Income Taxes</b>	<b>148,828,226</b>	<b>147,087,259</b>	<b>508,083,889</b>	<b>507,197,255</b>
Business privilege taxes:				
Gross Receipts Taxes	81,699,956	80,440,191	247,029,259	244,910,360
Other Taxes:				
Use Tax	793,418	1,097,875	2,183,865	2,952,672
<b>Business Privilege Taxes</b>	<b>82,493,374</b>	<b>81,538,066</b>	<b>249,213,124</b>	<b>247,863,032</b>
Licenses, Fees & Penalties	613,888	538,574	5,873,358	5,662,833
Use of Money & Property	47,180	22,790	217,464	115,046
<b>Federal Sources:</b>				
Section 30	24,954,176	26,412,814	74,900,293	79,238,441
Immigration fees	641,352	609,800	1,893,235	2,101,092
Recovery from Individuals	0	16,884	0	0
Child Support AFDC Local Share	0	34,795	0	0
<b>Federal Sources</b>	<b>25,595,728</b>	<b>27,074,293</b>	<b>76,793,528</b>	<b>81,339,533</b>
<b>Department Charges:</b>				
Agriculture	1,936	1,343	1,372,571	986,752
Police & Corrections	29	0		
Public Works	8,490	10,825		
Public Health	2,837	3,005		
Commerce	0	0		
Other charges	356,550	246,569		
<b>Department Charges</b>	<b>369,842</b>	<b>261,742</b>	<b>1,372,571</b>	<b>986,752</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 257,948,238</b>	<b>\$ 256,522,724</b>	<b>\$ 841,883,934</b>	<b>\$ 843,164,451</b>
				<b>0.19%</b>

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 31.  
 2/ Based on Adopted Revenues allocated per P.L. 31-185, Chapter 1, section 4(a).  
 3/ Based on Adopted Revenues allocated per P.L. 31-185, Chapter 1, section 4(a).

Note 1: This statement herein is subject to change as additional reconciliations are performed.  
 Note 2: Provision for Tax Refunds reflected accumulating estimate as of 9/30/2017.

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

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

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>					
Office of I Maga'lahaen Guahan	6,764,764	1,778,013	843,533	4,143,218	
Office of I Segundu Na Maga'lahaen Guahan	1,058,303	310,455	16,573	731,275	
Bureau of Budget & Management Research	1,283,232	341,413	-	941,819	
Civil Service Commission	892,510	228,973	117,365	546,172	
CSC - Administrative Law Judge / Legal Secretary	161,455	12,852	30,000	118,604	
Department of Administration (DOA)	6,752,085	1,961,649	477,667	4,312,769	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969	
DOA - Residential Treatment Fund	1,600,000	415,190	-	1,184,810	
DOA - Government Claims Fund	250,000	28,800	-	221,200	
DOA - Government Annual Single Audit	401,000	-	-	401,000	
DOA - Office of Technology	3,900,974	708,525	1,200,225	1,992,224	
Department of Revenue & Taxation	8,865,558	2,160,903	-	6,704,655	
Department of Public Works (DPW)	7,123,269	1,762,905	267,826	5,092,538	
Department of Land Management	419,897	54,139	216,557	149,201	
Guam Ancestral Lands Commission	91,093	17,493	3,456	70,144	
Office of Veterans Affairs	631,767	138,965	53,919	438,883	
<b>TOTAL</b>	<b>41,142,876</b>	<b>9,920,276</b>	<b>3,227,119</b>	<b>27,995,481</b>	
<b>PROTECTION OF LIFE &amp; PROPERTY</b>					
Guam Police Department (GPD)	33,771,921	9,378,013	1,603,264	22,790,645	
GPD - Cost Sharing- CJ Information System Integration Project	-	-	-	-	3/
Department of Corrections (DOC)	23,315,006	6,707,640	1,630,774	14,976,592	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	701,000	84,453	-	616,547	
DOC - Cost Sharing- CJ Information System Integration Project	-	-	-	-	3/
DOC - GMHA Consolidated Agreement	1,100,000	-	-	1,100,000	
DOC - FY 2016 Vacancy Pool	-	-	-	-	
Department of Youth Affairs (DYA)	5,907,388	1,462,017	318,802	4,126,569	
DYA - Runaway, Homeless or Victims of Abuse	332,150	84,534	247,616	-	
Chief Medical Examiner	430,005	112,682	39,208	278,114	
Guam Fire Department	33,325,218	9,935,468	491,704	22,898,046	
<b>TOTAL</b>	<b>98,882,688</b>	<b>27,764,807</b>	<b>4,331,368</b>	<b>66,786,513</b>	

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 January 31, 2017**

	<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC HEALTH</b>					
Department of Public Health & Social Services (DPHSS)		11,725,728	1,762,035	1,917,776	8,045,918
DPHSS - MIP/MIPPR Program		15,945,645	2,239,145	18,703	13,687,797
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support		800,000	-	-	800,000
DPHSS - Medicaid Program		11,591,880	7,034,128	-	4,557,752
DPHSS - Children's Health Insurance Program		6,157,691	1,147,545	1,374,832	3,635,314
DPHSS - Division of Senior Citizens Programs		9,278,531	1,815,821	5,263,841	2,198,869
DPHSS - Public Assistance Program		3,469,911	1,059,809	-	2,410,102
DPHSS - Enhanced Allotment Plan		913,153	879,767	-	33,386
DPHSS - Office of Minority Health		104,167	31,993	-	72,174
DPHSS - Foster Care Health Insurance Premiums		700,000	110,663	-	589,337
Guam Behavioral Health and Wellness Center (GBHWC)		6,504,513	2,991,141	944,352	2,569,020
GBHWC - Drug & Alcohol Programs		1,575,112	368,747	122,916	1,083,449
GBHWC - Youth Suicide Prevention and Peace Program		86,000	-	13,325	72,675
Guam Memorial Hospital Authority (GMHA) - per P.L. 33-183 & P.L. 33-185		15,000,000	9,284,659	-	5,715,341
<b>TOTAL</b>		<b>83,852,331</b>	<b>28,725,453</b>	<b>9,655,744</b>	<b>45,471,134</b>
<b>PUBLIC EDUCATION</b>					
Department of Education Operations (DOE)		206,328,487	49,493,300	-	156,835,187
DOE - Guahan Academy & iLearn Academy Charter Schools		1,908,579	1,908,577	-	2
DOE - Chamoru Studies Division		401,207	-	-	401,207
DOE - Y Kuantan Salappe Prinsipat		1,081,000	-	-	1,081,000
DOE - Textbooks		1,500,000	-	-	1,500,000
DOE - First Generation Trust Fund Initiative		100,000	-	-	100,000
University of Guam Operations (UOG)		30,740,431	5,627,283	-	25,113,148
UOG - Scholarships (SSFAP)		3,599,358	-	-	3,599,358
UOG - Aquaculture Development and Training Center		125,254	-	-	125,254
UOG - WERI (Guam Hydrologic Survey)		182,694	-	-	182,694
UOG - WERI (Water Resource Monitoring)		155,626	-	-	155,626
UOG - Northern & Southern Soil & Water Conservation District Programs		149,384	-	-	149,384
UOG - KPRG Operations		125,000	-	-	125,000
UOG - First Generation Trust Fund Initiative		250,000	-	-	250,000
Guam Community College Operations (GCC)		17,903,072	1,800,000	-	16,103,072
GCC - Licensed Practical Nursing & Vocational Guidance Programs		835,600	-	-	835,600
GCC - Apprenticeship Program		374,951	-	-	374,951
GCC - First Generation Trust Fund Initiative		200,000	-	-	200,000
Guam Commission for Educator Certification		281,822	62,986	12,187	206,649
<b>TOTAL</b>		<b>266,242,465</b>	<b>58,892,146</b>	<b>12,187</b>	<b>207,338,132</b>

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 January 31, 2017**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS<sup>1/</sup></u>	<u>EXPENDITURES<sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,259,761	147,164	67,241	1,045,356
<b>TOTAL</b>	<b>1,259,761</b>	<b>147,164</b>	<b>67,241</b>	<b>1,045,356</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR) - Operations	305,958	96,490	-	209,468
DPR - Guam Historic Resources Division	305,958	96,490	-	209,468
<b>TOTAL</b>	<b>305,958</b>	<b>96,490</b>	<b>-</b>	<b>209,468</b>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Commission on Decolonization (COD)	176,063	51,359	1,564	123,139
COD - Public Information Program	210,000	-	6,580	203,420
Department of Chamorro Affairs (DCA)	1,120,352	276,086	63,057	781,209
DCA - Guam Public Library	1,246,021	322,339	197,583	726,099
DCA - Guam Council on the Arts and Humanities	293,800	83,515	-	210,285
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	170,324	15,759	437,980
Department of Labor (DOL)	1,573,746	584,643	329,474	659,629
DOL - Worker's Compensation Fund	698,593	27,804	-	670,789
Department of Military Affairs	909,100	153,690	3,110	752,300
Guam Election Commission (GEC)	1,514,576	573,421	192,581	748,574
<b>TOTAL</b>	<b>8,366,314</b>	<b>2,243,184</b>	<b>809,708</b>	<b>5,313,422</b>
<b>ECONOMIC DEVELOPMENT</b>				
Bureau of Statistics & Plans (BSP)	805,877	245,381	20,014	540,482
BSP - Business and Economics Statistics Program	446,003	122,418	-	323,585
Department of Agriculture - DOAg	2,991,923	832,525	-	2,159,398
DOAg - Animal Shelter (GAIN)	150,000	-	127,500	22,500
Guam Visitors Bureau	-	-	-	-
<b>TOTAL</b>	<b>4,393,803</b>	<b>1,200,325</b>	<b>147,514</b>	<b>3,045,964</b>
<b>JUDICIAL/LEGISLATIVE/OTHERS</b>				
Unified Judiciary Operations (Judiciary)	31,510,247	11,819,250	-	19,690,997
Judiciary - Court Appointed Fees	1,239,791	-	-	1,239,791
Judiciary - Adult and Juvenile Drug Courts	1,383,439	-	-	1,383,439
Judiciary - Family Visitation Center	11,000	-	-	11,000
I Liheslaturan Guåhan (Legislature)	8,496,564	2,478,164	-	6,018,400
Legislature - Office of Finance and Budget	474,000	158,000	-	316,000

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 January 31, 2017**

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)</b>				
Office of the Attorney General Operations (OAG)	16,249,713	4,094,126	1,056,795	11,098,792
OAG - Cost Sharing - CJ Information System Integration Project	-	-	-	-
Public Defender Services Corporation (PDS)	4,341,373	1,169,000	-	3,172,373
Mayor's Council of Guam (MCOG)	4,617,188	3,053,473	-	1,563,715
MCOG - Grounds Maintenance for Schools	481,957	-	-	481,957
MCOG - Public Safety & Social Education	416,860	15,151	92,300	309,409
Office of Public Accountability	1,396,898	456,683	-	940,215
<b>TOTAL JUDICIAL/LEGISLATIVE/OTHERS</b>	<b>70,619,030</b>	<b>23,243,846</b>	<b>1,149,095</b>	<b>46,226,089</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	837,800	-	1,262,200
GGRF - Governor/Lieutenant Governor Pensions	252,000	84,000	-	168,000
GGRF - Judges Annuities	363,000	121,000	-	242,000
GGRF - Health/Dental/Life Insurance	24,859,483	10,351,322	-	14,508,161
DOA - Supplemental Annuity Benefits Special Fund	8,493,840	2,196,422	-	6,297,418
DOA - Cost of Living Allowance	13,226,000	13,476,000	-	(250,000) <sup>5/</sup>
MCOG - Lump Sum of Accrued Annual Leave	787,234	-	-	787,234
Legislature - Lump Sum of Accrued Annual Leave	385,205	385,205	-	-
<b>TOTAL</b>	<b>50,766,762</b>	<b>27,451,749</b>	<b>-</b>	<b>23,015,013</b>
<b>CONTINUING APPROPRIATIONS</b>				
General Obligation Bonds, Series 2009 A	5,559,100	5,102,200	-	456,900
GDOE Series 2010A JFK Project	5,130,600	5,130,600	-	-
BPT Tax Bonds, Series 2011A	16,350,513	-	-	16,350,513
BPT Tax Bonds, Series 2012B	7,517,244	-	-	7,517,244
BPT Tax Bonds, Series 2013C	2,775,217	2,546,967	-	228,250 <sup>6/</sup>
GDOE Series 2013A Okkodo Project	2,284,685	-	-	2,284,685
BPT Bonds, Series 2015D	20,214,750	10,107,375	-	10,107,375
Limited Obligation Bonds (Section 30), Series 2016A	10,907,876	-	-	10,907,876
<b>TOTAL</b>	<b>70,739,985</b>	<b>22,887,142</b>	<b>-</b>	<b>47,852,843</b>
<b>GRAND TOTAL</b>	<b>696,271,973</b>	<b>202,572,582</b>	<b>19,399,976</b>	<b>474,299,415</b>

**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 currently listed under the Department's operations accounts on the AS400 Financial Management System.
- 4/ Appropriation funded from bond proceeds of refinanced debt service authorized by P.L. 33-183.
- 5/ Existing shortfall due to actual requirements for COLA.
- 6/ Appropriation and expenditure is net of UOG bond payment obligation (\$2,027,283) as stipulated in Chapter 1, Section 6(O), P.L. 33-185.

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