BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

OCT 2 0 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
Hagåtnå, Guam 96910

GUAM 34-17-1117
Speaker Benjamin J.F. Cruz
OCT 2 0 2017
Time: 4:40 [ ] AM [ ] PM File No. 34-1060
Received By:

Dear Speaker Cruz:

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

2017 OCT 20 PM 5:01

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

Sincerely,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
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

1117

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 September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2016 and FY2017 Twelve months ending September 2017		
	2017 September	2016 September	Increase (Decrease)	Fiscal Year 2017	Fiscal Year 2016	Increase (Decrease)
Income Taxes:						
Individual	$ 13,938,912	$ 14,878,113	$ (939,201)	$ 90,376,524	$ 100,997,063	$ (10,620,539)
Corporation	24,811,819	21,060,862	3,750,957	139,691,383	139,390,122	301,261
Withholding	20,756,904	19,841,704	915,200	261,476,433	260,692,913	783,520
Income Taxes	59,507,635	55,780,679	3,726,957	491,544,340	501,080,098	(9,535,758)
Business privilege taxes:						
Gross Receipts Taxes	20,567,894	20,449,810	118,084	234,510,989	232,743,027	1,767,962
Other Taxes:						
Use Tax	189,112	268,527	(79,415)	3,196,443	3,405,451	(209,008)
Business Privilege Taxes	20,757,006	20,718,337	38,669	237,707,431	236,148,477	1,558,954
Licenses, Fees & Penalties	203,792	240,666	(36,874)	5,153,977	5,494,307	(340,329)
Use of Money & Property	3,840	110,699	(106,859)	575,146	(712,590)	1,287,736
Federal Sources:						
Section 30	7,734,103	6,538,954	1,195,148	87,154,735	78,467,450	8,687,285
Immigration fees	189,345	158,795	30,550	1,969,785	1,769,765	200,020
Recovery from Individuals	2,883	0	2,883	19,766	43,679	(23,913)
Child Support AFDC Local Share	6,388	7,417	(1,029)	76,080	106,403	(30,323)
Federal Sources 2/	7,932,718	6,705,166	1,227,552	89,220,366	80,387,297	8,833,069
Department Charges:						
Agriculture	95	124	(29)	4,356	4,701	(345)
Police & Corrections	0	10	(10)	10	100	(90)
Public Works	7,650	2,850	4,800	48,735	32,850	15,885
Public Health	1,050	480	570	9,995	8,375	1,620
Commerce	0	0	0	0	0	0
Other charges	134,030	122,806	11,224	1,248,454	1,199,841	48,614
Department Charges	142,825	126,270	16,555	1,311,550	1,245,866	65,684
TOTAL GENERAL FUND REVENUES	$ 88,547,816	$ 83,681,817	$ 4,866,000	$ 825,512,811	$ 823,643,455	$ 1,869,356
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 33-185) 2/	13,817,509	19,225,949	$ (5,408,440)	125,000,000	130,678,782	$ (5,678,782)

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/ Estimates are recorded for the provision for 2017 Refunds & Section 30 are prorated for 12 months.

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 September 2017 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 4th Quarter 2017 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3/]		
	FY2017 Adopted Revenues Allocated for the Month September	FY2017 Actual Collections For the Month September	Favorable (Unfavorable)	FY2017 Adopted Revenues Allocated for the Quarter [4/]	FY2017 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 9,367,487	$ 13,938,912	$ 4,571,425	15,464,196.00	26,319,864.42	10,855,668.42
Corporation	25,441,993	24,811,819	(630,174)	37,127,279.00	39,345,576.89	2,218,297.89
Withholding	21,354,151	20,756,904	(597,247)	67,787,382.00	63,475,664.87	(4,311,717.13)
Income Taxes	56,163,631	59,507,635	3,344,004	120,378,857.00	129,141,106.18	8,762,249.18
Business privilege taxes:						
Gross Receipts Taxes	23,863,576	20,567,894	(3,295,682)	64,118,568.00	59,479,915.85	(4,638,652.15)
Other Taxes:						
Use Tax	344,133	189,112	(155,022)	668,895.00	673,566.50	4,671.50
Business Privilege Taxes	24,207,709	20,757,006	(3,450,703)	64,787,463.00	60,153,482.35	(4,633,980.65)
Licenses, Fees & Penalties	453,955	203,792	(250,163)	1,258,124.00	1,174,323.42	(83,800.58)
Use of Money & Property	66,139	3,840	(62,299)	95,515.00	52,841.56	(42,673.44)
Federal Sources:						
Section 30	6,238,546	7,734,103	$ 1,495,557	18,715,634.00	23,202,307.66	4,486,673.66
Immigration fees	148,607	189,345	40,738	504,430.00	670,935.00	166,505.00
Recovery from Individuals	0	2,883	2,883	-	2,882.50	2,882.50
Child Support AFDC Local Share	0	6,388	6,388	-	17,957.19	17,957.19
Federal Sources [2/]	6,387,153	7,932,718	1,545,565	19,220,064.00	23,894,082.35	4,674,018.35
Department Charges:						
Agriculture	84	95	11	478.00	250.00	(228.00)
Police & Corrections	7	0	(7)	30.00	-	(30.00)
Public Works	1,929	7,650	5,721	11,011.00	19,550.00	8,539.00
Public Health	325	1,050	725	1,739.00	3,105.00	1,366.00
Commerce	0	0	0	-	-	-
Other charges	83,122	134,030	50,908	440,867.00	542,332.15	101,465.15
Department Charges	85,467	142,825	57,358	454,125.00	565,237.15	111,112.15
TOTAL GENERAL FUND REVENUES	$ 87,364,054	$ 88,547,816	$ 1,183,762	206,194,148.00	214,981,073.01	8,786,925.01

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/ Estimates are recorded for the provision for 2017 Refunds & Section 30 is prorated for 12 months.

3/ This information will be updated in the quarter ending

4/ Based on Adopted Revenues allocated per P.L. 33-185, Chapter 1, section 4(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 [1/]

General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Months Ending September 2017 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2017 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA. Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, 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 [2/]	FY2017 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2017 Adopted Revenues (Full Year Projection) [2/]	FY2017 Revenue Tracking [3/]	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 100,855,538	$ 90,376,524	$ (10,479,014)	$ 100,855,538	$ 90,376,524	$ (10,479,014)
Corporation	142,997,573	139,691,383	(3,306,190)	142,997,573	139,691,383	(3,306,190)
Withholding	264,230,778	261,476,433	(2,754,345)	264,230,778	261,476,433	(2,754,345)
Income Taxes	508,083,889	491,544,340	(16,539,549)	508,083,889	491,544,340	(16,539,549)
Business privilege taxes:						
Gross Receipts Taxes	247,029,259	234,510,989	(12,518,270)	247,029,259	234,510,989	(12,518,270)
Other Taxes:						
Use Tax	2,183,865	3,196,443	1,012,578	2,183,865	3,196,442	1,012,577
Business Privilege Taxes	249,213,124	237,707,431	(11,505,693)	249,213,124	237,707,431	(11,505,693)
Licenses, Fees & Penalties	5,873,358	5,153,977	(719,381)	5,873,358	5,153,977	(719,381)
Use of Money & Property	217,464	575,146	357,682	217,464	575,146	357,682
Federal Sources:						
Section 30	74,900,293	87,154,735	12,254,442	74,900,293	87,154,735	12,254,442
Immigration fees	1,893,235	1,969,785	76,550	1,893,235	2,065,631	172,396
Recovery from Individuals	0	19,766	19,766	0		0
Child Support AFDC Local Share	0	76,080	76,080	0		0
Federal Sources	76,793,528	89,220,366	12,426,838	76,793,528	89,220,366	12,426,838
Department Charges:						
Agriculture	6,373	4,356	(2,017)	6,373		(6,373)
Police & Corrections	121	10	(111)	121		(121)
Public Works	38,330	48,735	10,405	38,330		(38,330)
Public Health	10,640	9,995	(645)	10,640		(10,640)
Commerce	0	0	0	0		0
Other charges	1,317,107	1,248,454	(68,653)	1,317,107		(1,317,107)
Department Charges	1,372,571	1,311,550	(61,021)	1,372,571	1,311,550	(61,021)
TOTAL GENERAL FUND REVENUES	$ 841,553,934	$ 825,512,811	$ (16,041,123)	$ 841,553,934	$ 825,512,811	$ (16,041,123)
			-1.91%			-1.91%

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. 33-185, Chapter 1, section 4(a)

3/ The Department of Administation continues to post General Fund transactions, as such total General Fund Revenues collected may be revised as postings will continue through December 2017.

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
As of September 30, 2017

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
GENERAL GOVERNMENT					
Office of I Maga'lahen Guahan	6,759,209	6,207,084	131,778	420,347	
Office of I Segundu Na Maga'lahen Guahan	1,063,858	1,041,920	6,372	15,566	
Bureau of Budget & Management Research	1,283,232	1,186,622	-	96,610	
Civil Service Commission	976,070	877,666	35,313	63,092	
CSC - Administrative Law Judge / Legal Secretary	77,895	69,913	5,860	2,122	
Department of Administration (DOA)	6,928,465	6,584,536	73,724	270,204	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	736,376	-	210,593	
DOA - Residential Treatment Fund	2,440,567	1,660,667	-	779,900	
DOA - Government Claims Fund	250,000	164,043	-	85,957	
DOA - Government Annual Single Audit	401,000	401,000	-	-	
DOA - Office of Technology	3,797,094	2,546,652	672,935	577,507	
Department of Revenue & Taxation	8,865,558	8,231,683	521,277	112,597	
Department of Public Works (DPW)	7,123,269	6,542,247	252,916	328,105	
Department of Land Management	419,897	419,897	-	-	
Guam Ancestral Lands Commission	91,093	86,396	856	3,841	
Office of Veterans Affairs	649,767	573,558	6,610	69,599	
TOTAL	**42,073,943**	**37,330,262**	**1,707,641**	**3,036,040**	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	33,771,921	30,854,855	1,292,278	1,624,788	3/
Department of Corrections (DOC)	23,435,018	20,893,424	841,103	1,700,491	3/
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	580,988	434,751	-	146,237	
DOC - GMHA Consolidated Agreement	1,100,000	839,720	0	260,280	
Department of Youth Affairs (DYA)	5,907,388	5,159,649	151,265	596,475	
DYA - Runaway, Homeless or Victims of Abuse	332,150	280,998	51,152	-	
Chief Medical Examiner	430,005	380,681	33,258	16,067	
Guam Fire Department	33,325,218	31,856,585	163,895	1,304,739	
TOTAL	**98,882,688**	**90,700,663**	**2,532,950**	**5,649,076**	

See footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	10,101,047	6,643,199	1,422,927	2,034,921	
DPHSS - MIP/MIPPR Program	7,351,674	7,241,010	-	110,664	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	358,900	-	-	358,900	
DPHSS - Medicaid Program	25,013,859	24,097,833	-	916,026	
DPHSS - Children's Health Insurance Program	4,341,103	3,988,886	141,856	210,362	
DPHSS - Division of Senior Citizens Programs	9,265,769	7,962,064	732,868	570,837	
DPHSS - Public Assistance Program	1,714,791	1,670,803	-	43,988	
DPHSS - Enhanced Allotment Plan	913,153	912,254	-	899	
DPHSS - Office of Minority Health	104,167	104,656	-	(489)	4/
DPHSS - Foster Care Health Insurance Premiums	609,176	454,247	-	154,929	
Guam Behavioral Health and Wellness Center (GBHWC)	6,504,513	5,096,708	425,054	982,751	
GBHWC - Drug & Alcohol Programs	1,575,112	1,304,098	144,371	126,643	
GBHWC - Youth Suicide Prevention and Peace Program	86,000	-	38,325	47,675	
Guam Memorial Hospital Authority (GMHA) - per P.L. 33-183 & P.L. 33-185	15,000,000	15,000,000	-	-	5/
TOTAL	**82,939,264**	**74,475,758**	**2,905,401**	**5,558,105**	
PUBLIC EDUCATION					
Department of Education Operations (DOE)	200,438,817	200,177,066	-	261,751	
DOE - Guahan Academy & *iLearn* Academy Charter Schools	7,798,249	7,094,376	-	703,873	
DOE - Chamoru Studies Division	401,207	401,207	-	-	
DOE - Y Kuentan Salappe Prinsipat	1,081,000	621,498	-	459,503	
DOE - Textbooks	1,500,000	152,994	-	1,347,006	
DOE - First Generation Trust Fund Initiative	100,000	100,000	-	-	
DOE - School Maintenance & Repair pursuant to P.L. 34-29	150,000	150,000	-	-	6/
University of Guam Operations (UOG)	30,740,431	21,026,837	-	9,713,594	
UOG - Scholarships (SSFAP)	3,599,358	2,999,465	-	599,893	
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	125,000	-	-	
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000	
Guam Community College Operations (GCC)	17,903,072	14,078,649	-	3,824,423	
GCC - Licensed Practical Nursing & Vocational Guidance Programs	835,600	696,333	-	139,267	
GCC - Apprenticeship Program	374,951	312,459	-	62,492	
GCC - First Generation Trust Fund Initiative	200,000	-	-	200,000	
Guam Commission for Educator Certification	281,822	221,187	3,761	56,874	
TOTAL	**266,392,465**	**248,347,656**	**3,761**	**18,041,047**	

See footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	1,234,384	971,574	12,501	250,309	
TOTAL	**1,234,384**	**971,574**	**12,501**	**250,309**	
RECREATION					
Department of Parks and Recreation - Guam Historic Resources Division	305,958	309,755	-	(3,797)	7/
TOTAL	**305,958**	**309,755**	**-**	**(3,797)**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD)	183,440	178,882	-	4,558	
COD - Public Information Program	210,000	12,215	5,300	192,486	
Department of Chamorro Affairs (DCA)	1,120,352	917,056	5,303	197,993	
DCA - Guam Public Library	1,246,021	1,048,251	122,470	75,299	
DCA - Guam Council on the Arts and Humanities	293,800	256,190	-	37,610	
DCA - Guam Educational Telecommunications Corp. (PBS Guam)	624,063	568,036	7,347	48,680	
Department of Labor (DOL)	1,573,746	1,669,327	17,002	(112,583)	7/
DOL - Worker's Compensation Fund	698,593	512,665	-	185,928	
Department of Military Affairs	909,100	552,774	324	356,001	
Guam Election Commission (GEC)	1,514,576	1,374,900	19,813	119,864	
TOTAL	**8,373,691**	**7,090,295**	**177,560**	**1,105,836**	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	805,877	762,254	936	42,688	
BSP - Business and Economics Statistics Program	446,003	429,375	-	16,628	
Department of Agriculture - DOAg	2,991,923	2,694,053	-	297,870	
DOAg - Animal Shelter (GAIN)	150,000	127,500	-	22,500	
TOTAL	**4,393,803**	**4,013,182**	**936**	**379,686**	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	31,510,247	30,828,573	-	681,674	
Judiciary - Court Appointed Fees	1,239,791	929,843	-	309,948	
Judiciary - Adult and Juvenile Drug Courts	1,383,439	1,037,579	-	345,860	
Judiciary - Family Visitation Center	11,000	11,000	-	-	
I Liheslaturan Guåhan (Legislature)	8,346,564	7,493,399	-	853,165	6/
Legislature - Office of Finance and Budget	474,000	434,500	-	39,500	
Office of the Attorney General Operations (OAG)	16,249,713	13,974,664	490,574	1,784,475	3/
Public Defender Services Corporation (PDS)	4,341,373	3,614,562	-	726,811	
Mayor's Council of Guam (MCOG)	4,617,188	4,617,188	-	-	
MCOG - Grounds Maintenance for Schools	481,957	240,979	-	240,978	

See Footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2017

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
JUDICIAL/LEGISLATIVE/OTHERS (CONTINUED)					
MCOG - Public Safety & Social Education	416,860	179,076	94,479	143,305	
Office of Public Accountability	1,396,898	1,411,330	-	(14,432)	8/
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**70,469,030**	**64,772,694**	**585,053**	**5,111,283**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	2,100,000	2,100,000	-	-	
GGRF - Governor/Lieutenant Governor Pensions	252,000	252,000	-	-	
GGRF - Judges Annuities	363,000	363,000	-	-	
GGRF - Health/Dental/Life Insurance	24,859,483	24,859,483	-	-	
GGRF - Supplemental Health/Dental Life Insurance per P.L. 34-42	13,903,510	11,949,088	-	1,954,422	9/
DOA - Supplemental Annuity Benefits Special Fund	8,493,840	8,118,355	-	375,485	
DOA- Cost of Living Allowance	13,226,000	13,476,000	-	(250,000)	10/
MCOG - Lump Sum of Accrued Annual Leave	787,234	787,234	-	-	
Legislature - Lump Sum of Accrued Annual Leave	385,205	385,205	-	-	
TOTAL	**64,370,272**	**62,290,366**	**-**	**2,079,906**	
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	-	-	11/
GDOE Series 2013A Okkodo Project	2,284,685	2,936,685	-	(652,000)	12/
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**	**71,391,984**	**-**	**(651,999)**	
GRAND TOTAL	**710,175,483**	**661,694,187**	**7,925,803**	**40,555,493**	

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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.

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/ Pending Governor's Transfer of funds into department. (DPR, DOL)

8/ Pending addressal of overexpenditure between DOA and OPA.

9/ Appropriated from FY17 General Fund 2% reserve for supplemental Retiree Medical/Dental/Life insurance payments per P.L. 34-42, Chapter 11, Section 8.

10/ Existing shortfall due to actual requirements for COLA.

11/ 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.

12/ Shortfall due to overpayment of GDOE Series 2013A Okkodo debt service ($2,000) plus payment of non-appropriated Okkodo Expansion ($650,000).

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