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.
DEPUTY DIRECTOR

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
Hagåtnå, Guam 96910

Vice Speaker Therese M. Terlaje
34GL-18-2388
SEP 21 2018
Time: 8:21 am
Received by:

2018 SEP 21 AM 8:56

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.

Enclosures

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Certification of information contained in Enclosures subject to Note 1.
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 [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		
	2018 August	2017 August	Increase (Decrease)	Fiscal Year 2018	Fiscal Year 2017	Increase (Decrease)
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)	213,528,258	240,719,529	(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 [2/]	**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) [2/]	7,055,585	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 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.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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Government of Guam

Consolidated Revenue / Expenditure Report [1/]

General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending August 2018 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 2018 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] [3/]		
	FY2018 Adopted Revenues Allocated for the Month August 4/	FY2018 Actual Collections For the Month August	Favorable (Unfavorable)	FY2018 Adopted Revenues Allocated for the Quarter 4/	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	4,384	(5,739)			
Federal Sources:						
Section 30	0	0	$ -			
Immigration fees	191,355	118,345	(73,010)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	134	134			
Federal Sources 2/	191,355	118,479	(72,876)			
Department Charges:						
Agriculture	108	65	(43)			
Police & Corrections	0	0	0			
Public Works	4,242	5,025	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			

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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 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. 34-42, 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 9/30/2018

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.; 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

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Eleven Months Ending August 2018 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2018 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]		
	FY2018 Adopted Revenues for the Cumulative Period [2/]	FY2018 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2018 Adopted Revenues (Full Year Projection) [2/]	FY2018 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 69,693,164	$ 90,101,113	$ 20,407,949	$ 78,342,876	$ 109,126,028	$ 30,783,152
Corporation	126,146,748	121,081,972	(5,064,776)	152,601,412	138,187,073	(14,414,339)
Withholding	258,431,005	213,528,258	(44,902,747)	281,225,258	229,906,122	(51,319,136)
Income Taxes	**454,270,917**	**424,711,343**	(29,559,574)	**512,169,546**	**477,219,223**	(34,950,323)
Business privilege taxes:						
Gross Receipts Taxes	227,218,501	239,084,859	11,866,358	254,800,702	271,056,335	16,255,633
Other Taxes:						
Use Tax	3,650,676	2,856,574	(794,102)	4,331,471	3,352,128	(979,343)
Business Privilege Taxes	**230,869,177**	**241,941,434**	11,072,257	**259,132,173**	**274,408,463**	**15,276,290**
Licenses, Fees & Penalties	**5,613,346**	**4,167,132**	(1,446,214)	**6,037,848**	**4,444,430**	(1,593,418)
Use of Money & Property	**291,088**	**129,438**	(161,650)	**392,668**	**165,846**	(226,822)
Federal Sources:						
Section 30	68,603,100	77,795,541	9,192,441	68,603,100	77,795,544	9,192,444
Immigration fees	1,706,772	1,621,455	(85,317)	1,854,466	1,731,316	(123,150)
Recovery from Individuals	0	4,043	4,043	0		0
Child Support AFDC Local Share	0	45,166	45,166	0		0
Federal Sources	**70,309,872**	**79,466,206**	**9,156,334**	**70,457,566**	**79,526,860**	**9,069,294**
Department Charges:						
Agriculture	5,361	3,259	(2,102)			
Police & Corrections	8	10	2			
Public Works	50,770	77,475	26,705			
Public Health	11,479	7,480	(3,999)			
Commerce	0	0	0			
Other charges	1,357,577	1,448,003	90,426			
Department Charges	**1,425,195**	**1,536,227**	**111,032**	**1,547,476**	**1,681,870**	**134,394**
TOTAL GENERAL FUND REVENUES	**$ 762,779,595**	**$ 751,951,779**	**$ (10,827,816)**	**$ 849,737,277**	**$ 837,446,692**	**$ (12,290,585)**
			-1.42%			-1.45%

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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 33.

2/ Based on Adopted Revenues allocated per P.L. 34-42, 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 9/30/2018

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

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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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
GENERAL GOVERNMENT					
Office of I Maga'lahen Guahan	6,001,034	5,102,778	297,168	601,088	
Office of I Segundu Na Maga'lahen 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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
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 & *iLearn* 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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
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 Guåhan (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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
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 Cimaron 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.