BUREAU OF BUDGET & MANAGEMENT RESEARCH

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DIRECTOR

35GL-19-1137
Speaker Tina Rose Muña Barnes

OCT 21 2019
Time 4:13 ( )AM ( )PM
Received By:

OCT 21, 2019

2019 OCT 21 PM 4:35

The Honorable Tina Muña Barnes
Speaker
I Mina'trentai Singko Na Liheslaturan Guåhan
Thirty-Fifth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96932

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending September 30, 2019. 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.

Please also note that the report has been prepared and submitted to comply with Public Law 34-116. The law required reporting of revenue in a manner which is not in compliance 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.

It is important to note that, since the transmittal of the August 2019 CRER, the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. All reports moving forward will reflect ACTC reimbursements in the same manner.

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward Birn, Director, Department of Administration
Dafne Shimizu, Director, Department of Revenue and Taxation

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Consolidated Revenue / Expenditure Report [1/]
General Fund

		Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2019 and FY2018 For the Month Ending September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2019 and FY2018 Twelve months ending September 2019		
		2019 September	2018 September	Increase (Decrease)	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)
Income Taxes:							
Individual	2/ & 3/	$ 7,776,183	$ 9,193,818	$ (1,417,634)	$ 76,309,917	$ 90,009,899	$ (13,699,982)
Corporation	3/	10,946,998	9,533,921	1,413,077	81,285,788	130,615,893	(49,330,105)
Withholding		19,758,846	17,154,344	2,604,501	240,830,818	230,780,984	10,049,834
Income Taxes		**38,482,027**	**35,882,083**	**2,599,944**	**398,426,523**	**451,406,776**	**(52,980,253)**
Business privilege taxes:							
Gross Receipts Taxes		28,819,516	24,638,722	4,180,794	308,774,621	263,431,393	45,343,228
Other Taxes:							
Use Tax		433,766	248,884	184,882	4,875,517	3,182,752	1,692,765
Business Privilege Taxes		**29,253,282**	**24,887,606**	**4,365,676**	**313,650,137**	**266,614,145**	**47,035,992**
Licenses, Fees & Penalties		**233,973**	**264,206**	**(30,233)**	**4,888,279**	**4,431,338**	**456,941**
Use of Money & Property		**4,154**	**78,271**	**(74,117)**	**433,010**	**272,204**	**160,806**
Federal Sources:							
Section 30		0	0	0	77,046,768	77,795,541	(748,773)
Immigration fees		175,600	125,335	50,265	1,794,885	1,746,790	48,095
Recovery from Individuals		0	0	0	289,027	4,043	284,984
Child Support AFDC Local Share		7,812	2,427	5,385	37,222	47,594	(10,372)
Federal Sources		**183,412**	**127,762**	**55,650**	**79,167,902**	**79,593,968**	**(426,066)**
Department Charges:							
Agriculture		99	182	(83)	3,391	3,441	(50)
Police & Corrections		10	0	10	30	10	20
Public Works		6,125	5,950	175	117,570	83,425	34,145
Public Health		160	400	(240)	6,350	7,880	(1,530)
Commerce		0	0	0	0	0	0
Other charges		135,658	129,610	6,048	1,373,580	1,577,613	(204,033)
Department Charges		**142,052**	**136,142**	**5,910**	**1,500,921**	**1,672,369**	**(171,448)**
TOTAL GENERAL FUND REVENUES		**$ 68,298,901**	**$ 61,376,071**	**$ 6,922,830**	**$ 798,066,773**	**$ 803,990,801**	**$ (5,924,028)**
PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 34-116)	4/	9,884,548	13,907,335	$ (4,022,787)	125,000,000	125,000,000	$ -

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/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: $7,177,645; February 2019: $1,557,376; April 2019: $357,156; July 2019: $11,332,475)

3/ Non-recurring revenues in FY 2019: October 2018 (Individual Income Tax - $2,830,000; Corporate Tax - $3,200,000); February 2019 (Corporate Tax - $1,200,000); May 2019 (Individual Income Tax: $1,499,159)

4/ Estimates are recorded for the provision for 2019 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 9/30/2019

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 34-116

Note 4: 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 September 2019 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 2019 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter][2]		
	FY2019 Adopted Revenues Allocated for the Month of Septemb [3]	FY2019 Actual Collections For the Month September	Favorable (Unfavorable)	FY2019 Adopted Revenues Allocated for the Quarter [4]	FY2019 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 6,722,771	$ 7,776,183	$ 1,053,412	10,662,378.00	12,831,590.38	2,169,212.38
Corporation	14,179,738	10,946,998	(3,232,740)	21,377,495	17,374,206	(4,003,289)
Withholding	18,241,481	19,758,846	1,517,365	56,703,926	57,914,286	1,210,360
Income Taxes	**39,143,990**	**38,482,027**	**(661,963)**	**88,743,799**	**88,120,082**	**(623,717)**
Business privilege taxes:						
Gross Receipts Taxes	32,962,697	28,819,516	(4,143,181)	80,431,831	79,862,609	(569,222)
Other Taxes:						
Use Tax	489,100	433,766	(55,334)	946,607	1,457,930	511,323
Business Privilege Taxes	**33,451,797**	**29,253,282**	**(4,198,515)**	**81,378,438**	**81,320,538**	**(57,900)**
Licenses, Fees & Penalties	**391,003**	**233,973**	**(157,030)**	**1,186,107**	**1,080,606**	**(105,501)**
Use of Money & Property	**(29,482)**	**4,154**	**33,636**	**72,343**	**(12,562)**	**(84,905)**
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	161,600	175,600	14,000	544,483	456,335	(88,148)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	7,812	7,812	0	16,911	16,911
Federal Sources	**161,600**	**183,412**	**21,812**	**544,483**	**473,246**	**(71,237)**
Department Charges:						
Agriculture	257	99	(158)	441	286	(155)
Police & Corrections	0	10	10	0	20	20
Public Works	8,388	6,125	(2,263)	23,252	26,375	3,123
Public Health	564	160	(404)	1,828	1,625	(203)
Commerce	0	0	0	0	0	0
Other charges	182,724	135,658	(47,066)	667,514	566,436	(101,078)
Department Charges	**191,933**	**142,052**	**(49,881)**	**693,035**	**594,742**	**(98,293)**
TOTAL GENERAL FUND REVENUES	**$ 73,310,841**	**$ 68,298,901**	**$ (5,011,940)**	**$ 172,618,205**	**$ 171,576,652**	**$ (1,041,553)**

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/ This information will be updated in the quarter ending

3/ Based on Adopted Revenues allocated per P.L. 34-116, Chapter 1, section 5(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 9/30/2019

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Government of Guam
Consolidated Revenue / Expenditure Report [1/]
General Fund

		YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Month Ending September 2019 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2019 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]		
		FY2019 Adopted Revenues for the Cumulative Period [2/]	FY2019 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2019 Adopted Revenues (Full Year Projection)	FY2019 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:							
Individual	3/ & 4/	$ 66,411,501	$ 76,309,917	$ 9,898,416	$ 66,411,501	$ 76,309,917	$ 9,898,416
Corporation	4/	83,723,858	81,285,788	(2,438,070)	83,723,858	81,285,788	(2,438,070)
Withholding		223,751,011	240,830,818	17,079,807	223,751,011	240,830,818	17,079,807
Income Taxes		**373,886,370**	**398,426,523**	**24,540,153**	**373,886,370**	**398,426,523**	**24,540,153**
Business privilege taxes:							
Gross Receipts Taxes		311,528,514	308,774,621	(2,753,893)	311,528,514	308,774,621	(2,753,893)
Other Taxes:							
Use Tax		3,102,098	4,875,517	1,773,419	3,102,098	4,875,517	1,773,419
Business Privilege Taxes		**314,630,612**	**313,650,137**	**(980,475)**	**314,630,612**	**313,650,138**	**(980,474)**
Licenses, Fees & Penalties		**5,743,159**	**4,888,279**	**(854,880)**	**5,743,159**	**4,888,279**	**(854,880)**
Use of Money & Property		**190,944**	**433,010**	**242,066**	**190,944**	**433,010**	**242,066**
Federal Sources:							
Section 30		78,000,000	77,046,768	(953,232)	78,000,000	77,046,768	(953,232)
Immigration fees		2,006,165	1,794,885	(211,280)	2,006,165	2,121,134	114,969
Recovery from Individuals		0	289,027	289,027	0		0
Child Support AFDC Local Share		0	37,222	37,222	0		0
Federal Sources		**80,006,165**	**79,167,902**	**(838,263)**	**80,006,165**	**79,167,902**	**(838,263)**
Department Charges:							
Agriculture		2,053	3,391	1,338	2,053		(2,053)
Police & Corrections		7	30	23	7		(7)
Public Works		53,512	117,570	64,058	53,512		(53,512)
Public Health		5,457	6,350	893	5,457		(5,457)
Commerce		0	0	0	0		0
Other charges		1,110,689	1,373,580	262,891	1,110,689		(1,110,689)
Department Charges		**1,171,718**	**1,500,921**	**329,203**	**1,171,718**	**1,500,921**	**329,203**
TOTAL GENERAL FUND REVENUES		**$ 775,628,968**	**$ 798,066,773**	**$ 22,437,805**	**$ 775,628,968**	**$ 798,066,773**	**$ 22,437,805**
				2.89%			2.89%

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. 34-116, Chapter 1, section 5(A)

3/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2019 adopted level. (October 2018: $7,177,645; February 2019: $1,557,376; April 2019: $357,156; July 2019: $11,332,475)

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

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Doc. No. 35GL-19-1137.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2019

(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	6,289,039	5,962,218	119,717	207,104	
Office of I Segundu Na Maga'lahen Guahan	723,692	689,974	4,133	29,585	
Bureau of Budget & Management Research (BBMR)	1,112,574	1,063,619	-	48,955	
Civil Service Commission	933,169	909,358	15,711	8,100	
Department of Administration (DOA)	6,630,167	6,469,277	30,058	130,832	
DOA - Support of Child in Custody - 19 GCA §5116	946,969	-	-	946,969	
DOA - Residential Treatment Fund	2,300,000	2,164,526	229,026	(93,552)	3/
DOA - Government Claims Fund	250,000	104,514	-	145,486	
DOA - Government Annual Single Audit	401,000	401,000	-	-	
Department of Revenue & Taxation (DRT)	8,435,879	8,400,824	304	34,751	
Guam Ancestral Lands Commission	89,462	79,045	1,952	8,465	
Office of Veterans Affairs	409,930	447,270	19,580	(56,920)	4/
Office of Technology	3,139,434	2,710,774	229,210	199,450	
TOTAL	**31,661,315**	**29,402,401**	**649,690**	**1,609,223**	
PROTECTION OF LIFE & PROPERTY					
Guam Police Department (GPD)	25,786,222	23,257,148	361,882	2,167,192	
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	89,730	-	-	
GPD - Security Cameras and Related Equipment per P.L. 35-22	200,000	-	-	200,000	
Department of Corrections (DOC)	24,664,696	21,250,280	981,618	2,432,797	
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	501,000	377,468	-	123,532	
DOC - Cost Sharing Initiative for CJIS Integration Project	74,184	74,184	-	-	
Department of Youth Affairs (DYA)	5,350,661	5,108,317	171,162	71,182	
DYA - Runaway, Homeless or Victims of Abuse	332,150	312,491	19,659	-	
Chief Medical Examiner	431,160	374,081	34,284	22,796	
Guam Fire Department	28,424,731	28,680,751	91,337	(347,356)	4/
TOTAL	**85,854,534**	**79,524,450**	**1,659,942**	**4,670,142**	

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 September 30, 2019

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	6,080,498	3,903,675	1,098,896	1,077,928
DPHSS - MIP/MIPPR Program	11,017,147	10,874,251	-	142,896
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	15,212,918	14,692,334	-	520,584
DPHSS - Children's Health Insurance Program	5,753,205	5,225,787	364,627	162,791
DPHSS - Division of Senior Citizens Programs	8,756,452	7,520,220	652,775	583,457
DPHSS - Public Assistance Program	1,844,318	1,778,432	-	65,886
DPHSS - Enhanced Allotment Plan	1,034,170	1,034,169	-	1
DPHSS - Foster Care Health Insurance Premiums	549,000	549,000	-	-
DPHSS - Office of Minority Health	-	-	-	-
Guam Behavioral Health and Wellness Center (GBHWC)	-	-	-	-
GBHWC - Drug & Alcohol Programs	437,429	386,252	51,177	-
GBHWC - Youth Suicide Prevention and Peace Program	86,000	52,532	18,013	15,454
Guam Memorial Hospital Authority (GMHA) - Operations	1,051,256	1,051,256	-	-
GMHA - Labor and Delivery Ward Renovation Debt Service	600,000	600,000	-	-
TOTAL	**53,222,393**	**47,667,907**	**2,185,489**	**3,368,997**
PUBLIC EDUCATION				
Department of Education Operations (DOE)	188,360,743	188,360,743	-	-
DOE - Guahan Academy, *iLearn* Academy, and Science is Fun and Awesome Academy Charter Schools	10,410,480	8,839,371	-	1,571,109
DOE - Simon Sanchez Procurement	1,000,000	1,000,000	-	-
DOE - Chamoru Studies Division	401,207	401,207	-	-
DOE - Textbooks	1,500,000	1,027,545	-	472,455
University of Guam Operations (UOG)	27,456,655	27,456,655	-	-
UOG - Scholarships (SSFAP)	3,287,524	3,287,524	-	-
UOG - Aquaculture Development and Training Center	114,402	114,402	-	-
UOG - WERI (Guam Hydrologic Survey)	166,866	166,866	-	-
UOG - WERI (Water Resource Monitoring)	142,143	142,143	-	-
UOG - Northern & Southern Soil & Water Conservation District Programs	136,442	136,442	-	-
UOG - KPRG Operations	114,170	114,170	-	-
Guam Community College Operations (GCC)	16,149,870	16,149,870	-	-
GCC - Licensed Practical Nursing & Vocational Guidance Programs	763,207	763,207	-	-
GCC - Apprenticeship Program	186,918	186,918	-	-
TOTAL	**250,190,627**	**248,147,063**	**-**	**2,043,564**

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 September 30, 2019

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	364,625	351,372	-	13,253	
TOTAL	**364,625**	**351,372**	**-**	**13,253**	
INDIVIDUAL & COLLECTIVE RIGHTS					
Commission on Decolonization (COD) - Operations	160,848	131,593	4,430	24,825	
COD - Public Information Program	180,000	35,811	83,559	60,630	
Department of Labor (DOL)	1,687,252	1,474,887	8,047	204,318	
DOL - Worker's Compensation Fund	698,593	864,069	-	(165,476)	5/
Department of Military Affairs	696,178	509,578	5,946	180,653	
Guam Election Commission (GEC)	1,399,414	1,389,341	6,282	3,791	
GEC - Supplemental Funding per P.L. 35-07	298,536	142,418	30,100	126,018	
Guam Council on the Arts and Humanities	158,510	-	-	158,510	
TOTAL	**5,279,331**	**4,547,696**	**138,366**	**593,270**	
ECONOMIC DEVELOPMENT					
Bureau of Statistics & Plans (BSP)	647,512	594,953	316	52,244	
BSP - Business and Economics Statistics Program	490,283	484,754	-	5,529	
Department of Agriculture - DOAg	2,246,963	2,099,872	57,177	89,914	
DOAg - Animal Shelter (GAIN)	150,000	112,500	15,000	22,500	
DOAg - Conservation Officers	740,447	528,306	69,413	142,727	
TOTAL	**4,275,205**	**3,820,385**	**141,906**	**312,914**	
JUDICIAL/LEGISLATIVE/OTHERS					
Unified Judiciary Operations (Judiciary)	30,515,917	30,515,917	-	-	6/
I Liheslaturan Guåhan (Legislature)	7,646,908	7,646,908	-	0	
Legislature - Office of Finance and Budget	420,000	420,000	-	-	
Office of the Attorney General Operations (OAG)	14,739,063	13,358,450	309,637	1,070,976	7/
OAG - Tax Collection Assistance for Department of Revenue & Taxation	300,000	186,423	22,205	91,372	
Public Defender Services Corporation (PDS)	4,344,170	4,344,170	-	-	
Mayor's Council of Guam (MCOG) - Operations	2,678,070	2,678,070	-	-	
Office of Public Accountability	1,258,365	1,254,986	-	3,379	
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	**61,902,493**	**60,404,924**	**331,842**	**1,165,727**	

See footnotes on page 7.

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2019

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,400,000	3,400,000	-	-	
GGRF - Governor/Lieutenant Governor Pensions	298,000	298,000	-	-	
GGRF - Judges Annuities	336,000	336,000	-	-	
GGRF - Health/Dental/Life Insurance	32,044,741	31,894,020	-	150,721	
GGRF - Guam Retirement Security Plan	1,464	-	-	1,464	
DOA - Supplemental Annuity Benefits Special Fund	7,651,000	7,343,543	-	307,457	
DOA- Cost of Living Allowance	13,990,000	13,990,000	-	-	
Emergency Declaration for Typhoon Yutu per E.O. 2018-17	250,000	212,876	34,484	2,640	8/
Emergency Declaration for Tropical Storm Man-Yi per E.O. 2018-19	250,000	75,897	22,500	151,603	8/
Emergency Declaration for Typhoon Wutip per E.O. 2019-05	250,000	150,870	48,982	50,148	9/
Emergency Declaration for Dengue Fever Prevention per E.O. 2019-21	250,000	12,000	58,702	179,298	8/
TOTAL	**58,721,205**	**57,713,206**	**164,667**	**843,332**	
CONTINUING APPROPRIATIONS					
General Obligation Bonds, Series 2009 A	5,544,600	5,544,600	-	-	
GDOE Series 2010A JFK Project	5,131,900	5,131,900	-	-	
BPT Tax Bonds, Series 2011A	16,351,388	16,351,388	-	1	
BPT Tax Bonds, Series 2012B	7,507,320	7,507,320	-	0	
BPT Tax Bonds, Series 2013C	2,764,088	2,764,088	-	-	10/
GDOE Series 2013A Okkodo Project	2,938,960	2,288,960	-	650,000	
BPT Bonds, Series 2015D	21,906,550	21,906,550	-	-	
Limited Obligation Bonds (Section 30), Series 2016A	16,904,500	16,904,500	-	-	
TOTAL	**79,049,306**	**78,399,305**	**-**	**650,001**	
GRAND TOTAL	**630,521,034**	**609,978,709**	**5,271,902**	**15,270,423**	

Footnotes:

1/ Pursuant to P.L. 34-116. Does not include appropriations from "revenues in excess of FY 2019 projections of General Fund".

2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.

3/ Pending de-encumbrance of funds as reflected on the AS400 financial system.

4/ Pending Governor's Transfer to address shortfall.

5/ Account overdrawn due to increased payments of medical claims; pending Governor's Transfer to address shortfall.

6/ 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.

7/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative.

8/ Funds made available through de-appropriation of DPHSS accounts.

9/ Funds made available through de-appropriation from COLA, Supplemental Annuity Benefits, and Department of Military Affairs accounts.

10/ 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.