



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

DEC 20 2019

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

Speaker Tina Rose Muña Barnes

DEC 20 2019
Time 4:08 ()AM ()PM
Received By: *[Signature]*

Dear Speaker Barnes:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending November 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 35-36. 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 the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only.

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

<i>[Signature]</i>
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
<i>[Signature]</i>
Edward Birn, Director, Department of Administration
<i>[Signature]</i>
Dafne Shimizu, Director, Department of Revenue and Taxation



**Consolidated Revenue / Expenditure Report v
General Fund**

**Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2020 and FY2019
For the Month Ending November**

**Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2020 and FY2019
Two months ending November 2019**

	2019		2018		Increase (Decrease)	Fiscal Year 2020		Fiscal Year 2019		Increase (Decrease)
	November		November							
Income Taxes:										
Individual	WAV	\$ 1,576,740	\$ 1,233,900	\$ 342,840	\$ 8,933,783	\$ 9,710,347	\$ (776,564)			
Corporation	W	1,652,905	(1,481,038)	3,133,943	7,831,019	7,035,659	795,360			
Withholding	W	19,579,116	19,185,709	393,407	40,511,414	37,975,365	2,536,048			
Income Taxes		22,808,760	18,938,570	3,870,190	\$7,276,215	54,721,371	2,554,884			
Business privilege taxes:										
Gross Receipts Taxes	W	24,499,375	25,324,945	(825,570)	52,936,187	47,044,026	5,892,161			
Other Taxes:										
Use Tax		312,167	255,019	57,148	840,978	723,304	117,674			
Business Privilege Taxes		24,811,542	25,579,964	(768,422)	53,777,165	47,767,330	6,009,835			
Licenses, Fees & Penalties		281,030	294,888	(13,058)	547,385	592,675	(45,290)			
Use of Money & Property		4,150	194,388	(190,238)	99,300	273,758	(174,458)			
Federal Sources:										
Section 30		0	0	0	69,928,937	77,046,768	(7,117,831)			
Immigration fees		137,755	312,580	(174,825)	265,405	312,580	(47,175)			
Recovery from Individuals		0	0	0	0	0	0			
Child Support AFDC Local Share		3,195	0	3,195	7,612	46	7,566			
Federal Sources		140,951	312,580	(171,629)	70,201,954	77,359,394	(7,157,440)			
Department Charges:										
Agriculture		59	315	(256)	142	532	(390)			
Police & Corrections		0	0	0	10	0	10			
Public Works		7,125	11,325	(4,200)	20,550	17,825	2,725			
Public Health		560	560	0	960	1,360	(400)			
Commerce		0	0	0	0	0	0			
Other charges		74,033	70,031	4,002	165,263	176,629	(11,367)			
Department Charges		81,777	82,231	(454)	186,925	196,346	(9,422)			
TOTAL GENERAL FUND REVENUES		\$ 48,128,211	\$ 45,401,822	\$ 2,726,389	\$ 182,088,945	\$ 180,910,876	\$ 1,178,070			
Budget (Provision per P.L. 35-36)		5,649,377	5,649,377	\$ -	15,551,979	14,269,361	\$ 1,282,618			
			PROVISION FOR TAX REFUNDS							

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 (0) date, which are not factored in the FY 2020 adopted level. (October 2019 - \$10,697,160)

3/ Non-recurring revenues in FY 2020- (October 2019 (Individual Income Tax - \$1,360,682; Corporate Tax - \$2,950,000; Business Privilege - \$2,990,000).

4/ Estimates are recorded for the provision for 2020 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 9/30/2020.

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 in comply with Public Law 35-36.

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.

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending November 2019 Pursuant to 5 G.C.A. Ch. 4, §4109(G)(1) (due no later than 20 days after month-end)			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 1st Quarter 2020 Pursuant to 5 G.C.A. Ch. 4, §4109(D) (due 30 days after the close of each quarter) ²		
	FY2020 Adopted Revenues Allocated for the Month of November ^{1/3}	FY2020 Actual Collections For the Month November	Favorable (Unfavorable)	FY2020 Adopted Revenues Allocated for the Quarter	FY2020 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 1,246,688	\$ 1,576,740	\$ 330,052			
Corporation	1,256,415	1,652,905	396,490			
Withholding	19,658,232	19,579,116	(79,116)			
Income Taxes	22,161,335	22,808,760	647,425			
Business privilege taxes:						
Gross Receipts Taxes	25,512,330	24,499,375	(1,012,955)			
Other Taxes:						
Use Tax	242,274	312,167	69,893			
Business Privilege Taxes	25,754,604	24,811,542	(943,062)			
Licenses Fees & Penalties	410,715	201,030	(209,685)			
Use of Money & Property	52,571	4,150	(48,571)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	219,589	137,735	(81,834)			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	3,196	3,196			
Federal Sources	219,589	140,931	(78,639)			
Department Charges:						
Agriculture	315	59	(256)			
Police & Corrections	0	0	0			
Public Works	11,337	7,125	(4,202)			
Public Health	560	560	0			
Commerce	0	0	0			
Other charges	70,045	74,033	3,988			
Department Charges	82,247	81,777	(470)			
TOTAL GENERAL FUND REVENUES	\$ 48,681,601	\$ 48,128,211	\$ (552,790)			

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 12/31/2019
- 3/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(f).
- 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 9/30/2020.
- 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 35-36.
- Note 4: Comparison 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 Two Month Ending November 2019				FY2019 ADOPTED Revenues vs. PROJECTED Revenues to Year End Two Month Ending November 2019			
	Purview to S (CCA, CH 4, §4101(k)(3)) Due 20 days after month-end	FY2019 Adopted Revenues for the Cumulative Period ²	FY2019 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	Purview to 30(CA, CH 11 §1319)(a)(1) (due no later than 20 days after month-end); S(CA, CH 4 §4101(c)(1)) (due no later than 20 days after month-end); and P(L, §1-23), CH X118 §7 (due no later than 30 days after month-end)	FY2019 Adopted Revenues (Full Year Projection)	FY2020 Revenue Tracking ³	Favorable (Decrease)
Income Taxes:								
Individual	\$ 6,949,131	\$ 8,933,783	\$ 1,984,652	\$ 70,604,360	\$ 75,589,427	\$ 4,985,067		
Corporation	4,150,193	7,831,019	3,680,826	85,058,410	86,176,730	1,118,320		
Withholding	38,910,638	40,511,414	1,600,776	236,295,424	252,426,334	6,130,910		
Income Taxes	50,009,962	57,276,215	7,266,253	401,958,194	414,192,491	12,234,297		
Business privilege taxes:								
Gross Receipts Taxes	47,292,115	52,916,187	5,544,072	314,890,009	320,000,047	5,110,038		
Other Taxes:								
Use Tax	687,156	840,978	153,822	4,923,960	5,468,115	544,155		
Business Privilege Taxes	48,079,271	53,777,165	5,697,894	319,813,969	325,468,162	5,654,193		
Licenses, Fees & Penalties	822,714	847,385	24,671	6,971,778	5,193,656	(1,778,122)		
Use of Money & Property	72,965	99,300	26,335	521,901	1,102,377	580,476		
Federal Sources:								
Section 30	71,330,400	(69,928,937)	(1,401,463)	71,330,400	69,928,937	(1,401,463)		
Immigration fees	219,621	265,405	45,784	1,566,012	1,155,345	(410,667)		
Recovery from Individuals	0	0	0	0	0	0		
Child Support ATEDC Local Share	0	7,612	7,612	0	0	0		
Federal Sources	71,549,021	70,201,954	(1,348,067)	72,896,412	71,084,282	(1,812,130)		
Department Charges:								
Agriculture	532	142	(390)	3,377	3,377	(3,377)		
Police & Corrections	0	10	10	28	28	(28)		
Public Works	17,828	20,550	2,722	116,666	116,666	(116,666)		
Public Health	1,360	960	(400)	6,327	6,327	(6,327)		
Commerce	0	0	0	0	0	0		
Other charges	176,666	165,263	(11,403)	1,353,481	1,641,923	(1,353,481)		
Department Charges	196,386	186,925	(9,461)	1,479,879	1,641,923	162,044		
TOTAL GENERAL FUND REVENUES	\$ 170,737,319	\$ 182,088,945	\$ 11,351,626	\$ 803,641,533	\$ 818,682,891	\$ 15,041,358		
			6,657F			1,877F		

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. 35-36, Chapter 1, Section 201.

³ Report does not include ACTC reimbursements in data, which are not factored in the FY 2020 adopted level. (October 2019: \$10,697,160)

⁴ Non-recurring revenues in FY 2020: October 2019 (Individual Income Tax - \$1,361,692; Corporate Tax - \$2,950,000; Business Privilege - \$2,990,000)

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

Note 2: Provisions for Tax Reforms reflect accounting estimate as of 9/30/2020.

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 be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 35-36.

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.

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

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

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
GENERAL GOVERNMENT				
Office of I Magalahen Guahan	5,455,094	830,487	677,117	3,947,490
Office of I Segundu Na Magalahen Guahan	451,330	75,055	-	376,274
Guam Medical Referral Assistance Office	623,906	28,796	-	595,110
Bureau of Womens Affairs	77,855	10,593	-	67,262
Bureau of Budget & Management Research (BBMR)	1,159,512	135,916	600	1,022,996
Civil Service Commission	944,023	107,108	165,681	671,234
Department of Administration (DOA)	6,894,204	947,422	391,793	5,554,990
DOA - Support of Child in Custody - 19 GCA §5116	790,520	-	-	790,520
DOA - Residential Treatment Fund	2,300,000	16,840	487	2,282,673
DOA - Government Claims Fund	250,000	4,338	-	245,662
DOA - Government Annual Single Audit	439,800	-	-	439,800
DOA - Annual Membership for WICHE	78,500	-	-	78,500
DOA - Charter School Administrative Support	150,000	-	1,500	148,500
Department of Revenue & Taxation (DRT)	9,410,539	972,452	1,454,214	6,983,873
DRT - Tax Attorney	150,000	-	-	150,000
Guam Ancestral Lands Commission	87,524	-	-	87,524
Office of Veterans Affairs (OVA)	601,781	63,299	46,270	492,213
OVA - Hiring and Training of Caseworkers	115,000	1,273	-	113,727
Office of Technology	3,087,971	290,068	1,693,102	1,104,801
TOTAL	33,067,559	3,483,648	4,430,763	25,153,148
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	26,844,426	3,339,610	2,340	23,502,476
GPD - Cost Sharing Initiative for CJIS Integration Project	89,730	-	-	89,730
GPD - Safe Schools Initiative	300,000	-	-	300,000
Department of Corrections (DOC)	22,814,843	1,946,673	2,674,890	18,193,280
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	-	-	495,252
DOC - Cost Sharing Initiative for CJIS Integration Project	89,730	-	-	89,730
Department of Youth Affairs (DYA)	4,750,229	578,401	339,126	3,832,702
DYA - Runaway, Homeless or Victims of Abuse	334,170	-	-	334,170
DYA - Summer Employment and Youth Training Program	600,000	41,983	-	558,017
Chief Medical Examiner	447,297	12,836	22,558	411,902
Guam Fire Department	28,305,721	4,180,956	174,306	23,950,459
Guam Customs & Quarantine Agency	1,764,763	81,969	45,789	1,637,005
TOTAL	86,836,161	10,182,428	3,259,010	73,394,723

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 November 30, 2019

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,363,806	351,341	1,241,391	8,771,074
DPHSS - MIP/MIPPR Program	3,349,452	2,992,272	46,322	310,858
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	2,774,850	212,789	-	2,562,061
DPHSS - Children's Health Insurance Program	9,761,334	1,280,804	1,847,919	6,632,610
DPHSS - Division of Senior Citizens Programs	8,654,135	348,657	6,501,716	1,803,762
DPHSS - Public Assistance Program	3,422,527	478,873	-	2,943,654
DPHSS - Enhanced Allotment Plan	1,081,639	666,964	-	414,675
DPHSS - Foster Care Health Insurance Premiums	700,000	-	-	700,000
DPHSS - Child Protective Services	120,000	-	-	120,000
DPHSS - Medical Marijuana Program	750,000	-	-	750,000
DPHSS - Foster-Group Home	800,000	-	-	800,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	-	-	300,000
GBHWC - Youth Suicide Prevention and Peace Program	86,000	-	-	86,000
Guam Memorial Hospital Authority (GMHA) - Operations	6,803,665	1,133,944	-	5,669,721
TOTAL	49,767,408	7,465,644	9,637,348	32,664,416
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	189,192,568	32,744,862	-	156,447,706
GDOE - Simon Sanchez Procurement	500,000	-	-	500,000
GDOE - Chamorro Studies Division	540,545	71,099	-	469,446
GDOE - Textbooks	1,500,000	-	-	1,500,000
GDOE - Capital Improvement Projects	885,000	-	-	885,000
Guam Academy Charter School Council	10,516,500	1,267,797	-	9,248,703
University of Guam Operations (UOG)	27,411,845	4,255,672	-	23,156,173
UOG - Scholarships (SSFAP)	3,315,285	510,040	-	2,805,245
UOG - Aquaculture Development and Training Center	115,364	17,752	-	97,612
UOG - WERI (Guam Hydrologic Survey)	168,275	25,888	-	142,387
UOG - WERI (Water Resource Monitoring)	143,348	22,056	-	121,292
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	21,168	-	116,426
UOG - KPRG Operations	115,134	17,712	-	97,422
UOG - First Generation Trust Fund Initiative	250,000	-	-	250,000
Guam Community College Operations (GCC)	16,910,955	2,635,898	-	14,275,057
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	122,683	-	642,857
GCC - Apprenticeship Program	195,450	31,324	-	164,127
GCC - Lodging Management Program / Pro-Start Programs	24,154	-	-	24,154
GCC - First Generation Trust Fund	200,000	-	-	200,000
TOTAL	252,887,557	41,743,950	-	211,143,607

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 November 30, 2019

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	412,993	-	649	412,344
DISID - Job Coaches	31,262	3,036	5,796	22,430
TOTAL	444,255	3,036	6,445	434,774
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	319,490	23,928	2,819	292,743
COD - Public Information Program	180,000	-	-	180,000
Department of Labor (DOL)	1,595,703	225,393	-	1,370,310
DOL - Worker's Compensation Fund	650,000	88,801	-	561,199
Department of Military Affairs	970,208	47,425	4,370	918,413
Guam Election Commission (GEC)	1,399,414	151,327	191,992	1,056,096
TOTAL	5,114,815	536,875	199,180	4,378,760
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	832,603	98,587	21,000	713,016
BSP - Business and Economics Statistics Program	331,693	57,620	-	274,073
Department of Agriculture - DOAg	1,842,316	276,822	-	1,565,494
DOAg - Animal Shelter (GAIN)	150,000	-	-	150,000
DOAg - Conservation Officers	863,754	85,747	4,404	773,604
TOTAL	4,020,366	518,777	25,404	3,476,186
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	32,067,798	4,933,508	-	27,134,290 ^{3/}
I Liheslaturan Guåhan (Legislature)	8,014,253	1,232,964	-	6,781,289
Legislature - Office of Finance and Budget	462,000	71,076	-	390,924
Legislature - Guam Youth Congress	15,000	2,500	-	12,500
Office of the Attorney General Operations (OAG)	15,015,134	1,724,682	186,014	13,104,439 ^{4/}
Public Defender Services Corporation (PDS)	4,724,408	726,832	-	3,997,576
Mayor's Council of Guam (MCOG) - Operations	3,730,735	1,991	897,000	2,831,744
Office of Public Accountability	1,253,599	293,954	-	959,645
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	65,282,927	8,987,506	1,083,014	55,212,407

See footnotes on page 7.

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

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

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,456,000	576,000	-	2,880,000
GGRF - Governor/Lieutenant Governor Pensions	340,000	56,666	-	283,334
GGRF - Judges Annuities	367,000	61,166	-	305,834
GGRF - Health/Dental/Life Insurance	36,435,000	-	-	36,435,000
DOA - Supplemental Annuity Benefits Special Fund	7,691,970	221,580	-	7,470,390
DOA - Cost of Living Allowance	14,434,000	14,252,000	-	182,000 ^{5/}
Emergency Declaration for Typhoon Hagibis per E.O. 2019-24	250,000	43,037	9,000	197,963 ^{6/}
Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25	250,000	-	27,000	223,000 ^{6/}
Emergency Declaration for DPHSS Main Facility per E.O. 2019-26	250,000	-	-	250,000 ^{6/}
TOTAL	63,473,970	15,210,449	36,000	48,227,521
CONTINUING APPROPRIATIONS				
General Obligation Bonds, Series 2009 A	5,536,250	5,536,250	-	-
GDOE Series 2010A JFK Project	5,131,550	5,131,550	-	-
BPT Tax Bonds, Series 2011A	16,346,888	-	-	16,346,888
BPT Tax Bonds, Series 2012B	7,493,878	-	-	7,493,878
GDOE Series 2013A Okkodo Project	2,936,335	2,286,335	-	650,000
BPT Bonds, Series 2015D	25,726,000	15,830,375	-	9,895,625
Limited Obligation Bonds (Section 30), Series 2016A	20,972,750	-	-	20,972,750
TOTAL	84,143,651	28,784,510	-	55,359,141
GRAND TOTAL	645,038,669	116,916,823	18,677,164	509,444,683

Footnotes:

- 1/ Pursuant to P.L. 35-36. 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/ Inclusive of Judiciary appropriations for: Court Appointed Fees (\$1,376,262) and Adult and Juvenile Drug Courts (\$1,650,719). Pending distribution of allocation by DOA.
- 4/ Appropriation Inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative (\$89,730).
- 5/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments.
- 6/ Funds made available through de-appropriation of DPHSS accounts.

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