

BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO GOVERNOR LESTER L. CARLSON, JR. DIRECTOR

JOSHUA F. TENORIO LIEUTENANT GOVERNOR

OCT 20 2020

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, 2020. 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. Further, due to revenue collection shortfalls within Government of Guam's Special Revenue Funds, any reported General Fund revenue surplus / expenditure lapses may be required to absorb such revenue collection shortfalls from Special Revenue Funds.

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

LESTER L. CAPLSON, JR.

Enclosures

ee system of	1111	m encosures subject to mote s.
Lester L. Carlson, Jr., D	iractor, Bureau of Budget	and Management Research
	but dut	
Edward Birn, Director,	Depaytment of Administr	ation
O	Carpe Shini.	
Dafne Shimizu, Directo	r, Department of Revenu	e and Taxation

Certification of information confining in Enclosures subject to Note 1

Consolidated Revenue / Expenditure Report 1/ General Fund

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

Twelve months ending September 2020	YTD ACTUAL Collection Comparison FY2020 and FY2019	Combined Comparative Statement of Revenues
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	125,000,000	125,000,000	125,	S	PROVISION FOR TAX REFUNDS 9,884,548 \$	FOR 5	PROVISION 9,884,548		9,884,548		Budget (Provision per P.L. 35-36)
\$ 798,066,773		823,247,525	\$ 823,	(1,052,385)	(1,05	- -	68,298,901	₩ ₩	67,246,516	€9	TOTAL GENERAL FUND REVENUES
1,500,921		1,040,370	1,	(46,887)	(4		142,052	i	95,165		Department Charges
1,373,580		976,072		(41,638)	7)	~ 	135,658		94,020		Other charges
0		0		0		_	0		0		Commerce
6,350		2,875		(80)		_	160		80		Public Health
117,570		60,800		(5,075)		01	6,125	1	1,050		Public Works
30		50		(10)			10	1	0		Police & Corrections
3,391		573		(84)			99		15		Agriculture
							3	and the same			Department Charges:
79,167,902		71,240,194	71,	(26,796)	0		183,412		156,616		Federal Sources
37,222		110,302		40,534			7,812	and the same	48,346		Child Support AFDC Local Share
289,027		0		0	1			1	0		Recovery from Individuals
1,794,885		1,200,955		(67.330)	(175,600	1	108,270		Immigration fees
77,046,768		69,928,937	69,	0	-	1	1		0		Section 30
		1			1		3	3			Federal Sources:
433,010		809,554		(1,962)		-	4,154		2,192		Use of Money & Property
4,888,279		4,317,740	4,	(106,975)	(10	ALIENS A	233,973		126,998		Licenses, Fees & Penalties
313,650,137		302,728,098	302,	(4,436,179)	(4,43		29,253,282		24,817,104		Business Privilege Taxes
4,875,517		912,904	4,9	(96.883)	7	-	433,766		336,883		Use Tax
					1	1					Other Taxes:
308,774,621		,815,194	297,81	(4:339,295)	(4)3	01	28,819,516		24,480,221		Gross Receipts Taxes 6/
		,		1							Business privilege taxes:
398,426,523		443,111,569	443,	3,566,414	3,50	7	38,482,027		42,048,441		Income Taxes
240,830,818		269.565,092	269.	4,737.725	4,7:		19,758,846		24,496,570		Withholding 5/
81,285,788		105,930,356	105,	2,403,327	2,40	8	10,946,998		13,350,324		Corporation 4/
6 76,309,917		67,616,121	\$ 67,	(3,574,637)	(3,5)	69	7,776,183	69	4,201,546	3/ \$	Individual 2/ & 3/
			1							1	Income Taxes:
Fiscal Year 2019		nr 2020	Fiscal Year	ease)	Increase (Decrease)		September		September		
			,				2019		2020		

- 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 2020 adopted level. (October 2019: \$10,697,160; January 2020: \$2,120,702; April 2020: \$1,322,507; July 2020: \$4,902,435).
- 3/ Non-recurring revenues in FY 2020 for Individual Income Tax: October 2019 (\$1,360,682)
- 4/ Non-recurring revenues in FY 2020 for Corporate Tax: October 2019 (\$2,950,000); December 2019 (\$415,347); January 2020 (\$6,500,151).
- 5/ Non-recurring revenues in FY 2020 for Withholding Tax: December 2019 (\$1,157,169); June 2020 (PUA \$6,255,407); July 2020 (PUA \$11,282,563); August 2020 (PUA \$8,175,803); September 2020 (PUA \$5,033,187).
- 6/ Non-recurring revenues in FY 2020 for Business Privilege Tax: October 2019 (\$2,990,000)

7/ 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 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.

Consolidated Revenue / Expenditure Report 11 Government of Guam General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending September 2020

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2020

	Pui	rsuant to 5 GCA, Ch 4	Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]	lays after month-end]	Pursuant to 5 G	Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] ^{2/2}	of each quarter] ^{2/}
	FY2020 Ado	FY2020 Adopted Revenues	FY2020 Actual Collections	Favorable	FY2020 Adopted Revenues	FY2020 Actual Collections	Favorable
	Allocated for the N	Allocated for the Month of Septembe 3/	For the Month September	(Unfavorable)	Allocated for the Quarter	for the Quarter	Increase (Decrease)
Income Taxes:							
Individual	€9	5,736,681	\$ 4,201,546	\$ (1,535,135)	10,844.710.00	29,940.907.84	19,096,197.84
Corporation		13,712,475	13,350,324	(362,151)	20.666,731	59.284,885	38.618,154
Withholding		19,780,107	24,496,570	4,716,463	58.873,945	81.338,789	22.464,844
Income Taxes	1	39,229,263	42,048,441	2,819,178	90,385,386	170,564,582	80,179,196
Business privilege taxes:							
Gross Receipts Taxes		32,891,894	24,480,221	(8,411.67,3)	84,284,225	71,550.258	(12,733.967)
Other Taxes:)			
Use Tax		707,965	336,883	(371.082)	1,677.168	1,131.704	(545.464)
Business Privilege Taxes		33,599,859	24,817,104	(8,782,755)	85,961,393	72,681,962	(13,279,431)
Licenses, Fees & Penalties		471,099	126,998	(344,101)	1,653,484	1,024,433	(629,051)
Use of Money & Property		430,195	2,192	(428,003)	401,515	(254,333)	(655,848)
rederal Sources:		•					,
Section 30		0				0	0
Immigration fees		204,750	108,270	(96,480)	408,359	190,335	(218,024)
Recovery from Individuals		0	0	0	0	0	0
Child Support AFDC Local Share		0	48,346	48,346	0	84,044	84,044
Federal Sources		204,750	156,616	(48,134)	408,359	274,379	(133,980)
Department Charges:		and the same of th				-7	
Agriculture		85	15	(70)	272	81	(191)
Police & Corrections		00	0	(8)	18	10	(8)
Public Works		5,216	1.050	(4,166)	25,454	15.675	(9.779)
Public Health		137	80	(57)	1,602	80	(1.522)
Commerce		0	0	0	0	0	0
Other charges		115,521	94,020	(21,501)	546.176	323,174	(223.002)
Department Charges		120,967	95,165	(25,802)	573,522	339,020	(234,502)
TOTAL GENERAL FUND REVENUES	()	74,056,133	\$ 67,246,516	\$ (6,809,617)	\$ 179,383,659	\$ 244,630,042	\$ 65,246,383

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.

3/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1, Section 2(I). 2/ This information will be updated in the quarter ending 9/30/2020.

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.

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

Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end] YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Months Ending September 2020

Pursuant to 2GCA. 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] FY2020 ADOPTED Revenues vs. PROJECTED Revenues to Year End

2.44%				2.44%			
19,605,992	823,247,525 \$	803,641,533	\$ 803	\$ 19,605,992	\$ 823,247,525	\$ 803,641,533	TOTAL GENERAL FUND REVENUES
(439,509)	1,040,370	1,479,879		(439,509)	1,040,370	1,479,879	Department Charges
(1,353,481)		1,353,481	1	(377,409)	976,072	1,353,481	Other charges
0		0		0	0	0	Commerce
(6,327)		6,327		(3,452)	2,875	6,327	Public Health
(116,666)		116,666		(55,866)	60,800	116,666	Public Works
(28)		28		22	50	28	Police & Corrections
(3,377)		3,377		(2,804)	573	3,377	Agriculture
						1	Department Charges:
(1,656,218)	71,240,194	72,896,412	72	(1,656,218)	71,240,194	72,896,412	Federal Sources
0		0		110,302	110,302	d	Child Support AFDC Local Share
0		0		0	0	0	Recovery from Individuals
(254,755)	1,311,257	1,566,012	1	(365.057)	1,200,955	1,566,012	Immigration fees
(1,401,463)	69,928,937	71,330,400	71	(1,401,463)	69,928,937	71,330,400	Section 30
				1			Federal Sources:
287,653	809,554	521,901		287,653	809,554	521,901	Use of Money & Property
(2,653,438)	4,317,740	6,971,178	6	(2,653,438)	4,317,740	6,971,178	Licenses, Fees & Penalties
(17,085,871)	302,728,098	319,813,969	319	(17,085,871)	302,728,098	319,813,969	Business Privilege Taxes
(11,056)	4,912,904	4,923,960	4	(11,056)	4,912,904	4,923,960	Use Tax
				1			Other Taxes:
(17,074,815)	297,815,194	314,890,009	314	(17,074,815)	297,815,194	314,890,009	Gross Receipts Taxes 7/
							Business privilege taxes:
41,153,375	443,111,569	401,958,194	401	41,153,375	443,111,569	401,958,194	Income Taxes
23,269,668	269,565,092	246,295,424	246	23,269,668	269,565,092	246,295,424	Withholding 6/
20,871,946	105,930,356	85,058,410	85	20,871,946	105,930,356	85,058,410	Corporation 5/
(2,988,239)	67,616,121 \$	70,604,360 \$	\$ 70	\$ (2,988,239)	\$ 67,616,121	\$ 70,604,360	Individual 3/ & 4/
							Income Taxes:
Increase (Decrease)	FY2020 Revenue Tracking		(Full Year Projection)	(Unfavorable)	for the Cumulative Period	for the Cumulative Period 21	
Favorable		lues	FY2020 Adopted Revenues	Favorable	FY2020 Actual Revenues	FY2020 Adopted Revenues	

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- 2/ Based on Adopted Revenues allocated per P.L. 35-36, Chapter 1 Section 2(1).
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General Fund (Pursuant to §4109 (c) (3) of Title 5 GCA)

4,817,233	979,943	81,024,745	86,821,921	TOTAL
76,584	15,591	1,672,588	1,764,763	Guam Customs & Quarantine Agency
(1,120,895) 3/		29,426,616	28,305,721	Guam Fire Department
170,903	86,521	189,873	447,297	Chief Medical Examiner
193,466	•	406,534	600,000	DYA - Summer Employment and Youth Training Program
4,235	120,519	209,416	334,170	DYA - Runaway, Homeless or Victims of Abuse
429,596	99,757	4,220,876	4,750,229	Department of Youth Affairs (DYA)
15,546		74,184	89,730	DOC - Cost Sharing Initiative for CJIS Integration Project
117,667		377,585	495,252	DOC - Cost of Care & Custody of Prisoners in Federal Facilities
3,150,690	336,410	19,313,503	22,800,603	Department of Corrections (DOC)
251,203	48,322	475	300,000	GPD - Safe Schools Initiative
15,546		74,184	89,730	GPD - Cost Sharing Initiative for CJIS Integration Project
1,512,692	272,824	25,058,910	26,844,426	Guam Police Department (GPD)
				PROTECTION OF LIFE & PROPERTY
2,850,707	806,179	29,432,545	33,089,431	TOTAL
446,619	98,851	2,542,501	3,087,971	Office of Technology
78,054		36,946	115,000	OVA - Hiring and Training of Caseworkers
109,361	43,790	448,630	601,781	Office of Veterans Affairs (OVA)
11,790	3,643	72,091	87,524	Guam Ancestral Lands Commission
150,000	•		150,000	DRT - Tax Attorney
431,155	204,731	8,774,654	9,410,539	Department of Revenue & Taxation (DRT)
113,367	900	35,733	150,000	DOA - Charter School Administrative Support
500	•	78,000	78,500	DOA - Annual Membership for WICHE
•		439,800	439,800	DOA - Government Annual Single Audit
192,253		57,747	250,000	DOA - Government Claims Fund
212,368		2,087,632	2,300,000	DOA - Residential Treatment Fund
762,520			762,520	DOA - Support of Child in Custody - 19 GCA §5116
223,068	50,146	6,670,862	6,944,076	Department of Administration (DOA)
40,313	5,532	898,179	944,023	Civil Service Commission
179,581	46,620	933,311	1,159,512	Bureau of Budget & Management Research (BBMR)
(11,477) 3/		89,332	77,855	Bureau of Womens Affairs
21,459	233,100	369,347	623,906	Guam Medical Referral Assistance Office
(42,312) 3/		493,642	451,330	Office of I Segundu Na Maga'lahen Guahan
(67,911) 3/	118,867	5,404,138	5,455,094	Office of I Maga'lahen Guahan
				GENERAL GOVERNMENT
FUNDS AVAILABLE	ENCUMBRANCES	EXPENDITURES ²¹	APPROPRIATIONS 11	EXPENDITURES & ENCUMBRANCES

See footnotes on page 7.

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

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EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 21	ENCUMBRANCES	FUNDS AVAILABLE
PUBLIC HEALTH	7 077 616	4 410 600		2017
DPHSS - MIP/MIPPR Program	5,679,138	15,154,577	66	(9,475,505) 3/
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000		1	
DPHSS - Medicaid Program	9,012,876	7,496,854		1,516,022
DPHSS - Children's Health Insurance Program	4,845,230	3,209,869	202,879	1,432,482
DPHSS - Division of Senior Citizens Programs	9,319,247	7,508,839	843,731	966,677
DPHSS - Public Assistance Program	2,642,105	2,657,322		(15,217) 3/
DPHSS - Enhanced Allotment Plan	0	0		1
DPHSS - Foster Care Health Insurance Premiums	700,000	684,502		15,498
DPHSS - Child Protective Services	120,000			120,000
DPHSS - Medical Marijuana Program	750,000	46,002	1,200	702,798
DPHSS - Foster Group Home	800,000			800,000
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	300,000	28,263	88,389	183,348
GBHWC - Youth Suicide Prevention and Peace Program	86,000	31,959	19,356	34,685
TOTAI.	49 731 776	48 032 542	1 700 026	(2 792)
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	189,192,568	189,192,568		
GDOE - Simon Sanchez Procurement	500,000	500,000		
GDOE - Chamoru Studies Division	540,545	540,545		•
GDOE - Textbooks	1,500,000	1,497,040	•	2,960
GDOE - Capital Improvement Projects	885,000	885,000		
Guam Academy Charter School Council	10,516,500	9,461,653		1,054,847
University of Guam Operations (UOG)	27,661,845	27,661,845		•
UOG - Scholarships (SSFAP)	3,065,285	3,065,285		
UOG - Aquaculture Development and Training Center	115,364	115,364	_	
UOG - WERI (Guam Hydrologic Survey)	168,275	168,275		
UOG - WERI (Water Resource Monitoring)	143,348	143,348	,	1
UOG - Northern & Southern Soil & Water Conservation District Programs	137,594	137,594		•
UOG - KPRG Operations	115,134	115,134		
UOG - First Generation Trust Fund Initiative	250,000	250,000		
Guam Community College Operations (GCC)	16,910,955	16,910,955		•
GCC - Licensed Practical Nursing & Vocational Guidance Programs	765,540	765,540		
GCC - Apprenticeship Program	195,450	195,450		1
GCC - Lodging Management Program / Pro-Start Programs	24,154	24,154		
GCC - First Generation Trust Fund	200,000	200,000		
TOTAL	252,887,557	251,829,750		1,057,807

See footnotes on page 7.

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

TOTAL JUDICIAL/LEGISLATIVE/OTHERS	Office of Public Accountability	Mayor's Council of Guam (MCOG) - Operations	Public Defender Services Corporation (PDS)	Office of the Attorney General Operations (OAG)	Legislature - Guam Youth Congress	Legislature - Office of Finance and Budget	I Liheslaturan Guåhan (Legislature)	Unified Judiciary Operations (Judiciary)	JUDICIAL/LEGISLATIVE/OTHERS	TOTAL	DOAg - Conservation Officers	DOAg - Animal Shelter (GAIN)	Department of Agriculture - DOAg	BSP - Business and Economics Statistics Program	Bureau of Statistics & Plans (BSP)	ECONOMIC DEVELOPMENT	TOTAL	Guam Election Commission (GEC)	Department of Military Affairs	DOL - Worker's Compensation Fund	Department of Labor (DOL)	COD - Public Information Program	Commission on Decolonization (COD) - Operations	INDIVIDUAL & COLLECTIVE RIGHTS	TOTAL	DISID - Job Coaches	COMMUNITY SERVICES Department of Integrated Services for Indiv. with Disabilities (DISID)	EXPENDITURES & ENCUMBRANCES	
65,282,927	1,253,599	3,730,735	4,724,408	15,015,134	15,000	462,000	8,014,253	32,067,798		4,020,366	863,754	150,000	1,842,316	366,521	797,775		5,142,815	1,427,414	970,208	650,000	1,595,703	180,000	319,490		444,255	31,262	412,993	APPROPRIATIONS "	
61,230,202	1,253,666	1,344,871	4,724,408	13,348,206	15,000	462,000	8,014,253	32,067,798		3,550,752	729,182	112,500	1,785,521	344,920	578,629		4,212,901	1,362,240	484,162	631,419	1,497,128	43,136	194,817		95,029	8,004	87,025	EXPENDITURES 2	
330,437		194,698		135,739			1	1		82,897	26,582	37,500		•	18,815		86,246	27,241	1,005			45,000	13,000		1		-	ENCUMBRANCES	
3,722,288	(67)	2,191,166	1	1,531,189	,	ı				386,718	107,990	,	56,795	21,601	200,331		843,668	37,933	485,041	18,581	98,575	91,864	111,673		349,225	23,258	325,967	FUNDS AVAILABLE	

See footnotes on page 7.

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

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18,300,707	4,006,379	622,807,957	645,115,042	GRAND TOTAL
650,001		83,493,650	84,143,651	TOTAL
-		20,972,750	20,972,750	Limited Obligation Bonds (Section 30), Series 2016A
•	1	25,726,000	25,726,000	BPT Bonds, Series 2015D
650,000	•	2,286,335	2,936,335	GDOE Series 2013A Okkodo Project
0	-	7,493,878	7,493,878	BPT Tax Bonds, Series 2012B
_		16,346,888	16,346,888	BPT Tax Bonds, Series 2011A
,		5,131,550	5,131,550	GDOE Series 2010A JFK Project
	1	5,536,250	5,536,250	CONTINUING APPROPRIATIONS General Obligation Bonds, Series 2009 A
3,625,855	18,649	59,905,840	63,550,343	TOTAL
90,000	10,000	1	100,000	Emergency Declaration for COVID-19 per E.O. 2020-03 and §19803, Article 8, Ch. 19, Title 10 GCA
137,759	8,649	103,593	250,000	Emergency Declaration for COVID-19 per E.O. 2020-03 and §22402, Ch. 22, Title 5 GCA
59,377		190,623	250,000	Emergency Declaration for DPHSS Main Facility per E.O. 2019-26
153	•	111,939	112,092	Emergency Declaration for Tropical Storm 29W (Kammuri) per E.O. 2019-25
9,000	0	105,280	114,281	Emergency Declaration for Typhoon Hagibis per E.O. 2019-24
182,000	•	14,252,000	14,434,000	DOA- Cost of Living Allowance
675,890		7,016,080	7,691,970	DOA - Supplemental Annuity Benefits Special Fund
2,471,676	•	33,963,324	36,435,000	GGRF - Health/Dental/Life Insurance
1	•	367,000	367,000	GGRF - Judges Annuities
ı		340,000	340,000	GGRF - Governor/Lieutenant Governor Pensions
	•	3,456,000	3,456,000	Government of Guam Retirement Fund (GGRF) - Medicare Premiums
				MISCELLANEOUS APPROPRIATIONS
FUNDS AVAILABLE	ENCUMBRANCES	EXPENDITURES 2/	APPROPRIATIONS "	EXPENDITURES & ENCUMBRANCES

9 8 7 7 7 8

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/ Pending anticipated journal vouchers / Governor's Transfer to address the account overrun.
- 4/ 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.
- 5/ Appropriation inclusive of Criminal Justice Information System Integration Project Cost Sharing Initiative (\$89,730).
- 6/ COLA expenditure reflective of executive branch line agency COLA payments and is net of autonomous agency COLA payments
- 7/ Funds made available through de-appropriation of DPHSS accounts.
- 8/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$250,000). Pending journal vouchers to Emergency Declaration accounts funded by the Coronavirus Relief Fund.
- 9/ Funds made available through de-appropriation of Emergency Declaration funds from E.O. 2019-24 and E.O. 2019-26 (total \$23,627) and Commission on Decolonization continuing appropriations (\$76,373)