



*State of Georgia*  
*Georgia Revenues and Reserves Report*  
*Fiscal Year Ended June 30, 2019*



*The Covered Bridge*  
Stone Mountain, Georgia  
Submitted by the Stone Mountain Memorial Association



### **The Covered Bridge, Dekalb County, Georgia**



Stone Mountain Memorial Association's goal is to get the Covered Bridge listed on the National Historic Registry and renamed to the Washington W. King Bridge after its creator and builder. Washington W. King built bridges all over the State of Georgia and became an important member of Atlanta's African American business community. Built in 1891 in Athens, Georgia to span the Oconee River at College Avenue, this Town lattice truss covered bridge is one of four known surviving examples of Washington King's work. This bridge was moved to its present location and preserved by the Stone Mountain Memorial Association in 1965.

STATE OF GEORGIA  
GEORGIA REVENUES AND RESERVES REPORT  
GENERAL FUND (STATUTORY BASIS)

- TABLE OF CONTENTS -

	<u>Page</u> <u>Number</u>
Letter of Transmittal	i
Current Year Information	
State Funds and Funds Available from Beginning Fund Balance, Appropriation and Changes in Fund Balances	1
Calculation of Fund Balances by Category of State Funds	2
State General Fund Receipts By Collecting Unit	4
Analysis of Revenue Shortfall Reserve (Preliminary)	5
Analysis of Motor Fuel Funds Available for Appropriation	6
Analysis of Reserve for Lottery For Education	7
Analysis of Reserve for Tobacco Settlement Funds	8
Analysis of Reserve for Guaranteed Revenue Debt Common Reserve Fund	9
Detail of State General Fund Receipts by Collecting Unit	10
Legislative Appropriation and Allotments to Spending Units	14

(This page intentionally left blank)



**Brian P. Kemp**  
Governor

**Thomas Alan Skelton, CPA**  
State Accounting Officer

September 5, 2019

**The Honorable Brian P. Kemp, Governor of Georgia**  
**Mr. Greg Dozier, Chief Financial Officer**  
**Mr. Kelly Farr, Executive Director of OPB**

It is my privilege to present the Georgia Revenues and Reserve Reports for the fiscal year ended June 30, 2019. The objective of this report is to present information about taxes, fees, assessments, and other revenues collected under Constitutional and statutory authority and remitted to the Office of the State Treasurer (OST) during the fiscal year. The report also provides the legislative appropriation of such funds as set forth in the Amended Appropriations Act of 2018 – 2019. Finally, the report provides balances remaining at fiscal year-end including a preliminary calculation of the revenue shortfall reserve.

This report does not provide a comprehensive analysis of the State's general operating revenue, but discloses only those amounts remitted to OST. Federal funds and departmental collections retained for use by the various departments and agencies of the State are not presented in this report.

Information in this report is presented on a basis of accounting (statutory basis), which is substantially the same as the cash receipts and disbursements basis of accounting, with the following exceptions, for which (net) funds available or appropriations have been reported even though cash has not been received/dispensed:

- (1) Amounts due from the Georgia Lottery Corporation,
- (2) Amounts due to the various State organizational units for:
  - (a) Operational costs of the fiscal year and
  - (b) Undistributed sales tax collections (for local governments).
- (3) Amounts due to Georgia Fund 1 and Georgia Fund 1 Plus for uncollected earnings.

The information contained in this report should not be construed to present the financial position or results of operations of the State of Georgia as a whole. Such information will be presented in the State of Georgia *Comprehensive Annual Financial Report*, which will be issued in December 2019.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "T. Skelton", written over a horizontal line.

Thomas Alan Skelton, CPA  
State Accounting Officer

(This page intentionally left blank)

## CURRENT YEAR INFORMATION

(This page intentionally left blank)



STATE OF GEORGIA  
GENERAL FUND (STATUTORY BASIS)  
STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE,  
APPROPRIATION AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE

State Funds

State Treasury Receipts

State General Fund Receipts

Net Taxes

Department of Revenue

Income Tax - Individual

\$ 12,176,943,411.25

Income Tax - Corporate

1,271,270,325.90

Sales and Use Tax - General

6,250,309,667.21

Motor Fuel

Excise and Motor Carrier Mileage Tax

1,837,943,797.21

Sales Tax

9,987.10

Tobacco Taxes

223,363,456.90

Alcoholic Beverages Tax

198,769,658.53

Estate Tax Refunds

5,406.00

Property Tax

227,456.83

Motor Vehicle License Tax

388,482,659.67

Title ad valorem Tax

864,630,632.20

Total Net Taxes - Department of Revenue

23,211,956,458.80

Other Departments

Insurance Premium Tax

510,850,096.45

Total Net Taxes

23,722,806,555.25

Interest, Fees and Sales

Department of Revenue

Transportation Fees

191,476,699.93

Other Interest, Fees, and Sales

387,652,134.64

Total Interest, Fees, and Sales - Department of Revenue

579,128,834.57

Other Departments

Office of the State Treasurer

Interest and Motor Fuel Deposits (Net of Bank Charges)

63,985,299.39

Interest and All Other Deposits (Net of Bank Charges)

98,758,293.72

Other Fees and Sales

32,621,432.94

All Other Departments

1,073,764,285.66

Total Interest Fees and Sales - Other Departments

1,269,129,311.71

Total Interest, Fees and Sales

1,848,258,146.28

Total State General Fund Receipts

25,571,064,701.53

Lottery for Education

Lottery Proceeds

1,207,369,000.00

Interest Earned

25,950,151.16

Tobacco Settlement Funds

Settlements Received

163,850,648.15

Interest Earned

2,068,515.41

Brain and Spinal Injury Trust Fund

Federal Revenue

1,445,857.00

Federal Energy Regulatory Commission - Payments in lieu of Taxes - Power Sales

1,803.15

Treasury, U. S. Department of - Reimbursement for Cash Management and Improvement Act

832.00

Guaranteed Revenue Debt Common Reserve Fund - Interest Earned

1,265,663.93

Total State Treasury Receipts

26,973,017,172.33

Agency Surplus Returned

153,917,971.23

Funds Available from Beginning Fund Balance

Mid-Year Adjustment for Education (K-12)

243,198,693.00

Total State Funds

27,370,133,836.56

Funds Available from Beginning Fund Balance

Revenue Shortfall Reserve

2,485,588,528.43

Lottery for Education

1,169,890,898.86

Tobacco Settlement Funds

74,485,266.53

Guaranteed Revenue Debt Common Reserve Fund

53,776,000.00

Total Funds Available from Beginning Fund Balance

3,783,740,693.82

TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE

31,153,874,530.38

APPROPRIATION

Legislative Appropriation to Spending Units for Fiscal Year Ended June 30

26,952,663,482.00

Less: Current Year Funds Lapsed

(181,347,372.00)

NET APPROPRIATION

26,771,316,110.00

EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION

4,382,558,420.38

ENDING FUND BALANCE - JUNE 30, 2019

\$ 4,382,558,420.38

ANALYSIS OF ENDING FUND BALANCE

Reserved for:

Revenue Shortfall Reserve (Preliminary)

\$ 2,971,844,638.81

Lottery for Education (Preliminary)

1,277,266,454.69

Tobacco Settlement Funds (Preliminary)

79,671,326.88

Guaranteed Revenue Debt Common Reserve Fund

53,776,000.00

Total Reserved Fund Balance

4,382,558,420.38

Unreserved, Undesignated (Surplus)

-

TOTAL ENDING FUND BALANCE - JUNE 30, 2019

\$ 4,382,558,420.38

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**CALCULATION OF FUND BALANCES BY CATEGORY OF STATE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<b>TOTAL</b>	<b>REVENUE SHORTFALL RESERVE</b>
<b>STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE</b>		
<b>State Funds</b>		
<b>State Treasury Receipts</b>		
State General Fund Receipts	\$ 25,571,064,701.53	\$ 25,571,064,701.53
Lottery for Education - Lottery Proceeds and Interest	1,233,319,151.16	-
Tobacco Settlements Received and Interest	165,919,163.56	-
Brain and Spinal Injury Trust Fund	1,445,857.00	1,445,857.00
Federal Revenue	2,635.15	2,635.15
Guaranteed Revenue Debt Common Reserve Fund - Interest Earned	1,265,663.93	-
<b>Total State Treasury Receipts</b>	<b>26,973,017,172.33</b>	<b>25,572,513,193.68</b>
Agency Surplus Returned		
Surplus Collected from FY 2018	150,059,804.79	71,015,475.96
Early Remittance of FY 2019 Surplus		
Guaranteed Revenue Debt Common Reserve Fund	-	1,265,663.93
Other	3,858,166.44	3,647,478.81
Funds Available from Beginning Fund Balance		
Mid-Year Adjustment for Education (K-12)	243,198,693.00	243,198,693.00
<b>Total State Funds</b>	<b>27,370,133,836.56</b>	<b>25,891,640,505.38</b>
<b>Funds Available from Beginning Fund Balance</b>		
Revenue Shortfall Reserve	2,485,588,528.43	2,485,588,528.43
Lottery for Education	1,169,890,898.86	-
Tobacco Settlement Funds	74,485,266.53	-
Guaranteed Revenue Debt Common Reserve Fund	53,776,000.00	-
<b>Total Funds Available from Beginning Fund Balance</b>	<b>3,783,740,693.82</b>	<b>2,485,588,528.43</b>
<b>TOTAL STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE</b>	<b>31,153,874,530.38</b>	<b>28,377,229,033.81</b>
<b>APPROPRIATION</b>		
Legislative Appropriation to Spending Units for Fiscal Year Ended June 30		
FY 2019 Legislative Appropriation to Spending Units		
House Bill 684 (Original Appropriation)	26,226,914,974.00	24,875,258,777.00
House Bill 30 (Amended Appropriation)	706,510,068.00	692,038,374.00
Budget Adjustments		
Hospital Provider Payment	(3,063,857.00)	(3,063,857.00)
Nursing Home Provider Fees	22,302,297.00	22,302,297.00
Net Appropriation Prior to Lapse	26,952,663,482.00	25,586,535,591.00
Less: Current Year Funds Lapsed	(181,347,372.00)	(181,151,196.00)
<b>NET APPROPRIATION</b>	<b>26,771,316,110.00</b>	<b>25,405,384,395.00</b>
<b>EXCESS OF STATE FUNDS AND FUNDS AVAILABLE FROM BEGINNING FUND BALANCE OVER NET APPROPRIATION</b>	<b>4,382,558,420.38</b>	<b>2,971,844,638.81</b>
<b>ENDING FUND BALANCE - JUNE 30, 2019</b>	<b>\$ 4,382,558,420.38</b>	<b>\$ 2,971,844,638.81</b>

<b>LOTTERY FOR EDUCATION FUNDS</b>	<b>TOBACCO SETTLEMENT FUNDS</b>	<b>GUARANTEED REVENUE DEBT COMMON RESERVE FUND</b>
\$ -	\$ -	\$ -
1,233,319,151.16	-	-
-	165,919,163.56	-
-	-	-
-	-	-
-	-	1,265,663.93
<hr/>	<hr/>	<hr/>
1,233,319,151.16	165,919,163.56	1,265,663.93
78,054,401.04	989,927.79	-
-	-	(1,265,663.93)
210,687.63	-	-
-	-	-
<hr/>	<hr/>	<hr/>
1,311,584,239.83	166,909,091.35	-
-	-	-
1,169,890,898.86	-	-
-	74,485,266.53	-
-	-	53,776,000.00
<hr/>	<hr/>	<hr/>
1,169,890,898.86	74,485,266.53	53,776,000.00
<hr/>	<hr/>	<hr/>
2,481,475,138.69	241,394,357.88	53,776,000.00
1,201,496,219.00	150,159,978.00	-
2,908,641.00	11,563,053.00	-
-	-	-
-	-	-
<hr/>	<hr/>	<hr/>
1,204,404,860.00	161,723,031.00	-
(196,176.00)	-	-
<hr/>	<hr/>	<hr/>
1,204,208,684.00	161,723,031.00	-
<hr/>	<hr/>	<hr/>
1,277,266,454.69	79,671,326.88	53,776,000.00
<hr/>	<hr/>	<hr/>
\$ 1,277,266,454.69	\$ 79,671,326.88	\$ 53,776,000.00

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**COLLECTING UNIT (See also "Detail of State General Fund Receipts by Collecting Unit")**

Accounting Office, State	\$ 676,187.43
Agriculture, Department of	21,036,377.02
Appeals, Court of	476,254.52
Audits and Accounts, Department of	1,913,893.00
Banking and Finance, Department of	23,559,198.26
Behavioral Health and Developmental Disabilities, Department of	1,468,287.82
Community Health, Department of	508,591,834.91
Community Supervision, Department of	113,189.90
Corrections, Department of	12,690,618.54
Driver Services, Department of	100,879,076.53
Early Care and Learning, Department of	844,138.78
General Assembly of Georgia	13,417.55
Governor, Office of the	269,540.00
Human Services, Department of	3,780,267.66
Insurance, Office of the Commissioner of	572,121,820.66
Investigation, Georgia Bureau of	1,218,373.53
Labor, Department of	20,007,074.77
Law, Department of	313,163.16
Natural Resources, Department of	61,624,363.75
Properties Commission, State	24,225,649.84
Public Health, Department of	12,765,470.41
Public Safety, Department of	5,793,986.90
Public Service Commission	1,171,179.09
Revenue, Department of	23,791,085,293.37
Secretary of State	105,220,960.50
Student Finance Commission, Georgia - Georgia Non-Public Post-Secondary Education Commission	1,289,271.19
Superior Court Clerks' Cooperative Authority	83,782,186.56
Supreme Court	157,473.92
Transportation, Department of	1,500.00
Treasurer, Office of the State	195,365,026.05
Workers' Compensation, State Board of	18,609,625.91
	<hr/>
Total State General Fund Receipts	<u>\$ 25,571,064,701.53</u>

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF REVENUE SHORTFALL RESERVE**  
**(PRELIMINARY)**  
**JUNE 30, 2019**

Beginning Fund Balances - July 1, 2018	
Reserved for Revenue Shortfall Reserve	\$ 2,728,787,221.43
FY 2018 Agency Surplus Returned	<u>71,015,475.96</u>
Total Beginning Revenue Shortfall Reserve - July 1, 2018	2,799,802,697.39
FY 2019 Appropriation of Mid-Year Adjustment for Education	<u>(243,198,693.00)</u>
Adjusted FY 2018 Revenue Shortfall Reserve	2,556,604,004.39
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions (see below)	<u>415,240,634.42</u>
Ending Revenue Shortfall Reserve (Preliminary) - June 30, 2019	<u>\$ 2,971,844,638.81</u>

Net Change in Revenue Shortfall Reserve from Current Year Activity	
Current Year State Treasury Receipts and Agency Surplus Returned	
State General Fund Receipts (Net Revenue Collections)	\$ 25,571,064,701.53
Other Treasury Receipts	<u>1,448,492.15</u>
Total Current Year State Treasury Receipts	25,572,513,193.68
Agency Surplus Returned - Early Remittance of FY 2019 Surplus	<u>4,913,142.74</u>
Total Current Year State Treasury Receipts and Agency Surplus Returned	<u>25,577,426,336.42</u>
Current Year Appropriation/Other Deductions	
FY 2019 Appropriation (does not include appropriation for Mid-Year Adjustment itemized above)	25,324,098,458.00
Budget Adjustments (net)	19,238,440.00
Funds Lapsed	<u>(181,151,196.00)</u>
Total Current Year Appropriation/Other Deductions	<u>25,162,185,702.00</u>
Excess of Total Current Year State Treasury Receipts and Agency Surplus Returned Over Current Year Appropriation/Other Deductions	<u>\$ 415,240,634.42</u>

Statutory Limits/Availability

Maximum Reserve - 15% of State General Fund Receipts (Net Revenue Collections)	\$ 3,835,659,705.00
1% of State General Fund Receipts (Net Revenue Collections) (Maximum amount of reserve available for appropriation to fund increased K-12 needs)	\$ 255,710,647.00
4% of State General Fund Receipts (Net Revenue Collections) (Governor may release reserve funds in excess of this amount for appropriation)	\$ 1,022,842,588.00
Current Year Reserve as a Percentage of State General Fund Receipts (Net Revenue Collections)	11.62%

This reserve is calculated as provided for in OCGA 45-12-93(a), which states, in part, that "the amount of all surplus in state funds existing as of the end of each fiscal year shall be reserved and added to the Revenue Shortfall Reserve. Funds in the Revenue Shortfall Reserve shall carry forward from fiscal year to fiscal year, without reverting to the general fund at the end of a fiscal year." Up to one percent (1%) of the preceding fiscal year's net revenue collections may be appropriated from the reserve for funding increased K-12 needs and the Governor may release reserve funds in excess of four percent (4%) of net revenue collections for appropriation. The reserve cannot exceed fifteen percent (15%) of the previous fiscal year's net revenue for any given fiscal year.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF MOTOR FUEL FUNDS AVAILABLE FOR APPROPRIATION**  
**JUNE 30, 2019**

Amount Derived from Motor Fuel Taxes	
FY 2019 Motor Fuel Tax Collections	
Per Accounting Records of the Department of Revenue	
Motor Fuel Collections	\$ 1,818,273,405.35
Motor Carrier Mileage Tax	<u>28,803,869.96</u>
Total Motor Fuel and Motor Carrier Mileage Tax Receipts	1,847,077,275.31
Refunds	(9,270,455.27)
Collection Costs	<u>(9,235,436.31)</u>
Net Motor Fuel and Motor Carrier Mileage Tax Receipts	1,828,571,383.73
3% Sales Tax on Motor Fuel	<u>9,987.00</u>
Total FY 2019 Motor Fuel Tax Collections per Department of Revenue	1,828,581,370.73
Interest Earned on Motor Fuel Tax Funds (Per Accounting Records of OST)	<u>63,985,299.39</u>
Total FY 2019 Motor Fuel Collections	1,892,566,670.12
Motor Fuel Tax Funds on Deposit in the Guaranteed Revenue Debt Common Reserve Fund in Excess of Amount Required	<u>1,265,663.93</u>
Total Amount Derived from Motor Fuel Taxes	<u>1,893,832,334.05</u>
FY 2020 Original Appropriation (House Bill 31) - Motor Fuel Funds to Georgia Department of Transportation	1,925,866,307.00
Additional Motor Fuel Funds Available for FY 2020 Appropriation (See Note Below)	<u><u>0.00</u></u>
Additional Funds Available for Transportation	
Hotel/Motel Fee	\$ 180,020,799.89
Highway Impact Fees	<u>11,492,689.45</u>
	191,513,489.34
Less: Refunds	(36,789.41)
Total Additional Funds Available for Transportation	<u><u>\$ 191,476,699.93</u></u>

The Constitution of the State of Georgia and the Official Code of Georgia provide that the amount of motor fuel-related collections in one fiscal year defines the amount to be appropriated in the subsequent fiscal year. The difference in the actual fiscal year 2019 motor fuel collections (including motor fuel funds on deposit in the Guaranteed Revenue Debt Common Reserve Fund at June 30, 2019), and the motor fuel appropriations in the 2020 Original Appropriations Act must be appropriated as motor fuel funds during fiscal year 2020. (see Article III, Section IX, Paragraph VI of the Constitution of the State of Georgia and OCGA 50-17-23(b)(3)).

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF RESERVE FOR LOTTERY FOR EDUCATION**  
**PRELIMINARY**  
**JUNE 30, 2019**

Beginning Reserve for Lottery for Education - July 1, 2018	<u>\$ 1,169,890,898.86</u>
Additions	
Lottery Proceeds Collected	1,207,369,000.00
Interest Earned	25,950,151.16
Early Remittance of FY 2019 Surplus	210,687.63
FY 2018 Agency Lottery Surplus Returned	<u>78,054,401.04</u>
 Total Additions	 <u>1,311,584,239.83</u>
Deductions	
FY 2019 Appropriations	1,204,404,860.00
Funds Lapsed	<u>(196,176.00)</u>
 Total Deductions	 <u>1,204,208,684.00</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2019	<u><u>\$ 1,277,266,454.69</u></u>
Analysis of Reserve	
Restricted	
Shortfall Reserve (50% of prior year proceeds)	\$ 571,757,500.00
 Unrestricted (Preliminary)	 <u>705,508,954.69</u>
Ending Reserve For Lottery for Education (Preliminary) - June 30, 2019	<u><u>\$ 1,277,266,454.69</u></u>

This reserve is calculated as provided for in OCGA 50-27-13. OCGA 50-27-13(b)(3) requires that "A shortfall reserve be maintained within the Lottery for Education account in an amount equal to at least 50 percent of the net proceeds deposited into such account for the preceding fiscal year. If the net proceeds paid into the Lottery for Education Account in any year are not sufficient to meet the amount appropriated for education purposes, the shortfall reserve may be drawn upon to meet the deficiency. In the event the shortfall reserve is drawn upon and falls below 50 percent of net proceeds deposited into such account for the preceding fiscal year, the shortfall reserve shall be replenished to the level required in this paragraph in the next fiscal year and the lottery-funded programs shall be reviewed and adjusted accordingly."

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF RESERVE FOR TOBACCO SETTLEMENT FUNDS**  
**PRELIMINARY**  
**JUNE 30, 2019**

Beginning Reserve for Tobacco Settlement Funds (Preliminary) - July 1, 2018	<u>\$ 74,485,266.53</u>
Additions	
Tobacco Settlements Received	163,850,648.15
Interest Earned	2,068,515.41
FY 2018 Agency Tobacco Surplus Returned	<u>989,927.79</u>
Total Additions	<u>166,909,091.35</u>
Deductions	
FY 2019 Appropriations	<u>161,723,031.00</u>
Ending Reserve For Tobacco Settlement Funds (Preliminary) - June 30, 2019	<u><u>\$ 79,671,326.88</u></u>

This reserve represents funds available as provided by the State of Georgia's share of the National Association of Attorneys General's Master Tobacco Settlement Agreement. Although no specific legal requirement for this reserve exists, the State's budget writers have chosen to establish a separate appropriations fund for the disbursement of these funds. Accounting for these funds within a reserve facilitates identification of the unexpended funds available for future appropriation.

The reserve included in this report is labeled "Preliminary," as it does not include the lapsing of current year surplus from appropriated agencies. Final close-out and audit of agency surplus will be completed subsequent to the release of this report.



**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**ANALYSIS OF RESERVE FOR GUARANTEED REVENUE DEBT COMMON RESERVE FUND**  
**JUNE 30, 2019**

<u>GUARANTEED REVENUE DEBT BOND ISSUE</u>	<u>BEGINNING RESERVE JULY 1, 2018</u>	<u>INTEREST EARNED</u>	<u>AVAILABLE BALANCE JUNE 30, 2019</u>	<u>ENDING RESERVE<sup>1</sup> JUNE 30, 2019</u>	<u>EXCESS BALANCE JUNE 30, 2019</u>
State Road and Tollway Authority					
Series 2001/Series 2011A Refunding	\$ 29,596,500.00	\$ 696,578.82	\$ 30,293,078.82	\$ 29,596,500.00	\$ 696,578.82
Series 2011B Refunding/Series 2016	24,179,500.00	569,085.11	24,748,585.11	24,179,500.00	569,085.11
Total Guaranteed Revenue Debt Bond Issues	<u>\$ 53,776,000.00</u>	<u>\$ 1,265,663.93</u>	<u>\$ 55,041,663.93</u>	<u>\$ 53,776,000.00</u>	<u>\$ 1,265,663.93</u>

<sup>1</sup>This reserve is calculated as provided for in OCGA 50-17-23(b)(3) which states, in part, "The amount to the credit of the common reserve fund shall at all times be at least equal to the aggregate highest annual debt service requirements on all outstanding guaranteed revenue obligations entitled to the benefit of such fund".

STATE OF GEORGIA  
GENERAL FUND (STATUTORY BASIS)  
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT  
FOR THE YEAR ENDED JUNE 30, 2019

**COLLECTING UNIT**

Accounting Office, State		
State Board of Accountancy	\$ 465,685.73	
State Ethics	210,501.70	\$ 676,187.43
Agriculture, Department of		
Animal Industry Fees	17,496.00	
Animal Protection Fees	647,500.00	
Consumer Protection Fees	4,136,738.71	
Entomology and Pesticides Permits	3,915,215.00	
Feed Division Fees	490,021.44	
GATE Program	2,904,600.41	
Miscellaneous Receipts	365,013.90	
Plant Industry Fees	1,535,640.82	
Regional Farmers Market Fees	6,455,043.88	
Small Farmers Market Fees	351,952.86	
Weights and Measures Warehouse Fees	217,154.00	21,036,377.02
Audits and Accounts, Department of		
For Federal Audit Fees		
Undistributed		1,913,893.00
Banking and Finance, Department of		
Fees		23,559,198.26
Behavioral Health and Developmental Disabilities, Department of		
Patient Accounts		1,468,287.82
Community Health, Department of		
Exam Board Fees	8,954,342.30	
Home Health Care License	4,588,596.54	
Hospital Provider Payment	333,954,831.00	
Medical License Fees	6,664,442.97	
Miscellaneous Fees	167,061.10	
Nursing Home Provider Fees	154,262,561.00	508,591,834.91
Community Supervision, Department of		
Family Violence Intervention Program		113,189.90
Corrections, Department of		
Confiscated Contraband Receipts	45,042.74	
Parole Fees	1,562,949.85	
Probation Supervision Fees	4,050,246.92	
Room and Board Assessments	6,781,444.86	
Supervision Transfer Fees	250,934.17	12,690,618.54
Driver Services, Department of		
A.D.A.D. Permits	12,945.00	
Driver's License Fees	77,408,271.16	
Excessive Speeder Fees	23,457,860.37	100,879,076.53
Early Care and Learning, Department of		
Child Care Learning Center Fees	601,905.99	
Civil Penalties	242,232.79	844,138.78
General Assembly of Georgia		
Legislative Earned Fees	8.20	
Legislative Service Fees	12,197.80	
Miscellaneous	1,211.55	13,417.55
Governor, Office of the		
Professional Standards Commission		
Teachers Certification Fees		269,540.00
Human Services, Department of		
Administrative Penalties - DUI		
Child Support Recovery Program	3,763,017.66	
Civil Penalties - Child Care	17,250.00	3,780,267.66

STATE OF GEORGIA  
GENERAL FUND (STATUTORY BASIS)  
DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT  
FOR THE YEAR ENDED JUNE 30, 2019

Insurance, Office of the Commissioner of			
Business Licenses and Permits	\$	46,058,996.17	
Fraud Account		4,049,039.47	
Non Business Licenses and Permits		4,564,457.96	
Penalty and Interest		1,450,808.22	
Safety Engineering Fees		5,148,422.39	
State Premium Tax	\$	510,866,570.03	
Insurance Company Regulation		654,579,750.58	
Refund of Local Premium Tax		(654,596,224.16)	
		<u>510,850,096.45</u>	\$ 572,121,820.66
Investigation, Georgia Bureau of			
Bingo License Fees		12,800.00	
Fingerprint License Applications		767,402.00	
GCIC Records Check Fees		430,965.75	
State Forfeiture Property		6,869.22	
Miscellaneous Receipts		<u>336.56</u>	1,218,373.53
Judicial Branch:			
Appeals, Court of			
Admission to Practice		26,030.00	
Certified Records Furnished		638.00	
Court Cost and Fees		436,620.00	
Excess Convenience Fee		<u>12,966.52</u>	476,254.52
Marketing Guide Brochure			
Supreme Court			
Admission to Practice		20,994.69	
Certified Copies Furnished		12,455.00	
Cost in Cases Docketed		111,620.00	
Excess Convenience Fees		<u>12,404.23</u>	157,473.92
Labor, Department of			
Administrative Assessments			20,007,074.77
Law, Department of			
Motor Vehicle Arbitration Fees			313,163.16
Natural Resources, Department of			
Alligator Farm Permits and Hunting Licenses		45,975.00	
Asbestos License Fees		324,624.91	
Boaters Licenses and Registrations		5,841,955.82	
BUI Reinstatement Fees		4,400.00	
Car Wash Certification Fees		450.00	
Coastal Marshland Shore Protection		4,100.00	
Commercial Fox Preserve		2,850.00	
Commercial Quail Breeders License		1,590.00	
Fines - Environmental Protection Division		1,468,231.77	
Fur Dealers License Agent		64,770.00	
Game Holding Permit		155.00	
Hazardous Waste Superfund		788,601.08	
Historic Preservation Application Fees		333,693.76	
Hunting and Fishing Licenses		28,211,356.16	
Land Disturbance Fees		1,787,377.58	
Lifetime Licenses		1,167,109.00	
One Year Film Prod Wildlife Permit		2,100.00	
Residential Operating Commercial Shooting Preserve		20,100.00	
Residential Operating Private Shooting Preserve		5,950.00	
Salt Water Fishing Guide and Bait Dealers Licenses		33,715.00	
Scientific Collectors Permit		15,755.00	
Scrap Tire		7,668,876.83	
Seafood Dealer License		5,640.00	
Shrimp Seizure		137,397.89	
Soft Shell Crab Dealer		440.00	
Solid Waste Fees		12,703,392.59	
State Federal Falconry Permit		2,640.00	
Tax Credit Donation		60,000.00	
Taxidermist License - Resident		17,100.00	
Taxidermist License - Non-Resident		500.00	
Title III Hazardous Substance Fee		574,855.36	
Trawler Crew Licenses		64,800.00	

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Natural Resources, Department of (continued)			
Vessel Late Fees		\$ 130,082.00	
Water Well License Renewal		91,079.00	
Wild Animal Dealer Licenses and Exhibit Permits		<u>42,700.00</u>	\$ 61,624,363.75
Properties Commission, State			
Rental and Sale of Property			24,225,649.84
Public Health, Department of			
Central Laboratory Fees		9,309,609.66	
Tanning Fees		16,225.00	
Vital Record Fees		2,752,113.71	
Paramedic Certification Fees		<u>687,522.04</u>	12,765,470.41
Public Safety, Department of			
Other Fees		242,840.66	
Transportation Services		33,984.00	
Peace Officers Administration Fees		786,113.93	
Overweight Citations		<u>4,731,048.31</u>	5,793,986.90
Public Service Commission			
Civil Penalties - Utilities		552,794.09	
Integrated Resource Planning Cost		<u>618,385.00</u>	1,171,179.09
Revenue, Department of			
Net Taxes:			
Income Tax - Individual	\$ 14,679,372,942.87		
Refunds	<u>(2,502,429,531.62)</u>	\$ 12,176,943,411.25	
Income Tax - Corporate	1,452,588,284.19		
Refunds	<u>(181,317,958.29)</u>	1,271,270,325.90	
Sales and Use Tax - General	6,317,045,819.10		
Refunds	<u>(66,736,151.89)</u>	6,250,309,667.21	
Motor Fuel			
Excise and Motor Carrier Mileage Tax	1,847,168,716.02		
Refunds	<u>(9,224,918.81)</u>	1,837,943,797.21	
Prepaid State Tax (Second Motor Fuel Tax)		9,987.10	
Tobacco Taxes	223,457,155.71		
Refunds	<u>(93,698.81)</u>	223,363,456.90	
Alcoholic Beverages Tax			
Liquor	69,908,654.93		
Refunds	<u>(14,298.17)</u>	69,894,356.76	
Malt Beverage		86,540,490.90	
Wine		42,334,810.87	
Estate Tax		5,406.00	
Property Tax	240,031.56		
Refunds	<u>(12,574.73)</u>	227,456.83	
Motor Vehicle License Tax	405,904,965.11		
Refunds	<u>(17,422,305.44)</u>	388,482,659.67	
Title ad valorem Tax		<u>864,630,632.20</u>	23,211,956,458.80
Interest, Fees and Sales:			
Alcoholic Beverages Licenses and Fees	4,749,440.34		
Refunds	<u>(129,937.30)</u>	4,619,503.04	
Costs of Collections			
Real Estate Transfer Tax	97.42		
Sales Tax			
Education Local Option	19,123,333.00		
Homestead Option	1,413,880.68		
Local Option	15,894,616.92		
MARTA	5,442,479.99		
Special Purpose	15,481,185.52		
Transportation Special Purpose	<u>2,284,085.01</u>	59,639,678.54	

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**DETAIL OF STATE GENERAL FUND RECEIPTS BY COLLECTING UNIT**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Revenue, Department of (Continued)				
E911 Admin Fees	\$	1,061,371.63		
Fees on Contracts		7,330.41		
Fireworks Excise Tax		1,313,452.18		
Interest		77,448,217.54		
Penalties		96,496,749.54		
Penalties and Interest on Fi Fa		17.76		
Public Service Corporation Assessments		1,047,235.92		
Tobacco Licenses and Fees	\$	400,067.00		
Refunds		(21,110.48)	378,956.52	
Transportation Fees				
Highway Impact Fees		11,492,689.45		
Hotel/Motel Fee		180,020,799.89		
Refunds		(36,789.41)	191,476,699.93	
Unclaimed Property		181,011,113.88		
Refunds		(35,836,188.72)	145,174,925.16	
Undistributed			464,696.40	
			\$	579,128,834.57
			\$	23,791,085,293.37
Secretary of State				
Boxing Commission			201,133.81	
Corporations			66,937,366.43	
Elections			73,943.50	
GA Laws			1,859.44	
Professional Examinations			21,029,511.63	
Qualifying Fees			201,357.83	
Real Estate			4,335,568.66	
Securities			12,440,219.20	105,220,960.50
Student Finance Commission, Georgia				
Georgia Non-Public Post-Secondary Education Commission				
Application and Renewal Fees			1,233,892.00	
Sale of Publications			55,379.19	1,289,271.19
Superior Court Clerks' Cooperative Authority				
Drivers' Education and Training			2,978,971.07	
Indigent Defense Fund			37,299,401.67	
Interest Income			119,413.38	
Judicial Operations Fee			17,971,817.40	
Peace Officers and Prosecutors Training Fund			23,036,896.20	
Senate Bill 218 Collections			1,073,694.79	
State Children's Trust Fund			1,301,992.05	83,782,186.56
Transportation, Department of				
Unpermitted Red Light Camera				1,500.00
Treasurer, Office of the State				
Anonymous Campaign Contributions			310.00	
Consumer Protection			32,066,921.89	
Dividends on Stock			5,642.56	
911 Fees			533,320.99	
Interest Earned (Net of Bank Charges)				
State General Funds		98,758,293.72		
Motor Fuel Tax Funds		63,985,299.39	162,743,593.11	
Legal Settlement			14,187.16	
Miscellaneous			1,050.34	195,365,026.05
Workers' Compensation, State Board of				
Assessments			17,764,681.01	
No Dependent Death Cases			200,000.00	
Penalty Fines			644,944.90	18,609,625.91
Total State General Fund Receipts				\$ 25,571,064,701.53

**STATE OF GEORGIA**  
**GENERAL FUND (STATUTORY BASIS)**  
**LEGISLATIVE APPROPRIATION AND ALLOTMENTS TO SPENDING UNITS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Appropriation for Fiscal Year 2019		
	Legislative Appropriation	Budget Adjustments	Funds Lapsed
<b>Legislative Branch</b>			
General Assembly of Georgia			
Georgia Senate	\$ 11,673,262.00	\$ -	\$ (131,624.00)
Georgia House of Representatives	19,589,875.00	-	(213,569.00)
Georgia General Assembly Joint Offices	12,886,536.00	-	(103,036.00)
Audits and Accounts, Department of	36,205,583.00	-	(463,310.00)
<b>Judicial Branch</b>			
Appeals, Court of	21,353,318.00	-	(297,666.00)
Judicial Council	15,832,325.00	-	(103,073.00)
Juvenile Courts	8,654,701.00	-	(22,183.00)
Prosecuting Attorneys	81,801,896.00	-	(1,173,479.00)
Superior Courts	73,613,912.00	-	(1,043,998.00)
Supreme Court	14,356,302.00	-	(197,388.00)
<b>Executive Branch</b>			
Accounting Office, State	7,053,407.00	-	(80,368.00)
Administrative Services, Department of	18,357,801.00	-	(49,765.00)
Agriculture, Department of	144,577,433.00	-	(433,787.00)
Banking and Finance, Department of	13,295,471.00	-	(165,552.00)
Behavioral Health and Developmental Disabilities, Department of	1,179,480,406.00	-	(9,426,024.00)
Community Affairs, Department of	131,702,318.00	-	(87,604.00)
Community Health, Department of	3,460,697,353.00	19,238,440.00	(540,803.00)
Community Supervision, Department of	182,353,965.00	-	(2,418,300.00)
Corrections, Department of	1,191,277,581.00	-	(9,019,317.00)
Defense, Department of	12,022,618.00	-	(114,114.00)
Driver Services, Department of	70,798,457.00	-	(590,496.00)
Early Care and Learning, Department of	428,801,237.00	-	(119,582.00)
Economic Development, Department of	34,710,220.00	-	(268,690.00)
Education, Department of	10,121,343,382.00	-	(98,444,677.00)
Employees' Retirement System	32,810,672.00	-	-
Forestry Commission, Georgia	45,233,279.00	-	(508,195.00)
Governor, Office of the	133,424,083.00	(6,010,060.00)	(379,861.00)
Human Services, Department of	807,475,782.00	-	(5,106,593.00)
Insurance, Office of the Commissioner of	20,116,323.00	-	(277,663.00)
Investigation, Georgia Bureau of	156,603,197.00	-	(1,227,991.00)
Juvenile Justice, Department of	342,867,415.00	-	(3,181,204.00)
Labor, Department of	13,810,354.00	760,060.00	(116,627.00)
Law, Department of	32,016,869.00	-	(507,414.00)
Natural Resources, Department of	125,839,563.00	-	(1,379,434.00)
Pardons and Paroles, State Board of	18,049,580.00	-	(240,588.00)
Public Defender Standards Council, Georgia	59,262,167.00	-	(724,264.00)
Public Health, Department of	287,520,170.00	5,250,000.00	(6,328.00)
Public Safety, Department of	186,082,570.00	-	(2,250,043.00)
Public Service Commission	9,834,629.00	-	(134,251.00)
Regents, University System of Georgia	2,440,869,777.00	-	(313,615.00)
Revenue, Department of	225,189,058.00	-	(1,254,570.00)
Secretary of State	24,705,289.00	-	(266,683.00)
Student Finance Commission, Georgia	980,429,663.00	-	(129,457.00)
Teachers' Retirement System	240,000.00	-	(57,175.00)
Technical College System of Georgia	403,801,212.00	-	(37,395,474.00)
Transportation, Department of	1,985,397,885.00	-	(27,758.00)
Veterans Service, Department of	23,050,371.00	-	(138,659.00)
Workers' Compensation, State Board of	18,963,167.00	-	(215,120.00)
General Obligation Debt Sinking Fund	1,267,392,608.00	-	-
Other	-	-	-
<b>Total</b>	<b>\$ 26,933,425,042.00</b>	<b>\$ 19,238,440.00</b>	<b>\$ (181,347,372.00)</b>

Net Appropriation	Allotments				
	Balance Due Spending Unit July 1, 2018	Cash Allotments Drawn	Funds Returned by Spending Unit	Surplus Lapsed	Balance June 30, 2019
\$ 11,541,638.00	\$ -	\$ 8,621,580.21	\$ -	\$ (1,116,147.00)	\$ 1,803,910.79
19,376,306.00	-	15,888,164.86	-	(1,324,894.96)	2,163,246.18
12,783,500.00	5,823,848.89	15,673,937.32	-	(494,487.76)	2,438,923.81
35,742,273.00	3,469,745.99	36,715,244.78	326,006.70	(326,006.70)	2,496,774.21
21,055,652.00	573,139.15	21,354,441.44	-	(649.19)	273,700.52
15,729,252.00	2,116,101.79	15,239,367.51	-	(62,543.09)	2,543,443.19
8,632,518.00	-	8,522,032.21	-	(110,485.79)	-
80,628,417.00	0.00	79,226,748.98	-	(1,175,470.82)	226,197.20
72,569,914.00	1,175,883.36	73,617,920.80	-	(6,199.68)	121,676.88
14,158,914.00	485,277.74	14,317,983.52	-	(4.30)	326,203.92
6,973,039.00	669,371.48	6,855,479.15	375,375.69	(375,375.69)	786,931.33
18,308,036.00	2,181,072.56	17,158,275.52	135,863.17	(135,863.17)	3,330,833.04
144,143,646.00	1,429,415.54	128,078,921.24	-	(33,224.96)	17,460,915.34
13,129,919.00	811,298.94	13,341,555.88	41,447.93	(41,447.93)	599,662.06
1,170,054,382.00	60,800,797.85	1,182,593,124.07	-	(11,135,102.69)	37,126,953.09
131,614,714.00	63,775,506.21	88,259,475.00	-	(1,131,837.18)	105,998,908.03
3,479,394,990.00	105,490,334.24	3,364,567,618.82	-	(15,877,282.96)	204,440,422.46
179,935,665.00	3,674,884.45	178,488,000.00	-	(805,559.39)	4,316,990.06
1,182,258,264.00	68,978,203.31	1,196,662,069.76	-	(1,416,776.73)	53,157,620.82
11,908,504.00	148,098.19	11,940,136.20	-	(116,465.99)	-
70,207,961.00	6,002,269.60	65,067,661.92	-	(94,635.55)	11,047,933.13
428,681,655.00	12,925,880.36	423,816,193.01	-	(10,489,693.96)	7,301,648.39
34,441,530.00	2,157,977.95	33,209,307.81	-	(476,854.78)	2,913,345.36
10,022,898,705.00	57,441,042.66	9,958,831,155.85	-	(4,100,858.68)	117,407,733.13
32,810,672.00	-	32,810,672.00	-	-	-
44,725,084.00	7,040,918.74	45,592,922.90	-	(30,354.47)	6,142,725.37
127,034,162.00	39,527,792.03	79,454,863.12	-	(1,555,213.88)	85,551,877.03
802,369,189.00	34,897.48	794,656,817.71	-	(7,710,069.63)	37,199.14
19,838,660.00	1,246,453.73	19,824,008.68	-	(538,680.37)	722,424.68
155,375,206.00	20,616,614.00	152,902,120.00	997,109.33	(997,109.33)	23,089,700.00
339,686,211.00	15,314,493.57	320,073,037.73	-	(2,129,625.46)	32,798,041.38
14,453,787.00	1,174,608.00	14,496,263.74	-	(78,479.26)	1,053,652.00
31,509,455.00	1,189,990.72	31,003,437.51	1,944,424.55	(1,944,424.55)	1,696,008.21
124,460,129.00	14,541,960.60	126,677,707.32	-	(355,353.85)	11,969,028.43
17,808,992.00	364,491.25	17,699,023.77	78,465.15	(78,465.15)	474,459.48
58,537,903.00	2,194,026.80	60,626,152.80	548,996.40	(548,996.40)	105,777.00
292,763,842.00	5,488,167.50	283,231,957.37	-	(6,750,508.75)	8,269,543.38
183,832,527.00	20,157,973.80	185,145,006.52	-	(733,720.42)	18,111,773.86
9,700,378.00	195,084.57	9,684,030.44	-	(957.55)	210,474.58
2,440,556,162.00	-	2,437,304,716.48	2,829,912.57	(6,081,358.09)	-
223,934,488.00	23,126,667.67	191,598,896.27	2,153,164.38	(2,153,164.38)	55,462,259.40
24,438,606.00	-	24,046,455.11	-	(392,150.89)	-
980,300,206.00	68,491,683.50	900,393,027.77	-	(69,672,129.79)	78,726,731.94
182,825.00	-	182,825.00	3,724.74	(3,724.74)	-
366,405,738.00	11,243,199.37	371,637,270.52	-	(188,552.50)	5,823,114.35
1,985,370,127.00	1,144,790,970.67	1,800,297,219.61	-	(714,948.00)	1,329,148,930.06
22,911,712.00	-	22,852,202.47	-	(59,509.53)	-
18,748,047.00	2,040,570.23	18,609,542.37	2,700.00	(352,605.38)	1,829,169.48
1,267,392,608.00	122,853,281.49	1,215,823,115.94	-	-	174,422,773.55
-	-	-	0.10	0.09	0.19
<u>\$ 26,771,316,110.00</u>	<u>\$ 1,901,763,995.98</u>	<u>\$ 26,114,669,689.01</u>	<u>\$ 9,437,190.71</u>	<u>\$ (153,917,971.23)</u>	<u>\$ 2,413,929,636.45</u>