

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999**

NOTE 2. BUDGETARY REPORTING BASIS:

The financial statements prepared on the legally enacted basis differ from the GAAP basis statements. Not all of the Commission's accounts and funds are included in the Commissions total funds authorized by the General Assembly. Consequently, the statement of expenditures – budget and actual – total budgeted funds presents only those funds for which a legal basis budget was enacted. Because the contributed support accounts of the General Fund are unbudgeted, they are not included in the budgetary comparison statements. The refund to grantors is also unbudgeted. Otherwise, the statement includes the General Fund, Special Revenue Funds and Capital Projects Funds.

Adjustments from the GAAP basis of accounting to the budgetary basis of accounting consist principally of reclassification from financial statement fund types to budgetary fund categories, reversals of payroll accruals and the related fringe benefits and removal of unbudgeted amounts.

	Financial Statement			Budgetary	
	Fund Type			Fund Category	
	General	Special Revenue	Capital Projects	General Fund	Other
Expenditures on GAAP Basis	\$ 45,549,039	\$ 1,297,624	\$ 2,770,003	\$	\$
Fund reclassifications:					
State appropriation	(19,743,761)			19,743,761	
Grants	(3,130,761)	(1,297,624)	(2,439,321)		6,867,706
Other	(11,613,261)		(330,682)		11,943,943
Unbudgeted	(11,061,256)				
Net accruals:					
Personal services and employer contributions				(64,053)	(13,742)
Expenditures on legal basis	\$ -0-	\$ -0-	\$ -0-	\$ 19,679,708	\$ 18,797,907

NOTE 3. STATE APPROPRIATION:

The following represents a reconciliation of the Appropriations Act for the period ended June 30, 1999 as originally enacted by the General Assembly to State appropriation revenue as reported in the general fund.

Original appropriation	\$19,254,326
Allocations by State Budget & Control Board:	
Employee base pay increase (Proviso 63C.12)	<u>298,603</u>
Adjusted Appropriation, Budgetary Basis	19,552,929
Accrual adjustments:	
Funding for personal services and employer contributions	<u>64,053</u>
Accrual basis State appropriation revenue	<u><u>\$19,616,982</u></u>