



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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EDDIE BAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

July 1, 2013

The Honorable Judith Won Pat
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
Thirty-Second Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 7/1/13
Time 4:50 PM
Received by [Signature]

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Solid Waste Operations Fund and the Territorial Education Facilities Fund for Fiscal Year 2013 for the month ending May 31, 2013 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

In the continuing efforts to improve reporting, the Department of Administration and the Department of Revenue and Taxation have adopted a new process. Once the reconciliation is complete, the tracking report for the Guam Highway Fund and the Tourist Attraction Fund will be submitted.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

[Signature]
RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
JOHN A. RIOS
BY: Ashley Gaetan

<i>Certification of Information Contained in Attachment A</i>
<i>[Signature]</i> John A. Rios, Director, Bureau of Budget and Management Research

DATE: 7/2/13

TIME: 10:25

AM PM

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

received
[Signature]

Government of Guam
 FY 2013 Special Revenue Fund Tracking
 For the month ending May 31, 2013
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month	Description/Fund Code		
	Solid Waste Operations 416	Territorial Education Facilities 205	
FY2013 (Oct 12-Sept 13)			
(A) October	Actual	1,543,660	182,620
(B) November	Actual	1,439,472	161,936
(C) December	Actual	1,459,302	215,982
(D) January	Actual	1,504,910	803,431
(E) February	Actual	1,489,337	10,007,349
(F) March	Actual	1,478,997	1,764,446
(G) April	Actual	1,489,260	4,319,545
(H) May	Actual	1,530,881	343,756
(I) June	Forecast	1,557,864	494,465
(J) July	Forecast	1,679,009	420,228
(K) August	Forecast	1,839,981	253,516
(L) September	Forecast	1,949,733	179,047
		18,962,407	19,146,320
Projected Revenue Enhancement			
(M) Tracking FY2013		18,962,407	30,046,320
(N) Public Law 31-233		20,239,600	30,483,566
(O) Overage/(Shortage)	(M-N)	(1,277,193)	(437,246)

/1- FY2013 Executive Budget request was \$19.3M. Adopted Level was \$20.2M.

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 May 31, 2013 & 2012

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2013	May, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	5,384	82,325	(76,941)	71,576	165,487	(93,912)
Use of money and property	0	0	0	0	0	0
TOTAL	5,384	82,325	(76,941)	71,576	165,987	(94,412)
Chamorro Land Trust Operations Fund						
Land trust application fees	700	150	550	4,350	3,200	1,150
Commercial leases / license	67,171	58,731	8,440	680,610	707,537	(26,927)
Agriculture / residential land trust lease	321	90	231	2,181	2,293	(112)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	181	54	127	1,146	287	859
TOTAL	68,373	59,025	9,348	688,287	733,898	(45,611)
Corrections Revolving Fund						
DOC revolving fund	0	128,250	(128,250)	765,170	501,750	263,420
Use of money and property	0	0	0	0	0	0
TOTAL	0	128,250	(128,250)	765,170	501,750	263,420
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	51,660	53,390	(1,730)
Passenger inspection fee - Airport Authority	624,609	536,867	87,743	5,991,381	5,537,226	454,155
Cargo inspection fee - All	57,902	28,751	29,150	202,685	82,730	119,955
Port inspection fee - single <4000#	0	740	(740)	4,180	8,330	(4,150)
Port inspection fee - single >4000#	0	86,956	(86,956)	583,710	708,365	(124,655)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	0	0	0	122	(122)
Air inspection fee - single <100#	0	2,895	(2,895)	23,190	34,595	(11,405)
Air inspection fee - single >100#	0	7,041	(7,041)	71,985	89,041	(17,056)
Revenue - other payments	3	1	2	662	47	615
Use of money and property	572	140	432	1,462	440	1,023
TOTAL	683,086	663,391	19,695	6,930,915	6,514,361	416,554
DPW Building and Design Fund						
Building inspection fee	37,659	25,096	12,563	535,700	521,660	14,040
Use of money and property	0	0	0	0	0	0
TOTAL	37,659	25,096	12,563	535,700	521,660	14,040
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	142,653	137,696	4,957	1,238,328	1,226,136	12,191
Use of money and property	0	0	0	0	0	0
TOTAL	142,653	137,696	4,957	1,238,328	1,226,136	12,191
Environmental Health Fund						
Health permits - business	8,515	6,833	1,682	56,295	56,582	(287)
PH registration and penalty	0	1,990	(1,990)	14,830	3,550	11,280
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,140	21,286	(146)	173,576	165,280	8,297
Administrative penalties	1,800	700	1,100	10,990	1,100	9,890
Use of money and property	0	0	0	0	0	0
TOTAL	31,455	30,809	646	255,691	226,511	29,180
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,060	1,083	(23)	6,404	5,360	1,044
Fire prevention fees	11,806	17,499	(5,693)	62,579	45,940	16,639
Other fees	7	14	(7)	63	112	(49)
Ambulance service	52,899	1,617	51,282	373,031	3,262	369,769
Fire citations	0	0	0	2,775	0	2,775
TOTAL	65,772	20,213	45,559	444,852	54,674	390,178
Guam Contractors License Board Fund						
Contractors fees	65,668	97,680	(32,012)	176,928	217,098	(40,170)
Use of money and property	102	5	97	812	23	789
TOTAL	65,770	97,685	(31,915)	177,740	217,121	(39,381)

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2/28/2013

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
May 31, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2013	May, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	58,641	63,830	(5,189)	351,205	328,330	22,875
Use of money and property	36	0	36	224	0	224
TOTAL	58,677	63,830	(5,153)	351,429	328,330	23,098
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	0	121,889	(121,889)	1,237,015	1,273,400	(36,384)
Diesel fuel tax	10,037	(22,807)	32,843	485,163	536,787	(51,624)
Other fuel tax	4,015	(9,159)	13,174	193,882	214,438	(20,556)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	60,291	(217,179)	277,469	2,868,439	2,759,910	108,529
Auto surcharge on other fuels	21,924	(38,284)	60,208	1,042,924	1,044,140	(1,216)
Condition for deposit fee penalties	250	0	250	2,250	1,500	750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	96,516	(165,540)	262,056	5,829,674	5,830,175	(501)
Licenses and registrations	1,858,498	672,094	1,186,403	6,358,639	6,148,137	210,502
Use of money and property	849	24	825	2,907	261	2,646
TOTAL	1,955,863	506,579	96,580	12,191,219	11,978,573	212,646
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,789	6,742	47	59,736	55,801	3,935
Use of money and property	71	3	68	332	15	317
TOTAL	6,860	6,745	115	60,068	55,816	4,252
Healthy Futures Funds						
Cigarettes	499,390	458,371	41,019	7,594,981	7,858,689	(261,728)
Cigars	0	2,278	(2,278)	13,847	15,436	(1,789)
Others	0	29,722	(29,722)	971,580	311,591	659,989
Distilled spirit	0	48,330	(48,330)	447,908	394,105	53,801
Vinuous beverages	0	25,869	(25,869)	205,598	242,239	(36,641)
Malted fermented beverages	220,128	230,151	(10,023)	1,202,003	1,407,232	(205,229)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	21	0	21	160	1	158
TOTAL	719,539	794,719	(75,179)	10,435,855	10,227,293	208,563
Indirect Cost Fund						
Office of the Governor	0	0	0	0	758	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	14,679	0	14,679	14,679	0	14,679
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	158,770	41,497	117,272	544,562	107,985	436,577
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	12,319	0	12,319
Dept of Mental Health & Substance Abuse	0	0	0	55,007	52,664	2,343
Department of Labor	0	0	0	67,888	64,550	3,318
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	17,798	(17,798)
Guam Energy Office	17,494	0	17,494	138,996	0	138,996
Council of Arts & Humanities	0	0	0	(2,451)	0	(2,451)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	190,942	41,498	149,445	828,963	293,003	535,960
Land Survey Revolving Fund						
Document tax - land survey fee	156,252	120,978	35,275	1,765,049	1,333,110	431,939
Rental of government land	2,768	2,768	0	22,908	23,141	(233)
Recording fee	34,279	27,825	6,454	249,354	244,263	5,091
Application fees	0	0	0	0	0	0
Certificates of document fees	10,307	10,381	(74)	88,633	83,354	5,279
Subpoena fees	0	35	(35)	40	70	(30)
Use of money and property	0	0	0	0	0	0
TOTAL	203,605	161,986	41,620	2,125,983	1,683,937	442,045
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	118,183	68,629	49,555	530,922	519,052	11,871
Registration fees - Labor share	50,650	38,806	11,844	224,538	222,451	2,087
Citation fee - non immigration temp worker	2,750	10,100	(7,350)	24,800	68,975	(42,175)
Use of money and property	25	45	(20)	353	146	206
TOTAL	171,608	117,580	54,028	780,613	808,624	(28,011)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 May 31, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2013	May, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Accessible parking fees 50%	0	0	0	81,779	0	81,779
Annual gun business registration / \$600	0	0	0	1,200	660	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,130	6,870	1,260	58,288	55,741	2,547
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	64	(64)
Police clearance \$7 / \$1 per copy	14,607	14,753	(146)	144,801	131,337	13,464
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	1,460	(1,460)
Highway special usa permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,400	5,120	4,280	71,897	48,420	23,477
Non-concealed firearm ID / \$25	4,975	4,625	350	41,325	32,793	8,532
Concealed firearm ID / \$60	995	240	755	3,155	2,940	215
Fingerprinting fee / \$20	2,140	1,560	580	15,305	11,527	3,778
Subpoena fee	35	0	35	210	233	(23)
Abstract criminal records / \$15	1,230	1,920	(690)	12,675	10,095	2,580
Police clearance additional copies	680	0	680	5,344	0	5,344
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	150	70	80	1,390	485	905
Certified copy of records / \$10	0	10	(10)	20	10	10
Firearm inspection fee / \$5	870	530	340	6,540	5,345	1,195
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	0	100	(100)	1,975	1,000	975
Use of money and property	0	0	0	0	0	0
TOTAL	43,212	35,798	7,414	445,904	302,110	143,794
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. exami nation / license fees	25,475	21,397	4,078	239,720	246,922	(7,202)
Use of money and property	0	0	0	0	0	0
TOTAL	25,475	21,397	4,078	239,720	246,922	(7,202)
Public Recreation Services Fund						
Park fees / park use permits	2,505	3,305	(800)	25,490	27,870	(2,380)
Park vendor permits	125	5	120	11,850	16,775	(4,925)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	25	1,200	(1,175)	13,274	13,000	274
Pool and beach fees	1,967	3,541	(1,574)	24,804	16,827	7,977
Recreational admin fees	0	0	0	3,535	0	3,535
Youth Center fees	0	0	0	0	165	(165)
Guam Sports Complex	1,701	1,464	237	8,013	11,534	(3,522)
Paseo Recreational Center	0	116	(116)	0	116	(116)
Hagalma / Tiyan Tennis Center	219	515	(296)	3,822	4,338	(515)
Guerrero Stadium / Tiyan Fields	100	1,187	(1,087)	8,010	5,782	2,228
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	0	0	0	95	(95)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	85	3	83	390	20	370
TOTAL	6,728	11,336	(4,608)	99,313	96,522	2,791
Public School Library Resources Fund						
School library resources fund	81,761	77,696	4,065	553,273	535,301	17,972
Use of money and property	58	75	(18)	399	532	(133)
TOTAL	81,819	77,771	4,047	553,672	535,833	17,839
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
TOTAL	0	0	0	72,001	8,001	64,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	14,465	0	14,465	112,428	288,636	(176,208)
Solid waste bid package fee	0	0	0	0	245	(245)
Fee - household collection	499,037	499,980	(943)	3,984,037	4,058,900	(74,863)
Fee - compact Ordot tipping fee \$4 cu yd	900,063	887,506	12,557	7,050,155	7,319,308	(269,153)
Fee - u ncompact Ordot tipping fee \$4 cu yd	112,705	50,508	62,197	748,825	287,991	460,834
Fee - u ncompact Agat transfer station	0	0	0	0	0	0
Fee - u ncompact Dededo transfer station	0	0	0	0	0	0
Fee - u ncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	4,557	0	4,557	39,748	18,430	21,318
Use of money and property	54	59	(5)	625	620	5
TOTAL	1,530,881	1,438,053	92,828	11,935,817	11,974,129	(38,313)

6/21/2013
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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 May 31, 2013 & 2012

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2013	May, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	0	221,133	(221,133)	2,354,742	2,328,452	26,290
Use of money and property	0	0	0	0	0	0
TOTAL	0	221,133	(221,133)	2,354,742	2,328,452	26,290
Tax Collection Enhancement Fund						
Passport fees	68,827	64,063	4,764	485,736	464,293	21,443
Passport expedite fees	12,934	13,633	(699)	74,264	71,008	3,256
Passport expedite mail fees	2,568	2,129	439	12,631	13,944	(1,314)
Use of money and property	0	0	0	0	0	0
TOTAL	84,329	79,825	4,504	572,631	549,245	23,385
Territorial Education Facilities Fund						
DRT property taxes	299,845	904,748	(604,903)	17,524,235	19,087,591	(1,563,356)
Penalties and interest	43,099	58,969	(15,870)	272,417	198,137	74,280
Real property tax bank fees	436	50	386	1,592	(1,192)	2,784
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	376	493	(116)	822	1,139	(317)
TOTAL	343,756	964,260	(620,504)	17,799,066	19,285,675	(1,486,609)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,836	1,710,483	(1,706,647)	18,837,615	16,818,598	19,017
Use of money and property	0	4	(4)	57	51	6
TOTAL	3,836	1,710,488	(1,706,651)	18,837,672	16,818,649	19,023
Water Protection Fund						
Grading plan review fees	384	468	(84)	1,677	6,682	(5,005)
Clearing and grubbing permits	3,798	4,050	(251)	40,038	30,890	9,147
Stockpiling permits	1,150	53	1,097	3,510	10,034	(6,524)
Field citation violations	1,000	13,200	(12,200)	11,583	47,021	(35,438)
Use of money and property	0	0	0	0	0	0
TOTAL	6,333	17,770	(11,438)	56,807	94,627	(37,820)
Water Research and Development Fund						
Well drilling permit	8,000	250	7,750	71,000	7,100	63,900
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,000	\$ 250	\$ 7,750	\$ 71,000	\$ 7,100	\$ 63,900

Note:

1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds, Section 30 revenues are prorated over 12 months using straight-line.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	83,688	5,384	(78,302)	176,378	71,576	(104,802)
Use of money and property	0	0	0	0	0	0
TOTAL	83,688	5,384	(78,302)	176,878	71,576	(105,302)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	700	550	3,400	4,350	950
Commercial leases / license	54,922	67,171	12,249	677,569	680,610	3,041
Agriculture / residential land trust lease	90	321	231	2,193	2,181	(12)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	181	181	0	1,146	1,146
TOTAL	55,162	68,373	13,211	703,138	688,287	(14,851)
Corrections Revolving Fund						
DOC revolving fund	82,250	0	(82,250)	321,750	765,170	443,420
Use of money and property	0	0	0	0	0	0
TOTAL	82,250	0	(82,250)	321,750	765,170	443,420
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	5,300	51,660	46,360
Passenger inspection fee - Airport Authority	475,773	624,609	148,836	5,073,594	5,991,381	917,787
Cargo inspection fee - All	4,751	57,902	53,151	49,030	202,685	153,655
Port inspection fee - single <4000#	740	0	(740)	5,750	4,180	(1,570)
Port inspection fee - single >4000#	66,956	0	(66,956)	532,465	583,710	51,245
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	2,895	0	(2,895)	25,755	23,190	(2,565)
Air inspection fee - single >100#	7,041	0	(7,041)	62,940	71,985	9,045
Revenue - other payments	0	3	3	700	662	(38)
Use of money and property	0	572	572	0	1,462	1,462
TOTAL	558,156	683,086	124,930	5,755,534	6,930,915	1,175,381
DPW Building and Design Fund						
Building inspection fee	15,024	37,659	22,635	366,090	535,700	169,610
Use of money and property	0	0	0	0	0	0
TOTAL	15,024	37,659	22,635	366,090	535,700	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	119,476	142,653	23,177	1,080,370	1,238,328	157,958
Use of money and property	0	0	0	0	0	0
TOTAL	119,476	142,653	23,177	1,080,370	1,238,328	157,958
Environmental Health Fund						
Health permits - business	6,268	8,515	2,249	42,489	56,295	13,806
PH registration and penalty	0	0	0	4,400	14,830	10,430
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	16,286	21,140	4,854	129,736	173,576	43,840
Administrative penalties	0	1,800	1,800	700	10,990	10,290
Use of money and property	0	0	0	0	0	0
TOTAL	22,552	31,455	8,903	177,325	255,691	78,366
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,057	1,060	3	3,331	6,404	3,073
Fire prevention fees	11,752	11,806	54	33,959	82,579	28,620
Other fees	6	7	1	89	63	(26)
Ambulance service	4,934	52,899	47,965	6,334	373,031	366,697
Fire citations	0	0	0	0	2,775	2,775
TOTAL	17,749	65,772	48,023	43,713	444,852	401,139
Guam Contractors License Board Fund						
Contractors fees	103,731	65,668	(38,063)	265,512	176,928	(88,584)
Use of money and property	0	102	102	0	812	812
TOTAL	103,731	65,770	(37,961)	265,512	177,740	(87,772)

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07/27/2013

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Eight Months Ended May 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	63,256	58,641	(4,615)	327,756	351,205	23,449
Use of money and property	0	36	36	0	224	224
TOTAL	63,256	58,677	(4,579)	327,756	351,429	23,673
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	121,889	0	(121,889)	1,273,401	1,237,015	(36,386)
Diesel fuel tax	50,119	10,037	(40,082)	538,786	485,163	(51,624)
Other fuel tax	20,011	4,015	(15,996)	214,439	193,882	(20,557)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	85,624	60,291	(25,333)	2,759,910	2,868,439	108,529
Auto surcharge on other fuels	71,826	21,924	(49,902)	1,044,140	1,042,924	(1,216)
Condition for deposit fee penalties	0	250	250	0	2,250	2,250
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	349,469	98,516	(252,953)	5,828,676	5,829,674	998
Licenses and registrations	684,939	1,858,498	1,173,559	5,350,889	6,358,639	1,007,750
Use of money and property	0	849	849	0	2,907	2,907
TOTAL	1,034,408	1,955,863	921,455	11,179,565	12,191,219	1,011,654
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,954	6,789	(165)	57,497	59,736	2,239
Use of money and property	0	71	71	0	332	332
TOTAL	6,954	6,860	(94)	57,497	60,068	2,571
Healthy Futures Funds						
Cigarettes	468,371	499,390	31,019	8,031,889	7,594,961	(436,928)
Cigars	2,276	0	(2,276)	17,611	13,647	(3,964)
Others	59,722	0	(59,722)	560,591	971,580	410,989
Distilled spirit	78,330	0	(78,330)	1,462,105	447,906	(1,014,199)
Vinous beverages	25,869	0	(25,869)	237,240	205,598	(31,642)
Malted fermented beverages	230,151	220,128	(10,023)	1,223,854	1,202,003	(21,851)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	21	21	0	160	160
TOTAL	864,719	719,539	(145,180)	11,533,290	10,435,855	(1,097,435)
Indirect Cost Fund						
Office of the Governor	0	0	0	758	0	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	14,679	14,679	0	14,679	14,679
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	141,498	158,770	17,272	947,693	544,562	(403,131)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	0	0	0	12,500	12,319	(181)
Dept of Mental Health & Substance Abuse	0	0	0	52,664	55,007	2,343
Department of Labor	0	0	0	54,549	67,868	13,319
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	17,798	0	(17,798)
Guam Energy Office	0	17,494	17,494	30,000	138,996	108,996
Council of Arts & Humanities	0	0	0	0	(2,451)	(2,451)
Use of money and property	0	0	0	0	0	0
TOTAL	141,498	190,942	49,444	1,168,710	828,963	(339,747)
Land Survey Revolving Fund						
Document tax - land survey fee	160,977	156,252	(4,725)	1,756,410	1,765,049	8,639
Rental of government land	2,769	2,788	(1)	22,445	22,908	463
Recording fee	251,475	34,279	(217,196)	468,912	249,354	(219,559)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,380	10,307	(74)	99,788	88,633	(11,154)
Subpoena fees	34	0	(34)	238	40	(198)
Use of money and property	0	0	0	0	0	0
TOTAL	425,635	203,605	(222,030)	2,347,791	2,125,983	(221,808)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	128,629	118,183	(10,446)	999,052	530,922	(468,130)
Registration fees - Labor share	42,234	50,650	8,416	269,875	224,538	(45,337)
Citation fee - non immigration temp worker	12,100	2,750	(9,350)	131,375	24,800	(106,575)
Use of money and property	0	25	25	0	353	353
TOTAL	182,963	171,608	(11,355)	1,400,302	780,613	(619,689)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	81,779	81,779
Annual gun business registration / \$600	0	0	0	660	1,200	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,020	8,130	1,110	55,291	58,288	2,997
Police blotter report \$1 1st page / \$.10 each	0	0	0	64	0	(64)
Police clearance \$7 / \$1 per copy	14,603	14,607	4	128,867	144,801	15,934
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	760	0	(760)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,286	9,400	114	80,671	71,897	(8,774)
Non-concealed firearm ID / \$25	4,967	4,975	8	39,939	41,325	1,386
Concealed firearm ID / \$60	990	995	5	4,010	3,155	(855)
Fingerprinting fee / \$20	1,640	2,140	500	12,147	15,305	3,158
Subpoena fee	35	35	0	312	210	(102)
Abstract criminal records / \$15	1,220	1,230	10	9,395	12,675	3,280
Police clearance additional copies	230	680	450	1,700	5,344	3,644
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	80	150	70	745	1,390	645
Certified copy of records / \$10	0	0	0	60	20	(40)
Firearm inspection fee / \$5	630	870	240	5,544	6,540	996
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	0	0	0	1,900	1,975	75
Use of money and property	0	0	0	0	0	0
TOTAL	40,701	43,212	2,511	342,065	445,904	103,839
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	21,846	25,475	3,629	250,521	239,720	(10,801)
Use of money and property	0	0	0	0	0	0
TOTAL	21,846	25,475	3,629	250,521	239,720	(10,801)
Public Recreation Services Fund						
Park fees / park use permits	3,305	2,505	(800)	26,970	25,490	(1,480)
Park vendor permits	5	125	120	16,775	11,850	(4,925)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	1,200	25	(1,175)	13,000	13,274	274
Pool and beach fees	3,541	1,967	(1,574)	17,727	24,804	7,077
Recreational admin fees	0	0	0	1,600	3,535	1,935
Youth Center fees	0	0	0	165	0	(165)
Guam Sports Complex	1,464	1,701	237	9,934	8,013	(1,921)
Paseo Recreational Center	116	0	(116)	116	0	(116)
Hagalna / Tiyan Tennis Center	515	219	(296)	4,338	3,822	(516)
Guerrero Stadium / Tiyan Fields	1,187	100	(1,087)	5,783	8,010	2,227
Tiyan Football / Soccer Field	0	0	0	0	75	75
Baseball fields: Ypaopao	0	0	0	95	0	(95)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	85	85	0	390	390
TOTAL	11,333	6,728	(4,605)	96,503	99,313	2,810
Public School Library Resources Fund						
School library resources fund	65,572	81,761	16,189	438,310	553,273	114,963
Use of money and property	0	58	58	0	399	399
TOTAL	65,572	81,819	16,247	438,310	553,672	115,362
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	160,000	72,000	(88,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	0	(20,000)	160,000	72,001	(87,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,454	14,465	1,011	369,790	112,428	(257,362)
Solid waste bid package fee	0	0	0	315	0	(315)
Fee - household collection	591,729	499,037	(92,692)	5,276,992	3,984,037	(1,292,955)
Fee - compact Ordot tipping fee \$4 cu yd	899,506	900,063	557	7,296,307	7,050,155	(246,152)
Fee - uncompact Ordot tipping fee \$4 cu yd	112,508	112,705	197	418,889	748,825	329,936
Fee - uncompact Agal transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	5,860	4,557	(1,303)	50,340	39,748	(10,592)
Use of money and property	0	54	54	0	625	625
TOTAL	1,623,057	1,530,881	(92,176)	13,412,833	11,935,817	(1,476,817)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2013

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	305,473	0	(305,473)	3,003,172	2,354,742	(648,430)
Use of money and property	0	0	0	0	0	0
TOTAL	305,473	0	(305,473)	3,003,172	2,354,742	(648,430)
Tax Collection Enhancement Fund						
Passport fees	58,063	68,827	10,764	411,694	485,736	74,042
Passport expedite fees	7,833	12,934	5,301	27,610	74,284	46,654
Passport expedite mail fees	1,791	2,568	777	11,293	12,631	1,338
Use of money and property	0	0	0	0	0	0
TOTAL	67,487	84,329	16,842	450,597	572,630	122,033
Territorial Education Facilities Fund						
DRT property taxes	2,304,748	299,845	(2,004,903)	27,592,634	17,524,235	(10,068,399)
Penalties and interest	118,969	43,099	(75,870)	688,138	272,417	(415,721)
Real property tax bank fees	350	436	86	3,392	1,592	(1,800)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	376	376	0	822	822
TOTAL	2,424,067	343,756	(2,080,311)	28,284,164	17,799,066	(10,485,098)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,710,483	3,836	(1,706,647)	16,818,598	16,837,615	19,017
Use of money and property	0	0	0	0	57	57
TOTAL	1,710,483	3,836	(1,706,647)	16,818,598	16,837,672	19,074
Water Protection Fund						
Grading plan review fees	368	384	16	6,581	1,677	(4,904)
Clearing and grubbing permits	3,750	3,798	48	29,591	40,038	10,447
Stock piling permits	452	1,150	698	10,021	3,510	(6,511)
Field citation violations	320	1,000	680	2,860	11,583	8,723
Use of money and property	0	0	0	0	0	0
TOTAL	4,890	6,333	1,443	49,053	56,807	7,754
Water Research and Development Fund						
Well drilling permit	4,925	8,000	3,075	44,511	71,000	26,489
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,925	\$ 8,000	\$ 3,075	\$ 44,511	\$ 71,000	\$ 26,489

02/28/2013

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	100	6,614	(6,514)	66,191	83,162	(16,971)
Use of money and property	0	0	0	0	0	0
TOTAL	100	6,614	(6,514)	66,191	83,662	(17,471)
Chamorro Land Trust Operations Fund						
Land trust application fees	750	400	350	3,650	3,050	600
Commercial leases / license	108,257	85,105	23,152	613,439	648,806	(35,367)
Agriculture / residential land trust lease	318	384	(66)	1,860	2,203	(343)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	167	45	122	966	233	733
TOTAL	109,492	85,933	23,559	619,915	674,873	(54,958)
Corrections Revolving Fund						
DOC revolving fund	132,075	195,525	(63,450)	765,170	373,500	391,670
Use of money and property	0	0	0	0	0	0
TOTAL	132,075	195,525	(63,450)	765,170	373,500	391,670
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	19,310	22,520	(3,210)	51,660	53,390	(1,730)
Passenger inspection fee - Airport Authority	629,360	506,504	122,856	5,366,772	5,000,359	366,413
Cargo inspection fee - All	24,130	14,498	9,632	144,784	53,979	90,805
Port inspection fee - single <4000#	595	755	(160)	4,180	7,590	(3,410)
Port inspection fee - single >4000#	81,478	88,573	(7,095)	583,710	621,410	(37,700)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	0	0	0	122	(122)
Air inspection fee - single <100#	3,210	3,535	(325)	23,190	31,700	(8,510)
Air inspection fee - single >100#	8,659	9,330	(671)	71,985	82,000	(10,015)
Revenue - other payments	9	7	2	659	46	614
Use of money and property	203	68	135	890	300	590
TOTAL	766,964	645,790	121,164	6,247,829	5,850,970	396,859
DPW Building and Design Fund						
Building inspection fee	127,933	312,407	(184,474)	498,042	496,565	1,477
Use of money and property	0	0	0	0	0	0
TOTAL	127,933	312,407	(184,474)	498,042	496,565	1,477
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	172,083	180,080	(7,997)	1,095,675	1,088,440	7,234
Use of money and property	0	0	0	0	0	0
TOTAL	172,083	180,080	(7,997)	1,095,675	1,088,440	7,234
Environmental Health Fund						
Health permits - business	4,081	4,788	(705)	47,780	49,749	(1,969)
PH registration and penalty	270	740	(470)	14,830	1,560	13,270
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	22,621	21,271	1,350	152,436	143,994	8,443
Administrative penalties	2,200	0	2,200	9,190	400	8,790
Use of money and property	0	0	0	0	0	0
TOTAL	29,172	26,797	2,375	224,236	195,702	28,534
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,158	177	981	5,344	4,277	1,067
Fire prevention fees	9,308	5,219	4,089	50,774	28,441	22,333
Other fees	0	14	(14)	56	98	(42)
Ambulance service	153,389	1,422	151,967	320,132	1,645	318,487
Fire citations	0	0	0	2,775	0	2,775
TOTAL	163,855	6,832	157,024	379,080	34,461	344,620
Guam Contractors License Board Fund						
Contractors fees	29,755	23,627	6,128	111,260	119,418	(8,159)
Use of money and property	71	3	68	710	18	692
TOTAL	29,826	23,630	6,196	111,970	119,437	(7,467)

6/26/2013

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	66,184	61,829	4,355	292,563	264,500	28,063
Use of money and property	31	0	31	188	0	188
TOTAL	66,215	61,829	4,386	292,751	264,500	28,251
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	204,574	184,916	19,658	1,237,015	1,151,511	85,505
Diesel fuel tax	61,602	133,772	(72,170)	475,126	559,593	(84,467)
Other fuel tax	24,619	53,470	(28,851)	189,867	223,597	(33,730)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	421,842	422,186	(344)	2,808,149	2,977,089	(168,940)
Auto surcharge on other fuels	153,380	153,496	(115)	1,021,001	1,082,425	(61,424)
Condition for deposit fee penalties	250	1,500	(1,250)	2,000	1,500	500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	866,268	949,339	(83,072)	5,733,158	5,995,715	(262,557)
Licenses and registrations	845,050	768,522	76,528	4,500,141	5,476,042	(975,901)
Use of money and property	712	26	686	2,057	237	1,821
TOTAL	1,712,029	1,717,887	95,580	10,235,356	11,471,994	(1,236,638)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,648	8,307	(659)	52,947	49,059	3,888
Use of money and property	67	2	65	261	12	248
TOTAL	7,715	8,309	(594)	53,208	49,071	4,136
Healthy Futures Funds						
Cigarettes	1,134,920	111,631	1,023,289	7,095,571	7,398,318	(302,747)
Cigars	374	0	374	13,647	13,160	488
Others	39,071	37,226	1,845	971,580	281,869	689,711
Distilled spirit	51,587	43,560	8,027	447,906	345,775	102,130
Vinous beverages	34,070	43,877	(9,806)	205,598	216,370	(10,772)
Malted fermented beverages	173,875	166,559	7,316	981,875	1,177,081	(195,206)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	48	0	48	139	1	138
TOTAL	1,433,946	402,853	1,031,093	9,716,316	9,432,574	283,742
Indirect Cost Fund						
Office of the Governor	0	0	0	0	758	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	131,961	47,975	83,986	385,793	66,488	319,305
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	12,319	0	12,319
Dept of Mental Health & Substance Abuse	0	0	0	55,007	52,664	2,343
Department of Labor	14,623	26,711	(12,088)	67,868	64,550	3,318
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	17,798	(17,798)
Guam Energy Office	121,502	0	121,502	121,502	0	121,502
Council of Arts & Humanities	(2,451)	0	(2,451)	(2,451)	0	(2,451)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	265,635	74,686	190,949	638,021	251,505	386,515
Land Survey Revolving Fund						
Document tax - land survey fee	434,300	148,138	286,163	1,608,797	1,212,133	396,664
Rental of government land	2,768	2,768	(0)	20,140	20,373	(233)
Recording fee	32,804	29,485	3,318	215,075	216,438	(1,363)
Application fees	(100)	0	(100)	0	0	0
Certificates of document fees	12,049	10,837	1,212	78,326	72,973	5,353
Subpoena fees	0	0	0	40	35	5
Use of money and property	0	0	0	0	0	0
TOTAL	481,820	181,228	290,592	1,922,377	1,521,952	400,425
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	91,418	58,240	33,175	412,739	450,423	(37,684)
Registration fees - Labor share	39,178	24,960	14,218	173,888	183,645	(9,757)
Citation fee - non immigration temp worker	3,300	0	3,300	22,050	55,875	(34,825)
Use of money and property	34	34	0	328	101	227
TOTAL	133,927	83,234	50,693	609,005	691,044	(82,039)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Accessible parking fees 50%	0	0	0	81,779	0	81,779
Annual gun business registration / \$600	600	0	600	1,200	660	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,200	6,204	996	50,158	48,871	1,287
Police blotter report \$1 1st page / \$.10 each	0	3	(3)	0	64	(64)
Police clearance \$7 / \$1 per copy	17,633	14,918	2,715	130,194	116,584	13,610
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	1,460	(1,460)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,060	5,730	5,330	62,497	43,300	19,197
Non-concealed firearm ID / \$25	5,625	4,430	1,195	36,350	28,168	8,182
Concealed firearm ID / \$60	300	240	60	2,160	2,700	(540)
Fingerprinting fee / \$20	2,540	1,400	1,140	13,165	9,987	3,198
Subpoena fee	35	35	0	175	233	(58)
Abstract criminal records / \$15	1,815	1,290	525	11,445	8,175	3,270
Police clearance additional copies	680	0	680	4,664	0	4,664
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	170	45	125	1,240	415	825
Certified copy of records / \$10	0	0	0	20	0	20
Firearm inspection fee / \$5	1,020	650	370	5,670	4,816	855
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	0	0	0	1,975	900	1,075
Use of money and property	0	0	0	0	0	0
TOTAL	48,678	34,945	13,733	402,692	266,312	136,381
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	51,575	75,920	(24,345)	214,245	225,525	(11,280)
Use of money and property	0	0	0	0	0	0
TOTAL	51,575	75,920	(24,345)	214,245	225,525	(11,280)
Public Recreation Services Fund						
Park fees / park use permits	2,880	3,580	(700)	22,985	24,565	(1,580)
Park vendor permits	300	320	(20)	11,725	16,770	(5,045)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	315	1,300	(985)	13,249	11,800	1,449
Pool and beach fees	4,184	4,140	44	22,837	13,286	9,551
Recreational admin fees	500	0	500	3,535	0	3,535
Youth Center fees	0	165	(165)	0	165	(165)
Guam Sports Complex	720	485	235	6,312	10,070	(3,759)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	420	743	(323)	3,603	3,823	(220)
Guerrero Stadium / Tiyan Fields	215	225	(10)	7,910	4,595	3,315
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	95	(95)	0	95	(95)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	78	2	76	305	17	288
TOTAL	9,612	11,055	(1,443)	92,585	85,186	7,399
Public School Library Resources Fund						
School library resources fund	98,637	84,920	13,717	471,512	457,605	13,907
Use of money and property	46	95	(49)	341	457	(116)
TOTAL	98,683	85,015	13,668	471,853	458,062	13,791
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
TOTAL	0	0	0	72,001	8,001	64,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	14,345	12,986	1,360	97,963	288,636	(190,673)
Solid waste bld package fee	0	0	0	0	245	(245)
Fee - household collection	498,162	505,950	(7,788)	3,485,000	3,558,920	(73,920)
Fee - compact Ordot tipping fee \$4 cu yd	847,198	821,364	25,834	6,150,093	6,431,802	(281,709)
Fee - uncompact Ordot tipping fee \$4 cu yd	124,828	39,955	84,873	636,119	237,483	398,637
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	4,676	6,036	(1,360)	35,191	18,430	16,761
Use of money and property	50	54	(4)	571	561	10
TOTAL	1,489,260	1,386,345	102,915	10,404,936	10,636,076	(131,140)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	366,814	259,588	107,227	2,354,742	2,107,319	247,423
Use of money and property	0	0	0	0	0	0
TOTAL	366,814	259,588	107,227	2,354,742	2,107,319	247,423
Tax Collection Enhancement Fund						
Passport fees	86,326	38,101	48,225	416,909	400,230	16,679
Passport expedite fees	12,312	9,819	2,493	61,330	57,375	3,955
Passport expedits mail fees	2,183	2,029	154	10,063	11,815	(1,753)
Use of money and property	0	0	0	0	0	0
TOTAL	100,820	49,949	50,871	488,301	469,420	18,881
Territorial Education Facilities Fund						
DRT property taxes	4,258,127	5,076,692	(818,564)	17,224,389	18,182,842	(958,453)
Penalties and interest	61,541	44,813	16,729	229,319	139,168	90,150
Real property tax bank fees	(300)	0	(300)	1,156	(1,242)	2,398
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	177	162	14	446	647	(201)
TOTAL	4,319,545	5,121,667	(802,121)	17,455,310	18,321,415	(866,105)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,709,477	2,424,740	284,736	16,833,778	15,108,114	1,725,664
Use of money and property	9	5	4	57	47	10
TOTAL	2,709,486	2,424,746	284,740	16,833,835	15,108,162	1,725,674
Water Protection Fund						
Grading plan review fees	135	1,825	(1,690)	1,293	6,214	(4,922)
Clearing and grubbing permits	25,718	7,572	18,146	36,239	26,841	9,398
Stockpiling permits	783	6,808	(6,025)	2,360	9,981	(7,621)
Field citation violations	0	11,910	(11,910)	10,583	33,821	(23,238)
Use of money and property	0	0	0	0	0	0
TOTAL	26,636	28,116	(1,480)	50,475	76,857	(26,382)
Water Research and Development Fund						
Well drilling permit	38,650	0	38,650	63,000	6,850	56,150
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 38,650	\$ 0	\$ 38,650	\$ 63,000	\$ 6,850	\$ 56,150

Note:

1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 60 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	7,975	100	(7,875)	92,692	66,191	(28,501)
Use of money and property	0	0	0	0	0	0
TOTAL	7,975	100	(7,875)	93,192	66,191	(27,001)
Chamorro Land Trust Operations Fund						
Land trust application fees	400	750	350	3,250	3,650	400
Commercial leases / license	81,388	108,257	26,869	622,647	613,439	(9,208)
Agriculture / residential land trust lease	284	318	34	2,103	1,860	(243)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	167	167	0	966	966
TOTAL	82,080	109,492	27,412	647,976	619,915	(28,061)
Corrections Revolving Fund						
DOC revolving fund	129,525	132,075	2,550	259,500	765,170	505,670
Use of money and property	0	0	0	0	0	0
TOTAL	129,525	132,075	2,550	259,500	765,170	505,670
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	19,310	19,310	5,300	51,660	46,360
Passenger inspection fee - Airport Authority	446,710	629,360	182,650	4,597,821	5,366,772	768,951
Cargo inspection fee - All	4,498	24,130	19,632	44,279	144,784	100,505
Port inspection fee - single <4000#	555	595	40	5,010	4,180	(830)
Port inspection fee - single >4000#	68,573	81,478	12,905	465,503	583,710	118,207
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	3,135	3,210	75	22,860	23,190	330
Air inspection fee - single >100#	8,630	8,669	39	55,899	71,985	16,086
Revenue - other payments	0	9	9	700	659	(41)
Use of money and property	0	203	203	0	890	890
TOTAL	532,101	766,954	234,853	5,197,378	6,247,829	1,050,451
DPW Building and Design Fund						
Building inspection fee	252,336	127,933	(124,403)	351,066	498,042	146,976
Use of money and property	0	0	0	0	0	0
TOTAL	252,336	127,933	(124,403)	351,066	498,042	146,976
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	161,854	172,083	10,229	960,894	1,095,675	134,781
Use of money and property	0	0	0	0	0	0
TOTAL	161,854	172,083	10,229	960,894	1,095,675	134,781
Environmental Health Fund						
Health permits - business	4,019	4,081	62	36,223	47,780	11,557
PH registration and penalty	200	270	70	4,400	14,830	10,430
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	16,270	22,621	6,351	113,450	152,438	38,988
Administrative penalties	0	2,200	2,200	700	9,190	8,490
Use of money and property	0	0	0	0	0	0
TOTAL	20,489	29,172	8,683	154,773	224,236	69,463
Fire, Life & Medical Emergency Fund						
Transport / standby fees	191	1,158	967	2,274	5,344	3,070
Fire prevention fees	4,383	9,308	4,925	22,207	50,774	28,567
Other fees	0	0	0	83	56	(27)
Ambulance service	0	153,389	153,389	1,400	320,132	318,732
Fire citations	0	0	0	0	2,775	2,775
TOTAL	4,574	163,855	159,281	25,964	379,080	353,116
Guam Contractors License Board Fund						
Contractors fees	29,678	29,755	77	161,781	111,260	(50,521)
Use of money and property	0	71	71	0	710	710
TOTAL	29,678	29,826	148	161,781	111,970	(49,811)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	61,829	66,184	4,355	264,500	292,563	28,063
Use of money and property	0	31	31	0	188	188
TOTAL	61,829	66,215	4,386	264,500	292,751	28,251
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	184,916	204,574	19,658	1,151,512	1,237,015	85,503
Diesel fuel tax	119,851	61,602	(58,250)	486,667	475,126	(11,541)
Other fuel tax	47,902	24,619	(23,283)	194,428	189,867	(4,561)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	363,046	421,842	58,796	2,674,286	2,808,149	133,863
Auto surcharge on other fuels	131,990	153,380	21,390	972,314	1,021,001	48,687
Condition for deposit fee penalties	0	250	250	0	2,000	2,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	847,705	856,266	18,561	5,479,207	5,733,158	253,951
Licenses and registrations	781,366	845,050	63,684	4,665,950	4,500,141	(165,809)
Use of money and property	0	712	712	0	2,057	2,057
TOTAL	1,629,071	1,712,029	82,958	10,145,157	10,235,356	90,199
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,519	7,648	(871)	50,543	52,947	2,404
Use of money and property	0	67	67	0	261	261
TOTAL	8,519	7,715	(804)	50,543	53,208	2,665
Healthy Futures Funds						
Cigarettes	485,031	1,134,920	649,889	7,563,518	7,095,571	(467,947)
Cigars	275	374	99	15,335	13,647	(1,688)
Others	38,226	39,071	845	500,869	971,580	470,711
Distilled spirit	51,560	51,597	27	1,383,775	447,906	(935,869)
Vinous beverages	33,877	34,070	193	211,371	205,598	(5,773)
Malted fermented beverages	162,881	173,875	10,994	993,703	981,875	(11,828)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	48	48	0	139	139
TOTAL	771,850	1,433,946	662,096	10,668,671	9,716,316	(952,255)
Indirect Cost Fund						
Office of the Governor	0	0	0	758	0	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	130,975	131,981	986	806,195	385,793	(420,402)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	0	0	0	12,500	12,319	(181)
Dept of Mental Health & Substance Abuse	0	0	0	52,664	55,007	2,343
Department of Labor	13,711	14,823	912	54,549	67,868	13,319
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	17,798	0	(17,798)
Guan Energy Office	30,000	121,502	91,502	30,000	121,502	91,502
Council of Arts & Humanities	0	(2,451)	(2,451)	0	(2,451)	(2,451)
Use of money and property	0	0	0	0	0	0
TOTAL	174,686	265,635	90,949	1,027,212	638,021	(389,191)
Land Survey Revolving Fund						
Document tax - land survey fee	188,138	434,300	246,162	1,595,433	1,608,797	13,364
Rental of government land	2,768	2,768	(0)	19,876	20,140	464
Recording fee	29,486	32,804	3,318	217,437	215,075	(2,363)
Application fees	0	(100)	(100)	0	0	0
Certificates of document fees	10,837	12,049	1,212	89,406	78,326	(11,080)
Subpoena fees	34	0	(34)	204	40	(164)
Use of money and property	0	0	0	0	0	0
TOTAL	231,263	481,820	250,557	1,922,156	1,922,377	221
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	118,240	91,416	(26,824)	870,423	412,739	(457,684)
Registration fees - Labor share	28,388	39,178	10,790	227,641	173,888	(53,753)
Citation fee - non immigration temp worker	13,400	3,300	(10,100)	119,275	22,050	(97,225)
Use of money and property	0	34	34	0	328	328
TOTAL	160,028	133,927	(26,101)	1,217,339	609,005	(608,334)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Seven Months Ended April 30, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	81,779	81,779
Annual gun business registration / \$600	0	600	600	660	1,200	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,204	7,200	996	48,271	50,158	1,887
Police blotter report \$1 1st page / \$.10 each	3	0	(3)	84	0	(64)
Police clearance \$7 / \$1 per copy	14,918	17,633	2,715	114,264	130,194	15,930
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	760	0	(760)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,896	11,060	1,164	71,385	62,497	(8,888)
Non-concealed firearm ID / \$25	4,902	5,625	723	34,972	36,350	1,378
Concealed firearm ID / \$60	240	300	60	3,020	2,160	(860)
Fingerprinting fee / \$20	1,400	2,540	1,140	10,507	13,165	2,658
Subpoena fee	35	35	0	277	175	(102)
Abstract criminal records / \$15	1,290	1,815	525	8,175	11,445	3,270
Police clearance additional copies	220	680	460	1,470	4,664	3,194
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	45	170	125	665	1,240	575
Certified copy of records / \$10	10	0	(10)	60	20	(40)
Firearm inspection fee / \$5	650	1,020	370	4,914	5,670	756
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	100	0	(100)	1,900	1,975	75
Use of money and property	0	0	0	0	0	0
TOTAL	39,913	48,678	8,765	301,364	402,692	101,328
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	76,369	51,575	(24,794)	228,675	214,245	(14,430)
Use of money and property	0	0	0	0	0	0
TOTAL	76,369	51,575	(24,794)	228,675	214,245	(14,430)
Public Recreation Services Fund						
Park fees / park use permits	3,560	2,860	(700)	23,665	22,985	(680)
Park vendor permits	320	300	(20)	16,770	11,725	(5,045)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	1,300	315	(985)	11,800	13,249	1,449
Pool and beach fees	4,140	4,184	44	14,186	22,837	8,651
Recreational admin fees	0	500	500	1,600	3,535	1,935
Youth Center fees	165	0	(165)	165	0	(165)
Guam Sports Complex	485	720	235	8,470	6,312	(2,158)
Paseo Recreational Center	0	0	0	0	0	0
Hagalma / Tiyan Tennis Center	743	420	(323)	3,823	3,603	(220)
Guerrero Stadium / Tiyan Fields	225	215	(10)	4,596	7,910	3,314
Tiyan Football / Soccer Field	0	0	0	0	75	75
Baseball fields: Ypaopao	95	0	(95)	95	0	(95)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	78	78	0	305	305
TOTAL	11,053	9,612	(1,441)	85,170	92,585	7,415
Public School Library Resources Fund						
School library resources fund	72,796	98,637	25,841	372,738	471,512	98,774
Use of money and property	0	46	46	0	341	341
TOTAL	72,796	98,683	25,887	372,738	471,853	99,115
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	140,000	72,000	(68,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	0	(20,000)	140,000	72,001	(67,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	12,986	14,345	1,359	356,336	97,963	(258,373)
Solid waste bid package fee	30	0	(30)	315	0	(315)
Fee - household collection	671,699	498,162	(173,537)	4,685,263	3,485,000	(1,200,263)
Fee - compact Ordot tipping fee \$4 cu yd	821,364	847,198	25,834	6,396,801	6,150,093	(246,708)
Fee - uncompact Ordot tipping fee \$4 cu yd	39,955	124,828	84,873	306,381	636,119	329,738
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	6,036	4,676	(1,360)	44,480	35,191	(9,289)
Use of money and property	0	50	50	0	571	571
TOTAL	1,552,070	1,489,260	(62,810)	11,789,576	10,404,936	(1,384,640)

02/26/2013

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	343,928	366,814	22,886	2,697,699	2,354,742	(342,957)
Use of money and property	0	0	0	0	0	0
TOTAL	343,928	366,814	22,886	2,697,699	2,354,742	(342,957)
Tax Collection Enhancement Fund						
Passport fees	69,101	88,326	17,225	353,631	416,909	63,278
Passport expedite fees	3,819	12,312	8,493	19,977	61,330	41,353
Passport expedite mail fees	1,699	2,183	484	9,502	10,063	561
Use of money and property	0	0	0	0	0	0
TOTAL	74,619	100,820	26,201	383,110	488,301	105,191
Territorial Education Facilities Fund						
DRT property taxes	6,276,692	4,258,127	(2,018,565)	25,287,886	17,224,389	(8,063,497)
Penalties and interest	104,813	61,541	(43,272)	569,169	229,319	(339,850)
Real property tax bank fees	300	(300)	(600)	3,042	1,156	(1,886)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	177	177	0	446	446
TOTAL	6,381,805	4,319,545	(2,062,260)	25,860,097	17,455,310	(8,404,788)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,424,740	2,709,477	284,737	15,108,115	16,833,778	1,725,663
Use of money and property	0	9	9	0	57	57
TOTAL	2,424,740	2,709,486	284,746	15,108,115	16,833,835	1,725,720
Water Protection Fund						
Grading plan review fees	1,825	135	(1,690)	6,213	1,293	(4,920)
Clearing and grubbing permits	8,572	25,718	19,146	25,841	36,239	10,398
Stockpiling permits	6,396	783	(5,613)	9,569	2,360	(7,209)
Field citation violations	450	0	(450)	2,540	10,583	8,043
Use of money and property	0	0	0	0	0	0
TOTAL	16,243	26,636	11,393	44,163	50,475	6,312
Water Research and Development Fund						
Well drilling permit	4,675	38,650	33,975	39,586	63,000	23,414
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,675	\$ 38,650	\$ 33,975	\$ 39,586	\$ 63,000	\$ 23,414