

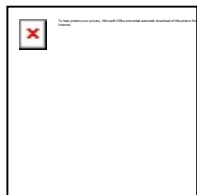
From: Committee on Rules 36GL <cor@guamlegislature.org>
Sent: Tuesday, April 20, 2021 5:05 PM
To: Clerks; Rennae Meno
Subject: Messages and Communications for Doc. No. 36GL-21-0465.
Attachments: 36GL-21-0465.pdf

Håfa Adai Clerks,

Please see attached M&C Doc. No. 36GL-21-0465 for processing:

36GL-21-0465	Consolidated Revenue/Expenditure Report and the Special Revenue Fund Tracking Report for March 2021.* Consolidated Revenue/Expenditures and Special Funds Tracking Report for March 2021*	Bureau of Budget Management Research
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Si Yu'os Ma'åse',



COMMITTEE ON RULES

Vice Speaker Tina Rose Muña Barnes
36th Guam Legislature
I Mina'trentai Sais Na Liheslaturan Guåhan
163 Chalan Santo Papa Hågatña Guam 96910
Email: cor@guamlegislature.org

"Disclaimer: This message is intended only for the use of the individual or entity to which it is addressed and may contain information which is privileged, confidential, proprietary, or exempt from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering the message to the intended recipient, you are strictly prohibited from disclosing, distributing, copying, or in any way using this message. If you have received this communication in error, please notify the sender and immediately delete any copies you may have received. Thank you."

----- Forwarded message -----

From: Speaker Therese M. Terlaje <speaker@guamlegislature.org>
Date: Tue, Apr 20, 2021 at 4:32 PM
Subject: Messages and Communications for 36GL-21-0465
To: Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>, Committee on Rules 36GL <cor@guamlegislature.org>

Please see attached M&C Doc. No. 36GL-21-0465.

36GL-21-0465	Consolidated Revenue/Expenditure Report and the Special Revenue Fund Tracking Report for March 2021.*	Bureau of Budget Management Research
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Si Yu'os Ma'ase,

Maria Abante
Legislative Assistant

Office of Speaker Therese M. Terlaje
Committee on Health, Land, Justice and Culture

I Mina'trentai Sais na Liheslaturan Guåhan

36th Guam Legislature

Office Location: Ada Plaza Center, Suite 207, 173 Aspinall Avenue, Hagåtña, Guam 96910

Address: Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

T: (671) 472-3586 F: (671) 989-3590 Email: speaker@guamlegislature.org

website: www.senatorterlaje.com

----- Forwarded message -----

From: **Analyn Eustaquio** <analyn.eustaquio@bbmr.guam.gov>

Date: Tue, Apr 20, 2021 at 3:48 PM

Subject: CRER & Special Fund Reports for March 2021

To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>

Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, Dafne M. Shimizu <dafne.shimizu@revtax.guam.gov>, Jason Baza <jason.baza@bbmr.guam.gov>

Håfa Adai! Speaker Terlaje and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and the Special Revenue Fund Tracking Report for the month of March 2021.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Analyn C. Reyes

Secretary

Bureau of Budget and Management Research

Work: (671) 475-9429 Fax: (671) 472-2825



Speaker Therese M. Terlaje <speaker@guamlegislature.org>

CRER & Special Fund Reports for March 2021**Analyn Eustaquio** <analyn.eustaquio@bbmr.guam.gov>

Tue, Apr 20, 2021 at 4:17 PM

To: Speaker's Office <speaker@guamlegislature.org>, BJ Cruz <bjcruz@guamopa.com>

Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward <edward.birn@doa.guam.gov>, "Dafne M. Shimizu" <dafne.shimizu@revtax.guam.gov>, Jason Baza <jason.baza@bbmr.guam.gov>

Håfa Adai! Speaker Terlaje and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and the Special Revenue Fund Tracking Report for the month of March 2021.

Please kindly acknowledge receipt of this email.

*Si Yu'os Ma'åse!***Analyn C. Reyes**

Secretary

Bureau of Budget and Management Research

Work: (671) 475-9429 Fax: (671) 472-2825

Doc Type:

36GL-21-0465
OFFICE OF THE SPEAKER
THERESE M. TERLAJE

-04-20-2021

Time: 4:17pm

Received:

2 attachments **Consolidated Revenue and Expenditure Report for March 2021.pdf**
471K **Special Revenue Fund Report for March 2021.pdf**
3174K**COMMITTEE ON RULES****RECEIVED:**

April 20, 2021

4:32 P.M.



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

APR 20 2021

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Sais Na Liheslaturan Guåhan
Thirty-Sixth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Dear Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending March 31, 2021. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 35-99. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

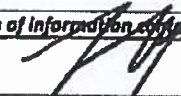
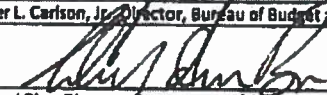
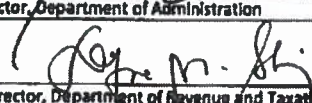
It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only.

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

Senserament

LESTER L. CARLSON, JR.

Enclosures

Certification of Information contained in Enclosures subject to Note 1.
 Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
 Edward Blm, Director, Department of Administration
 Dafne Shimizu, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2021 and FY201 For the Month Ending March				Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2021 and FY2020 Six months ending March 2021			
	2021 March	2020 March	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)	
Income Taxes:							
Individual	2/ \$ 5,661,004	\$ 2,845,037	\$ 2,815,967	\$ 25,428,916	\$ 22,066,168	\$ 3,362,748	
Corporation	5,653,138	3,385,171	2,267,967	23,358,120	36,975,322	(13,617,202)	
Withholding	3/ 27,993,596	19,132,598	8,860,998	136,318,116	124,263,762	12,054,354	
Income Taxes	39,307,738	25,362,806	13,944,932	185,105,151	183,305,252	1,799,900	
Business privilege taxes:							
Gross Receipts Taxes	24,855,677	21,687,212	3,168,464	129,516,994	161,671,051	(32,154,057)	
Other Taxes:							
Use Tax	312,493	442,065	(129,572)	2,278,028	2,809,521	(531,493)	
Business Privilege Taxes	25,168,170	22,129,278	3,038,892	131,795,022	164,480,572	(32,685,550)	
Licenses, Fees & Penalties	160,597	98,076	62,521	1,335,913	1,247,190	88,723	
Use of Money & Property	1,930	69,939	(68,008)	(325,994)	989,645	(1,315,638)	
Federal Sources:							
Section 30	0	0	0	65,109,936	69,928,937	(4,819,001)	
Immigration fees	107,885	154,805	(46,920)	695,430	671,385	24,045	
Recovery from Individuals	0	0	0	(800)	0	(800)	
Child Support AFDC Local Share	10,548	1,393	9,155	71,483	12,614	58,869	
Federal Sources	118,433	156,198	(37,765)	65,876,049	70,612,936	(4,736,887)	
Department Charges:							
Agriculture	308	46	262	1,486	386	1,100	
Police & Corrections	10	0	10	40	20	20	
Public Works	4,650	1,875	2,775	29,450	39,050	(9,600)	
Public Health	120	80	40	680	2,635	(1,955)	
Commerce	0	0	0	0	0	0	
Other charges	49,369	34,684	14,685	739,043	479,818	259,225	
Department Charges	54,457	36,685	17,772	770,699	521,909	248,790	
TOTAL GENERAL FUND REVENUES	\$ 64,811,325	\$ 47,852,983	\$ 16,958,342	\$ 384,556,841	\$ 421,157,503	\$ (36,600,662)	
PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 35-099)	4/ 9,728,079	11,429,435	\$ (1,701,356)	52,904,038	58,732,522	\$ (5,828,484)	

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2021 adopted level: October 2020 (\$9,987,861); January 2021 (\$9,049,164).

3/ Non-recurring revenues in FY 2021 for Withholding Tax (PUA): October 2020 (\$3,667,463); November 2020 (\$2,586,799); December 2020 (\$4,939,010); January 2021 (\$2,124,194); February 2021 (\$2,796,936); March 2021 (\$3,432,809).

4/ Estimates are recorded for the provision for 2021 Refunds.

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

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2021

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 35-99

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending March 2021

Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]

	FY2021 Adopted Revenues Allocated for the Month of March ^{3/}	FY2021 Actual Collections For the Month March	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 3,028,454	\$ 5,661,004	\$ 2,632,550
Corporation	2,729,282	5,653,138	2,923,856
Withholding	21,555,334	27,993,596	6,438,262
Income Taxes	27,313,070	39,307,738	11,994,668
Business privilege taxes:			
Gross Receipts Taxes	24,310,010	24,855,677	545,667
Other Taxes:			
Use Tax	450,664	312,493	(138,171)
Business Privilege Taxes	24,760,674	25,168,170	407,496
Licenses, Fees & Penalties	110,376	160,597	50,221
Use of Money & Property	91,449	1,930	(89,519)
Federal Sources:			
Section 30	0	0	0
Immigration fees	191,392	107,885	(83,507)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	10,548	10,548
Federal Sources	191,392	118,433	(72,959)
Department Charges:			
Agriculture	49	308	259
Police & Corrections	0	10	10
Public Works	1,976	4,650	2,674
Public Health	84	120	36
Commerce	0	0	0
Other charges	36,561	49,369	12,808
Department Charges	38,670	54,457	15,787
TOTAL GENERAL FUND REVENUES	\$ 52,505,631	\$ 64,811,325	\$ 12,305,694

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 2nd Quarter 2021

Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] ^{2/}

	FY2021 Adopted Revenues Allocated for the Quarter	FY2021 Actual Collections for the Quarter	Favorable Increase (Decrease)
	12,156,043	14,495,135	2,339,092
	13,177,055	9,706,071	(3,470,984)
	59,285,504	72,342,160	13,056,656
	84,618,602	96,543,366	11,924,764
	75,736,880	67,970,089	(7,766,791)
	1,241,815	1,396,589	154,774
	76,978,695	69,366,678	(7,612,017)
	559,110	529,744	(29,366)
	956,292	(522,016)	(1,478,308)
	0	0	0
	501,396	253,030	(248,366)
	0	0	0
	0	24,388	24,388
	501,396	277,418	(223,978)
	216	800	584
	11	40	29
	17,629	13,250	(4,379)
	1,303	600	(703)
	0	0	0
	285,752	215,297	(70,455)
	304,911	229,987	(74,924)
	163,919,006	166,425,176	2,506,170

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ This information will be updated in the quarter ending 3/31/2020.

3/ Based on Adopted Revenues allocated per P.L. 35-99 Chapter 1 Section 2(f)

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

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2021

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 35-99

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Six Months Ending March 2021
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

FY2021 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 26 GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4
§4109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end]

	FY2021 Adopted Revenues for the Cumulative Period ^{2/}	FY2021 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2021 Adopted Revenues (Full Year Projection)	FY2021 Revenue Tracking ^{5/}	Favorable Increase (Decrease)
Income Taxes:						
Individual	3/ \$ 23,488,753	\$ 25,428,916	\$ 1,940,163	\$ 71,975,270	\$ 73,915,433	\$ 1,940,163
Corporation	29,811,220	23,358,120	(6,453,100)	85,402,002	78,948,903	(6,453,099)
Withholding	4/ 115,282,021	136,318,116	21,036,095	230,533,587	251,569,683	21,036,096
Income Taxes	168,581,994	185,105,151	16,523,157	387,910,859	404,434,019	16,523,160
Business privilege taxes:						
Gross Receipts Taxes	149,995,171	129,516,994	(20,478,177)	304,439,509	283,961,333	(20,478,176)
Other Taxes:						
Use Tax	2,864,167	2,278,028	(586,139)	4,986,064	4,399,926	(586,138)
Business Privilege Taxes	152,859,338	131,795,022	(21,064,316)	309,425,573	288,361,259	(21,064,314)
Licenses, Fees & Penalties	1,409,110	1,335,913	(73,197)	4,905,479	4,832,282	(73,197)
Use of Money & Property	1,294,016	(325,994)	(1,620,010)	1,044,912	(575,096)	(1,620,008)
Federal Sources:						
Section 30	68,603,100	65,109,936	(3,493,164)	68,603,100	65,109,936	(3,493,164)
Immigration fees	838,115	695,430	(142,685)	1,606,706	1,534,702	(72,004)
Recovery from Individuals	0	(800)	(800)	0	0	0
Child Support AFDC Local Share	0	71,483	71,483	0	0	0
Federal Sources	69,441,215	65,876,049	(3,565,166)	70,209,806	66,644,638	(3,565,168)
Department Charges:						
Agriculture	437	1,486	1,049	665		(665)
Police & Corrections	24	40	16	48		(48)
Public Works	43,631	29,450	(14,181)	69,993		(69,993)
Public Health	2,912	680	(2,232)	3,162		(3,162)
Commerce	0	0	0	0		0
Other charges	541,730	739,043	197,313	1,126,808		(1,126,808)
Department Charges	588,734	770,699	181,965	1,200,676	1,382,641	181,965
TOTAL GENERAL FUND REVENUES	\$ 394,174,407	\$ 384,556,841	\$ (9,617,566)	\$ 774,697,305	\$ 765,079,743	\$ (9,617,562)
			-2.44%			-1.24%

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Based on Adopted Revenues allocated per P.L. 35-99, Chapter 1 Section 2(I).

3/ Report does not include ACTC reimbursements to date, which are not factored in the FY 2021 adopted level: October 2020 (\$9,987,861); January 2021 (\$9,049,164).

4/ Non-recurring revenues in FY 2021 for Withholding Tax (PUA): October 2020 (\$3,667,463); November 2020 (\$2,586,799); December 2020 (\$4,939,010); January 2021 (\$2,124,194); February 2021 (\$2,796,936); March 2021 (\$3,432,809).

5/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 35-99.

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2021

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 35-99

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of March 31, 2021**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'lahaen Guahan	5,247,572	2,274,392	480,239	2,492,941
Office of I Segundu Na Maga'lahaen Guahan	453,852	223,167	1,598	229,087
Guam Medical Referral Assistance Office	623,064	258,151	24,900	340,013
Bureau of Womens Affairs	93,164	41,413	-	51,751
Bureau of Budget & Management Research (BBMR)	1,020,057	383,769	11,258	625,030
Civil Service Commission	897,356	412,042	83,576	401,738
Department of Administration (DOA)	6,553,394	3,230,124	281,905	3,041,366
DOA - Support of Child in Custody - 19 GCA §5116	550,000	-	-	550,000
DOA - Residential Treatment Fund	2,186,301	898,847	-	1,287,454
DOA - Government Claims Fund	250,000	6,964	-	243,036
DOA - Government Annual Single Audit	439,800	309,980	129,820	-
DOA - Annual Membership for WICHE	78,500	78,500	-	-
DOA - Charter School Administrative Support	142,585	27,297	-	115,288
Department of Revenue & Taxation (DRT)	8,945,336	4,169,781	457,844	4,317,711
Office of Veterans Affairs (OVA)	731,692	229,308	-	502,384
Office of Technology	2,459,701	873,647	533,757	1,052,297
Guam Ethics Commission	194,000	18,393	30,313	145,294
TOTAL	30,866,374	13,435,772	2,035,210	15,395,392
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	29,516,037	15,134,011	1,440,943	12,941,083
GPD - Cost Sharing Initiative for CJIS Integration Project	81,603	76,434	-	5,169
GPD - Safe Schools Initiative	285,170	-	95,188	189,982
Department of Corrections (DOC)	23,083,667	10,948,127	2,488,176	9,647,364
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	132,792	-	362,460
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	76,434	-	5,169
DOC - GMHA Consolidated Agreement	2,896,956	1,023,192	1,873,764	-
Department of Youth Affairs (DYA)	4,633,056	2,109,444	116,268	2,407,344
DYA - Runaway, Homeless or Victims of Abuse	200,000	-	200,000	-
DYA - Summer Employment and Youth Training Program	570,339	228,873	-	341,466
Chief Medical Examiner	432,135	106,289	12,609	313,237
Guam Fire Department	28,205,106	11,092,929	205,317	16,906,860
Guam Customs & Quarantine Agency	7,335,835	3,148,281	78,396	4,109,158
TOTAL	97,816,759	44,076,806	6,510,662	47,229,291

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of March 31, 2021

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	8,130,165	3,513,573	794,243	3,822,349
DPHSS - MIP/MIPPR Program	9,829,238	7,128,052	-	2,701,186
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	760,453	-	-	760,453
DPHSS - Medicaid Program	7,398,634	2,556,034	-	4,842,600
DPHSS - Children's Health Insurance Program	3,750,000	-	-	3,750,000
DPHSS - Division of Senior Citizens Programs	3,242,376	1,271,173	394,738	1,576,465
DPHSS - Public Assistance Program	3,185,792	1,356,629	-	1,829,163
DPHSS - Enhanced Allotment Plan	-	-	-	-
DPHSS - Foster Care Health Insurance Premiums	665,396	360,310	-	305,086
DPHSS - Child Protective Services	114,068	3,246	-	110,822
DPHSS - Medical Marijuana Program	450,000	26,145	12,306	411,549
DPHSS - Foster Group Home	760,453	-	624,685	135,768
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid	285,170	8,385	-	276,785
GBHWC - Youth Suicide Prevention and Peace Program	81,749	-	25,000	56,749
Guam Memorial Hospital Authority (GMHA) - Operations	8,208,795	4,104,399	-	4,104,396
TOTAL	46,862,288	20,327,945	1,850,973	24,683,370
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	175,710,358	87,855,170	-	87,855,188
GDOE - Simon Sanchez Procurement	500,000	249,990	-	250,010
GDOE - Chamoru Studies Division	513,824	256,876	-	256,948
GDOE - Textbooks	1,500,000	657,615	-	842,385
Guam Academy Charter School Council (GACSC)	10,710,000	4,040,684	-	6,669,316
University of Guam Operations (UOG)	26,056,761	12,527,300	-	13,529,461
UOG - Scholarships (SSFAP)	3,065,285	1,473,700	-	1,591,585
UOG - Aquaculture Development and Training Center	109,661	52,725	-	56,936
UOG - WERI (Guam Hydrologic Survey)	159,956	76,900	-	83,056
UOG - WERI (Water Resource Monitoring)	136,262	65,500	-	70,762
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	64,175	-	69,291
UOG - KPRG Operations	109,442	52,625	-	56,817
UOG - First Generation Trust Fund Initiative	250,000	120,200	-	129,800
Guam Community College Operations (GCC)	16,074,975	7,728,350	-	8,346,625
GCC - Licensed Practical Nursing & Vocational Guidance Programs	727,696	349,850	-	377,846
GCC - Lodging Management Program / Pro-Start Programs	22,960	22,960	-	-
GCC - First Generation Trust Fund	200,000	96,150	-	103,850
TOTAL	235,980,646	115,690,770	-	120,289,876

See footnotes on page 7.

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

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of March 31, 2021

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	422,294	71,229	800	350,265
TOTAL	422,294	71,229	800	350,265
RECREATION				
Department of Parks & Recreation (DPR)	2,109,016	827,483	171,879	1,109,654
TOTAL	2,109,016	827,483	171,879	1,109,654
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	218,233	87,359	259	130,615
COD - Public Information Program	165,000	69	-	164,931
Department of Labor (DOL)	1,516,821	770,875	12,493	733,454
DOL - Worker's Compensation Fund	400,000	238,649	-	161,351
Department of Military Affairs	764,178	176,671	5,905	581,602
Guam Election Commission (GEC)	1,630,235	1,013,507	129,239	487,489
Department of Chamorro Affairs (DCA)	1,075,822	374,332	93,097	608,393
Guam Council on the Arts & Humanities Agency (CAHA)	126,014	1,640	49,280	75,094
Hagatna Restoration & Redevelopment Authority (HRRA)	172,092	749	-	171,343
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	257,540	24,489	-	233,051
TOTAL	6,325,935	2,688,338	290,273	3,347,324
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	775,047	350,408	12,858	411,781
BSP - Business and Economics Statistics Program	331,693	129,590	-	202,103
Department of Agriculture - DOAg	2,897,297	815,015	35,803	2,046,479
DOAg - Animal Shelter (GAIN)	142,585	37,500	105,085	-
TOTAL	4,146,622	1,332,513	153,746	2,660,363
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	29,444,760	14,722,383	-	14,722,377 3/
I Liheslaturan Guåhan (Legislature)	7,618,078	3,516,036	-	4,102,042
Legislature - Office of Finance and Budget	439,161	202,692	-	236,469
Legislature - Guam Youth Congress	14,258	7,128	-	7,130
Office of the Attorney General Operations (OAG)	14,253,761	6,481,240	658,870	7,113,652
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	76,434	-	5,169
Public Defender Services Corporation (PDS)	5,834,210	2,692,716	-	3,141,494 4/
Mayor's Council of Guam (MCOG) - Operations	3,546,309	631,168	736,619	2,178,522
Office of Public Accountability	1,311,828	678,581	-	633,247
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	62,543,968	29,008,378	1,395,489	32,140,101

See footnotes on page 7.

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

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of March 31, 2021**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,540,000	1,770,000	-	1,770,000	
GGRF - Governor/Lieutenant Governor Pensions	321,676	160,842	-	160,834	
GGRF - Judges/Supreme Justices Annuities	228,972	114,486	-	114,486	
GGRF - Health/Dental/Life Insurance	33,187,756	15,645,810	-	17,541,946	
DOA - Supplemental Annuity Benefits Special Fund	7,081,698	2,838,173	-	4,243,525	
DOA- Cost of Living Allowance	14,898,000	14,430,000	-	468,000	
TOTAL	59,258,102	34,959,311	-	24,298,791	
CONTINUING APPROPRIATIONS					
GDOE Series 2010A JFK Project	5,127,050	2,129,500	-	2,997,550	5/
BPT Tax Bonds, Series 2011A	16,347,138	10,975,756	5,371,381	1	6/
BPT Tax Bonds, Series 2012B	7,495,249	5,101,662	2,393,587	0	6/
GDOE Series 2013A Okkodo Project	2,288,635	2,288,635	-	-	
BPT Bonds, Series 2015D	31,540,000	21,945,625	9,594,375	-	6/
Limited Obligation Bonds (Section 30), Series 2016A	20,981,875	15,808,125	5,173,750	-	6/
TOTAL	83,779,947	58,249,303	22,533,093	2,997,551	
GRAND TOTAL	630,111,951	320,667,847	34,942,124	274,501,979	

Footnotes:

- 1/ Pursuant to P.L. 35-99.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Judiciary appropriations for: Adult and Juvenile Drug Courts (\$1,821,495). Pending distribution of allocation by DOA.
- 4/ Inclusive of Public Defender Service Corporation appropriation for Alternate Public Defender (\$1,308,228).
- 5/ Debt service refinanced as Series 2020A Certificates of Participation (JFK High School). Total expenditures to date mirror the full scheduled payment indicated in the GEDA debt abstract.
- 6/ Debt service encumbrances are based on scheduled payments indicated in the GEDA debt abstract.

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

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BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

APR 20 2021

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Sais Na Liheslaturan Guåhan
Thirty-Sixth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Dear Speaker Terlaje:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Educational Facilities Fund, Tourist Attraction Fund, Healthy Futures Fund, and Customs, Agriculture and Quarantine Inspection Services Fund for Fiscal Year 2021 for the month ending March 31, 2021 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Senseramente,

LESTER L. CARLSON, JR.

Certification of Information Contained in Attachment A

Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability

Government of Guam

FY 2021 Special Revenue Fund Tracking

For the month ending March 31, 2021

Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

		Description/Fund Code					
Month		Guam Highway 208	Solid Waste Operations 416	Territorial Educational Facilities Fund 205	Tourist Attraction 206	Healthy Futures 602	CQA Inspections Services Fund 209
FY 2021 (Oct 20 - Sept 21)							
(A) October	Actual	1,631,553	1,519,934	320,606	1,037,301	2,029,717	49,376
(B) November	Actual	1,724,720	1,431,743	137,590	703,947	4,033,633	47,547
(C) December	Actual	1,384,095	1,559,882	217,749	704,286	2,733,126	62,181
(D) January	Actual	1,267,391	1,477,462	3,483,970	715,026	2,355,831	79,448
(E) February	Actual	1,111,877	1,402,002	18,892,183	997,386	3,556,212	56,212
(F) March	Actual	1,614,640	1,140,123	1,251,795	1,813,388	2,042,448	66,167
(G) April	Projected	1,966,195	1,561,480	8,359,742	1,549,015	3,503,475	240,802
(H) May	Projected	1,749,876	1,611,679	1,067,550	1,261,424	3,877,619	233,242
(I) June	Projected	2,036,524	1,544,007	1,079,370	1,077,886	3,850,197	265,599
(J) July	Projected	1,935,185	1,601,754	580,494	1,163,814	3,842,280	289,255
(K) August	Projected	1,717,676	1,669,004	509,632	1,142,153	3,547,643	429,680
(L) September	Projected	1,816,080	1,619,060	311,531	1,588,687	4,995,076	263,500
(M) Tracking FY 2021		19,955,811	18,138,129	36,212,214	13,754,315	40,367,255	2,083,009
(N) Public Law 35-99		22,894,794 1/	19,394,267 1/	38,072,814	18,336,091	42,748,091	4,105,776
(O) Overage/(Shortage)	(M-N)	(2,938,983)	(1,256,138)	(1,860,600)	(4,581,776)	(2,380,836)	(2,022,767)

1/ Reflective of the adopted gross revenue level.

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

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2021	March, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	48,989	41,285	7,705	117,286	79,694	37,591
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 48,989	\$ 41,285	\$ 7,705	\$ 117,286	\$ 79,694	\$ 37,591
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	3,720	3,150	570	14,990	32,260	(17,260)
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 3,720	\$ 3,150	\$ 570	\$ 14,990	\$ 32,260	\$ (17,260)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	8,092	5,939	2,153	166,249	68,497	87,752
Use of money and property	19	84	(65)	127	521	(393)
TOTAL	\$ 8,111	\$ 6,023	\$ 2,088	\$ 166,377	\$ 69,018	\$ 97,359
Better Public Service Fund						
Fees and fines	0	0	0	6,510	15,020	(8,510)
Service contract provide application fee 250	0	0	0	0	0	0
Service contract provide filing fee 25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 6,510	\$ 15,020	\$ (8,510)
Chemorro Land Trust Operations Fund						
Land trust application fees	0	50	(50)	450	600	(150)
Commercial leases / license	29,999	6,688	21,312	611,767	676,180	(64,414)
Agriculture / residential land trust lease	0	0	0	52	0	52
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL #31-53)	0	0	0	0	0	0
Use of money and property	71	269	(198)	392	1,474	(1,082)
TOTAL	\$ 30,070	\$ 6,907	\$ 21,063	\$ 612,601	\$ 678,254	\$ (65,593)
Corrections Revolving Fund						
DOC revolving fund	142,229	0	142,229	1,224,185	88,840	1,135,325
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 142,229	\$ 0	\$ 142,229	\$ 1,224,185	\$ 88,840	\$ 1,135,325
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	5	7,597	(7,592)	42	44,227	(44,186)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	30,000	303,323	(273,323)	195,046	6,238,565	(6,043,519)
Cargo inspection fee - All	38,127	23,931	12,197	165,506	192,276	(26,769)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	2	192	(190)
Use of money and property	34	478	(443)	335	2,394	(2,059)
TOTAL	\$ 68,167	\$ 335,328	\$ (269,161)	\$ 360,930	\$ 6,477,653	\$ (6,116,723)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	25,973	865	25,108	80,272	35,937	44,334
Use of money and property	16	66	(49)	93	378	(285)
TOTAL	\$ 25,989	\$ 930	\$ 25,059	\$ 80,365	\$ 36,315	\$ 44,050
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	174,721	246,083	(71,361)	1,061,873	1,173,296	(111,423)
Use of money and property	168	649	(481)	1,055	3,733	(2,677)
TOTAL	\$ 174,889	\$ 246,731	\$ (71,842)	\$ 1,062,928	\$ 1,177,029	\$ (114,101)
Environmental Health Fund						
Health permits - business	4,298	4,467	(171)	42,342	33,801	8,540
PH registration and penalty	0	1,020	(1,020)	0	1,020	(1,020)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	33,021	24,460	8,561	227,694	260,826	(33,132)
Administrative penalties	0	0	0	400	0	400
Use of money and property	18	54	(37)	107	345	(238)
TOTAL	\$ 37,335	\$ 30,021	\$ 7,313	\$ 270,543	\$ 295,992	\$ (25,449)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2021	March, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	50	(50)	0	65,979	(65,979)
Fire prevention fees	12,191	15,137	(2,946)	67,008	75,051	(8,043)
Other fees	35	42	(7)	34,494	18,593	15,901
Ambulance service	71,548	74,138	(2,590)	430,122	295,740	134,383
Fire stations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 83,774	\$ 89,367	\$ (5,593)	\$ 531,624	\$ 455,363	\$ 76,262
Guam Contractors License Board Fund						
Contractors fees	40,387	9,275	31,112	168,446	66,946	99,500
Use of money and property	25	90	(64)	154	725	(572)
TOTAL	\$ 40,413	\$ 9,365	\$ 31,048	\$ 168,600	\$ 67,672	\$ 98,928
Guam Environmental Trust Fund						
Insurance assessment fee	193,344	40,385	152,959	201,261	90,057	111,204
Use of money and property	14	65	(51)	90	457	(367)
TOTAL	\$ 193,358	\$ 40,450	\$ 152,908	\$ 201,351	\$ 90,515	\$ 110,837
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	108,824	193,719	(84,895)	1,519,804	2,050,920	(531,116)
Diesel fuel tax	75,957	61,696	14,262	407,074	559,029	(151,955)
Other fuel tax	21,702	13,795	7,907	114,592	150,418	(35,826)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	427,448	255,597	171,851	1,864,434	3,143,874	(1,279,441)
Auto surcharge on other fuels	113,986	68,157	45,829	563,863	838,357	(274,494)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	747,917	592,965	154,953	4,489,766	8,742,599	(2,272,832)
Licenses and registrations	866,871	354,385	512,486	4,264,005	4,643,424	(379,419)
Use of money and property	52	258	(206)	504	1,844	(1,340)
TOTAL	\$ 1,614,840	\$ 947,608	\$ 667,232	\$ 8,734,278	\$ 11,387,867	\$ (2,653,591)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	42,300	0	42,300	355,946	338,836	17,110
Use of money and property	10	44	(34)	60	225	(165)
TOTAL	\$ 42,310	\$ 44	\$ 42,266	\$ 356,006	\$ 339,061	\$ 16,945
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	19,525	6,997	12,527	157,215	86,996	70,220
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 19,525	\$ 6,997	\$ 12,527	\$ 157,215	\$ 86,996	\$ 70,220
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,307	7,760	547	48,386	50,217	(1,831)
Use of money and property	7	30	(23)	46	166	(120)
TOTAL	\$ 8,314	\$ 7,790	\$ 524	\$ 48,432	\$ 50,383	\$ (1,951)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,575	825	1,650	33,503	5,394	28,109
Dental Board License	380	310	70	7,755	4,380	3,395
Medical Board License	8,600	800	5,800	25,445	105,179	(79,734)
Nursing Board License	10,019	1,285	8,734	35,724	23,990	11,734
Optometry Board License	15	0	15	1,175	90	1,085
Pharmacy Board License	400	190	210	3,110	6,123	(3,013)
Cosmetology Board License	728	232	496	2,204	7,710	(5,506)
Use of money and property	2	18	(16)	16	111	(95)
TOTAL	\$ 20,719	\$ 3,769	\$ 16,950	\$ 108,932	\$ 162,957	\$ (44,025)
Healthy Futures Funds						
Cigarettes	1,803,040	1,752,920	50,120	14,773,768	15,241,721	(467,953)
Cigars	6,810	155	6,655	13,028	24,962	(11,934)
Others	19,456	86,720	(67,264)	432,742	864,394	(431,652)
Distilled spirit	62,338	102,773	(40,435)	467,455	814,607	(347,151)
Vinous beverages	29,042	35,277	(6,234)	196,919	288,835	(91,916)
Malted fermented beverages	121,404	371,894	(250,490)	865,012	1,347,092	(482,080)
Alcohol violation fee & fine	0	0	0	0	4,500	(4,500)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	357	153	205	2,041	524	1,517
TOTAL	\$ 2,042,448	\$ 2,349,882	\$ (307,434)	\$ 16,750,988	\$ 18,386,636	\$ (1,635,648)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2021	March, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	14,993	(14,993)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	701	(701)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	3,045	(3,045)
Dept of Public Health & Social Service	0	25	(25)	7,726	527,997	(520,272)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	570	(570)
Dept of Mental Health & Substance Abuse	0	0	0	14,742	16,444	(1,702)
Department of Labor	0	904	(904)	39,271	12,225	27,046
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	44,239	21,545	22,693
Civil Defense	0	0	0	0	429	(429)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	4,954	0	4,954	9,563	0	5,563
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,954	\$ 929	\$ 4,025	\$ 111,540	\$ 597,949	\$ (486,409)
Land Survey Revolving Fund						
Document tax - land survey fee	217,853	51,684	166,169	1,151,597	1,165,570	(13,973)
Rental of government land	3,205	0	3,205	25,643	16,627	9,016
Recording fee	36,091	13,100	22,992	177,124	155,792	21,333
Application fees	0	0	0	0	0	0
Certificates of document fees	25,380	6,754	18,626	94,946	63,620	31,326
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 282,629	\$ 71,537	\$ 210,992	\$ 1,449,311	\$ 1,401,009	\$ 47,702
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	(172)	0	(172)	(172)	(530)	358
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	1,930	(1,930)
Mayors' Council - repair of facilities 1/3	42,624	8,946	33,679	63,889	306,649	(242,761)
Dept of Parks & Rec - repair of facilities 1/3	43,999	9,234	34,765	65,950	315,998	(250,048)
GDOE - repair of facilities 1/3	43,999	9,234	34,765	65,950	315,998	(250,048)
Interest - Limited Gaming Fund	(0)	0	(0)	3	175	(172)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	6,875	1,443	5,432	10,305	47,474	(37,169)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	15	97	(82)	103	354	(251)
TOTAL	\$ 127,341	\$ 28,955	\$ 108,386	\$ 206,027	\$ 988,049	\$ (782,022)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	399,583	13,300	386,283	1,223,983	509,750	714,232
Registration fees - Labor share	171,250	5,700	165,550	524,564	216,750	307,814
Citation fee - non immigration temp worker	1,000	0	1,000	1,000	3,850	(2,850)
Citation fee - fair emplmt pract otc	500	0	500	750	2,250	(1,500)
Use of money and property	65	252	(186)	346	1,348	(1,002)
TOTAL	\$ 572,399	\$ 19,252	\$ 553,147	\$ 1,750,042	\$ 729,948	\$ 1,020,094
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,350	1,150	200	11,160	10,550	610
Marriage application	2,270	1,480	790	15,210	16,475	(1,265)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,420	3,520	3,900	35,950	33,615	2,335
Death certificate	3,640	1,415	2,225	20,041	11,506	8,535
Marriage certificate	3,485	1,490	1,975	18,141	16,671	1,470
Burial permit	685	335	350	3,220	2,015	1,205
Affidavit of paternity	1,132	522	610	6,289	5,065	1,224
Affidavit of public acknowledgment	40	0	40	170	20	150
Court order change of name	15	20	(5)	165	170	(5)
Declaratory judgement	60	0	60	165	130	35
Adoptions	135	45	90	315	255	60
Research fee	41	0	41	165	128	37
Use of money and property	3	14	(11)	18	81	(63)
TOTAL	\$ 20,258	\$ 8,891	\$ 10,295	\$ 111,009	\$ 98,881	\$ 14,328

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2021	March, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	29,739	3,192	26,547	122,023	50,393	71,630
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 29,739	\$ 3,192	\$ 26,547	\$ 122,023	\$ 50,393	\$ 71,630
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	17,559	15,846	1,713	158,337	158,628	(291)
Damaged GPD vehicle	0	0	0	2,099	0	2,099
Use of money and property	0	0	0	1	82	(51)
TOTAL	\$ 17,559	\$ 15,846	\$ 1,713	\$ 160,437	\$ 158,680	\$ 1,758
Police Services Fund						
Accessible parking fees 50%	0	0	0	2,852	2,165	687
Annual gun business registration / \$600	0	0	0	600	0	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,956	7,748	208	42,188	82,316	(40,118)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	17,036	14,640	2,396	85,886	146,805	(60,919)
Filing record - security officer / \$75	80	0	80	80	0	80
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	24,960	6,680	18,280	110,760	78,000	34,760
Non-concealed firearm ID / \$25	13,846	3,526	10,320	44,892	40,377	4,515
Concealed firearm ID / \$60	17,819	4,223	13,596	60,461	35,638	24,823
Fingerprinting fee / \$20	3,638	1,394	2,244	13,532	21,522	(7,990)
Subpoena fee	0	0	0	0	80	(80)
Abstract criminal records / \$15	795	510	285	4,320	7,425	(3,105)
Police clearance additional copies	84	87	(3)	443	1,341	(898)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	324	279	45	810	3,240	(2,430)
Certified copy of records / \$10	0	0	0	9	0	9
Firearm inspection fee / \$5	5,598	1,449	4,149	24,687	16,758	7,929
Vehicle release fee \$10	0	0	0	27	0	27
Witness fees / \$35	0	0	0	35	0	35
Special event fee / \$100	3,182	946	2,236	8,385	7,550	836
Restitutions - GPD	50	0	50	9,550	0	9,550
Other revenues - GPD	0	0	0	10,127	14,340	(4,213)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 95,388	\$ 41,482	\$ 53,906	\$ 419,855	\$ 455,557	\$ (35,902)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	48,730	31,563	17,165	116,130	127,975	(11,845)
Use of money and property	3	16	(13)	17	98	(81)
TOTAL	\$ 48,733	\$ 31,581	\$ 17,152	\$ 116,147	\$ 128,073	\$ (11,926)
Public Recreation Services Fund						
Park fees / park use permits	3,535	1,425	2,110	7,635	18,920	(11,285)
Park vendor permits	150	830	(680)	2,250	6,135	(3,885)
Community programs fees	0	803	(803)	331	876	(545)
Paseo Stadium fees	0	0	0	6	0	6
Pool and beach fees	0	0	0	0	1,152	(1,152)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	300	350	(50)	600	2,348	(1,748)
Paseo Recreational Center	0	0	0	0	75	(75)
Hagatna / Tiyen Tennis Center	0	0	0	0	1,860	(1,860)
Guerrero Stadium / Tiyen Fields	0	0	0	0	0	0
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields / Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	2	2	0	8	58	(50)
TOTAL	\$ 3,987	\$ 3,110	\$ 778	\$ 10,630	\$ 31,424	\$ (20,693)
Public School Library Resources Fund						
School library resources fund	63,240	26,283	36,954	189,764	378,597	(188,833)
Use of money and property	2	20	(18)	9	87	(78)
TOTAL	\$ 63,242	\$ 26,303	\$ 36,946	\$ 189,773	\$ 378,684	\$ (188,911)
Public Transit Fund						
Bus Fares - GMTA	143	185	(52)	1,154	2,221	(1,067)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 143	\$ 185	\$ (52)	\$ 1,154	\$ 2,221	\$ (1,067)
Rabies Prevention Fund						
Pet license	365	290	115	1,950	1,710	240
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,780	1,080	2,700	19,210	15,215	3,995
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,145	\$ 1,370	\$ 2,815	\$ 21,160	\$ 16,925	\$ 4,235

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
March, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2021	March, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Recycling Revolving Fund						
Recycling Fees	226,543	111,352	115,191	1,244,114	1,368,360	(122,246)
Use of money and property	0	10	(10)	18	271	(256)
TOTAL	\$ 226,543	\$ 111,370	\$ 115,174	\$ 1,244,130	\$ 1,368,631	\$ (122,501)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	11,500	24,000	(12,500)
Use of money and property	0	1	(1)	2	35	(33)
TOTAL	\$ 0	\$ 1	\$ (1)	\$ 11,502	\$ 24,035	\$ (12,533)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	300,000	622,452	(322,452)	3,415,735	3,739,014	(323,280)
Fee - compact Ordot tipping fee \$4 cu yd	800,000	671,358	128,642	4,121,627	4,867,373	(745,746)
Fee - uncompact Ordot tipping fee \$4 cu yd	40,000	157,536	(117,536)	764,775	799,285	(34,510)
Fee - uncompact Agal transfer station	0	3,870	(3,870)	28,568	25,290	3,278
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	4,973	(4,973)	32,507	29,966	2,541
Miscellaneous	0	0	0	0	0	0
Restoration charge	0	2,500	(2,500)	40,350	29,700	10,650
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	100	(100)	2,400	2,250	150
Trash tags	0	140	(140)	3,120	2,648	472
Fee - uncompact Hamon transfer	0	14,015	(14,015)	120,591	106,052	14,540
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	123	1,302	(1,179)	1,475	8,029	(6,554)
TOTAL	\$ 1,140,123	\$ 1,478,245	\$ (338,122)	\$ 8,531,147	\$ 9,809,607	\$ (1,078,460)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	344,796	165,018	179,778	1,887,773	2,037,770	(149,997)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 344,796	\$ 165,018	\$ 179,778	\$ 1,887,773	\$ 2,037,770	\$ (149,997)
Tax Collection Enhancement Fund						
Passport fees	55,424	23,013	32,412	167,087	327,807	(160,720)
Passport expedite fees	7,823	3,270	4,553	22,678	51,791	(29,113)
Passport expedite mail fees	1	0	1	68	9	59
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 63,248	\$ 26,283	\$ 36,965	\$ 189,832	\$ 379,606	\$ (189,774)
Territorial Education Facilities Fund						
DRT property taxes	1,131,262	712,311	418,951	21,691,282	23,113,734	(1,422,453)
Penalties and interest	120,416	97,590	22,826	2,611,772	2,000,871	610,901
Real property tax bank fees	0	0	0	425	255	170
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	118	282	(265)	415	1,117	(702)
TOTAL	\$ 1,251,796	\$ 810,283	\$ 441,512	\$ 24,303,894	\$ 25,115,977	\$ (812,083)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,813,388	3,431,162	(1,617,774)	5,971,305	22,601,310	(16,630,005)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	4,687	(4,687)	0	34,562	(34,562)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 1,813,388	\$ 3,435,849	\$ (1,622,461)	\$ 5,971,305	\$ 22,635,872	\$ (16,664,567)
Water Protection Fund						
Grading plan review fees	360	1,387	(1,027)	1,237	2,449	(1,213)
Additional plan review fees	0	0	0	0	25	(25)
Clearing and grubbing permits	5,884	44,807	(38,922)	34,719	64,149	(29,430)
Stockpiling permits	1,033	40,994	(39,961)	13,581	44,048	(30,467)
Field citation violations	0	0	0	0	45,000	(45,000)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 7,277	\$ 87,187	\$ (79,910)	\$ 49,536	\$ 155,671	\$ (106,135)
Water Research and Development Fund						
Well drilling permit	11,000	750	10,250	59,650	57,658	1,992
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 11,000	\$ 750	\$ 10,250	\$ 59,650	\$ 57,658	\$ 1,992

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2021

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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	0	0	0
Penalty - excess emission / \$1,000	45,441	48,989	3,548	104,635	117,286	12,651
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 45,441	\$ 48,989	\$ 3,548	\$ 104,635	\$ 117,286	\$ 12,651
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	0	3,720	3,720	0	14,980	14,980
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 0	\$ 3,720	\$ 3,720	\$ 0	\$ 14,980	\$ 14,980
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	20,863	8,092	(12,771)	158,041	165,249	8,208
Use of money and property	0	19	19	0	127	127
TOTAL	\$ 20,863	\$ 8,111	\$ (12,752)	\$ 158,041	\$ 165,377	\$ 8,338
Better Public Service Fund						
Fees and fines	88,350	0	(88,350)	536,315	6,510	(529,805)
Service contract provide application fee 250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 88,350	\$ 0	\$ (88,350)	\$ 536,315	\$ 6,510	\$ (529,805)
Chamorro Land Trust Operations Fund						
Land trust application fees	50	0	(50)	600	450	(150)
Commercial leases / license	2,580	29,999	27,419	639,533	611,767	(27,766)
Agriculture / residential land trust lease	0	0	0	0	52	52
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31 53)	0	0	0	0	0	0
Use of money and property	0	71	71	0	392	392
TOTAL	\$ 2,630	\$ 30,070	\$ 27,440	\$ 640,133	\$ 612,661	\$ (27,472)
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	3,240	142,229	138,989	64,575	1,224,165	1,159,590
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,240	\$ 142,229	\$ 138,989	\$ 64,575	\$ 1,224,165	\$ 1,159,590
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	7,597	5	(7,592)	44,227	42	(44,185)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	235,322	30,000	(205,322)	2,045,589	195,046	(1,850,543)
Cargo inspection fee - All	23,930	36,127	12,197	192,272	165,506	(26,766)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	190	2	(188)
Use of money and property	0	34	34	0	335	335
TOTAL	\$ 266,849	\$ 66,167	\$ (200,682)	\$ 2,282,278	\$ 360,930	\$ (1,921,348)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	2,641	25,973	23,332	32,656	80,272	47,616
Use of money and property	0	16	16	0	93	93
TOTAL	\$ 2,641	\$ 25,989	\$ 23,348	\$ 32,656	\$ 80,365	\$ 47,709
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	241,792	174,721	(67,071)	1,147,554	1,061,873	(85,681)
Use of money and property	0	168	168	0	1,055	1,055
TOTAL	\$ 241,792	\$ 174,889	\$ (66,903)	\$ 1,147,554	\$ 1,062,928	\$ (84,626)
Environmental Health Fund						
Health permits - business	4,828	4,296	(532)	35,970	42,342	6,372
PH registration and penalty	1,020	0	(1,020)	1,020	0	(1,020)
De rating inspection and certificates	0	0	0	0	0	0
Health certificates	32,480	33,021	541	308,826	227,694	(81,132)
Administrative penalties	0	0	0	0	400	400
Use of money and property	0	18	18	0	107	107
TOTAL	\$ 38,328	\$ 37,335	\$ (993)	\$ 345,816	\$ 270,543	\$ (75,273)

Government Of Guam
Actual Revenues Compared to Prior Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2021

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	50	0	(50)	1,479	0	(1,479)
Fire prevention fees	7,624	12,191	4,567	35,248	87,008	31,760
Other fees	42	35	(7)	1,593	34,494	32,901
Ambulance service	70,138	71,548	1,410	277,837	430,122	152,285
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 77,854	\$ 83,774	\$ 5,920	\$ 318,157	\$ 831,824	\$ 215,667
Guam Contractors License Board Fund						
Contractors fees	21,021	40,387	19,366	137,422	166,446	29,024
Use of money and property	0	25	25	0	154	154
TOTAL	\$ 21,021	\$ 40,412	\$ 19,391	\$ 137,422	\$ 166,600	\$ 29,178
Guam Environmental Trust Fund						
Insurance assessment fee	44,078	193,344	149,266	116,265	201,261	84,996
Use of money and property	0	14	14	0	50	50
TOTAL	\$ 44,078	\$ 193,358	\$ 149,280	\$ 116,265	\$ 201,311	\$ 85,046
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	191,069	108,824	(82,245)	2,035,017	1,519,804	(515,213)
Diesel fuel tax	59,045	75,957	16,912	548,426	407,074	(141,352)
Other fuel tax	13,349	21,702	8,353	147,739	114,592	(33,147)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	252,946	427,448	174,502	3,127,972	1,864,434	(1,263,538)
Auto surcharge on other fuels	65,507	113,986	48,479	822,454	563,863	(258,592)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	581,916	747,917	166,001	6,681,608	4,469,798	(2,211,810)
Licenses and registrations	351,734	886,571	514,837	4,627,522	4,264,005	(363,517)
Use of money and property	0	52	52	0	504	504
TOTAL	\$ 933,650	\$ 1,614,640	\$ 680,990	\$ 11,309,130	\$ 8,734,276	\$ (2,574,854)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	3,910	42,300	38,390	334,094	355,946	21,852
Use of money and property	0	10	10	0	60	60
TOTAL	\$ 3,910	\$ 42,310	\$ 38,400	\$ 334,094	\$ 356,006	\$ 21,912
Guam Museum Fund						
Transfer In/From TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	11,825	19,525	7,700	115,961	157,215	41,254
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 11,825	\$ 19,525	\$ 7,700	\$ 115,961	\$ 157,215	\$ 41,254
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,112	8,307	195	52,329	48,386	(3,943)
Use of money and property	0	7	7	0	46	46
TOTAL	\$ 8,112	\$ 8,314	\$ 202	\$ 52,329	\$ 48,432	\$ (3,897)
Health Professional Licensing Office Revolving Fund						
Heating Arts	0	0	0	0	0	0
Allied Health License	995	2,575	1,580	5,814	33,503	27,689
Dental Board License	300	380	80	4,455	7,755	3,300
Medical Board License	1,927	6,600	4,673	111,041	25,445	(85,596)
Nursing Board License	2,085	10,019	7,934	28,790	35,724	6,934
Optometry Board License	0	15	15	75	1,175	1,100
Pharmacy Board License	180	400	220	4,770	3,110	(1,660)
Cosmetology Board License	130	728	598	6,628	2,204	(4,424)
Use of money and property	0	2	2	0	16	16
TOTAL	\$ 5,617	\$ 20,719	\$ 15,102	\$ 181,573	\$ 188,932	\$ (7,359)
Healthy Futures Funds						
Cigarettes	1,741,500	1,803,040	61,540	15,208,480	14,773,768	(434,712)
Cigars	50	6,810	6,760	14,290	13,028	(1,262)
Others	56,720	19,458	(37,262)	705,170	432,742	(272,428)
Distilled spirit	109,773	62,338	(47,435)	656,603	487,455	(169,148)
Vinous beverages	36,013	29,042	(6,971)	293,254	196,919	(96,335)
Malted fermented beverages	451,894	121,404	(330,490)	1,827,089	865,012	(962,077)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	357	357	0	2,041	2,041
TOTAL	\$ 2,395,950	\$ 2,043,448	\$ (352,502)	\$ 18,704,886	\$ 16,750,966	\$ (1,953,920)

Government Of Guam
Actual Revenue Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	16,992	0	(16,992)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	900	0	(900)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	4,044	0	(4,044)
Dept of Public Health & Social Service	10,024	0	(10,024)	587,831	7,726	(580,105)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	570	0	(570)
Dept of Mental Health & Substance Abuse	0	0	0	18,444	14,742	(3,702)
Department of Labor	903	0	(903)	5,240	39,271	34,031
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	40,211	44,239	4,028
Civil Defense	0	0	0	629	0	(629)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	4,954	4,954	0	5,563	5,563
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 10,927	\$ 4,954	\$ (5,973)	\$ 674,861	\$ 111,540	\$ (563,321)
Land Survey Revolving Fund						
Document tax - land survey fee	61,683	217,853	156,170	1,222,572	1,151,597	(70,975)
Rental of government land	3,561	3,205	(356)	21,966	25,643	3,677
Recording fee	17,099	36,091	18,992	179,789	177,124	(2,665)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,753	25,380	15,627	81,618	94,946	13,328
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 92,096	\$ 282,529	\$ 190,433	\$ 1,806,845	\$ 1,449,311	\$ (357,534)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	(172)	(172)	0	(172)	(172)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	13,278	42,624	29,346	332,645	63,889	(268,756)
Dept of Parks & Rec - repair of facilities 1/3	13,567	43,999	30,432	341,994	65,950	(276,044)
GDOE - repair of facilities 1/3	13,567	43,999	30,432	341,994	65,950	(276,044)
Interest - Limited Gaming Fund	0	(5)	(5)	0	3	3
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	1,506	6,875	5,369	47,850	10,305	(37,545)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	15	15	0	103	103
TOTAL	\$ 41,918	\$ 137,341	\$ 95,423	\$ 1,064,483	\$ 200,027	\$ (864,456)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	104,968	399,583	294,615	1,055,755	1,223,983	168,228
Registration fees - Labor share	51,534	171,250	119,716	491,752	524,564	32,812
Citation fee - non immigration temp worker	450	1,000	550	4,900	1,000	(3,900)
Citation fee - fair emplmt pract etc	450	500	50	3,200	750	(2,450)
Use of money and property	0	65	65	0	346	346
TOTAL	\$ 157,402	\$ 572,399	\$ 414,937	\$ 1,555,607	\$ 1,750,642	\$ 195,035
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,870	1,350	(520)	14,870	11,160	(3,710)
Marriage application	2,200	2,270	70	20,795	15,210	(5,585)
Firearms permits	0	0	0	0	0	0
Birth certificate	4,240	7,420	3,180	37,935	35,950	(1,985)
Death certificate	2,135	3,640	1,505	15,826	20,041	4,215
Marriage certificate	2,210	3,465	1,255	20,991	18,141	(2,850)
Burial permit	335	685	350	2,024	3,220	1,196
Affidavit of paternity	1,242	1,132	(110)	9,385	6,289	(3,096)
Affidavit of public acknowledgment	20	40	20	120	170	50
Court order change of name	20	15	(5)	170	165	(5)
Declaratory judgement	10	60	50	140	165	25
Adoptions	45	135	90	255	315	60
Research fee	10	41	31	148	165	17
Use of money and property	0	3	3	0	18	18
TOTAL	\$ 14,337	\$ 20,256	\$ 5,919	\$ 122,059	\$ 111,008	\$ (11,051)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Pesticide Management Fund						
Pesticide management fund fees	2,873	29,739	26,866	35,567	122,023	86,456
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,873	\$ 29,739	\$ 26,866	\$ 35,567	\$ 122,023	\$ 86,456
Police Patrol Vehicle & Equipment Revolving Fund						
Ovts fees / reinspection fees	15,856	17,559	1,703	158,716	158,337	(379)
Damaged GPD vehicle	0	0	0	0	2,099	2,099
Use of money and property	0	0	0	0	1	1
TOTAL	\$ 15,856	\$ 17,559	\$ 1,703	\$ 158,716	\$ 160,437	\$ 1,721
Police Services Fund						
Accessible parking fees 50%	0	0	0	2,165	2,852	687
Annual gun business registration / \$600	0	0	0	0	600	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,748	7,956	208	82,316	42,198	(40,118)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	14,640	17,036	2,396	148,805	85,886	(60,919)
Filing record - security officer / \$75	0	80	80	0	80	80
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	8,680	24,960	16,280	88,000	110,760	22,760
Non-concealed firearm ID / \$25	5,526	13,848	8,320	52,377	44,892	(7,485)
Concealed firearm ID / \$60	6,223	17,819	11,596	47,638	60,461	12,823
Fingerprinting fee / \$20	1,494	3,638	2,144	22,122	13,532	(8,590)
Subpoena fee	0	0	0	80	0	(80)
Abstract criminal records / \$15	510	795	285	7,425	4,320	(3,105)
Police clearance additional copies	87	84	(3)	1,341	443	(898)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	279	324	45	3,240	610	(2,430)
Certified copy of records / \$10	0	0	0	0	8	8
Firearm inspection fee / \$5	1,449	5,598	4,149	16,758	24,687	7,929
Vehicle release fee \$10	0	0	0	0	27	27
Witness fees / \$35	0	0	0	0	35	35
Special event fee / \$100	940	3,182	2,242	7,510	8,385	875
Restitutions GPD	0	50	50	0	9,550	9,550
Other revenues - GPD	0	0	0	14,260	10,127	(4,133)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 47,578	\$ 96,368	\$ 47,792	\$ 482,037	\$ 419,655	\$ (72,382)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	32,204	48,730	16,526	131,809	116,130	(15,679)
Use of money and property	0	0	0	0	17	17
TOTAL	\$ 32,204	\$ 48,730	\$ 16,526	\$ 131,809	\$ 116,147	\$ (15,662)
Public Recreation Services Fund						
Park fees / park use permits	2,425	3,535	1,110	24,920	7,635	(17,285)
Park vendor permits	1,630	150	(1,480)	11,135	2,250	(8,885)
Community programs fees	1,803	0	(1,803)	1,876	331	(1,545)
Paseo Stadium fees	0	0	0	0	6	6
Pool and beach fees	550	0	(550)	5,445	0	(5,445)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	583	300	(283)	6,133	600	(5,533)
Paseo Recreational Center	0	0	0	74	0	(74)
Hagatna / Tiyen Tennis Center	243	0	(243)	4,532	0	(4,532)
Guerrero Stadium / Tiyen Fields	0	0	0	0	0	0
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaeapao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	2	2	0	8	8
TOTAL	\$ 7,244	\$ 3,887	\$ (3,357)	\$ 54,115	\$ 10,630	\$ (43,285)
Public School Library Resources Fund						
School library resources fund	56,235	63,248	7,011	559,313	188,764	(369,549)
Use of money and property	0	2	2	0	0	0
TOTAL	\$ 56,235	\$ 63,249	\$ 7,014	\$ 559,313	\$ 188,773	\$ (369,549)
Public Transit Fund						
Bus Fares -GMTA	20,749	143	(20,607)	125,548	1,154	(124,395)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 20,749	\$ 143	\$ (20,607)	\$ 125,548	\$ 1,154	\$ (124,395)
Rabies Prevention Fund						
Pet license	278	365	87	1,878	1,950	72
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	1,480	3,780	2,300	17,815	18,210	1,595
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,758	\$ 4,145	\$ 2,387	\$ 19,693	\$ 21,160	\$ 1,467

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Six Months Ended March 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Recycling Revolving Fund						
Recycling Fees	118,470	226,543	108,073	1,409,070	1,244,114	(164,956)
Use of money and property	0	0	0	0	16	16
TOTAL	\$ 118,470	\$ 226,543	\$ 108,073	\$ 1,409,070	\$ 1,244,130	\$ (164,940)
Safe Streets Fund						
DOC - Safe streets fund	18,450	0	(18,450)	85,340	11,500	(73,840)
Use of money and property	0	0	0	0	2	2
TOTAL	\$ 18,450	\$ 0	\$ (18,450)	\$ 85,340	\$ 11,502	\$ (73,838)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	637,451	300,000	(337,451)	3,829,012	3,415,735	(413,277)
Fee - compact Ordof tipping fee \$4 cu yd	686,358	800,000	113,642	4,957,370	4,121,627	(835,743)
Fee - uncompact Ordof tipping fee \$4 cu yd	187,535	40,000	(127,535)	859,281	764,775	(94,506)
Fee - uncompact Agat transfer station	7,870	0	(7,870)	49,290	28,568	(20,723)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	8,972	0	(8,972)	53,964	32,507	(21,458)
Miscellaneous	0	0	0	0	0	0
Restoration charge	2,500	0	(2,500)	29,700	40,350	10,650
Transfer charge	0	0	0	0	0	0
Reactivation charge	104	0	(104)	2,274	2,400	126
Trash tags	640	0	(640)	5,648	3,120	(2,528)
Fee - uncompact Harmon transfer	24,015	0	(24,015)	168,051	120,591	(47,460)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	123	123	0	1,475	1,475
TOTAL	\$ 1,535,445	\$ 1,140,123	\$ (395,322)	\$ 9,852,690	\$ 8,531,147	\$ (1,321,543)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	177,183	344,798	167,613	2,110,756	1,887,773	(222,983)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 177,183	\$ 344,798	\$ 167,613	\$ 2,110,756	\$ 1,887,773	\$ (222,983)
Tax Collection Enhancement Fund						
Passport fees	43,012	55,424	12,412	447,805	167,087	(280,718)
Passport expedite fees	12,401	7,823	(4,579)	106,576	22,678	(83,899)
Passport expedite mail fees	0	1	1	0	68	68
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 55,413	\$ 63,248	\$ 7,835	\$ 554,381	\$ 189,832	\$ (364,549)
Territorial Education Facilities Fund						
DRT property taxes	812,311	1,131,262	318,951	23,713,732	21,691,282	(2,022,450)
Penalties and interest	168,415	120,418	(47,997)	2,425,824	2,611,772	185,948
Real property tax bank fees	0	0	0	0	425	425
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	118	118	0	415	415
TOTAL	\$ 980,726	\$ 1,251,798	\$ 271,072	\$ 26,139,556	\$ 24,303,894	\$ (1,835,662)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,590,370	1,813,388	223,018	8,556,555	5,971,305	(2,585,250)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	30	30
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 1,590,370	\$ 1,813,388	\$ 223,018	\$ 8,556,555	\$ 5,971,335	\$ (2,585,220)
Water Protection Fund						
Grading plan review fees	1,386	360	(1,026)	3,257	1,237	(2,020)
Additional plan review fees	0	0	0	0	0	0
Clearing and grubbing permits	14,806	5,884	(8,922)	26,146	34,719	8,573
Stockpiling permits	10,994	1,033	(9,961)	18,307	13,581	(4,726)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,186	\$ 7,277	\$ (19,909)	\$ 47,710	\$ 49,536	\$ 1,826
Water Research and Development Fund						
Well drilling permits	796	11,000	10,204	57,934	59,850	1,916
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 796	\$ 11,000	\$ 10,204	\$ 57,934	\$ 59,850	\$ 1,916

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2021	February, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	4,305	7,718	(3,412)	68,296	38,410	29,887
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,305	\$ 7,718	\$ (3,412)	\$ 68,296	\$ 38,410	\$ 29,887
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	3,690	6,210	(2,520)	11,250	29,110	(17,850)
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 3,690	\$ 6,210	\$ (2,520)	\$ 11,250	\$ 29,110	\$ (17,850)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	14,424	6,017	8,407	158,157	62,558	95,599
Use of money and property	17	79	(62)	109	437	(328)
TOTAL	\$ 14,441	\$ 6,096	\$ 8,345	\$ 158,266	\$ 62,995	\$ 95,271
Better Public Service Fund						
Fees and fines	0	7,800	(7,800)	6,910	15,020	(8,510)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide lding fee-25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 7,800	\$ (7,800)	\$ 6,910	\$ 15,020	\$ (8,510)
Chamorro Land Trust Operations Fund						
Land trust application fees	50	100	(50)	450	550	(100)
Commercial leases / license	33,532	119,396	(85,863)	581,767	667,492	(85,725)
Agriculture / residential land trust lease	52	0	52	52	0	52
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	64	246	(182)	321	1,205	(884)
TOTAL	\$ 33,698	\$ 119,742	\$ (86,044)	\$ 582,531	\$ 669,247	\$ (86,657)
Corrections Revolving Fund						
DOC revolving fund	0	63,093	(63,093)	1,081,935	88,840	993,096
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 63,093	\$ (63,093)	\$ 1,081,935	\$ 88,840	\$ 993,096
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	14	0	14	37	36,630	(36,593)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	33,492	976,247	(942,755)	165,046	5,935,242	(5,770,196)
Cargo inspection fee - All	22,678	20,089	2,589	129,379	168,345	(38,966)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	(0)	2	192	(190)
Use of money and property	28	330	(301)	301	1,916	(1,615)
TOTAL	\$ 58,212	\$ 996,658	\$ (940,454)	\$ 294,764	\$ 6,142,325	\$ (5,847,561)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	11,944	8,288	3,656	54,299	35,073	19,226
Use of money and property	14	81	(67)	77	312	(235)
TOTAL	\$ 11,958	\$ 8,369	\$ 3,609	\$ 54,376	\$ 35,385	\$ 18,991
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	177,723	119,779	57,944	887,151	927,213	(40,062)
Use of money and property	148	590	(441)	888	3,084	(2,197)
TOTAL	\$ 177,871	\$ 120,369	\$ 57,502	\$ 888,039	\$ 930,298	\$ (42,259)
Environmental Health Fund						
Health permits - business	7,090	4,291	2,798	38,046	29,335	8,712
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	41,048	46,450	(5,402)	194,673	236,346	(41,673)
Administrative penalties	0	0	0	400	0	400
Use of money and property	15	51	(36)	89	290	(201)
TOTAL	\$ 48,153	\$ 50,793	\$ (2,640)	\$ 233,208	\$ 265,971	\$ (32,763)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2021	February, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	110	(110)	0	65,929	(65,929)
Fire prevention fees	13,478	11,017	2,462	54,817	59,915	(5,097)
Other fees	28	4,764	(4,736)	34,459	18,551	15,908
Ambulance service	50,770	48,646	2,125	358,574	221,601	136,973
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 64,277	\$ 64,536	\$ (259)	\$ 447,851	\$ 365,996	\$ 81,855
Guam Contractors License Board Fund						
Contractors fees	18,710	12,976	5,734	126,058	57,671	68,387
Use of money and property	22	83	(60)	129	636	(507)
TOTAL	\$ 18,732	\$ 13,059	\$ 5,674	\$ 126,187	\$ 58,307	\$ 67,880
Guam Environmental Trust Fund						
Insurance assessment fee	517	34,808	(34,290)	7,917	49,672	(41,755)
Use of money and property	13	57	(44)	76	392	(316)
TOTAL	\$ 530	\$ 34,864	\$ (34,334)	\$ 7,993	\$ 50,064	\$ (42,071)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	212,429	431,373	(218,944)	1,410,980	1,857,201	(446,220)
Diesel fuel tax	43,988	93,748	(49,760)	331,117	497,334	(166,217)
Other fuel tax	12,200	26,253	(14,053)	92,890	136,623	(43,733)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	21,723	570,707	(548,984)	1,436,986	2,888,278	(1,451,292)
Auto surcharge on other fuels	72,459	152,187	(79,728)	449,876	770,199	(320,323)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	362,799	1,274,268	(911,469)	3,721,849	6,149,634	(2,427,785)
Licenses and registrations	749,026	917,933	(168,908)	3,387,334	4,289,040	(891,706)
Use of money and property	52	285	(233)	453	1,585	(1,132)
TOTAL	\$ 1,111,877	\$ 2,192,486	\$ (1,080,609)	\$ 7,119,636	\$ 10,440,259	\$ (3,320,623)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	75,837	47,949	27,887	313,646	338,836	(25,190)
Use of money and property	9	42	(33)	50	181	(131)
TOTAL	\$ 75,846	\$ 47,991	\$ 27,854	\$ 313,697	\$ 339,017	\$ (25,320)
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	24,427	13,583	10,844	137,691	79,998	57,692
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 24,427	\$ 13,583	\$ 10,844	\$ 137,691	\$ 79,998	\$ 57,692
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,001	7,882	119	40,079	42,457	(2,378)
Use of money and property	6	27	(21)	39	136	(96)
TOTAL	\$ 8,007	\$ 7,909	\$ 98	\$ 40,118	\$ 42,593	\$ (2,474)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	7,540	1,300	6,240	30,928	4,469	26,459
Dental Board License	3,260	350	2,910	7,375	4,050	3,325
Medical Board License	3,850	10,265	(6,415)	18,845	104,379	(85,534)
Nursing Board License	3,450	4,720	(1,270)	25,705	22,705	3,000
Optometry Board License	60	0	60	1,160	90	1,070
Pharmacy Board License	700	1,680	(980)	2,710	5,933	(3,223)
Cosmetology Board License	481	323	158	1,476	7,478	(6,002)
Use of money and property	2	18	(16)	14	93	(79)
TOTAL	\$ 19,343	\$ 18,856	\$ 487	\$ 88,213	\$ 149,197	\$ (60,984)
Healthy Futures Funds						
Cigarettes	3,161,680	2,968,480	193,200	12,970,728	13,488,801	(518,073)
Cigars	3,368	13,459	(10,091)	6,218	24,807	(18,589)
Others	158,398	215,556	(59,159)	413,286	777,674	(364,388)
Distilled spirit	71,157	110,681	(39,524)	405,117	511,833	(106,716)
Vinous beverages	32,635	49,702	(17,067)	167,877	253,558	(85,681)
Malted fermented beverages	130,643	181,529	(50,885)	743,609	975,198	(231,590)
Alcohol violation fee & fine	0	1,500	(1,500)	0	4,500	(4,500)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	331	196	135	1,683	371	1,312
TOTAL	\$ 3,556,212	\$ 3,541,103	\$ 15,110	\$ 14,798,518	\$ 18,038,744	\$ (3,239,225)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2021	February, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	14,993	(14,993)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	701	(701)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	3,045	(3,045)
Dept of Public Health & Social Service	0	0	0	7,726	527,973	(520,247)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	570	(570)
Dept of Mental Health & Substance Abuse	0	0	0	14,742	16,444	(1,702)
Department of Labor	821	8,400	(7,579)	39,271	11,321	27,950
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	44,239	21,545	22,693
Civil Defense	0	0	0	0	429	(429)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	609	0	609
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 821	\$ 8,400	\$ (7,579)	\$ 108,586	\$ 597,021	\$ (488,435)
Land Survey Revolving Fund						
Document tax - land survey fee	163,518	186,716	(23,199)	933,744	1,113,887	(180,142)
Rental of government land	3,205	3,205	0	22,438	16,627	5,811
Recording fee	32,281	26,484	5,798	141,033	142,692	(1,659)
Application fees	0	0	0	0	0	0
Certificates of document fees	20,060	11,478	8,582	69,566	58,866	12,700
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 219,064	\$ 227,883	\$ (8,819)	\$ 1,166,782	\$ 1,330,072	\$ (163,290)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	(530)	530
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	1,930	(1,930)
Mayors' Council - repair of facilities 1/3	16,243	51,423	(35,180)	21,264	297,704	(276,439)
Dept of Parks & Rec - repair of facilities 1/3	16,768	53,082	(36,315)	21,950	306,764	(284,813)
GDOE - repair of facilities 1/3	16,768	53,082	(36,315)	21,950	306,764	(284,813)
Interest - Limited Gaming Fund	0	3	(3)	4	175	(171)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	2,620	8,294	(5,674)	3,430	46,031	(42,601)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	14	93	(79)	87	257	(170)
TOTAL	\$ 52,413	\$ 165,879	\$ (113,466)	\$ 68,686	\$ 959,095	\$ (890,408)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	177,333	122,267	55,066	824,399	492,450	331,949
Registration fees - Labor share	76,000	52,400	23,600	353,314	211,050	142,264
Citation fee - non immigration temp worker	0	1,500	(1,500)	0	3,850	(3,850)
Citation fee - fair empmt pract etc	0	250	(250)	250	2,250	(2,000)
Use of money and property	46	228	(182)	281	1,098	(815)
TOTAL	\$ 253,379	\$ 178,645	\$ 76,734	\$ 1,178,244	\$ 710,898	\$ 467,347
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,150	1,400	750	9,810	9,400	410
Marriage application	2,650	2,220	430	12,940	14,995	(2,055)
Firearms permits	0	0	0	0	0	0
Birth certificate	6,240	4,875	1,365	28,530	30,095	(1,565)
Death certificate	3,150	2,005	1,145	16,401	10,091	6,310
Marriage certificate	2,690	2,940	(250)	14,676	15,181	(505)
Burial permit	505	280	225	2,535	1,680	855
Affidavit of paternity	1,138	775	363	5,157	4,543	614
Affidavit of public acknowledgment	40	0	40	130	20	110
Court order change of name	80	10	70	150	150	0
Declaratory judgement	65	10	55	105	130	(25)
Adoptions	45	60	(15)	180	210	(30)
Research fee	36	53	(17)	124	128	(4)
Use of money and property	3	13	(10)	15	67	(52)
TOTAL	\$ 18,792	\$ 14,841	\$ 4,151	\$ 90,753	\$ 88,890	\$ 4,063

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2021	February, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	36,047	9,612	26,435	92,284	47,201	45,083
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 36,047	\$ 9,612	\$ 26,435	\$ 92,284	\$ 47,201	\$ 45,083
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	43,981	34,238	9,743	140,778	142,782	(2,004)
Damaged GPD vehicle	0	0	0	2,099	0	2,099
Use of money and property	0	0	(0)	1	44	(43)
TOTAL	\$ 43,981	\$ 34,248	\$ 9,735	\$ 142,878	\$ 142,826	\$ 52
Police Services Fund						
Accessible parking fees 50%	0	1,915	(1,915)	2,852	2,165	687
Annual gun business registration / \$600	0	0	0	600	0	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,956	14,326	(6,370)	34,242	74,568	(40,326)
Police blotter report \$1 1st page / \$10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	17,370	20,310	(2,940)	68,850	132,165	(63,315)
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	23,520	13,840	9,680	85,800	69,320	16,480
Non-concealed firearm ID / \$25	9,632	6,364	3,268	31,046	36,851	(5,805)
Concealed firearm ID / \$60	11,948	8,755	3,193	42,642	31,415	11,227
Fingerprinting fee / \$20	3,434	3,332	102	9,894	20,128	(10,234)
Subpoena fee	0	80	(80)	0	80	(80)
Abstract criminal records / \$15	795	1,515	(720)	3,525	6,915	(3,390)
Police clearance additional copies	54	260	(206)	359	1,254	(895)
Fire - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	117	450	(333)	486	2,961	(2,475)
Certified copy of records / \$10	0	0	0	9	0	9
Firearm inspection fee / \$5	5,202	3,051	2,151	19,089	15,309	3,780
Vehicle release fee \$10	0	0	0	27	0	27
Witness fees / \$35	0	0	0	35	0	35
Special event fee / \$100	774	1,634	(860)	5,203	6,604	(1,401)
Restitutions - GPD	50	0	50	9,500	0	9,500
Other revenues - GPD	0	10,965	(10,965)	10,127	14,340	(4,213)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 80,852	\$ 86,397	\$ (5,545)	\$ 324,287	\$ 414,075	\$ (89,788)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S examination / license fees	7,865	46,325	(38,460)	67,400	96,410	(29,010)
Use of money and property	3	15	(12)	15	82	(68)
TOTAL	\$ 7,868	\$ 46,340	\$ (38,473)	\$ 67,415	\$ 96,492	\$ (29,078)
Public Recreation Services Fund						
Park fees / park use permits	2,995	4,420	(1,425)	4,100	17,495	(13,395)
Park vendor permits	569	1,800	(1,231)	2,100	5,505	(3,405)
Community programs fees	0	0	0	331	73	258
Paseo Stadium fees	0	0	0	6	0	6
Pool and beach fees	0	50	(50)	0	1,152	(1,152)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	300	43	257	300	1,998	(1,698)
Paseo Recreational Center	0	0	0	0	75	(75)
Hagafina / Tiyan Tennis Center	0	0	0	0	1,860	(1,860)
Guamero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	1	2	(1)	7	56	(49)
TOTAL	\$ 3,895	\$ 6,414	\$ (2,519)	\$ 6,844	\$ 28,213	\$ (21,370)
Public School Library Resources Fund						
School library resources fund	44,107	75,091	(30,983)	126,517	353,315	(226,797)
Use of money and property	1	13	(12)	7	67	(60)
TOTAL	\$ 44,108	\$ 75,104	\$ (30,996)	\$ 126,524	\$ 353,381	\$ (226,857)
Public Transit Fund						
Bus Fares - GMTA	76	460	(384)	1,011	2,026	(1,015)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 76	\$ 460	\$ (384)	\$ 1,011	\$ 2,026	\$ (1,015)
Rabies Prevention Fund						
Pet license	490	380	110	1,585	1,460	125
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,670	3,540	130	15,430	14,135	1,295
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,160	\$ 3,920	\$ 240	\$ 17,015	\$ 15,595	\$ 1,420

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2021	February, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Recycling Revolving Fund						
Recycling Fees	223,361	261,736	(38,374)	1,017,571	1,255,008	(237,437)
Use of money and property	0	34	(34)	16	253	(238)
TOTAL	\$ 223,361	\$ 261,770	\$ (38,408)	\$ 1,017,587	\$ 1,255,262	\$ (237,675)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	11,500	24,000	(12,500)
Use of money and property	0	1	(1)	2	34	(33)
TOTAL	\$ 0	\$ 1	\$ (1)	\$ 11,502	\$ 24,034	\$ (12,532)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bld package fee	0	0	0	0	0	0
Fee - household collection	559,011	627,509	(68,498)	3,115,735	3,116,562	(828)
Fee - compact Ordol tipping fee \$4 cu yd	633,177	773,089	(139,912)	3,321,627	4,186,015	(874,388)
Fee - uncompact Ordol tipping fee \$4 cu yd	166,627	102,713	63,914	724,775	641,749	83,025
Fee - uncompact Agat transfer station	5,108	3,720	1,388	28,568	21,420	7,148
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojo transfer station	6,100	4,823	1,278	32,507	24,993	7,514
Miscellaneous	0	0	0	0	0	0
Restoration charge	9,450	7,200	2,250	40,350	27,200	13,150
Transfer charge	0	0	0	0	0	0
Reactivation charge	500	350	150	2,400	2,150	250
Trash tags	408	432	(24)	3,120	2,508	612
Fee - uncompact Harmon transfer	21,377	16,118	5,259	120,591	92,037	28,555
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	244	1,230	(1,086)	1,352	6,727	(5,375)
TOTAL	\$ 1,402,002	\$ 1,637,184	\$ (135,182)	\$ 7,391,023	\$ 8,131,361	\$ (740,338)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	337,216	393,255	(56,040)	1,542,977	1,872,752	(329,775)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 337,216	\$ 393,255	\$ (56,040)	\$ 1,542,977	\$ 1,872,752	\$ (329,775)
Tax Collection Enhancement Fund						
Passport fees	38,373	65,398	(27,025)	111,683	304,794	(193,131)
Passport expedite fees	5,735	9,693	(3,958)	14,855	48,521	(33,666)
Passport expedite mail fees	64	0	64	67	9	58
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 44,172	\$ 75,091	\$ (30,919)	\$ 126,605	\$ 353,324	\$ (226,719)
Territorial Education Facilities Fund						
DRT property taxes	16,891,404	16,093,136	798,268	20,560,019	22,401,423	(1,841,404)
Penalties and interest	2,000,613	1,399,814	600,799	2,491,357	1,903,281	588,075
Real property tax bank fees	0	0	0	425	255	170
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	167	421	(254)	298	735	(437)
TOTAL	\$ 18,892,183	\$ 17,493,371	\$ 1,398,812	\$ 23,052,098	\$ 24,305,694	\$ (1,253,596)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	997,382	5,004,076	(4,006,694)	4,157,917	19,170,148	(15,012,231)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	4	6,339	(6,336)	30	29,875	(29,845)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 997,386	\$ 5,010,416	\$ (4,013,030)	\$ 4,157,947	\$ 19,200,023	\$ (15,042,076)
Water Protection Fund						
Grading plan review fees	150	0	150	877	1,063	(186)
Additional plan review fees	0	0	0	0	25	(25)
Clearing and grubbing permits	2,120	104	2,016	28,835	19,342	9,492
Stockpiling permits	97	0	97	12,548	3,054	9,494
Field citation violations	0	0	0	0	45,000	(45,000)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,367	\$ 104	\$ 2,263	\$ 42,259	\$ 68,484	\$ (26,225)
Water Research and Development Fund						
Well drilling permit	41,400	43,400	(2,000)	48,650	56,908	(8,258)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 41,400	\$ 43,400	\$ (2,000)	\$ 48,650	\$ 56,908	\$ (8,258)

Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2021

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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	0	0	0
Penalty - excess emission / \$1,000	11,874	4,305	(7,569)	59,194	68,296	9,102
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 11,874	\$ 4,305	\$ (7,569)	\$ 59,194	\$ 68,296	\$ 9,102
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	0	3,690	3,690	0	11,260	11,260
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 0	\$ 3,690	\$ 3,690	\$ 0	\$ 11,260	\$ 11,260
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	20,941	14,424	(6,517)	137,178	158,157	20,979
Use of money and property	0	17	17	0	109	109
TOTAL	\$ 20,941	\$ 14,441	\$ (6,500)	\$ 137,178	\$ 158,266	\$ 21,088
Better Public Service Fund						
Fees and fines	91,400	0	(91,400)	447,965	6,510	(441,455)
Service contract provide application fee 250	0	0	0	0	0	0
Service contract provide filing fee 25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 91,400	\$ 0	\$ (91,400)	\$ 447,965	\$ 6,510	\$ (441,455)
Chamorro Land Trust Operations Fund						
Land trust application fees	100	50	(50)	550	450	(100)
Commercial leases / license	113,288	33,532	(79,756)	636,953	581,767	(55,186)
Agriculture / residential land trust lease	0	52	52	0	52	52
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	64	64	0	321	321
TOTAL	\$ 113,388	\$ 33,646	\$ (79,742)	\$ 637,503	\$ 582,590	\$ (54,913)
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	34,349	0	(34,349)	61,335	1,081,935	1,020,600
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 34,349	\$ 0	\$ (34,349)	\$ 61,335	\$ 1,081,935	\$ 1,020,600
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	14	14	36,630	37	(36,593)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	311,251	33,492	(277,759)	1,810,267	165,046	(1,645,221)
Cargo inspection fee - All	20,089	22,678	2,589	168,342	129,379	(38,963)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	190	2	(188)
Use of money and property	0	28	28	0	301	301
TOTAL	\$ 331,340	\$ 56,212	\$ (275,128)	\$ 2,015,429	\$ 294,764	\$ (1,720,665)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	8,288	11,944	3,656	30,015	54,299	24,284
Use of money and property	0	14	14	0	77	77
TOTAL	\$ 8,288	\$ 11,958	\$ 3,670	\$ 30,015	\$ 54,376	\$ 24,361
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	115,489	177,723	62,234	905,762	887,151	(18,611)
Use of money and property	0	148	148	0	888	888
TOTAL	\$ 115,489	\$ 177,871	\$ 62,382	\$ 905,762	\$ 888,039	\$ (17,723)
Environmental Health Fund						
Health permits - business	4,653	7,090	2,437	31,142	38,046	6,904
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	54,450	41,048	(13,402)	276,348	194,673	(81,673)
Administrative penalties	0	0	0	0	400	400
Use of money and property	0	15	15	0	89	89
TOTAL	\$ 59,103	\$ 48,153	\$ (10,950)	\$ 307,490	\$ 233,208	\$ (74,282)

Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	110	0	(110)	1,429	0	(1,429)
Fire prevention fees	6,504	13,478	6,974	27,624	54,817	27,193
Other fees	764	28	(736)	1,551	34,459	32,908
Ambulance service	44,645	50,770	6,125	207,699	358,574	150,875
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 52,023	\$ 64,277	\$ 12,254	\$ 238,303	\$ 447,851	\$ 209,548
Guam Contractors License Board Fund						
Contractors fees	24,722	18,710	(6,012)	116,401	126,058	9,657
Use of money and property	0	22	22	0	129	129
TOTAL	\$ 24,722	\$ 18,733	\$ (5,989)	\$ 116,401	\$ 126,187	\$ 9,786
Guam Environmental Trust Fund						
Insurance assessment fee	38,500	517	(37,983)	72,187	7,917	(64,270)
Use of money and property	0	13	13	0	76	76
TOTAL	\$ 38,500	\$ 530	\$ (37,970)	\$ 72,187	\$ 7,993	\$ (64,194)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	428,723	212,429	(216,294)	1,843,948	1,410,980	(432,968)
Diesel fuel tax	96,398	43,988	(52,410)	489,381	331,117	(158,264)
Other fuel tax	25,806	12,200	(13,606)	134,390	92,890	(41,500)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	568,057	21,723	(546,334)	2,875,026	1,436,986	(1,438,040)
Auto surcharge on other fuels	149,536	72,459	(77,077)	758,947	449,876	(309,071)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GMF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,268,520	362,799	(905,721)	6,099,892	3,721,849	(2,377,843)
Licenses and registrations	915,283	749,026	(166,257)	4,275,788	3,397,334	(878,454)
Use of money and property	0	52	52	0	453	453
TOTAL	\$ 2,183,803	\$ 1,111,877	\$ (1,071,926)	\$ 10,375,480	\$ 7,119,636	\$ (3,255,844)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	46,219	75,837	29,618	330,184	313,646	(16,538)
Use of money and property	0	9	9	0	50	50
TOTAL	\$ 46,219	\$ 75,846	\$ 29,626	\$ 330,184	\$ 313,697	\$ (16,487)
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	18,411	24,427	6,016	104,136	137,691	33,555
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 18,411	\$ 24,427	\$ 6,016	\$ 104,136	\$ 137,691	\$ 33,555
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,234	8,001	(233)	44,217	40,079	(4,138)
Use of money and property	0	6	6	0	39	39
TOTAL	\$ 8,234	\$ 8,007	\$ (227)	\$ 44,217	\$ 40,118	\$ (4,099)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	1,370	7,540	6,170	4,819	30,928	26,109
Dental Board License	360	3,260	2,900	4,155	7,375	3,220
Medical Board License	11,392	3,850	(7,542)	109,114	18,845	(90,269)
Nursing Board License	5,520	3,450	(2,070)	26,705	25,705	(1,000)
Optometry Board License	0	60	60	75	1,160	1,085
Pharmacy Board License	1,180	700	(480)	4,590	2,710	(1,880)
Cosmetology Board License	220	481	261	6,498	1,476	(5,022)
Use of money and property	0	2	2	0	14	14
TOTAL	\$ 20,042	\$ 18,343	\$ (1,699)	\$ 155,958	\$ 88,213	\$ (67,745)
Healthy Futures Funds						
Cigarettes	2,963,680	3,161,680	198,000	13,466,980	12,970,728	(496,252)
Cigars	6,450	3,368	(3,082)	14,240	6,218	(8,022)
Others	180,550	156,398	(24,152)	648,450	413,286	(235,164)
Distilled spirit	117,680	71,157	(46,523)	546,830	405,117	(141,713)
Vinous beverages	50,438	32,635	(17,803)	257,241	187,877	(69,364)
Malted fermented beverages	261,528	130,643	(130,885)	1,375,195	743,609	(631,586)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	331	331	0	1,683	1,683
TOTAL	\$ 3,580,326	\$ 3,556,212	\$ (24,114)	\$ 18,308,936	\$ 14,708,518	\$ (1,600,418)

Government Of Guam
Actual Revenues Compared to Prior Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	16,992	0	(16,992)
Department of Law	0	0	0	0	0	0
Guam police indirect Cost	0	0	0	900	0	(900)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	4,044	0	(4,044)
Dept of Public Health & Social Service	14,418	0	(14,418)	577,807	7,726	(570,081)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	570	0	(570)
Dept of Mental Health & Substance Abuse	0	0	0	18,444	14,742	(3,702)
Department of Labor	980	821	(159)	4,337	39,271	34,934
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	40,211	44,239	4,028
Civil Defense	0	0	0	829	0	(829)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	609	609
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 15,398	\$ 821	\$ (14,577)	\$ 663,934	\$ 108,588	\$ (555,346)
Land Survey Revolving Fund						
Document tax - land survey fee	196,716	163,518	(33,198)	1,160,889	933,744	(227,145)
Rental of government land	3,561	3,205	(356)	18,405	22,438	4,033
Recording fee	30,483	32,281	1,798	162,690	141,033	(21,657)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,477	20,060	5,583	71,865	69,566	(2,299)
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 245,237	\$ 219,064	\$ (26,173)	\$ 1,413,849	\$ 1,166,782	\$ (247,067)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cocklighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	0	0
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	55,756	16,243	(39,513)	319,367	21,264	(298,103)
Dept of Parks & Rec - repair of facilities 1/3	57,415	16,768	(40,648)	328,427	21,950	(306,477)
GDOE - repair of facilities 1/3	57,415	16,768	(40,648)	328,427	21,950	(306,477)
Interest - Limited Gaming Fund	0	0	0	0	4	4
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,357	2,620	(5,737)	46,344	3,430	(42,914)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	14	14	0	87	87
TOTAL	\$ 178,943	\$ 32,412	\$ (146,531)	\$ 1,022,565	\$ 68,681	\$ (953,884)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	213,934	177,333	(36,601)	950,787	824,399	(126,388)
Registration fees - Labor share	98,234	76,000	(22,234)	440,218	353,314	(86,904)
Citation fee - non immigration temp worker	1,500	0	(1,500)	4,450	0	(4,450)
Citation fee - fair emplmt pract ofc	250	0	(250)	2,750	250	(2,500)
Use of money and property	0	46	46	0	281	281
TOTAL	\$ 313,918	\$ 253,379	\$ (60,539)	\$ 1,398,205	\$ 1,178,244	\$ (219,961)
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,120	2,150	30	13,000	9,810	(3,190)
Marriage application	2,940	2,650	(290)	18,595	12,940	(5,655)
Firearms permits	0	0	0	0	0	0
Birth certificate	5,595	6,240	645	33,695	28,530	(5,165)
Death certificate	2,725	3,150	425	13,691	16,401	2,710
Marriage certificate	3,660	2,690	(970)	18,781	14,676	(4,105)
Burial permit	284	505	221	1,689	2,535	846
Affidavit of paternity	1,495	1,138	(357)	8,143	5,157	(2,986)
Affidavit of public acknowledgment	10	40	30	100	130	30
Court order change of name	10	80	70	150	150	0
Declaratory judgement	10	65	55	130	105	(25)
Adoptions	60	45	(15)	210	180	(30)
Research fee	53	36	(17)	138	124	(14)
Use of money and property	0	3	3	0	15	15
TOTAL	\$ 18,962	\$ 18,782	\$ (180)	\$ 108,322	\$ 80,753	\$ (27,569)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Pesticide Management Fund						
Pesticide management fund fees	9,292	36,047	26,755	32,694	92,284	59,590
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 9,292	\$ 36,047	\$ 26,755	\$ 32,694	\$ 92,284	\$ 59,590
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	34,256	43,981	9,725	142,860	140,778	(2,082)
Damaged GPD vehicle	0	0	0	0	2,099	2,099
Use of money and property	0	0	0	0	1	1
TOTAL	\$ 34,256	\$ 43,981	\$ 9,725	\$ 142,860	\$ 142,878	\$ 18
Police Services Fund						
Accessible parking fees 50%	1,515	0	(1,515)	2,165	2,852	687
Annual gun business registration / \$600	0	0	0	0	600	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	14,326	7,956	(6,370)	74,568	34,242	(40,326)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	20,310	17,370	(2,940)	132,165	68,850	(63,315)
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	15,840	23,520	7,680	79,320	85,800	6,480
Non-concealed firearm ID / \$25	8,364	9,632	1,268	46,851	31,046	(15,805)
Concealed firearm ID / \$60	10,755	11,948	1,193	41,415	42,642	1,227
Fingerprinting fee / \$20	3,432	3,434	2	20,628	9,894	(10,734)
Subpoena fee	80	0	(80)	80	0	(80)
Abstract criminal records / \$15	1,515	795	(720)	6,915	3,525	(3,390)
Police clearance additional copies	260	54	(206)	1,254	359	(895)
Fine - unauthorized use uniform / \$500ms	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	450	117	(333)	2,961	486	(2,475)
Certified copy of records / \$10	0	0	0	0	9	9
Firearm inspection fee / \$5	3,051	5,202	2,151	15,309	19,089	3,780
Vehicle release fee \$10	0	0	0	0	27	27
Witness fees / \$35	0	0	0	0	35	35
Special event fee / \$100	1,620	774	(846)	6,570	5,203	(1,367)
Restitutions GPD	0	50	50	0	9,500	9,500
Other revenues - GPD	10,900	0	(10,900)	14,260	10,127	(4,133)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 92,418	\$ 80,852	\$ (11,566)	\$ 444,461	\$ 324,387	\$ (120,174)
Prof Eng. Architects & Land Surveyors Board Fund						
P E A L S. examination / license fees	48,864	7,865	(39,999)	99,605	67,400	(32,205)
Use of money and property	0	3	3	0	15	15
TOTAL	\$ 48,864	\$ 7,868	\$ (39,996)	\$ 99,605	\$ 67,415	\$ (32,190)
Public Recreation Services Fund						
Park fees / park use permits	5,430	2,995	(2,435)	22,495	4,100	(18,395)
Park vendor permits	2,890	569	(2,321)	9,505	2,100	(7,405)
Community programs fees	0	0	0	73	331	258
Paseo Stadium fees	0	0	0	0	6	6
Pool and beach fees	1,050	0	(1,050)	4,895	0	(4,895)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	542	300	(242)	5,540	300	(5,240)
Paseo Recreational Center	0	0	0	74	0	(74)
Hagatna / Tiyan Tennis Center	243	0	(243)	4,269	0	(4,269)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	1	1	0	7	7
TOTAL	\$ 10,155	\$ 3,865	\$ (6,290)	\$ 46,871	\$ 6,844	\$ (40,027)
Public School Library Resources Fund						
School library resources fund	105,043	44,107	(60,936)	503,078	126,517	(376,561)
Use of money and property	0	1	1	0	7	7
TOTAL	\$ 105,043	\$ 44,109	\$ (60,934)	\$ 503,078	\$ 126,524	\$ (376,554)
Public Transit Fund						
Bus Fares - GMTA	21,014	76	(20,938)	104,799	1,011	(103,788)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 21,014	\$ 76	\$ (20,938)	\$ 104,799	\$ 1,011	\$ (103,788)
Rabies Prevention Fund						
Pet license	408	490	82	1,600	1,585	(15)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,940	3,670	(270)	16,135	15,430	(705)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,348	\$ 4,160	\$ (188)	\$ 17,735	\$ 17,015	\$ (720)

Government Of Guam
Actual Revenues Compared to Prior Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2021

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Recycling Revolving Fund						
Recycling Fees	268,854	223,361	(45,493)	1,290,600	1,017,571	(273,029)
Use of money and property	0	0	0	0	16	16
TOTAL	\$ 268,854	\$ 223,361	\$ (45,493)	\$ 1,290,600	\$ 1,017,587	\$ (273,013)
Safe Streets Fund						
DOC - Safe streets fund	10,500	0	(10,500)	66,880	11,500	(55,380)
Use of money and property	0	0	0	0	2	2
TOTAL	\$ 10,500	\$ 0	\$ (10,500)	\$ 66,880	\$ 11,502	\$ (55,388)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	642,509	559,011	(83,498)	3,191,581	3,115,735	(75,846)
Fee - compact Ordot tipping fee \$4 cu yd	788,089	633,177	(154,912)	4,271,012	3,321,627	(949,385)
Fee - uncompact Ordot tipping fee \$4 cu yd	112,712	166,627	53,915	691,746	724,775	33,029
Fee - uncompact Agat transfer station	7,720	5,108	(2,613)	41,420	28,568	(12,853)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	8,822	6,100	(2,722)	44,992	32,507	(12,486)
Miscellaneous	0	0	0	0	0	0
Restoration charge	7,200	9,450	2,250	27,200	40,350	13,150
Transfer charge	0	0	0	0	0	0
Reactivation charge	354	500	146	2,170	2,400	230
Trash tags	932	408	(524)	5,008	3,120	(1,888)
Fee - uncompact Harmon transfer	26,118	21,377	(4,741)	142,038	120,591	(21,447)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	244	244	0	1,352	1,352
TOTAL	\$ 1,594,458	\$ 1,402,002	\$ (192,456)	\$ 8,417,148	\$ 7,391,023	\$ (1,026,125)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	405,419	337,215	(68,204)	1,833,573	1,542,977	(290,596)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 405,419	\$ 337,215	\$ (68,204)	\$ 1,833,573	\$ 1,542,977	\$ (290,596)
Tax Collection Enhancement Fund						
Passport fees	85,398	38,373	(47,025)	404,793	111,603	(293,190)
Passport expedite fees	18,823	5,735	(13,088)	94,175	14,855	(79,320)
Passport expedite mail fees	0	64	64	0	67	67
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 104,221	\$ 44,172	\$ (60,049)	\$ 498,968	\$ 126,525	\$ (372,443)
Territorial Education Facilities Fund						
DRT property taxes	16,193,135	16,891,404	698,269	22,901,421	20,560,019	(2,341,402)
Penalties and interest	1,470,639	2,000,613	529,974	2,257,409	2,491,357	233,948
Real property tax bank fees	0	0	0	0	425	425
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	167	167	0	298	298
TOTAL	\$ 17,663,774	\$ 18,892,183	\$ 1,228,409	\$ 25,158,830	\$ 23,052,098	\$ (2,106,732)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,163,284	997,382	(165,902)	6,966,185	4,157,917	(2,808,268)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	4	4	0	30	30
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 1,163,284	\$ 997,386	\$ (165,898)	\$ 6,966,185	\$ 4,157,947	\$ (2,808,238)
Water Protection Fund						
Grading plan review fees	520	150	(370)	1,871	877	(995)
Additional plan review fees	0	0	0	0	0	0
Clearing and grubbing permits	1,104	2,120	1,016	11,340	28,835	17,495
Stockpiling permits	1,250	97	(1,153)	7,313	12,548	5,235
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,874	\$ 2,367	\$ (507)	\$ 20,524	\$ 42,259	\$ 21,735
Water Research and Development Fund						
Well drilling permit	43,446	41,800	(2,046)	57,138	48,650	(8,488)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 43,446	\$ 41,800	\$ (2,046)	\$ 57,138	\$ 48,650	\$ (8,488)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2021	January, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	3,790	14,992	(11,202)	63,991	30,692	33,299
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,790	\$ 14,992	\$ (11,202)	\$ 63,991	\$ 30,692	\$ 33,299
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	1,290	6,500	(5,210)	7,570	22,900	(15,330)
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 1,290	\$ 6,500	\$ (5,210)	\$ 7,570	\$ 22,900	\$ (15,330)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	9,479	16,057	(6,578)	143,733	56,541	87,192
Use of money and property	21	83	(62)	92	359	(266)
TOTAL	\$ 9,500	\$ 16,140	\$ (6,641)	\$ 143,825	\$ 56,900	\$ 86,926
Better Public Service Fund						
Fees and fines	6,510	0	6,510	6,510	7,420	(910)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,510	\$ 0	\$ 6,510	\$ 6,510	\$ 7,420	\$ (910)
Chamorro Land Trust Operations Fund						
Land trust application fees	0	100	(100)	400	450	(50)
Commercial leases / license	42,635	439,616	(396,981)	548,235	548,097	138
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-83)	0	0	0	0	0	0
Use of money and property	71	247	(177)	257	959	(701)
TOTAL	\$ 42,706	\$ 439,963	\$ (397,257)	\$ 548,892	\$ 549,506	\$ (613)
Corrections Revolving Fund						
DOC revolving fund	172,360	11,923	160,436	1,081,935	25,747	1,056,188
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 172,360	\$ 11,923	\$ 160,436	\$ 1,081,935	\$ 25,747	\$ 1,056,188
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	18	36,400	(36,382)	23	36,630	(36,607)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	49,002	1,348,082	(1,299,080)	131,554	4,958,995	(4,827,441)
Cargo inspection fee - All	30,401	25,115	5,286	106,701	148,256	(41,555)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	1	(1)	2	191	(190)
Use of money and property	28	340	(312)	272	1,587	(1,314)
TOTAL	\$ 79,448	\$ 1,409,917	\$ (1,330,469)	\$ 238,852	\$ 5,149,969	\$ (4,907,107)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	15,622	10,662	4,960	42,358	26,784	15,571
Use of money and property	16	64	(49)	63	251	(188)
TOTAL	\$ 15,637	\$ 10,727	\$ 4,911	\$ 42,418	\$ 27,036	\$ 15,382
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	178,838	186,759	(8,922)	709,428	807,434	(98,006)
Use of money and property	175	633	(458)	739	2,495	(1,755)
TOTAL	\$ 178,813	\$ 187,392	\$ (8,580)	\$ 710,168	\$ 809,929	\$ (99,761)
Environmental Health Fund						
Health permits - business	4,822	5,802	(980)	30,957	25,043	5,913
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	43,127	65,741	(22,614)	153,625	169,896	(36,271)
Administrative penalties	0	0	0	400	0	400
Use of money and property	18	58	(40)	74	239	(165)
TOTAL	\$ 47,967	\$ 71,601	\$ (23,634)	\$ 185,055	\$ 215,178	\$ (30,123)

Government Of Guam
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Special Revenue Funds
January, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2021	January, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	330	(330)	0	65,819	(65,819)
Fire prevention fees	11,800	13,231	(1,431)	41,339	48,898	(7,559)
Other fees	34,410	56	34,354	34,431	13,787	20,644
Ambulance service	60,100	77,416	(17,316)	307,804	172,956	134,849
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 106,310	\$ 91,032	\$ 19,277	\$ 383,574	\$ 301,460	\$ 82,114
Guam Contractors License Board Fund						
Contractors fees	14,125	7,845	6,280	107,348	44,695	62,653
Use of money and property	26	106	(81)	106	553	(447)
TOTAL	\$ 14,151	\$ 7,951	\$ 6,199	\$ 107,454	\$ 45,248	\$ 62,206
Guam Environmental Trust Fund						
Insurance assessment fee	1,772	2,582	(811)	7,400	14,864	(7,465)
Use of money and property	15	70	(55)	63	335	(272)
TOTAL	\$ 1,787	\$ 2,652	\$ (865)	\$ 7,463	\$ 15,200	\$ (7,737)
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	197,231	365,384	(168,153)	1,199,551	1,425,828	(227,276)
Diesel fuel tax	66,256	102,899	(36,643)	287,129	403,566	(116,437)
Other fuel tax	18,478	28,881	(10,403)	80,690	110,370	(29,681)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	269,106	602,061	(332,955)	1,415,263	2,317,571	(902,308)
Auto surcharge on other fuels	71,761	160,548	(88,787)	377,417	618,012	(240,595)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	622,832	1,259,773	(636,941)	3,359,050	4,875,367	(1,516,317)
Licenses and registrations	644,486	912,546	(268,060)	2,848,309	3,371,106	(522,796)
Use of money and property	73	319	(246)	401	1,300	(899)
TOTAL	\$ 1,267,391	\$ 2,172,638	\$ (905,248)	\$ 6,007,759	\$ 8,247,772	\$ (2,240,013)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	40,294	91,874	(51,581)	237,810	290,887	(53,077)
Use of money and property	10	41	(31)	42	139	(98)
TOTAL	\$ 40,304	\$ 91,915	\$ (51,612)	\$ 237,852	\$ 291,026	\$ (53,174)
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	16,426	30,983	(14,556)	113,264	66,415	46,849
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 16,426	\$ 30,983	\$ (14,556)	\$ 113,264	\$ 66,415	\$ 46,849
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,886	9,425	(1,539)	32,078	34,575	(2,497)
Use of money and property	7	28	(21)	33	108	(75)
TOTAL	\$ 7,894	\$ 9,453	\$ (1,559)	\$ 32,111	\$ 34,683	\$ (2,572)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	8,100	760	7,340	23,388	3,169	20,219
Dental Board License	400	425	(25)	4,115	3,700	415
Medical Board License	6,400	8,300	(1,900)	14,995	94,114	(79,119)
Nursing Board License	4,365	3,920	445	22,255	17,985	4,270
Optometry Board License	150	60	90	1,100	90	1,010
Pharmacy Board License	900	150	750	2,010	4,253	(2,243)
Cosmetology Board License	331	2,138	(1,807)	895	7,155	(6,160)
Use of money and property	2	19	(17)	12	75	(63)
TOTAL	\$ 20,648	\$ 15,772	\$ 4,876	\$ 68,870	\$ 130,541	\$ (61,671)
Healthy Futures Funds						
Cigarettes	2,014,303	2,478,428	(464,125)	9,809,048	10,520,321	(711,273)
Cigars	0	1,095	(1,095)	2,850	11,348	(8,498)
Others	14,204	127,464	(113,260)	256,888	562,118	(305,229)
Distilled spirit	117,229	139,738	(22,509)	333,960	401,153	(67,193)
Vinuous beverages	27,166	51,307	(24,142)	135,242	203,856	(68,614)
Maltad fermented beverages	182,564	212,954	(30,390)	612,965	793,669	(180,704)
Alcohol violation fee & fine	0	0	0	0	3,000	(3,000)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	366	156	209	1,352	175	1,177
TOTAL	\$ 2,355,831	\$ 3,011,143	\$ (655,312)	\$ 11,152,308	\$ 12,495,841	\$ (1,343,533)

Government Of Guam
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Special Revenue Funds
January, 2021 & 2020

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2021	January, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	14,993	(14,993)	0	14,993	(14,993)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	701	(701)	0	701	(701)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	3,045	(3,045)	0	3,045	(3,045)
Dept of Public Health & Social Service	7,369	353,180	(345,811)	7,726	527,973	(520,247)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	570	(570)	0	570	(570)
Dept of Mental Health & Substance Abuse	14,742	16,444	(1,702)	14,742	16,444	(1,702)
Department of Labor	0	766	(766)	38,451	2,922	35,529
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	44,239	21,545	22,693
Civil Defense	0	429	(429)	0	429	(429)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	609	0	609	609	0	609
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 22,720	\$ 390,128	\$ (367,408)	\$ 105,768	\$ 588,621	\$ (482,854)
Land Survey Revolving Fund						
Document tax - land survey fee	140,605	453,120	(312,515)	770,227	927,170	(156,943)
Rental of government land	6,073	3,205	2,868	19,233	13,422	5,811
Recording fee	28,595	32,275	(5,680)	108,752	116,209	(7,456)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,242	13,266	(24)	49,507	45,369	4,138
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 188,515	\$ 501,867	\$ (315,351)	\$ 947,718	\$ 1,102,169	\$ (154,471)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	(50)	50	0	(530)	530
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	1,930	(1,930)	0	1,930	(1,930)
Mayors' Council - repair of facilities 1/3	1,734	119,354	(117,621)	5,021	248,280	(241,259)
Dept of Parks & Rec - repair of facilities 1/3	1,790	122,661	(120,871)	5,183	253,682	(248,499)
GDOE - repair of facilities 1/3	1,790	122,661	(120,871)	5,183	253,682	(248,499)
Interest - Limited Gaming Fund	4	34	(30)	4	172	(168)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	260	17,264	(16,984)	810	37,737	(36,927)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	16	87	(71)	73	163	(90)
TOTAL	\$ 8,613	\$ 363,943	\$ (375,330)	\$ 16,274	\$ 792,116	\$ (775,842)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	239,666	144,725	94,941	647,066	370,183	276,882
Registration fees - Labor share	102,714	62,025	40,689	277,314	158,650	118,664
Citation fee - non immigration temp worker	0	0	0	0	2,350	(2,350)
Citation fee - fair emplmt pract ofc	0	1,750	(1,750)	250	2,000	(1,750)
Use of money and property	53	237	(184)	235	868	(633)
TOTAL	\$ 342,433	\$ 208,737	\$ 133,696	\$ 924,865	\$ 534,051	\$ 390,813
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,050	2,850	(800)	7,660	8,000	(340)
Marriage application	2,660	4,730	(2,070)	10,290	12,775	(2,485)
Firearms permits	0	0	0	0	0	0
Birth certificate	6,435	8,411	(1,976)	22,290	25,220	(2,930)
Death certificate	3,420	2,300	1,120	13,251	8,086	5,165
Marriage certificate	3,371	4,224	(853)	11,986	12,241	(255)
Burial permit	595	365	230	2,030	1,400	630
Affidavit of paternity	914	1,312	(398)	4,019	3,768	251
Affidavit of public acknowledgment	20	0	20	90	20	70
Court order change of name	0	30	(30)	70	140	(70)
Declaratory judgement	30	30	0	40	120	(80)
Adoptions	60	45	15	135	150	(15)
Research fee	21	10	11	88	75	13
Use of money and property	3	14	(11)	13	54	(41)
TOTAL	\$ 18,679	\$ 24,321	\$ (4,742)	\$ 71,962	\$ 72,948	\$ (987)

Government Of Guam
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Special Revenue Funds
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	January, 2021	January, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	9,494	17,017	(7,523)	56,237	37,590	18,648
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 9,494	\$ 17,017	\$ (7,523)	\$ 56,237	\$ 37,590	\$ 18,648
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	14,898	19,989	(5,091)	98,797	108,544	(11,747)
Damaged GPD vehicle	0	0	0	2,099	0	2,099
Use of money and property	0	8	(8)	1	36	(35)
TOTAL	\$ 14,898	\$ 19,997	\$ (5,099)	\$ 98,897	\$ 108,580	\$ (9,683)
Police Services Fund						
Accessible parking fees 50%	2,852	0	2,852	2,852	650	2,202
Annual gun business registration / \$600	0	0	0	600	0	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,384	16,328	(8,944)	26,288	60,242	(33,958)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	14,865	27,840	(12,975)	51,480	111,855	(60,375)
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	18,520	17,880	640	62,280	55,480	6,800
Non concealed firearm ID / \$25	7,224	8,299	(1,075)	21,414	30,487	(9,073)
Concealed firearm ID / \$60	10,918	5,459	5,459	30,694	22,660	8,034
Fingerprinting fee / \$20	3,196	5,066	(1,870)	6,460	16,796	(10,336)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	795	1,890	(1,095)	2,730	5,400	(2,670)
Police clearance additional copies	75	376	(301)	305	994	(689)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	144	639	(495)	369	2,511	(2,142)
Certified copy of records / \$10	0	0	0	9	0	9
Firearm inspection fee / \$5	4,140	3,969	171	13,887	12,258	1,629
Vehicle release fee \$10	0	0	0	27	0	27
Witness fees / \$35	35	0	35	35	0	35
Special event fee / \$100	172	1,213	(1,041)	4,429	4,970	(541)
Restitutions - GPD	150	0	150	9,450	0	9,450
Other revenues - GPD	10,127	0	10,127	10,127	3,375	6,752
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 80,598	\$ 88,959	\$ (8,361)	\$ 243,435	\$ 327,078	\$ (84,243)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	5,715	10,240	(4,525)	59,535	50,085	9,450
Use of money and property	3	17	(14)	12	67	(55)
TOTAL	\$ 5,718	\$ 10,257	\$ (4,539)	\$ 59,547	\$ 50,152	\$ 9,395
Public Recreation Services Fund						
Park fees / park use permits	855	4,075	(3,220)	1,105	13,065	(11,960)
Park vendor permits	31	170	(139)	1,531	3,615	(2,084)
Community programs fees	0	73	(73)	331	73	258
Paseo Stadium fees	6	0	6	6	0	6
Pool and beach fees	0	322	(322)	0	1,102	(1,102)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	200	(200)	0	1,955	(1,955)
Paseo Recreational Center	0	0	0	0	75	(75)
Hagaina / Tiyan Tennis Center	0	0	0	0	1,860	(1,860)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	1	6	(5)	5	54	(49)
TOTAL	\$ 894	\$ 4,848	\$ (3,952)	\$ 2,978	\$ 21,799	\$ (18,821)
Public School Library Resources Fund						
School library resources fund	19,394	89,807	(70,413)	82,410	278,224	(195,814)
Use of money and property	1	12	(11)	6	53	(46)
TOTAL	\$ 19,395	\$ 89,819	\$ (70,423)	\$ 82,416	\$ 278,277	\$ (195,862)
Public Transit Fund						
Bus Fares -GMTA	637	318	319	936	1,567	(631)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 637	\$ 318	\$ 319	\$ 936	\$ 1,567	\$ (631)
Rabies Prevention Fund						
Pet license	310	200	110	1,095	1,080	15
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,880	2,340	540	11,760	10,595	1,165
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,190	\$ 2,540	\$ 650	\$ 12,855	\$ 11,675	\$ 1,180

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	January, 2021	January, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Recycling Revolving Fund						
Recycling Fees	227,874	278,092	(48,218)	794,210	993,272	(199,063)
Use of money and property	4	40	(36)	16	220	(204)
TOTAL	\$ 227,878	\$ 278,132	\$ (48,254)	\$ 794,225	\$ 993,492	\$ (199,267)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	11,500	24,000	(12,500)
Use of money and property	0	4	(3)	2	34	(32)
TOTAL	\$ 0	\$ 4	\$ (3)	\$ 11,502	\$ 24,034	\$ (12,532)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	842,398	626,158	16,239	2,556,723	2,489,053	67,670
Fee - compact Ordol tipping fee \$4 cu yd	634,798	842,571	(207,772)	2,688,450	3,422,926	(734,476)
Fee - uncompact Ordol tipping fee \$4 cu yd	151,864	134,093	17,771	558,148	539,037	19,111
Fee - uncompact Agat transfer station	6,713	4,485	2,228	23,460	17,700	5,760
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	6,578	4,920	1,658	26,407	20,171	6,236
Miscellaneous	0	0	0	0	0	0
Restoration charge	9,900	5,700	4,200	30,900	20,000	10,900
Transfer charge	0	0	0	0	0	0
Reactivation charge	450	500	(50)	1,900	1,800	100
Trash tags	464	776	(312)	2,712	2,076	636
Fee - uncompact Hamon transfer	24,029	17,726	6,304	99,214	75,919	23,296
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	269	1,350	(1,081)	1,108	5,497	(4,389)
TOTAL	\$ 1,477,462	\$ 1,638,278	\$ (160,816)	\$ 8,989,021	\$ 8,594,177	\$ (605,156)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	341,692	412,287	(70,595)	1,205,762	1,479,497	(273,735)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 341,692	\$ 412,287	\$ (70,595)	\$ 1,205,762	\$ 1,479,497	\$ (273,735)
Tax Collection Enhancement Fund						
Passport fees	16,994	78,434	(61,440)	73,290	239,396	(166,106)
Passport expedite fees	2,400	11,373	(8,973)	9,120	38,828	(29,708)
Passport expedite mail fees	3	1	2	3	9	(6)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 19,397	\$ 89,808	\$ (70,411)	\$ 82,413	\$ 278,233	\$ (195,820)
Territorial Education Facilities Fund						
DRT property taxes	3,113,821	4,611,086	(1,497,265)	3,668,616	6,308,288	(2,639,672)
Penalties and interest	369,680	363,777	5,903	490,744	503,467	(12,724)
Real property tax bank fees	425	0	425	425	255	170
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	44	130	(86)	131	313	(183)
TOTAL	\$ 3,483,970	\$ 4,974,993	\$ (1,491,024)	\$ 4,159,916	\$ 6,812,323	\$ (2,652,408)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	715,020	4,415,410	(3,700,390)	3,160,535	14,166,072	(11,005,537)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	7	7,119	(7,112)	26	23,536	(23,510)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 715,026	\$ 4,422,529	\$ (3,707,502)	\$ 3,160,561	\$ 14,189,608	\$ (11,029,047)
Water Protection Fund						
Grading plan review fees	388	477	(89)	727	1,063	(336)
Additional plan review fees	0	25	(25)	0	25	(25)
Clearing and grubbing permits	26,186	5,870	20,226	26,715	19,238	7,476
Stockpiling permits	12,327	1,748	10,579	12,451	3,054	9,397
Field citation violations	0	0	0	0	45,000	(45,000)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 38,901	\$ 8,220	\$ 30,681	\$ 39,892	\$ 68,380	\$ (28,487)
Water Research and Development Fund						
Well drilling permit	5,100	5,158	(58)	7,250	13,508	(6,258)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,100	\$ 5,158	\$ (58)	\$ 7,250	\$ 13,508	\$ (6,258)

Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2021

DRAFT

	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	0	0	0
Penalty - excess emission / \$1,000	19,149	3,790	(15,359)	47,320	63,991	16,671
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 19,149	\$ 3,790	\$ (15,359)	\$ 47,320	\$ 63,991	\$ 16,671
Alcoholic Beverages Compliance Fees & Fines Fund (DR7)						
Alcoholic beverages - wine tasting	0	1,290	1,290	0	7,570	7,570
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 0	\$ 1,290	\$ 1,290	\$ 0	\$ 7,570	\$ 7,570
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	30,981	9,479	(21,502)	116,237	143,733	27,496
Use of money and property	0	21	21	0	92	92
TOTAL	\$ 30,981	\$ 9,500	\$ (21,481)	\$ 116,237	\$ 143,825	\$ 27,588
Better Public Service Fund						
Fees and fines	92,760	6,510	(86,250)	356,565	6,510	(350,055)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee 25	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 92,760	\$ 6,510	\$ (86,250)	\$ 356,565	\$ 6,510	\$ (350,055)
Chamorro Land Trust Operations Fund						
Land trust application fees	100	0	(100)	450	400	(50)
Commercial leases / license	433,508	42,635	(390,873)	523,665	548,235	24,570
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31 53)	0	0	0	0	0	0
Use of money and property	0	71	71	0	257	257
TOTAL	\$ 433,608	\$ 42,706	\$ (390,902)	\$ 524,115	\$ 548,892	\$ 24,777
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	11,923	172,360	160,437	26,986	1,081,935	1,054,949
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 11,923	\$ 172,360	\$ 160,437	\$ 26,986	\$ 1,081,935	\$ 1,054,949
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	36,400	18	(36,382)	36,630	23	(36,607)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	383,085	49,002	(334,083)	1,499,016	131,554	(1,367,462)
Cargo inspection fee - All	25,114	30,401	5,287	148,253	106,701	(41,552)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
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#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	190	2	(188)
Use of money and property	0	28	28	0	272	272
TOTAL	\$ 444,599	\$ 79,441	\$ (365,158)	\$ 1,684,089	\$ 238,552	\$ (1,445,537)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	5,606	15,622	10,016	21,727	42,355	20,628
Use of money and property	0	16	16	0	63	63
TOTAL	\$ 5,606	\$ 15,637	\$ 10,031	\$ 21,727	\$ 42,418	\$ 20,691
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	182,469	178,638	(3,831)	790,273	709,428	(80,845)
Use of money and property	0	175	175	0	739	739
TOTAL	\$ 182,469	\$ 178,813	\$ (3,656)	\$ 790,273	\$ 710,167	\$ (80,106)
Environmental Health Fund						
Health permits - business	6,163	4,822	(1,341)	26,489	30,957	4,468
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	73,741	43,427	(30,314)	221,896	153,625	(68,271)
Administrative penalties	0	0	0	0	400	400
Use of money and property	0	18	18	0	74	74
TOTAL	\$ 79,904	\$ 47,967	\$ (31,937)	\$ 248,385	\$ 185,056	\$ (63,329)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	330	0	(1330)	1,319	0	(1,319)
Fire prevention fees	5,718	11,800	6,082	21,120	41,339	20,219
Other fees	56	34,410	34,354	787	34,431	33,644
Ambulance service	73,415	60,100	(13,315)	163,054	307,804	144,750
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 79,519	\$ 106,310	\$ 26,791	\$ 186,280	\$ 383,574	\$ 197,294
Guam Contractors License Board Fund						
Contractors fees	19,591	14,125	(5,466)	91,579	107,348	15,669
Use of money and property	0	26	26	0	108	108
TOTAL	\$ 19,591	\$ 14,151	\$ (5,440)	\$ 91,579	\$ 107,456	\$ 15,776
Guam Environmental Trust Fund						
Insurance assessment fee	6,275	1,772	(4,503)	33,687	7,400	(26,287)
Use of money and property	0	15	15	0	63	63
TOTAL	\$ 6,275	\$ 1,787	\$ (4,488)	\$ 33,687	\$ 7,463	\$ (26,224)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	362,733	197,231	(165,502)	1,415,225	1,198,551	(216,674)
Diesel fuel tax	100,248	66,256	(33,993)	392,983	287,129	(105,854)
Other fuel tax	28,434	18,478	(9,956)	108,584	80,690	(27,894)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	599,411	269,106	(330,305)	2,306,969	1,415,263	(891,706)
Auto surcharge on other fuels	157,898	71,781	(86,117)	607,411	377,417	(229,994)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adj taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,248,724	622,832	(625,892)	4,831,172	3,359,050	(1,472,122)
Licenses and registrations	909,896	844,488	(65,408)	3,360,505	2,648,369	(712,136)
Use of money and property	0	73	73	0	401	401
TOTAL	\$ 2,158,620	\$ 1,267,391	\$ (891,229)	\$ 8,191,677	\$ 6,007,759	\$ (2,183,918)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	90,144	40,294	(49,850)	283,965	237,810	(46,155)
Use of money and property	0	10	10	0	42	42
TOTAL	\$ 90,144	\$ 40,304	\$ (49,840)	\$ 283,965	\$ 237,852	\$ (46,113)
Guam Museum Fund						
Transfer in/from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	35,810	16,426	(19,384)	85,725	113,264	27,539
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 35,810	\$ 16,426	\$ (19,384)	\$ 85,725	\$ 113,264	\$ 27,539
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,777	7,886	(1,891)	35,983	32,078	(3,905)
Use of money and property	0	7	7	0	33	33
TOTAL	\$ 9,777	\$ 7,894	\$ (1,883)	\$ 35,983	\$ 32,111	\$ (3,872)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	830	8,100	7,270	3,449	23,388	19,939
Dental Board License	430	400	(30)	3,795	4,115	320
Medical Board License	8,527	6,400	(2,127)	97,722	14,995	(82,727)
Nursing Board License	4,720	4,365	(355)	21,185	22,255	1,070
Optometry Board License	60	150	90	75	1,100	1,025
Pharmacy Board License	160	900	740	3,410	2,010	(1,400)
Cosmetology Board License	1,838	331	(1,507)	6,278	995	(5,283)
Use of money and property	0	2	2	0	12	12
TOTAL	\$ 18,565	\$ 20,848	\$ 4,083	\$ 135,914	\$ 88,870	\$ (47,044)
Healthy Futures Funds						
Cigarettes	2,473,920	2,014,303	(459,617)	10,503,300	9,809,048	(694,252)
Cigars	650	0	(650)	7,790	2,850	(4,940)
Others	107,400	14,204	(93,196)	467,900	256,888	(211,012)
Distilled spirit	146,737	117,229	(29,508)	429,150	333,960	(95,190)
Vinous beverages	52,044	27,168	(24,876)	206,803	135,242	(71,561)
Malted fermented beverages	292,953	182,564	(110,389)	1,113,667	612,965	(500,702)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	366	366	0	1,352	1,352
TOTAL	\$ 3,073,704	\$ 2,358,831	\$ (714,873)	\$ 12,720,610	\$ 11,152,308	\$ (1,568,302)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	16,992	0	(16,992)	16,992	0	(16,992)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	900	0	(900)	900	0	(900)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	4,044	0	(4,044)	4,044	0	(4,044)
Dept of Public Health & Social Service	358,179	7,369	(350,810)	563,389	7,726	(555,663)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	570	0	(570)	570	0	(570)
Dept of Mental Health & Substance Abuse	18,444	14,742	(3,702)	18,444	14,742	(3,702)
Department of Labor	784	0	(784)	3,357	38,451	35,094
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	40,211	44,239	4,028
Civil Defense	629	0	(629)	629	0	(629)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	609	609	0	609	609
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 400,542	\$ 22,720	\$ (377,822)	\$ 648,536	\$ 105,766	\$ (542,770)
Land Survey Revolving Fund						
Document tax - land survey fee	460,125	140,605	(319,520)	964,173	770,227	(193,946)
Rental of government land	3,561	6,073	2,512	14,844	19,233	4,389
Recording fee	36,275	26,595	(9,680)	132,207	108,752	(23,455)
Application fees	0	0	0	0	0	0
Certificates of document fees	16,266	13,242	(3,024)	57,388	49,507	(7,882)
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 516,227	\$ 189,516	\$ (326,711)	\$ 1,168,612	\$ 947,718	\$ (220,894)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	0	0
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	123,687	1,734	(121,953)	263,611	5,021	(258,590)
Dept of Parks & Rec - repair of facilities 1/3	126,994	1,790	(125,204)	271,012	5,183	(265,829)
GDOE - repair of facilities 1/3	126,994	1,790	(125,204)	271,012	5,183	(265,829)
Interest - Limited Gaming Fund	0	4	4	0	4	4
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	17,327	260	(17,067)	37,987	810	(37,177)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	16	16	0	73	73
TOTAL	\$ 399,002	\$ 5,613	\$ (393,389)	\$ 843,822	\$ 16,274	\$ (827,548)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	236,393	239,666	3,273	736,853	647,066	(89,787)
Registration fees - Labor share	107,859	102,714	(5,145)	341,984	277,314	(64,670)
Citation fee - non immigration temp worker	600	0	(600)	2,950	0	(2,950)
Citation fee - fair emplmt pract etc	1,750	0	(1,750)	2,500	250	(2,250)
Use of money and property	0	53	53	0	235	235
TOTAL	\$ 346,602	\$ 342,433	\$ (4,169)	\$ 1,084,287	\$ 924,865	\$ (159,422)
Office of Vital Statistics Revolving Fund						
Marriage waiver	3,570	2,050	(1,520)	10,880	7,660	(3,220)
Marriage application	5,450	2,660	(2,790)	15,655	10,290	(5,365)
Firearms permits	0	0	0	0	0	0
Birth certificate	8,131	6,435	(1,696)	28,100	22,290	(5,810)
Death certificate	3,020	3,420	400	10,966	13,251	2,285
Marriage certificate	4,944	3,371	(1,573)	15,121	11,986	(3,135)
Burial permit	365	595	230	1,405	2,030	625
Affidavit of paternity	2,032	914	(1,118)	6,648	4,019	(2,629)
Affidavit of public acknowledgment	30	20	(10)	90	90	0
Court order change of name	30	0	(30)	140	70	(70)
Declaratory judgement	30	30	0	120	40	(80)
Adoptions	45	60	15	150	135	(15)
Research fee	10	21	11	85	88	3
Use of money and property	0	3	3	0	13	13
TOTAL	\$ 28,857	\$ 18,979	\$ (9,878)	\$ 89,360	\$ 71,962	\$ (17,398)

Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Pesticide Management Fund						
Pesticide management fund fees	12,918	9,494	(3,424)	23,402	56,237	32,835
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 12,918	\$ 9,494	\$ (3,424)	\$ 23,402	\$ 56,237	\$ 32,835
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	19,990	14,898	(5,092)	108,604	96,797	(11,807)
Damaged GPD vehicle	0	0	0	0	2,099	2,099
Use of money and property	0	0	0	0	1	1
TOTAL	\$ 19,990	\$ 14,898	\$ (5,092)	\$ 108,604	\$ 98,897	\$ (9,707)
Police Services Fund						
Accessible parking fees 50%	0	2,852	2,852	650	2,852	2,202
Annual gun business registration / \$600	0	0	0	0	600	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	16,328	7,384	(8,944)	60,242	26,286	(33,956)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	27,840	14,865	(12,975)	111,855	51,480	(60,375)
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	19,880	18,520	(1,360)	63,480	62,280	(1,200)
Non-concealed firearm ID / \$25	10,299	7,224	(3,075)	38,487	21,414	(17,073)
Concealed firearm ID / \$60	7,459	10,918	3,459	30,660	30,694	34
Fingerprinting fee / \$20	5,166	3,196	(1,970)	17,196	6,460	(10,736)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	1,890	795	(1,095)	5,400	2,730	(2,670)
Police clearance additional copies	376	75	(301)	994	305	(689)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	639	144	(495)	2,511	369	(2,142)
Certified copy of records / \$10	0	0	0	0	9	9
Firearm inspection fee / \$5	3,969	4,140	171	12,258	13,887	1,629
Vehicle release fee \$10	0	0	0	0	27	27
Witness fees / \$35	0	35	35	0	35	35
Special event fee / \$100	1,210	172	(1,038)	4,950	4,429	(521)
Restitutions GPD	0	150	150	0	9,450	9,450
Other revenues - GPD	0	10,127	10,127	3,360	10,127	6,767
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 95,058	\$ 80,598	\$ (14,458)	\$ 352,043	\$ 243,435	\$ (108,608)
Prof Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	10,879	5,715	(5,164)	52,841	59,535	6,694
Use of money and property	0	3	3	0	12	12
TOTAL	\$ 10,879	\$ 5,718	\$ (5,161)	\$ 52,841	\$ 59,547	\$ 6,696
Public Recreation Services Fund						
Park fees / park use permits	5,075	855	(4,220)	17,065	1,105	(15,960)
Park vendor permits	670	31	(639)	6,615	1,531	(5,084)
Community programs fees	73	0	(73)	73	331	258
Paseo Stadium fees	0	6	6	0	6	6
Pool and beach fees	1,322	0	(1,322)	3,845	0	(3,845)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,200	0	(1,200)	4,998	0	(4,998)
Paseo Recreational Center	0	0	0	74	0	(74)
Hagaina / Tiyan Tennis Center	243	0	(243)	4,046	0	(4,046)
Guerra Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopeo	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	1	1	0	5	5
TOTAL	\$ 8,583	\$ 894	\$ (7,689)	\$ 36,716	\$ 2,979	\$ (33,737)
Public School Library Resources Fund						
School library resources fund	119,759	19,394	(100,365)	398,035	82,410	(315,625)
Use of money and property	0	1	1	0	6	6
TOTAL	\$ 119,759	\$ 19,395	\$ (100,364)	\$ 398,035	\$ 82,416	\$ (315,619)
Public Transit Fund						
Bus Fares -GMTA	20,872	637	(20,235)	83,785	936	(82,850)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 20,872	\$ 637	\$ (20,235)	\$ 83,785	\$ 936	\$ (82,850)
Rabies Prevention Fund						
Pet license	228	310	82	1,192	1,095	(97)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,740	2,880	140	12,195	11,760	(435)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,968	\$ 3,190	\$ 222	\$ 13,387	\$ 12,855	\$ (532)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2021

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Recycling Revolving Fund						
Recycling Fees	283,211	227,874	(55,337)	1,021,746	794,210	(227,536)
Use of money and property	0	4	4	0	18	18
TOTAL	\$ 283,211	\$ 227,878	\$ (55,333)	\$ 1,021,746	\$ 794,228	\$ (227,518)
Safe Streets Fund						
DOC - Safe streets fund	13,050	0	(13,050)	56,390	11,500	(44,890)
Use of money and property	0	0	0	0	2	2
TOTAL	\$ 13,050	\$ 0	\$ (13,050)	\$ 56,390	\$ 11,502	\$ (44,888)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	641,158	642,398	1,240	2,549,052	2,556,723	7,671
Fee - compact Ordol tipping fee \$4 cu yd	857,570	634,798	(222,772)	3,482,923	2,688,450	(794,473)
Fee - uncompact Ordol tipping fee \$4 cu yd	144,092	151,864	7,772	579,034	558,148	(20,886)
Fee - uncompact Agat transfer station	8,485	6,713	(1,773)	33,700	23,460	(10,240)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	8,920	6,578	(2,342)	36,170	26,407	(9,763)
Miscellaneous	0	0	0	0	0	0
Restoration charge	5,700	9,900	4,200	20,000	30,900	10,900
Transfer charge	0	0	0	0	0	0
Reactivation charge	504	450	(54)	1,816	1,900	84
Trash tags	1,276	464	(812)	4,076	2,712	(1,364)
Fee - uncompact Harmon transfer	27,725	24,029	(3,696)	115,918	99,214	(16,704)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	269	269	0	1,108	1,108
TOTAL	\$ 1,896,430	\$ 1,477,682	\$ (217,968)	\$ 8,822,649	\$ 6,989,021	\$ (1,833,628)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	424,451	341,692	(82,759)	1,528,154	1,205,762	(322,392)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 424,451	\$ 341,692	\$ (82,759)	\$ 1,528,154	\$ 1,205,762	\$ (322,392)
Tax Collection Enhancement Fund						
Passport fees	98,433	18,994	(79,439)	319,395	73,290	(246,105)
Passport expedite fees	20,504	2,400	(18,104)	75,352	9,120	(66,232)
Passport expedite mail fees	0	3	3	0	3	3
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 118,937	\$ 19,397	\$ (99,540)	\$ 394,747	\$ 82,413	\$ (312,334)
Territorial Education Facilities Fund						
DRT property taxes	4,711,086	3,113,821	(1,597,265)	6,708,286	3,668,616	(3,039,670)
Penalties and interest	434,603	369,680	(64,923)	788,770	490,744	(298,026)
Real property tax bank fees	0	425	425	0	425	425
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	44	44	0	131	131
TOTAL	\$ 5,145,689	\$ 3,483,970	\$ (1,661,719)	\$ 7,495,056	\$ 4,159,915	\$ (3,335,141)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,574,617	715,020	(859,597)	5,802,901	3,160,535	(2,642,366)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	7	7	0	26	26
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 1,574,617	\$ 715,026	\$ (859,591)	\$ 5,802,901	\$ 3,160,561	\$ (2,642,340)
Water Protection Fund						
Grading plan review fees	476	388	(88)	1,351	727	(624)
Additional plan review fees	0	0	0	0	0	0
Cleaning and grubbing permits	5,969	26,196	20,227	10,236	26,715	16,479
Stockpiling permits	1,748	12,327	10,579	8,063	12,451	4,388
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,193	\$ 38,911	\$ 30,718	\$ 17,650	\$ 39,892	\$ 22,242
Water Research and Development Fund						
Well drilling permit	5,204	5,100	(104)	13,692	7,250	(6,442)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,204	\$ 5,100	\$ (104)	\$ 13,692	\$ 7,250	\$ (6,442)