

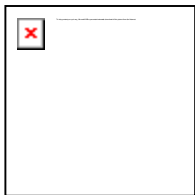
From: Committee on Rules 36GL <cor@guamlegislature.org>
Sent: Monday, June 21, 2021 2:33 PM
To: Clerks; Rennae Meno
Cc: Speaker Therese M. Terlaje
Subject: Messages and Communications for Doc. No. 36GL-21-0721*
Attachments: 36GL-21-0721.pdf

Håfa Adai Clerks,

Please see attached M&C Doc. No. 36GL-21-0721 for processing:

36GL-21-0721	Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report - May 2021*	Bureau of Budget and 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

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

From: Speaker Therese M. Terlaje <speaker@guamlegislature.org>
Date: Mon, Jun 21, 2021 at 11:53 AM
Subject: Messages and Communications for 36GL-21-0721
To: Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>, Committee on Rules 36GL <cor@guamlegislature.org>

Håfa Adai,

Please see attached M&C Doc. No. 36GL-21-0721.

36GL-21-0721	Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report - May 2021.*	Bureau of Budget and Management Research
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Si Yu'os Ma'åse',

Maria Abante
Legislative Assistant

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

I Mina'trentai Sais na Liheslaturan Guahan

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: **Frances Cruz** <frances.cruz@bbmr.guam.gov>

Date: Mon, Jun 21, 2021 at 7:52 AM

Subject: CRER & Special Fund Reports for May 2021

To: <speaker@guamlegislature.org>, <bjcruz@guamopa.com>

Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward M. Birn <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 May 2021.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Frances F. Cruz

Administrative Services Officer

Bureau of Budget and Management Research

671-475-9106 (Ph)

671-472-2825 (Fax)



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

CRER & Special Fund Reports for May 2021

Frances Cruz <frances.cruz@bbmr.guam.gov>

Mon, Jun 21, 2021 at 7:52 AM

To: speaker@guamlegislature.org, bjcruz@guamopa.com

Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, "Edward M. Birn" <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 May 2021.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Frances F. Cruz

Administrative Services Officer
Bureau of Budget and Management Research
671-475-9106 (Ph)
671-472-2825 (Fax)

36GL-21-0721
**OFFICE OF THE SPEAKER
THERESE M. TERLAJE**

-06-21 2021

Time: 7:52am

Received:

COMMITTEE ON RULES
RECEIVED:
June 21, 2021
11:53 A.M.

2 attachments

- Consolidated Revenue and Expenditure Report for May 2021.pdf
278K
- Special Fund Rpt for May 2021.pdf
1842K



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

JUN 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 May 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.

Sincerely,

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 Birn, Director, Department of Administration
 Daine Shimizu, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report ^{4/}
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2021 and FY2020
For the Month Ending May

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2021 and FY2020
Eight months ending May 2021

	2021 May	2020 May	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Income Taxes:						
Individual	\$ 25,280,854	\$ 2,806,254	\$ 22,474,600	\$ 63,302,717	\$ 26,830,846	\$ 36,471,871
Corporation	4,040,867	1,511,822	2,529,044	65,008,482	42,924,189	22,084,293
Withholding	22,310,570	15,973,245	6,337,325	182,940,416	159,374,640	23,565,775
Income Taxes	51,632,291	20,291,321	31,340,970	311,251,615	229,129,675	82,121,940
Business privilege taxes:						
Gross Receipts Taxes	24,153,935	20,241,146	3,912,788	176,023,563	204,609,547	(28,585,983)
Other Taxes:						
Use Tax	269,998	394,449	(124,451)	2,898,639	3,489,693	(591,054)
Business Privilege Taxes	24,423,933	20,635,595	3,788,337	178,922,202	208,099,240	(29,177,037)
Licenses, Fees & Penalties	131,890	235,660	(103,770)	1,600,122	1,515,935	84,187
Use of Money & Property	3,345	18,481	(15,136)	(317,832)	1,049,067	(1,366,899)
Federal Sources:						
Section 30	0	0	0	65,109,936	69,928,937	(4,819,001)
Immigration fees	0	0	0	789,640	789,165	475
Recovery from Individuals	0	0	0	(800)	0	(800)
Child Support AFDC Local Share	0	4,349	(4,349)	75,522	18,472	57,050
Federal Sources	0	4,349	(4,349)	65,974,298	70,736,574	(4,762,276)
Department Charges:						
Agriculture	301	50	251	2,255	436	1,819
Police & Corrections	0	10	(10)	40	40	0
Public Works	2,950	3,275	(325)	35,450	42,325	(6,875)
Public Health	80	0	80	1,140	2,675	(1,535)
Commerce	0	0	0	0	0	0
Other charges	54,596	36,647	17,948	844,815	533,750	311,065
Department Charges	57,927	39,982	17,944	883,700	579,226	304,474
TOTAL GENERAL FUND REVENUES	\$ 76,249,385	\$ 41,225,389	\$ 35,023,997	\$ 558,314,105	\$ 511,109,717	\$ 47,204,388

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 35-099)	\$ 8,917,810	7,170,422	\$ 1,747,388	85,357,388	85,316,456	\$ 40,932

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); April 2021 (\$3,314,598).

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); April 2021 (\$3,337,160); May 2021 (\$3,042,346).

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 May 2021

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

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd 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 Month of May ^{3/}	FY2021 Actual Collections For the Month May	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 2,987,170	\$ 25,280,854	\$ 22,293,684
Corporation	1,218,901	4,040,867	2,821,966
Withholding	19,416,188	22,310,570	2,894,382
Income Taxes	23,622,259	51,632,291	28,010,032
Business privilege taxes:			
Gross Receipts Taxes	24,099,496	24,153,935	54,439
Other Taxes:			
Use Tax	402,121	269,998	(132,123)
Business Privilege Taxes	24,501,617	24,423,933	(77,684)
Licenses, Fees & Penalties	265,797	131,890	(133,907)
Use of Money & Property	24,164	3,345	(20,819)
Federal Sources:			
Section 30	0	0	0
Immigration fees	5,329	0	(5,329)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
Federal Sources	5,329	0	(5,329)
Department Charges:			
Agriculture	60	301	241
Police & Corrections	12	0	(12)
Public Works	3,918	2,950	(968)
Public Health	0	80	80
Commerce	0	0	0
Other charges	43,841	54,596	10,755
Department Charges	47,831	57,927	10,096
TOTAL GENERAL FUND REVENUES	\$ 48,466,997	\$ 76,249,385	\$ 27,782,388

	FY2021 Adopted Revenues Allocated for the Quarter	FY2021 Actual Collections for the Quarter	Favorable Increase (Decrease)

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 6/30/2021.

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
Eight Months Ending May 2021
Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) [Due 20 days after month-end]

FY2021 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2G.C.A. Ch.13 §13109(a)(1) [due no later than 20 days after month-end]; 5G.C.A. 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]

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Eight Months Ending May 2021 Pursuant to 5 G.C.A. Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2021 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2G.C.A. Ch.13 §13109(a)(1) [due no later than 20 days after month-end]; 5G.C.A. 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 ^{3/}	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 51,747,277	\$ 63,302,717	\$ 11,555,440	\$ 71,975,270	\$ 83,530,710	\$ 11,555,440
Corporation	65,898,963	65,008,482	(890,481)	85,402,002	84,511,522	(890,480)
Withholding	156,172,958	182,940,416	26,767,458	230,533,587	257,301,048	26,767,461
Income Taxes	273,819,198	311,251,615	37,432,417	387,910,859	425,343,280	37,432,421
Business privilege taxes:						
Gross Receipts Taxes	201,188,229	176,023,563	(25,164,666)	304,439,509	279,274,844	(25,164,665)
Other Taxes:						
Use Tax	3,557,568	2,898,639	(658,929)	4,986,064	4,327,136	(658,928)
Business Privilege Taxes	204,745,797	178,922,202	(25,823,595)	309,425,573	283,601,980	(25,823,593)
Licenses, Fees & Penalties	1,711,816	1,600,122	(111,694)	4,905,479	4,793,786	(111,693)
Use of Money & Property	1,371,714	(317,832)	(1,689,546)	1,044,912	(644,633)	(1,689,545)
Federal Sources:						
Section 30	68,603,100	65,109,936	(3,493,164)	68,603,100	65,109,936	(3,493,164)
Immigration fees	989,611	789,640	(199,971)	1,606,706	1,481,454	(125,252)
Recovery from Individuals	0	(800)	(800)	0	0	0
Child Support AFDC Local Share	0	75,522	75,522	0	0	0
Federal Sources	69,592,711	65,974,298	(3,618,413)	70,209,806	66,591,390	(3,618,416)
Department Charges:						
Agriculture	497	2,255	1,758	665		(665)
Police & Corrections	37	40	3	48		(48)
Public Works	47,549	35,450	(12,099)	69,993		(69,993)
Public Health	2,917	1,140	(1,777)	3,162		(3,162)
Commerce	0	0	0	0		0
Other charges	587,638	844,815	257,177	1,126,808		(1,126,808)
Department Charges	638,638	883,700	245,062	1,200,676	1,445,738	245,062
TOTAL GENERAL FUND REVENUES	\$ 551,879,874	\$ 558,314,105	\$ 6,434,231	\$ 774,697,305	\$ 781,131,541	\$ 6,434,236
			1.17%			0.83%

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(f).

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); April 2021 (\$3,314,598).

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); April 2021 (\$3,337,160); May 2021 (\$3,042,346).

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 May 31, 2021**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> [#]	<u>EXPENDITURES</u> [#]	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'lahaen Guahan	5,247,572	2,909,189	392,445	1,945,938
Office of I Segundu Na Maga'lahaen Guahan	453,852	293,082	1,598	159,172
Guam Medical Referral Assistance Office	623,064	353,391	43,518	226,154
Bureau of Womens Affairs	93,164	59,116	-	34,048
Bureau of Budget & Management Research (BBMR)	1,020,057	556,899	10,072	453,085
Civil Service Commission	942,969	557,307	56,269	329,393
Department of Administration (DOA)	6,553,394	4,366,640	244,218	1,942,535
DOA - Support of Child in Custody - 19 GCA §5116	550,000	-	-	550,000
DOA - Residential Treatment Fund	2,186,301	1,253,431	-	932,870
DOA - Government Claims Fund	250,000	48,009	-	201,991
DOA - Government Annual Single Audit	439,800	395,820	43,980	-
DOA - Annual Membership for WICHE	78,500	78,500	-	-
DOA - Charter School Administrative Support	142,585	33,816	-	108,769
Department of Revenue & Taxation (DRT)	8,945,336	5,618,868	229,507	3,096,961
Office of Veterans Affairs (OVA)	731,692	448,155	-	283,537
Office of Technology	2,459,701	1,343,274	438,725	677,702
Guam Ethics Commission	194,000	43,843	31,667	118,490
TOTAL	30,911,987	18,359,341	1,491,999	11,060,647
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	29,516,037	19,673,628	1,116,041	8,726,369
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	14,335,653	2,009,288	6,738,725
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	201,278	-	293,974
DOC - Cost Sharing Initiative for CJIS Integration Project	81,603	76,434	-	5,169
DOC - GMHA Consolidated Agreement	2,896,956	1,369,345	1,527,611	-
Department of Youth Affairs (DYA)	4,633,056	2,783,876	67,728	1,781,452
DYA - Runaway, Homeless or Victims of Abuse	200,000	121	199,879	-
DYA - Summer Employment and Youth Training Program	570,339	308,814	-	261,525
Chief Medical Examiner	432,135	146,579	10,750	274,806
Guam Fire Department	28,205,106	17,846,880	165,907	10,192,319
Guam Customs & Quarantine Agency	7,290,222	4,131,028	61,046	3,098,148
TOTAL	97,771,146	60,950,070	5,253,437	31,567,639

See footnotes on page 7.

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

Page 4 of 7

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 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)	7,905,831	4,530,664	711,768	2,663,400
DPHSS - MIP/MIPPR Program	9,829,238	8,591,874	-	1,237,364
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	760,453	-	-	760,453
DPHSS - Medicaid Program	7,920,513	3,485,477	-	4,435,036
DPHSS - Children's Health Insurance Program	3,202,454	-	-	3,202,454
DPHSS - Division of Senior Citizens Programs	3,712,376	1,506,202	442,296	1,763,878
DPHSS - Public Assistance Program	3,185,792	1,259,711	-	1,926,081
DPHSS - Enhanced Allotment Plan	-	-	-	-
DPHSS - Foster Care Health Insurance Premiums	665,396	565,587	-	99,809
DPHSS - Child Protective Services	114,068	12,124	-	101,944
DPHSS - Medical Marijuana Program	450,000	36,225	2,226	411,549
DPHSS - Foster Group Home	760,453	48,548	589,112	122,793
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	318	25,000	56,431
Guam Memorial Hospital Authority (GMHA) - Operations	8,208,795	5,472,531	-	2,736,264
TOTAL	47,082,288	25,517,646	1,770,402	19,794,239
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	175,710,358	114,887,530	-	60,822,828
GDOE - Simon Sanchez Procurement	500,000	326,910	-	173,090
GDOE - Chamoru Studies Division	513,824	335,357	-	178,467
GDOE - Textbooks	1,500,000	657,615	-	842,385
Guam Academy Charter School Council (GACSC)	10,710,000	5,639,846	-	5,070,154
University of Guam Operations (UOG)	26,056,761	17,037,128	-	9,019,633
UOG - Scholarships (SSFAP)	3,065,285	2,004,232	-	1,061,053
UOG - Aquaculture Development and Training Center	109,661	71,706	-	37,955
UOG - WERI (Guam Hydrologic Survey)	159,956	104,584	-	55,372
UOG - WERI (Water Resource Monitoring)	136,262	89,080	-	47,182
UOG - Northern & Southern Soil & Water Conservation District Programs	133,466	87,278	-	46,188
UOG - KPRG Operations	109,442	71,570	-	37,872
UOG - First Generation Trust Fund Initiative	250,000	163,472	-	86,528
Guam Community College Operations (GCC)	16,074,975	10,510,556	-	5,564,419
GCC - Licensed Practical Nursing & Vocational Guidance Programs	727,696	475,796	-	251,900
GCC - Lodging Management Program / Pro-Start Programs	22,960	22,960	-	-
GCC - First Generation Trust Fund	200,000	130,764	-	69,236
TOTAL	235,980,646	152,616,384	-	83,364,262

See footnotes on page 7.

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 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	212,852	1,154	208,288
TOTAL	422,294	212,852	1,154	208,288
RECREATION				
Department of Parks & Recreation (DPR)	2,109,016	1,079,755	246,806	782,455
TOTAL	2,109,016	1,079,755	246,806	782,455
INDIVIDUAL & COLLECTIVE RIGHTS				
Commission on Decolonization (COD) - Operations	218,233	107,974	188	110,071
COD - Public Information Program	165,000	69	36,000	128,931
Department of Labor (DOL)	1,516,821	980,829	9,736	526,256
DOL - Worker's Compensation Fund	400,000	251,374	-	148,626
Department of Military Affairs	764,178	243,824	2,740	517,614
Guam Election Commission (GEC)	1,630,235	1,177,874	102,435	349,926
Department of Chamorro Affairs (DCA)	1,075,822	559,381	12,113	504,328
Guam Council on the Arts & Humanities Agency (CAHA)	126,014	5,298	49,192	71,524
Hagatna Restoration & Redevelopment Authority (HRRA)	172,092	58,685	-	113,407
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	257,540	44,635	-	212,905
TOTAL	6,325,935	3,429,943	212,404	2,683,588
ECONOMIC DEVELOPMENT				
Bureau of Statistics & Plans (BSP)	775,047	454,473	10,108	310,466
BSP - Business and Economics Statistics Program	331,693	170,804	-	160,889
Department of Agriculture - DOAg	2,897,297	1,198,680	38,363	1,660,254
DOAg - Animal Shelter (GAIN)	142,585	75,000	67,585	-
TOTAL	4,146,622	1,898,957	116,056	2,131,609
JUDICIAL/LEGISLATIVE/OTHERS				
Unified Judiciary Operations (Judiciary)	29,444,760	19,252,347	-	10,192,413 3/
I Liheslaturan Guåhan (Legislature)	7,618,078	4,981,051	-	2,637,027
Legislature - Office of Finance and Budget	439,161	287,147	-	152,014
Legislature - Guam Youth Congress	14,258	9,504	-	4,754
Office of the Attorney General Operations (OAG)	14,253,761	8,594,426	470,710	5,188,626
OAG - Cost Sharing Initiative for CJIS Integration Project	81,603	76,434	-	5,169
Public Defender Services Corporation (PDS)	5,834,210	3,814,681	-	2,019,529 4/
Mayor's Council of Guam (MCOG) - Operations	3,546,309	778,919	588,868	2,178,522
Office of Public Accountability	1,311,828	868,960	-	442,868
TOTAL JUDICIAL/LEGISLATIVE/OTHERS	62,543,968	38,663,469	1,059,578	22,820,921

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 May 31, 2021**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	3,540,000	2,360,000	-	1,180,000
GGRF - Governor/Lieutenant Governor Pensions	321,676	214,456	-	107,220
GGRF - Judges/Supreme Justices Annuities	228,972	152,648	-	76,324
GGRF - Health/Dental/Life Insurance	33,187,756	24,298,102	8,889,654	-
DOA - Supplemental Annuity Benefits Special Fund	7,081,698	4,122,173	-	2,959,525
DOA- Cost of Living Allowance	14,428,000	14,430,000	-	(2,000) ^{5/}
Emergency Declaration for COVID-19 per E.O. 2021-09	250,000	-	-	250,000 ^{6/}
TOTAL	59,038,102	45,577,379	8,889,654	4,571,069
CONTINUING APPROPRIATIONS				
GDOE Series 2010A JFK Project	5,127,050	2,129,500	-	2,997,550 ^{7/}
BPT Tax Bonds, Series 2011A	16,347,138	10,975,756	5,371,381	1 ^{8/}
BPT Tax Bonds, Series 2012B	7,495,249	5,101,662	2,393,587	0 ^{8/}
GDOE Series 2013A Okkodo Project	2,288,635	2,288,635	-	-
BPT Bonds, Series 2015D	31,540,000	21,945,625	9,594,375	- ^{8/}
Limited Obligation Bonds (Section 30), Series 2016A	20,981,875	15,808,125	5,173,750	- ^{8/}
TOTAL	83,779,947	58,249,303	22,533,093	2,997,551
GRAND TOTAL	630,111,951	406,555,100	41,574,584	181,982,267

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/ Per P.L. 35-117, COLA appropriation reduced from \$14,898,000 to \$14,428,000. P.L. 35-117 appropriates the balance of \$470,000 to the Department of Public Health & Social Services.

6/ Funds made available through de-appropriation of DPHSS accounts.

7/ 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.

8/ 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

JUN 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 May 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.

<i>Certification of Information Contained in Attachment A</i>
<i>Lester L. Carlson, Jr, Director, Bureau of Budget and Management Research</i>

Attachment(s)

cc: Office of Public Accountability

Government of Guam

FY 2021 Special Revenue Fund Tracking

For the month ending May 31, 2021

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

Attachment A

		<i>Description/Fund Code</i>					
		<i>Guam Highway</i>	<i>Solid Waste Operations</i>	<i>Territorial Educational Facilities Fund</i>	<i>Tourist Attraction</i>	<i>Healthy Futures</i>	<i>CQA Inspections Services Fund</i>
<i>Month</i>		<i>208</i>	<i>416</i>	<i>205</i>	<i>206</i>	<i>602</i>	<i>209</i>
FY 2021 (Oct 20 - Sept 21)							
(A) October	Actual	1,631,684	1,519,934	333,623	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	1,267,454	1,477,462	3,487,449	715,026	2,355,831	79,448
(E) February	Actual	1,111,877	1,402,002	18,894,697	997,386	3,556,212	56,212
(F) March	Actual	1,614,708	1,559,719	1,251,167	1,813,391	2,484,913	75,155
(G) April	Actual	2,013,935	1,527,664	7,628,760	707,776	3,572,619	70,860
(H) May	Actual	1,767,601	709,683	546,226	708,894	4,564,762	83,969
(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		20,021,538	17,621,913	34,978,287	12,360,548	41,566,007	1,772,782
(N) Public Law 35-99		22,894,794 <i>1/</i>	19,394,267 <i>1/</i>	38,072,814	18,336,091	42,748,091	4,105,776
(O) Overage/(Shortage)	(M-N)	(2,873,256)	(1,772,354)	(3,094,527)	(5,975,543)	(1,182,084)	(2,332,994)

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
 May, 2021 & 2020

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2021	May, 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	200	4,150	(3,950)	128,749	63,844	44,905
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 200	\$ 4,150	\$ (2,950)	\$ 128,749	\$ 63,844	\$ 44,905
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	3,240	225	3,015	21,520	32,485	(10,965)
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 3,240	\$ 225	\$ 3,015	\$ 21,520	\$ 32,485	\$ (10,965)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	105,360	18,168	87,192	290,375	90,022	200,353
Use of money and property	16	69	(53)	160	670	(510)
TOTAL	\$ 105,376	\$ 18,234	\$ 87,142	\$ 290,535	\$ 90,692	\$ 199,843
Better Public Service Fund						
Fees and fines	0	0	0	6,513	15,020	(8,507)
Service contract provide application fee 250	0	0	0	0	0	0
Service contract provide filing fee 25	0	0	0	75	0	75
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 6,588	\$ 15,020	\$ (8,432)
Chamorro Land Trust Operations Fund						
Land trust application fees	50	0	50	650	600	50
Commercial leases / license	39,428	59,548	(20,120)	694,068	769,774	(75,706)
Agriculture / residential land trust lease	(50)	0	(50)	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	58	211	(153)	508	1,947	(1,439)
TOTAL	\$ 39,484	\$ 59,759	\$ (20,275)	\$ 695,226	\$ 772,320	\$ (77,094)
Corrections Revolving Fund						
DOC revolving fund	378,458	206,625	171,834	1,603,628	562,315	1,041,313
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 378,458	\$ 206,625	\$ 171,834	\$ 1,603,628	\$ 562,315	\$ 1,041,313
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	48	44,227	(44,179)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	30,000	11,175	18,825	276,878	6,255,153	(5,978,275)
Cargo inspection fee - All	53,928	19,915	34,012	247,409	236,891	10,518
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	182	(180)
Use of money and property	41	296	(255)	413	3,134	(2,721)
TOTAL	\$ 83,969	\$ 31,387	\$ 52,582	\$ 524,747	\$ 6,538,596	\$ (6,013,849)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,377	43,631	(27,254)	107,291	90,750	16,541
Use of money and property	17	51	(34)	127	434	(307)
TOTAL	\$ 13,394	\$ 43,682	\$ (27,288)	\$ 107,418	\$ 91,184	\$ 16,174
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	177,747	182,715	(4,967)	1,418,138	1,512,793	(94,655)
Use of money and property	188	566	(378)	1,382	4,944	(3,562)
TOTAL	\$ 177,935	\$ 183,281	\$ (5,346)	\$ 1,419,520	\$ 1,517,737	\$ (98,217)
Environmental Health Fund						
Health permits - business	77,151	4,290	72,861	125,731	42,010	83,721
PH registration and penalty	0	0	0	0	1,020	(1,020)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	29,210	3,745	25,465	281,783	264,571	17,212
Administrative penalties	0	0	0	400	0	400
Use of money and property	20	50	(30)	144	447	(303)
TOTAL	\$ 106,381	\$ 8,085	\$ 98,296	\$ 408,058	\$ 308,048	\$ 100,009

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2021	May, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport - standby fees	100	0	100	100	65,979	(65,879)
Fire prevention fees	14,863	5,057	9,806	89,581	80,108	9,473
Other fees	7	0	7	34,515	18,593	15,922
Ambulance service	73,671	209,987	(136,316)	581,862	602,140	(20,278)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 88,841	\$ 215,044	\$ (126,203)	\$ 706,058	\$ 766,820	\$ (60,762)
Guam Contractors License Board Fund						
Contractors fees	82,611	25,825	56,786	295,742	92,771	202,971
Use of money and property	24	74	(51)	200	887	(687)
TOTAL	\$ 82,635	\$ 25,899	\$ 56,735	\$ 295,942	\$ 93,658	\$ 202,284
Guam Environmental Trust Fund						
Insurance assessment fee	72,919	162,647	(89,728)	381,138	252,704	128,433
Use of money and property	16	54	(38)	121	575	(454)
TOTAL	\$ 72,935	\$ 162,701	\$ (89,766)	\$ 381,259	\$ 253,279	\$ 127,979
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	139,415	70,431	68,984	1,209,306	2,589,337	(780,031)
Desel fuel tax	91,691	63,976	27,715	597,888	781,299	(183,410)
Other fuel tax	25,740	17,864	7,877	168,109	213,142	(45,033)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	542,312	273,745	268,567	2,948,836	4,218,551	(1,269,715)
Auto surcharge on other fuels	144,617	72,997	71,619	852,983	1,124,905	(271,922)
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	943,775	499,013	444,762	6,378,922	8,927,264	(2,548,342)
Licenses and registrations	823,794	750,434	73,360	6,138,296	5,459,096	679,199
Use of money and property	31	245	(214)	548	2,414	(1,866)
TOTAL	\$ 1,767,801	\$ 1,249,692	\$ 517,909	\$ 12,517,766	\$ 14,388,778	\$ (1,871,010)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	52,635	28,028	24,607	463,885	402,629	61,256
Use of money and property	9	37	(27)	79	305	(226)
TOTAL	\$ 52,644	\$ 28,065	\$ 24,580	\$ 463,964	\$ 402,934	\$ 61,030
Guam Museum Fund						
Transfer Infrom TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	21,174	112,551	(91,378)	197,928	202,908	(4,980)
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 21,174	\$ 112,551	\$ (91,378)	\$ 197,928	\$ 202,908	\$ (4,980)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,881	8,748	(867)	65,731	62,658	3,073
Use of money and property	7	26	(19)	60	222	(162)
TOTAL	\$ 7,888	\$ 8,774	\$ (886)	\$ 65,791	\$ 62,880	\$ 2,911
Health Professional Licensing Office Revolving Fund						
Healing Art	0	0	0	0	0	0
Allied Health License	1,135	375	760	37,593	5,794	31,799
Dental Board License	1,000	3,085	(2,085)	17,935	7,445	10,490
Medical Board License	675	6,675	(6,000)	30,295	112,279	(81,984)
Nursing Board License	10,215	1,250	8,965	54,199	25,265	28,934
Optometry Board License	75	0	75	1,250	90	1,160
Pharmacy Board License	310	830	(520)	6,410	8,953	(543)
Cosmetology Board License	801	311	490	3,377	8,025	(4,648)
Use of money and property	3	15	(12)	21	142	(121)
TOTAL	\$ 14,214	\$ 12,941	\$ 1,273	\$ 151,080	\$ 188,993	\$ (37,913)
Healthy Future Funds						
Cigarettes	4,004,000	3,382,304	621,696	21,565,768	21,724,530	(158,762)
Cigars	1,606	238	1,368	750,940	25,200	725,741
Others	264,072	83,819	170,253	889,906	1,028,968	(137,060)
Distilled spirit	108,430	68,231	39,199	690,011	767,472	(77,462)
Vinous beverages	25,687	22,128	3,559	248,320	333,810	(85,290)
Mixed fermented beverages	160,761	159,172	1,589	1,183,362	1,652,419	(469,057)
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 future funds	0	0	0	0	0	0
Use of money and property	226	335	(109)	2,506	1,015	1,491
TOTAL	\$ 4,504,782	\$ 3,727,897	\$ 837,735	\$ 25,230,812	\$ 25,535,712	\$ (304,900)

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2021	May, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	8,054	0	8,054
Office of the Lt Governor	0	0	0	482	0	482
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	63,881	37,845	26,037
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	37,747	7,725	30,022
Dept of Public Health & Social Service	0	853	(853)	409,686	600,304	(190,617)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	388	1,168	(780)
Dept of Mental Health & Substance Abuse	(3,777)	0	(3,777)	170,682	42,855	127,827
Department of Labor	0	0	0	148,654	13,292	135,362
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	392	926	(534)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	5,563	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	\$ (3,777)	\$ 853	\$ (4,630)	\$ 887,747	\$ 728,361	\$ 161,386
Land Survey Revolving Fund						
Document tax - land survey fee	346,905	153,123	193,782	1,744,414	1,607,814	136,600
Rental of government land	3,205	0	3,205	32,054	16,627	15,427
Recording fee	31,255	18,956	12,299	242,023	181,077	60,946
Application fees	0	0	0	0	0	0
Certificates of document fees	14,210	5,673	8,537	129,677	71,303	58,374
Subpoena fees	0	0	0	45	0	45
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 396,575	\$ 177,752	\$ 217,823	\$ 2,148,214	\$ 1,878,821	\$ 271,393
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	(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	39,666	2,145	37,521	135,533	365,068	(229,534)
Dept of Parks & Rec - repair of facilities 1/3	40,946	2,214	38,731	129,905	376,301	(236,395)
GDOE - repair of facilities 1/3	40,946	2,214	38,731	129,905	376,301	(236,395)
Interest - Limited Gaming Fund	732	9	723	744	183	561
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin 5%	6,398	346	6,052	21,862	56,897	(35,035)
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	80	(64)	134	527	(393)
TOTAL	\$ 129,792	\$ 7,069	\$ 121,694	\$ 437,912	\$ 1,178,877	\$ (738,765)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - OCC share	420,391	519,633	(99,242)	1,853,732	1,241,392	612,340
Registration fees - Labor share	180,168	222,700	(42,532)	784,457	532,025	262,432
Citation fee - non immigration temp worker	500	0	500	1,500	3,850	(2,350)
Citation fee - fair employ pract etc	2,500	500	2,000	3,650	2,750	900
Use of money and property	65	160	(94)	466	1,774	(1,308)
TOTAL	\$ 603,624	\$ 742,993	\$ (139,369)	\$ 2,853,804	\$ 1,781,791	\$ 1,072,014
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,200	400	800	13,960	11,250	2,710
Marriage application	2,220	1,100	1,120	19,980	17,905	2,075
Firearms permits	0	0	0	0	0	0
Birth certificate	7,465	3,942	3,523	52,697	40,458	12,239
Death certificate	2,835	2,045	790	25,221	15,628	9,595
Marriage certificate	3,150	1,410	1,740	25,061	18,841	6,220
Burial permit	380	355	25	3,815	2,850	1,065
Affidavit of paternity	848	910	(62)	8,256	8,698	(442)
Affidavit of public acknowledgment	40	0	40	272	30	242
Court order change of name	10	10	0	215	180	35
Declaratory judgement	40	0	40	265	130	135
Adoptions	30	0	30	380	270	110
Research fee	124	40	84	209	168	41
Use of money and property	4	11	(7)	26	105	(79)
TOTAL	\$ 18,346	\$ 19,223	\$ (877)	\$ 184,527	\$ 114,508	\$ 70,019

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

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	ACTUAL Collection for the month			-ACTUAL Collection for the Year-To-Date		
	May, 2021	May, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	17,722	32,768	(15,044)	148,219	84,095	64,124
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 17,722	\$ 32,768	\$ (15,044)	\$ 148,219	\$ 84,095	\$ 64,124
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	19,348	28,127	(8,779)	207,584	184,755	22,829
Damaged GPD vehicle	0	0	0	2,099	0	2,099
Use of money and property	0	0	0	1	65	(64)
TOTAL	\$ 19,348	\$ 28,133	\$ (8,785)	\$ 209,784	\$ 184,820	\$ 24,965
Police Services Fund						
Accessible parking fees 50%	0	0	0	2,852	2,165	687
Annual gun business registration / \$600	1,200	0	1,200	1,800	0	1,800
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,008	9,022	(1,014)	58,656	83,028	(34,372)
Police blotter report \$1 / 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	19,200	29,745	(10,545)	124,316	178,595	(52,279)
Filing record - security officer / \$75	0	0	0	200	0	200
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	29,680	30,800	(1,120)	168,240	106,800	61,440
Non concealed firearm ID / \$25	7,740	6,622	1,118	83,640	46,999	36,641
Concealed firearm ID / \$60	9,682	6,592	3,090	84,975	42,230	42,745
Fingerprinting fee / \$20	3,944	3,706	238	27,168	25,228	(3,060)
Subpoena fee	0	0	0	35	80	(45)
Abstract criminal records / \$15	930	840	90	6,135	8,295	(2,160)
Police clearance additional copies	75	123	(48)	600	1,464	(834)
Fine - unauthorized use uniform / \$500m	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	135	387	(252)	1,098	3,627	(2,529)
Carried copy of records / \$10	0	0	0	18	0	18
Firearm inspection fee / \$5	6,561	6,759	(198)	37,485	23,517	13,968
Vehicle release fee \$10	0	0	0	27	0	27
Witness fees / \$35	0	0	0	35	0	35
Special event fee / \$100	387	0	387	13,072	7,550	5,523
Restitutions - GPD	0	0	0	8,550	0	8,550
Other revenues - GPD	0	0	0	10,127	14,340	(4,213)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 87,581	\$ 94,596	\$ (7,015)	\$ 808,690	\$ 551,918	\$ 256,772
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / scans fees	33,000	67,743	(34,743)	235,805	195,715	40,090
Use of money and property	2	13	(11)	22	126	(104)
TOTAL	\$ 33,002	\$ 67,753	\$ (34,751)	\$ 235,827	\$ 195,841	\$ 39,986
Public Recreation Services Fund						
Park fees / park use permits	3,425	(125)	3,560	15,550	18,795	(3,245)
Park vendor permits	40	125	(85)	3,180	6,260	(3,080)
Community programs fees	0	0	0	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	1,100	0	1,100	1,700	2,348	(648)
Paseo Recreational Center	0	0	0	0	75	(75)
Hagana / Tiyen Tennis Center	0	0	0	0	1,860	(1,860)
Guerrero Stadium / Tiyen Fields	0	0	0	50	0	50
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball Reds / Ypaoapo	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	2	(2)	9	63	(54)
TOTAL	\$ 4,578	\$ 2	\$ 4,573	\$ 20,828	\$ 31,428	\$ (10,602)
Public School Library Resources Fund						
School library resources fund	58,429	7,405	51,034	318,551	387,002	(68,451)
Use of money and property	1	18	(16)	12	125	(113)
TOTAL	\$ 58,440	\$ 7,423	\$ 51,017	\$ 318,563	\$ 387,127	\$ (68,564)
Public Transit Fund						
Bus Fares - GMTA	150	55	96	1,400	2,300	(900)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 150	\$ 55	\$ 96	\$ 1,400	\$ 2,300	\$ (900)
Rabies Prevention Fund						
Pet scans	430	405	25	2,730	2,115	615
Impoundment fee	0	0	0	0	0	0
Stabilization deposit	0	0	0	0	0	0
Entry permit	4,260	4,080	180	27,190	19,295	7,895
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,690	\$ 4,485	\$ 205	\$ 29,920	\$ 21,410	\$ 8,510

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2021	May, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Recycling Revolving Fund						
Recycling Fees	219,930	268,930	(48,999)	1,732,604	1,668,590	64,014
Use of money and property	0	19	(19)	16	308	(292)
TOTAL	\$ 219,930	\$ 288,949	\$ (48,019)	\$ 1,732,620	\$ 1,668,897	\$ 63,723
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	11,500	36,300	(24,800)
Use of money and property	0	7	(7)	2	43	(41)
TOTAL	\$ 0	\$ 7	\$ (7)	\$ 11,502	\$ 36,343	\$ (24,841)
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	199,423	626,956	(427,533)	4,626,203	4,887,420	(361,216)
Fee - compact Ordot tipping fee \$4 cu yd	500,000	618,569	(118,569)	5,207,922	6,042,825	(834,902)
Fee - uncompact Ordot tipping fee \$4 cu yd	10,000	145,556	(135,556)	1,043,961	1,059,530	(15,568)
Fee - uncompact Agat transfer station	0	5,146	(5,146)	37,722	35,016	2,704
Fee - uncompact Dedado transfer station	0	0	0	0	0	0
Fee - uncompact Malojaj transfer station	0	6,933	(6,933)	44,307	42,821	1,486
Miscellaneous	0	0	0	0	0	0
Restoration charge	0	5,050	(5,050)	52,900	35,000	17,900
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	200	(200)	2,900	2,450	450
Trash tags	0	496	(496)	4,460	3,144	1,316
Fee - uncompact Harmon transfer	0	23,670	(23,670)	165,592	147,639	17,953
Incental from settlement Lagu	0	0	0	0	0	0
Use of money and property	259	1,038	(779)	2,120	10,292	(8,172)
TOTAL	\$ 799,683	\$ 1,433,612	\$ (773,929)	\$ 11,188,688	\$ 12,388,138	\$ (1,179,450)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	329,601	403,597	(73,995)	2,620,453	2,490,897	129,557
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 329,601	\$ 403,597	\$ (73,995)	\$ 2,620,453	\$ 2,490,897	\$ 129,557
Tax Collection Enhancement Fund						
Passport fees	51,095	7,375	43,720	279,488	335,182	(55,696)
Passport expedite fees	7,344	30	7,314	39,066	51,821	(12,755)
Passport expedite mail fees	0	0	0	74	9	65
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 58,439	\$ 7,405	\$ 51,034	\$ 318,628	\$ 387,011	\$ (68,382)
Territorial Education Facilities Fund						
DRT property taxes	474,914	1,081,479	(606,565)	28,550,761	29,611,302	(1,060,541)
Penalties and interest	71,234	53,013	18,220	3,938,000	2,725,844	1,212,156
Real property tax bank fees	0	5	(5)	425	260	165
Bank deposit shortage / coverage	0	0	0	0	0	0
Use of money and property	78	205	(127)	604	1,762	(1,157)
TOTAL	\$ 546,226	\$ 1,134,702	\$ (588,477)	\$ 32,489,790	\$ 32,338,168	\$ 151,622
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	708,894	1,749,465	(1,040,571)	7,387,972	26,497,903	(19,109,932)
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	77	(77)	36	37,752	(37,717)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 708,894	\$ 1,749,542	\$ (1,040,644)	\$ 7,388,007	\$ 26,535,654	\$ (19,147,646)
Water Protection Fund						
Grading plan review fees	1,568	140	1,428	2,861	2,677	184
Additional plan review fees	0	0	0	0	25	(25)
Clearing and grubbing permits	2,790	613	2,177	37,703	82,243	(44,540)
Stockpiling permits	2,724	162	2,562	16,328	44,210	(27,881)
Field citation violations	0	0	0	0	45,000	(45,000)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 7,082	\$ 915	\$ 6,167	\$ 56,892	\$ 174,155	\$ (117,263)
Water Research and Development Fund						
Well drilling permit	1,200	400	800	68,735	58,308	10,427
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,200	\$ 400	\$ 800	\$ 68,735	\$ 58,308	\$ 10,427

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	8,307	200	(8,107)	121,634	128,749	7,115
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,307	\$ 200	\$ (8,107)	\$ 121,634	\$ 128,749	\$ 7,115
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	0	3,240	3,240	0	21,520	21,520
Wine tasting - expedite fee	0	0	0	0	0	0
TOTAL	\$ 0	\$ 3,240	\$ 3,240	\$ 0	\$ 21,520	\$ 21,520
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	33,089	105,360	72,271	209,414	290,375	80,961
Use of money and property	0	16	16	0	160	160
TOTAL	\$ 33,089	\$ 105,376	\$ 72,287	\$ 209,414	\$ 290,535	\$ 81,121
Better Public Service Fund						
Fees and fines	85,510	0	(85,510)	708,145	6,513	(701,635)
Service contract provide application fee 250	0	0	0	0	0	0
Service contract provide filing fee 75	0	0	0	0	75	75
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 85,510	\$ 0	\$ (85,510)	\$ 708,145	\$ 6,588	\$ (701,560)
Chamorro Land Trust Operations Fund						
Land trust application fees	250	50	(210)	1,240	650	(590)
Commercial leases / license	53,440	39,428	(14,012)	720,911	634,068	(26,843)
Agriculture / residential land trust lease	0	(52)	(52)	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PLR 31 53)	0	0	0	0	0	0
Use of money and property	0	58	58	0	508	508
TOTAL	\$ 53,700	\$ 39,484	\$ (14,216)	\$ 722,151	\$ 695,226	\$ (26,925)
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	148,935	378,459	228,524	424,670	1,603,628	1,178,958
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 148,935	\$ 378,459	\$ 228,524	\$ 424,670	\$ 1,603,628	\$ 1,178,958
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	44,227	48	(44,179)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	235,000	30,000	(205,000)	2,286,002	276,876	(2,009,126)
Cargo inspection fee - All	19,915	53,928	34,013	298,886	247,409	(10,523)
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
AI inspection fee - single <100#	0	0	0	0	0	0
AI 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	41	41	0	413	413
TOTAL	\$ 254,915	\$ 83,969	\$ (170,946)	\$ 2,567,325	\$ 824,747	\$ (2,042,578)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	8,489	13,377	4,888	50,300	107,291	56,991
Use of money and property	0	17	17	0	127	127
TOTAL	\$ 8,489	\$ 13,394	\$ 4,905	\$ 50,300	\$ 107,418	\$ 57,118
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	178,424	177,747	(677)	1,478,470	1,418,136	(60,334)
Use of money and property	0	168	168	0	1,387	1,387
TOTAL	\$ 178,424	\$ 177,915	\$ (508)	\$ 1,478,470	\$ 1,419,523	\$ (58,947)
Environmental Health Fund						
Health permits - business	4,652	77,151	72,499	44,540	125,731	81,191
PH registration and penalty	0	0	0	1,020	0	(1,020)
De rating inspection and certificates	0	0	0	0	0	0
Health certificates	11,745	29,210	17,465	328,933	281,783	(47,150)
Administrative penalties	0	0	0	0	400	400
Use of money and property	0	20	20	0	144	144
TOTAL	\$ 16,397	\$ 106,381	\$ 89,964	\$ 374,493	\$ 408,054	\$ 33,565

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2021

	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	0	100	100	1,479	100	(1,379)
Fire prevention fees	5,056	14,863	9,807	41,955	89,581	47,626
Other fees	0	7	7	1,593	34,515	32,922
Ambulance services	201,965	73,671	(128,294)	572,215	581,862	9,647
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 207,021	\$ 88,641	\$ (118,380)	\$ 617,242	\$ 708,659	\$ 91,417
Guam Contractors License Board Fund						
Contractors fees	37,571	82,611	45,040	186,769	295,742	108,973
Use of money and property	0	24	24	0	200	200
TOTAL	\$ 37,571	\$ 82,635	\$ 45,064	\$ 186,769	\$ 295,942	\$ 109,173
Guam Environmental Trust Fund						
Insurance assessment fee	160,620	72,919	(87,701)	280,578	381,138	100,560
Use of money and property	0	16	16	0	121	121
TOTAL	\$ 160,620	\$ 72,935	\$ (87,685)	\$ 280,578	\$ 381,259	\$ 100,681
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	67,781	139,415	71,634	2,568,133	1,809,306	(758,827)
Diesel fuel tax	61,326	91,591	30,265	765,325	637,888	(127,437)
Other fuel tax	17,417	25,740	8,323	209,569	168,109	(41,460)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	271,094	542,312	271,218	4,197,348	2,948,636	(1,248,712)
Auto surcharge on other fuels	70,347	144,617	74,270	1,103,732	852,983	(250,749)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHT	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	487,945	943,778	455,833	8,844,177	6,378,822	(2,465,355)
Licenses and registrations	747,865	822,794	78,129	5,437,776	6,138,298	700,520
Use of money and property	0	31	31	0	548	548
TOTAL	\$ 1,235,810	\$ 1,767,603	\$ 531,793	\$ 14,281,953	\$ 12,518,768	\$ (1,763,185)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	26,297	52,835	26,538	394,425	463,885	69,460
Use of money and property	0	0	0	0	79	79
TOTAL	\$ 26,297	\$ 52,835	\$ 26,538	\$ 394,425	\$ 463,964	\$ 69,539
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%	117,379	21,174	(96,205)	241,528	197,928	(43,600)
Rental building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 117,379	\$ 21,174	\$ (96,205)	\$ 241,528	\$ 197,928	\$ (43,600)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,100	7,881	781	65,474	65,731	257
Use of money and property	0	7	7	0	60	60
TOTAL	\$ 7,100	\$ 7,888	\$ 788	\$ 65,474	\$ 65,791	\$ 317
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	445	1,135	690	6,354	37,593	31,239
Dental Board License	2,080	1,000	(1,080)	6,695	17,935	11,240
Medical Board License	7,802	675	(7,127)	120,305	30,295	(90,010)
Nursing Board License	2,050	10,215	8,165	30,925	54,199	23,274
Optometry Board License	0	75	75	75	1,250	1,175
Pharmacy Board License	750	310	(440)	5,640	6,410	770
Cosmetology Board License	310	801	491	6,988	3,377	(3,611)
Use of money and property	0	3	3	0	21	21
TOTAL	\$ 13,437	\$ 14,214	\$ 777	\$ 177,072	\$ 151,080	\$ (26,992)
Healthy Futures Funds						
Cigarettes	3,380,800	4,004,000	623,200	20,599,290	21,565,768	966,488
Cigars	130	1,606	1,476	14,540	750,940	736,400
Others	63,610	264,072	200,462	814,730	889,806	75,176
Distilled spirit	76,231	108,430	32,199	823,468	690,011	(133,457)
Vinous beverages	22,865	25,667	2,802	339,502	248,320	(91,182)
Mixed fermented beverages	239,172	160,761	(78,411)	2,292,415	1,183,382	(1,109,033)
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	226	226	0	2,506	2,506
TOTAL	\$ 3,782,806	\$ 4,564,782	\$ 781,976	\$ 24,883,838	\$ 25,330,812	\$ 446,974

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	6,054	6,054
Office of the LI Governor	0	0	0	0	462	462
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	39,844	63,881	24,037
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	8,724	37,747	29,023
Dept of Public Health & Social Service	852	0	(852)	660,136	409,686	(250,450)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	1,167	388	(779)
Dept of Mental Health & Substance Abuse	0	(3,777)	(3,777)	44,854	170,682	125,828
Department of Labor	0	0	0	6,307	148,654	142,347
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	1,125	392	(733)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	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	\$ 852	\$ (3,777)	\$ (4,629)	\$ 803,288	\$ 687,747	\$ (84,479)
Land Survey Revolving Fund						
Document tax - land survey fee	163,122	348,905	183,783	1,684,814	1,744,414	59,600
Rental of government land	2,858	3,205	349	27,678	32,054	4,378
Recording fee	22,956	31,255	8,299	216,074	242,023	25,949
Application fees	0	0	0	0	0	0
Certificates of document fees	8,673	14,210	5,537	95,301	129,677	34,376
Subpoena fees	0	0	0	0	45	45
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 187,607	\$ 396,376	\$ 197,868	\$ 2,023,867	\$ 2,148,214	\$ 124,347
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	(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	6,478	39,666	33,188	399,729	125,533	(284,196)
Dept of Parks & Rec - repair of facilities 1/3	8,547	40,946	34,399	410,962	139,905	(271,057)
GDCE - repair of facilities 1/3	6,547	40,946	34,399	410,962	139,905	(271,057)
Interest - Limited Gaming Fund	0	732	732	0	744	744
Consolidated fund - 83%	0	0	0	0	0	0
Dept of Admin - admin - 5%	409	6,398	5,989	57,398	21,862	(35,536)
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	18	18	0	134	134
TOTAL	\$ 19,881	\$ 128,702	\$ 108,721	\$ 1,279,651	\$ 437,919	\$ (841,139)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	611,301	420,291	(190,910)	1,974,732	1,853,732	(121,000)
Registration fees - Labor share	268,534	180,168	(88,366)	896,694	794,457	(104,238)
Citation fee - non immigrant temp worker	280	500	220	5,400	1,500	(3,900)
Citation fee - fair employ pract etc	500	2,500	2,000	4,200	3,650	(550)
Use of money and property	0	65	65	0	468	468
TOTAL	\$ 880,615	\$ 603,624	\$ (276,991)	\$ 2,883,116	\$ 2,653,804	\$ (229,312)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,120	1,200	80	17,107	13,960	(3,147)
Marriage application	1,820	2,220	400	23,665	19,880	(3,685)
Firearms permits	0	0	0	0	0	0
Birth certificate	4,662	7,465	2,803	46,218	52,697	6,479
Death certificate	2,755	2,835	70	21,386	25,221	3,835
Marriage certificate	2,130	3,150	1,020	24,601	25,081	460
Burial permit	355	380	25	2,859	3,915	1,056
Affidavit of paternity	1,830	848	(982)	12,455	8,256	(4,199)
Affidavit of public acknowledgment	10	40	30	140	272	132
Court order change of name	10	10	0	190	215	25
Declaratory judgement	10	40	30	160	265	105
Adoptions	15	30	15	285	360	75
Research fee	40	124	84	218	299	81
Use of money and property	0	4	4	0	26	26
TOTAL	\$ 14,887	\$ 18,348	\$ 3,779	\$ 148,284	\$ 150,837	\$ 1,243

Government Of Guam
Actual Revenues Compared to Provided Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	30,289	17,722	(12,567)	66,473	148,219	81,746
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 30,289	\$ 17,722	\$ (12,567)	\$ 66,473	\$ 148,219	\$ 81,746
Police Patrol Vehicle & Equipment Revolving Fund						
Oris fees / reinspection fees	26,136	19,348	(6,788)	196,948	207,684	11,636
Damaged GPD vehicle	0	0	0	0	2,099	2,099
Use of money and property	0	0	0	0	1	1
TOTAL	\$ 26,136	\$ 19,348	\$ (6,788)	\$ 196,948	\$ 209,784	\$ 12,736
Police Services Fund						
Accessible parking fees 50%	0	0	0	2,165	2,852	687
Annual gun business registration / \$600	0	1,200	1,200	0	1,800	1,800
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	9,022	8,008	(1,014)	93,028	58,656	(34,372)
Police blotter report \$1 1st page / \$10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	29,745	19,230	(10,515)	176,195	124,316	(52,279)
Filing record - security officer / \$75	0	0	0	0	200	200
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	32,800	29,680	(3,120)	126,320	168,240	41,920
Non concealed firearm ID / \$25	8,622	7,740	(882)	64,549	63,640	(909)
Concealed firearm ID / \$60	8,592	9,682	1,090	60,350	84,975	24,625
Fingerprinting fee / \$20	3,806	3,944	138	27,078	22,168	(4,910)
Subpoena fee	0	0	0	80	35	(45)
Abstract criminal records / \$15	840	930	90	8,295	6,135	(2,160)
Police clearance additional copies	123	75	(48)	1,513	630	(883)
Fine - unauthorized use uniform / \$500m	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	387	135	(252)	3,627	1,098	(2,729)
Certified copy of records / \$10	0	9	9	0	18	18
Firearm inspection fee / \$5	6,759	6,561	(198)	24,667	37,485	12,818
Vehicle release fee \$10	0	0	0	0	27	27
Witness fees / \$35	0	0	0	0	35	35
Special event fee / \$100	0	367	367	7,510	13,072	5,562
Restitutions GPD	0	0	0	0	9,550	9,550
Other revenues - GPD	0	0	0	14,250	10,127	(4,123)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 109,894	\$ 87,561	\$ (22,333)	\$ 616,237	\$ 805,068	\$ 188,831
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	68,379	33,000	(35,379)	205,351	235,805	30,454
Use of money and property	0	2	2	0	22	22
TOTAL	\$ 68,379	\$ 33,002	\$ (35,377)	\$ 205,351	\$ 235,827	\$ 30,476
Public Recreation Services Fund						
Park fees / park use permits	871	3,435	2,564	27,411	15,550	(11,861)
Park vendor permits	1,025	40	(985)	13,380	3,180	(10,200)
Community programs fees	0	0	0	1,876	331	(1,545)
Paseo Stadium fees	0	0	0	0	6	6
Pool and beach fees	81	0	(81)	8,566	0	(8,566)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	543	1,100	557	7,219	1,700	(5,519)
Paseo Recreational Center	0	0	0	74	0	(74)
Hagatna / Tiyen Tennis Center	200	0	(200)	4,932	0	(4,932)
Guarro Stadium / Tiyen Fields	0	0	0	0	50	50
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball Meds / Ypaoapao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	9	9
TOTAL	\$ 2,700	\$ 4,575	\$ 1,875	\$ 81,458	\$ 28,026	\$ (53,432)
Public School Library Resources Fund						
School library resources fund	37,358	58,439	21,081	626,629	318,551	(308,078)
Use of money and property	0	1	1	0	12	12
TOTAL	\$ 37,358	\$ 58,440	\$ 21,082	\$ 626,629	\$ 318,563	\$ (308,066)
Public Transit Fund						
Bus Fares - GMFA	29,809	150	(29,659)	166,737	1,400	(165,337)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 29,809	\$ 150	\$ (29,659)	\$ 166,737	\$ 1,400	\$ (165,337)
Rabies Prevention Fund						
Pet license	433	430	(3)	2,749	2,730	(19)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	4,480	4,260	(220)	24,345	27,180	2,845
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,913	\$ 4,690	\$ (223)	\$ 27,094	\$ 29,920	\$ 2,826

Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 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	275,948	219,930	(56,018)	1,725,437	1,732,604	7,167
Use of money and property	0	0	0	0	16	16
TOTAL	\$ 275,948	\$ 219,930	\$ (56,018)	\$ 1,728,437	\$ 1,732,620	\$ 7,183
Safe Streets Fund						
DOC - Safe streets fund	14,500	0	(14,500)	112,140	11,500	(100,640)
Use of money and property	0	0	0	0	2	2
TOTAL	\$ 14,500	\$ 0	\$ (14,500)	\$ 112,140	\$ 11,502	\$ (100,638)
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	641,956	199,423	(442,533)	5,107,416	4,626,203	(481,213)
Fee - compact Ordot tipping fee \$4 cu yd	633,568	500,000	(133,568)	8,162,821	5,207,922	(2,954,899)
Fee - uncompact Ordot tipping fee \$4 cu yd	155,555	10,000	(145,555)	1,139,525	1,043,961	(95,564)
Fee - uncompact Agat transfer station	9,145	0	(9,145)	67,017	37,722	(29,295)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojof transfer station	10,932	0	(10,932)	74,819	44,307	(30,513)
Miscellaneous	0	0	0	0	0	0
Restoration charge	5,050	0	(5,050)	35,000	52,900	17,900
Transfer charge	0	0	0	0	0	0
Reactivation charge	204	0	(204)	2,732	2,900	168
Trash tags	996	0	(996)	7,594	4,460	(3,134)
Fee - uncompact Harmon transfer	33,669	0	(33,669)	227,638	165,592	(62,046)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	259	259	0	2,120	2,120
TOTAL	\$ 1,481,075	\$ 708,683	\$ (772,392)	\$ 12,824,662	\$ 11,188,088	\$ (1,636,574)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	415,617	329,661	(86,016)	2,588,078	2,620,453	32,375
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 415,617	\$ 329,661	\$ (86,016)	\$ 2,588,078	\$ 2,620,453	\$ 32,375
Tax Collection Enhancement Fund						
Passport fees	27,375	51,095	23,720	501,730	270,486	(231,244)
Passport expedite fees	10,161	7,344	(2,818)	127,139	39,066	(88,073)
Passport expedite mail fees	0	0	0	0	74	74
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 37,536	\$ 58,439	\$ 20,903	\$ 628,869	\$ 319,626	\$ (309,243)
Territorial Education Facilities Fund						
DRT property taxes	1,174,167	474,914	(699,253)	30,210,108	28,550,761	(1,659,347)
Penalties and interest	123,668	71,234	(52,434)	3,292,277	3,938,000	645,723
Real property tax bank fees	0	0	0	0	425	425
Bank deposit shortages / overage	0	0	0	0	0	0
Use of money and property	0	78	78	0	604	604
TOTAL	\$ 1,297,835	\$ 546,226	\$ (751,609)	\$ 33,502,385	\$ 32,489,790	\$ (1,012,595)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,908,667	708,694	(1,199,973)	11,771,558	7,387,972	(4,383,586)
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	36	36
Gain (Loss) on Investment	0	0	0	0	0	0
TOTAL	\$ 1,908,667	\$ 708,694	\$ (1,199,973)	\$ 11,771,558	\$ 7,388,008	\$ (4,383,550)
Water Protection Fund						
Grading plan review fees	139	1,568	1,429	3,484	2,861	(623)
Additional plan review fees	0	0	0	0	0	0
Clearing and grubbing permits	1,613	2,790	1,177	35,239	37,703	2,464
Stockpiling permits	1,162	2,724	1,562	20,499	16,326	(4,173)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,914	\$ 7,082	\$ 4,168	\$ 59,222	\$ 56,890	\$ (2,332)
Water Research and Development Fund						
Well drilling permit	446	1,200	754	58,678	68,735	10,059
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 446	\$ 1,200	\$ 754	\$ 58,678	\$ 68,735	\$ 10,059

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2021	April, 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	4,968	0	4,968	128,549	79,634	48,915
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,968	\$ 0	\$ 4,968	\$ 128,549	\$ 79,634	\$ 48,915
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	3,300	0	3,300	18,280	32,260	(13,980)
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 3,300	\$ 0	\$ 3,300	\$ 18,280	\$ 32,260	\$ (13,980)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	18,766	3,360	15,406	185,015	71,857	113,158
Use of money and property	17	80	(63)	144	601	(457)
TOTAL	\$ 18,783	\$ 3,440	\$ 15,343	\$ 185,159	\$ 72,458	\$ 112,701
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	75	0	75	75	0	75
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 75	\$ 0	\$ 75	\$ 6,585	\$ 15,020	\$ (8,435)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	0	150	600	600	0
Commercial leases / license	42,873	34,046	8,827	654,639	710,226	(55,586)
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	58	261	(203)	450	1,735	(1,285)
TOTAL	\$ 43,081	\$ 34,307	\$ 8,774	\$ 655,742	\$ 712,561	\$ (56,819)
Corrections Revolving Fund						
DOC revolving fund	1,004	266,850	(265,846)	1,225,169	255,691	969,478
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,004	\$ 266,850	\$ (265,846)	\$ 1,225,169	\$ 255,691	\$ 969,478
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	7	0	7	48	44,227	(44,179)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	42,843	5,413	37,429	246,876	6,243,978	(5,997,102)
Cargo inspection fee - All	27,975	24,700	3,275	193,481	216,976	(23,494)
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	36	443	(407)	371	2,837	(2,466)
TOTAL	\$ 70,860	\$ 30,556	\$ 40,304	\$ 448,778	\$ 6,508,210	\$ (6,059,431)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,643	14,211	(567)	93,914	50,149	43,765
Use of money and property	16	65	(49)	110	443	(333)
TOTAL	\$ 13,659	\$ 14,276	\$ (617)	\$ 94,024	\$ 50,591	\$ 43,432
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	178,516	156,782	21,734	1,240,389	1,330,078	(89,689)
Use of money and property	158	645	(487)	1,213	4,378	(3,164)
TOTAL	\$ 178,674	\$ 167,427	\$ 21,247	\$ 1,241,602	\$ 1,334,456	\$ (92,854)
Environmental Health Fund						
Health permits - business	6,238	3,919	2,319	48,580	37,720	10,860
PH registration and penalty	0	0	0	0	1,020	(1,020)
De ratting inspection and certificates	0	0	0	0	0	0
Health certificates	24,879	0	24,879	252,573	260,826	(8,253)
Administrative penalties	0	0	0	400	0	400
Use of money and property	17	53	(36)	124	397	(273)
TOTAL	\$ 31,134	\$ 3,971	\$ 27,163	\$ 301,677	\$ 299,963	\$ 1,713

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2021	April, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	0	0	0	65,979	(65,979)
Fire prevention fees	7,711	0	7,711	74,719	75,051	(332)
Other fees	14	0	14	34,508	18,593	15,915
Ambulance service	78,069	96,414	(18,345)	508,191	392,153	116,038
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 85,793	\$ 96,414	\$ (10,621)	\$ 617,417	\$ 551,776	\$ 65,641
Guam Contractors License Board Fund						
Contractors fees	46,685	0	46,685	213,131	66,946	146,185
Use of money and property	22	87	(64)	176	812	(636)
TOTAL	\$ 46,707	\$ 87	\$ 46,621	\$ 213,307	\$ 67,758	\$ 145,549
Guam Environmental Trust Fund						
Insurance assessment fee	106,957	0	106,957	306,219	93,057	213,161
Use of money and property	15	64	(48)	105	521	(416)
TOTAL	\$ 106,972	\$ 64	\$ 106,908	\$ 306,324	\$ 93,578	\$ 212,746
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	150,086	467,986	(317,900)	1,669,890	2,518,906	(849,016)
Diesel fuel tax	99,123	158,293	(59,171)	506,197	717,323	(211,126)
Other fuel tax	27,776	44,860	(17,083)	142,368	195,278	(52,910)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	541,890	800,932	(259,042)	2,406,324	3,944,807	(1,538,483)
Auto surcharge on other fuels	144,504	213,581	(69,077)	708,367	1,051,938	(343,571)
Condon 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 lease	983,380	1,865,857	(722,273)	5,433,148	8,428,261	(2,995,113)
Licenses and registrations	1,050,238	85,240	964,998	5,314,502	4,708,864	605,638
Use of money and property	13	325	(312)	517	2,168	(1,651)
TOTAL	\$ 2,013,627	\$ 1,751,217	\$ 262,410	\$ 10,748,186	\$ 13,138,084	\$ (2,389,898)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	55,304	35,765	19,539	411,250	374,601	36,649
Use of money and property	0	43	(43)	69	268	(199)
TOTAL	\$ 55,304	\$ 35,808	\$ 19,496	\$ 411,319	\$ 374,869	\$ 36,450
Guam Museum Fund						
Transfer from TAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	19,533	3,361	16,172	176,754	90,257	86,497
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 19,533	\$ 3,361	\$ 16,172	\$ 176,754	\$ 90,257	\$ 86,497
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,464	5,693	3,771	57,850	58,910	(1,060)
Use of money and property	7	30	(23)	63	196	(133)
TOTAL	\$ 9,471	\$ 5,723	\$ 3,748	\$ 57,913	\$ 59,106	\$ (1,193)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,955	25	2,930	36,458	5,419	31,039
Dental Board License	9,180	0	9,180	16,935	4,360	12,575
Medical Board License	4,175	425	3,750	29,620	105,604	(75,984)
Nursing Board License	8,260	25	8,235	43,984	24,015	19,969
Diplometry Board License	0	0	0	1,175	90	1,085
Pharmacy Board License	2,990	0	2,990	6,100	6,123	(23)
Cosmetology Board License	372	4	368	2,576	7,714	(5,138)
Use of money and property	3	17	(14)	18	128	(110)
TOTAL	\$ 27,935	\$ 496	\$ 27,439	\$ 136,888	\$ 153,453	\$ (16,565)
Healthy Futures Funds						
Cigarettes	2,420,400	3,100,505	(680,105)	17,561,768	18,342,227	(780,459)
Cigars	736,306	0	736,306	749,334	24,962	724,372
Others	118,228	68,953	49,275	625,834	933,347	(307,513)
Distilled spirits	114,125	83,634	30,491	581,581	698,241	(116,660)
Vinous beverages	25,733	22,847	2,886	222,653	311,482	(88,829)
Mixed fermented beverages	157,588	146,155	11,433	1,022,601	1,493,247	(470,646)
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	239	155	84	2,280	680	1,600
TOTAL	\$ 3,572,811	\$ 3,420,050	\$ 152,761	\$ 20,786,050	\$ 21,804,585	\$ (1,018,535)

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2021	April, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	6,054	0	6,054
Office of the Lt Governor	0	0	0	462	0	462
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	22,852	(22,852)	63,881	37,845	26,037
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	4,681	(4,681)	37,747	7,725	30,022
Dept of Public Health & Social Service	0	71,453	(71,453)	409,686	599,451	(189,764)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	598	(598)	388	1,168	(780)
Dept of Mental Health & Substance Abuse	0	26,411	(26,411)	174,458	42,855	131,604
Department of Labor	0	1,067	(1,067)	148,854	13,292	135,562
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	497	(497)	392	926	(534)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	5,563	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	\$ 0	\$ 127,558	\$ (127,558)	\$ 891,524	\$ 725,508	\$ 166,016
Land Survey Revolving Fund						
Document tax - land survey fee	245,912	289,121	(43,209)	1,397,509	1,454,691	(57,182)
Rental of government land	3,205	0	3,205	28,849	16,627	12,222
Recording fee	33,645	6,330	27,315	210,769	162,121	48,648
Application fees	0	0	0	0	0	0
Certificates of document fees	20,522	2,011	18,511	115,467	65,630	49,837
Subpoena fees	45	0	45	45	0	45
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 303,329	\$ 297,461	\$ 5,868	\$ 1,752,633	\$ 1,689,069	\$ 63,570
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	(172)	(130)	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	39,858	56,273	(16,415)	95,867	362,922	(267,055)
Dept of Parks & Rec - repair of facilities 1/3	41,144	58,088	(16,944)	98,960	374,086	(275,126)
GDCE - repair of facilities 1/3	41,144	58,088	(16,944)	98,960	374,086	(275,126)
Interest - Limited Gaming Fund	9	0	9	13	175	(162)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	6,429	9,076	(2,647)	15,463	98,551	(41,087)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	18	83	(78)	119	447	(328)
TOTAL	\$ 128,600	\$ 181,820	\$ (53,220)	\$ 309,218	\$ 1,168,649	\$ (859,431)
Menpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	209,258	218,008	(6,650)	1,433,341	721,759	711,582
Registration fees - Labor share	89,725	92,575	(2,850)	614,289	309,325	304,964
Citation fee - non immigration temp worker	0	0	0	1,000	3,850	(2,850)
Citation fee - fair employ pract etc	400	0	400	1,150	2,250	(1,100)
Use of money and property	54	267	(213)	400	1,814	(1,414)
TOTAL	\$ 299,538	\$ 309,850	\$ (10,312)	\$ 2,058,180	\$ 1,038,798	\$ 1,019,382
Office of Vital Statistics Revolving Fund						
Mortgage waiver	1,600	300	1,300	12,760	10,850	1,910
Mortgage application	2,550	230	2,220	17,760	16,805	855
Firearms permits	0	0	0	0	0	0
Birth certificate	9,282	2,901	6,381	45,232	36,518	8,718
Death certificate	2,345	2,075	270	22,386	13,581	8,805
Marriage certificate	3,770	750	3,020	21,911	17,431	4,480
Burial permit	315	480	(165)	3,535	2,495	1,040
Affidavit of paternity	1,119	720	399	7,408	5,785	1,623
Affidavit of public acknowledgment	62	10	52	232	30	202
Court order change of name	40	0	40	205	170	35
Declaratory judgement	60	0	60	225	130	85
Adoptions	15	15	0	330	270	60
Research fee	10	0	10	175	128	47
Use of money and property	4	13	(10)	22	94	(72)
TOTAL	\$ 31,172	\$ 7,904	\$ 23,267	\$ 132,181	\$ 104,288	\$ 27,893

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2021	April, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Pesticide Management Fund						
Pesticide management fund fees	8,474	936	7,538	130,497	51,329	79,168
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,474	\$ 936	\$ 7,538	\$ 130,497	\$ 51,329	\$ 79,168
Police Patrol Vehicle & Equipment Revolving Fund						
Oris fees / reinspection fees	29,999	0	29,999	188,336	158,628	29,708
Damaged GPD vehicle	0	0	0	2,099	0	2,099
Use of money and property	0	7	(7)	1	59	(58)
TOTAL	\$ 29,999	\$ 7	\$ 29,992	\$ 190,436	\$ 158,687	\$ 31,749
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	8,450	1,590	6,760	50,648	84,006	(33,358)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	19,200	45	19,155	105,086	146,850	(41,764)
Filing record - security officer / \$75	120	0	120	200	0	200
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	27,800	0	27,800	138,560	76,000	62,560
Non concealed firearm ID / \$25	11,008	0	11,008	55,900	40,377	15,523
Concealed firearm ID / \$60	14,832	0	14,832	75,293	35,638	39,655
Fingerprinting fee / \$20	4,692	0	4,692	18,224	21,522	(3,298)
Subpoena fee	35	0	35	35	80	(45)
Abstract criminal records / \$15	885	30	855	5,205	7,455	(2,250)
Police clearance additional copies	112	0	112	555	1,341	(786)
Fine - unauthorized use uniform / \$500m	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	153	0	153	963	3,240	(2,277)
Certified copy of records / \$10	0	0	0	9	0	9
Firearm inspection fee / \$5	6,237	0	6,237	30,924	16,758	14,166
Vehicle release fee \$10	0	0	0	27	0	27
Witness fees / \$35	0	0	0	35	0	35
Special event fee / \$100	4,300	0	4,300	12,685	7,550	5,135
Restitutions - GPD	0	0	0	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	\$ 97,874	\$ 1,785	\$ 96,089	\$ 517,479	\$ 457,322	\$ 60,157
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	86,675	0	86,675	202,805	127,873	74,930
Use of money and property	0	15	(15)	18	113	(95)
TOTAL	\$ 86,675	\$ 15	\$ 86,660	\$ 202,823	\$ 128,086	\$ 74,737
Public Recreation Services Fund						
Park fees / park use permits	4,480	0	4,480	12,115	18,920	(6,805)
Park vendor permits	890	0	890	3,140	8,135	(2,995)
Community programs fees	0	0	0	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	0	0	0	600	2,348	(1,748)
Paseo Recreational Center	0	0	0	0	75	(75)
Hagatna / Tiyan Tennis Center	0	0	0	0	1,860	(1,860)
Guamero Stadium / Tiyan Fields	50	0	50	50	0	50
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields / Ypacopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	2	(2)	9	61	(52)
TOTAL	\$ 5,420	\$ 2	\$ 5,418	\$ 18,281	\$ 31,428	\$ (13,147)
Public School Library Resources Fund						
School library resources fund	70,349	0	70,349	260,113	379,597	(119,484)
Use of money and property	0	21	(21)	11	107	(96)
TOTAL	\$ 70,349	\$ 21	\$ 70,328	\$ 260,124	\$ 379,704	\$ (119,580)
Public Transit Fund						
Bus Fares -GMTA	87	25	72	1,250	2,246	(996)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 87	\$ 25	\$ 72	\$ 1,250	\$ 2,246	\$ (996)
Rebels Prevention Fund						
Pat license	350	0	350	2,300	1,710	590
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,720	0	3,720	22,930	15,215	7,715
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,070	\$ 0	\$ 4,070	\$ 25,230	\$ 18,925	\$ 6,305

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2021	April, 2020	Increase (Decrease)	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Recycling Revolving Fund						
Recycling Fees	268,516	33,300	235,216	1,512,673	1,399,660	113,013
Use of money and property	0	17	(17)	16	269	(273)
TOTAL	\$ 268,516	\$ 33,317	\$ 235,199	\$ 1,512,689	\$ 1,399,929	\$ 112,760
Safe Streets Fund						
DOC - Safe streets fund	0	12,300	(12,300)	11,500	36,300	(24,800)
Use of money and property	0	1	(1)	2	36	(33)
TOTAL	\$ 0	\$ 12,301	\$ (12,300)	\$ 11,502	\$ 36,336	\$ (24,833)
Solid Waste Operations Fund						
Tipping fee settlement Lago	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	657,280	621,449	35,831	4,426,780	4,360,483	66,297
Fee - compact Ordor tipping fee \$4 cu yd	676,296	556,883	119,412	4,707,922	5,424,256	(716,334)
Fee - uncompact Ordor tipping fee \$4 cu yd	152,240	114,689	37,551	1,033,961	813,974	119,987
Fee - uncompact Agat transfer station	5,345	4,583	762	37,722	29,873	7,850
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Maloj transfer station	5,820	5,923	(1)	44,307	35,889	8,418
Miscellaneous	0	0	0	0	0	0
Restoration charge	4,950	250	4,700	52,900	29,950	22,950
Transfer charge	0	0	0	0	0	0
Reactivation charge	350	0	350	2,900	2,250	650
Trash tags	640	0	640	4,460	2,648	1,812
Fee - uncompact Harmon transfer	24,396	17,918	6,478	165,592	123,970	41,622
Interest from settlement Lago	0	0	0	0	0	0
Use of money and property	248	1,225	(977)	1,861	9,254	(7,393)
TOTAL	\$ 1,527,664	\$ 1,322,820	\$ 204,844	\$ 10,478,405	\$ 10,832,826	\$ (354,421)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	402,683	49,530	353,153	2,290,652	2,087,300	203,352
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 402,683	\$ 49,530	\$ 353,153	\$ 2,290,652	\$ 2,087,300	\$ 203,352
Tax Collection Enhancement Fund						
Passport fees	61,304	0	61,304	228,391	327,607	(99,216)
Passport expedite fees	9,045	0	9,045	31,723	51,791	(20,068)
Passport expedite mail fees	6	0	6	74	0	74
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 70,355	\$ 0	\$ 70,355	\$ 290,188	\$ 379,408	\$ (89,220)
Territorial Education Facilities Fund						
DRIT property taxes	6,373,798	5,416,089	957,709	28,075,847	28,529,823	(453,976)
Penalties and interest	1,254,851	671,960	582,892	3,866,766	2,672,831	1,193,935
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	110	440	(330)	526	1,557	(1,031)
TOTAL	\$ 7,628,759	\$ 6,088,489	\$ 1,540,270	\$ 31,943,564	\$ 31,204,467	\$ 739,097
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	707,773	2,147,128	(1,439,355)	6,679,078	24,748,438	(18,069,360)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	3	3,113	(3,110)	38	37,678	(37,640)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 707,776	\$ 2,150,241	\$ (1,442,465)	\$ 6,679,116	\$ 24,786,114	\$ (18,107,000)
Water Protection Fund						
Grading plan review fees	56	88	(32)	1,293	2,537	(1,244)
Additional plan review fees	0	0	0	0	25	(25)
Clearing and grubbing permits	194	17,481	(17,287)	34,913	81,629	(46,717)
Stockpiling permits	21	0	21	13,602	44,048	(30,446)
Field citation violations	0	0	0	0	45,000	(45,000)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 271	\$ 17,569	\$ (17,297)	\$ 48,808	\$ 173,240	\$ (124,432)
Water Research and Development Fund						
Well drilling permit	1,185	250	935	67,535	57,908	9,627
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,185	\$ 250	\$ 935	\$ 67,535	\$ 57,908	\$ 9,627

**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 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	8,632	4,968	(3,674)	113,327	128,549	15,222
Admin permit amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,632	\$ 4,968	\$ (3,674)	\$ 113,327	\$ 128,549	\$ 15,222
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	0	3,300	3,300	0	18,280	18,280
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 0	\$ 3,300	\$ 3,300	\$ 0	\$ 18,280	\$ 18,280
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & insurance enforcement	18,284	18,766	482	176,325	185,015	8,690
Use of money and property	0	17	17	0	144	144
TOTAL	\$ 18,284	\$ 18,783	\$ 499	\$ 176,325	\$ 185,159	\$ 8,834
Better Public Service Fund						
Fees and fines	88,320	0	(88,320)	822,835	6,510	(816,325)
Service contract provide application fee 250	0	0	0	0	0	0
Service contract provide filing fee 25	0	75	75	0	75	75
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 88,320	\$ 75	\$ (88,245)	\$ 822,835	\$ 6,585	\$ (816,250)
Chamorro Land Trust Operations Fund						
Land trust application fees	380	150	(230)	980	600	(380)
Commercial leases / license	27,938	42,873	14,935	667,471	654,639	(12,832)
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	58	58	0	450	450
TOTAL	\$ 28,318	\$ 43,081	\$ 14,763	\$ 668,451	\$ 655,742	\$ (12,709)
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	210,160	1,004	(209,156)	274,735	1,225,189	950,454
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 210,160	\$ 1,004	\$ (209,156)	\$ 274,735	\$ 1,225,189	\$ 950,454
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	7	7	44,227	48	(44,179)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	5,413	42,843	37,430	2,051,002	248,876	(1,804,126)
Cargo inspection fee - All	24,599	27,975	3,276	218,971	183,481	(23,490)
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	36	36	0	371	371
TOTAL	\$ 30,112	\$ 78,698	\$ 48,586	\$ 2,313,398	\$ 440,778	\$ (1,873,620)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	9,155	13,643	4,488	41,811	80,914	39,103
Use of money and property	0	18	18	0	110	110
TOTAL	\$ 9,155	\$ 13,661	\$ 4,506	\$ 41,811	\$ 81,024	\$ 39,213
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	152,482	178,518	26,024	1,300,046	1,240,389	(59,657)
Use of money and property	0	158	158	0	1,213	1,213
TOTAL	\$ 152,482	\$ 178,676	\$ 26,182	\$ 1,300,046	\$ 1,241,602	\$ (58,444)
Environmental Health Fund						
Health permits - business	3,918	6,238	2,320	39,886	48,580	8,692
PH registration and penalty	0	0	0	1,020	0	(1,020)
De raring inspection and certificates	0	0	0	0	0	0
Health certificates	8,362	24,879	16,517	317,168	262,573	(54,595)
Administrative penalties	0	0	0	0	400	400
Use of money and property	0	17	17	0	124	124
TOTAL	\$ 12,280	\$ 31,134	\$ 18,854	\$ 358,096	\$ 381,677	\$ (23,581)

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 2021

	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	0	0	0	1,479	0	(1,479)
Fire prevention fees	1,651	7,711	6,060	36,899	74,719	37,820
Other fees	0	14	14	1,593	34,508	32,915
Ambulance service	92,413	78,069	(14,345)	370,250	508,191	137,941
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 94,064	\$ 85,793	\$ (8,271)	\$ 410,221	\$ 617,417	\$ 207,196
Guam Contractors License Board Fund						
Contractors fees	11,776	46,685	34,909	149,188	213,131	63,943
Use of money and property	0	22	22	0	176	176
TOTAL	\$ 11,776	\$ 46,707	\$ 34,931	\$ 149,188	\$ 213,307	\$ 64,119
Guam Environmental Trust Fund						
Insurance assessment fee	3,693	106,957	103,264	119,958	308,219	188,261
Use of money and property	0	15	15	0	105	105
TOTAL	\$ 3,693	\$ 106,972	\$ 103,279	\$ 119,958	\$ 308,324	\$ 188,366
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	465,335	150,088	(315,249)	2,500,352	1,669,890	(830,462)
Diesel fuel tax	155,643	99,123	(56,520)	704,069	506,197	(197,872)
Other fuel tax	44,413	27,778	(16,637)	192,152	142,068	(50,084)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	798,282	541,890	(256,392)	3,926,254	2,408,324	(1,517,930)
Auto surcharge on other fuels	210,931	144,504	(66,427)	1,033,385	708,367	(325,018)
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GNF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,874,804	943,380	(711,224)	8,258,212	5,433,148	(2,825,066)
Licenses and registrations	82,589	1,050,236	967,648	4,600,111	5,314,502	624,391
Use of money and property	0	13	13	0	817	817
TOTAL	\$ 1,737,182	\$ 2,013,627	\$ 276,434	\$ 13,848,223	\$ 10,748,185	\$ (2,290,158)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	34,034	55,304	21,270	368,128	411,250	43,122
Use of money and property	0	0	0	0	69	69
TOTAL	\$ 34,034	\$ 55,312	\$ 21,270	\$ 368,128	\$ 411,319	\$ 43,191
Guam Museum Fund						
Transfer in from YAF	0	0	0	0	0	0
Guam museum fees	0	0	0	0	0	0
Building permit fees - 25%	8,168	19,539	11,351	124,149	176,754	52,605
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 8,168	\$ 19,539	\$ 11,351	\$ 124,149	\$ 176,754	\$ 52,605
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,045	9,464	3,419	58,374	57,850	(524)
Use of money and property	0	7	7	0	53	53
TOTAL	\$ 6,045	\$ 9,471	\$ 3,426	\$ 58,374	\$ 57,903	\$ (471)
Health Professional Licensing Office Revolving Fund						
Hearing Arts	0	0	0	0	0	0
Allied Health License	95	2,955	2,860	5,909	36,458	30,549
Dental Board License	160	9,180	9,020	4,615	16,835	12,220
Medical Board License	1,552	4,175	2,623	112,593	29,620	(82,973)
Nursing Board License	85	8,260	8,175	28,875	43,984	15,109
Optometry Board License	0	0	0	75	1,175	1,100
Pharmacy Board License	120	2,990	2,870	4,890	6,100	1,210
Cosmetology Board License	50	312	322	6,878	2,576	(4,302)
Use of money and property	0	3	3	0	18	18
TOTAL	\$ 2,062	\$ 27,825	\$ 25,873	\$ 183,626	\$ 138,888	\$ (28,791)
Healthy Futures Funds						
Cigarettes	2,010,000	2,420,400	410,400	17,218,480	17,561,768	343,288
Cigars	120	736,306	736,186	14,410	749,334	734,924
Opans	45,950	118,228	72,278	751,120	629,834	(125,286)
Distilled spirit	80,634	114,125	23,491	747,237	581,581	(165,656)
Vinous beverages	23,383	25,733	2,350	316,637	222,653	(93,984)
Mated fermented beverages	226,154	157,588	(68,566)	2,053,243	1,022,601	(1,030,642)
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	239	239	0	2,280	2,280
TOTAL	\$ 2,396,241	\$ 3,672,819	\$ 1,176,578	\$ 21,101,127	\$ 20,798,050	\$ (233,077)

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenues Funds
Seven Months Ended April 30, 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	6,054	6,054
Office of the Lt Governor	0	0	0	0	462	462
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	22,852	0	(22,852)	39,844	63,681	24,037
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	4,680	0	(4,680)	8,724	37,747	29,023
Dept of Public Health & Social Service	71,453	0	(71,453)	659,284	409,586	(249,598)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	597	0	(597)	1,167	388	(779)
Dept of Mental Health & Substance Abuse	26,410	0	(26,410)	44,854	174,458	129,604
Department of Labor	1,067	0	(1,067)	6,307	148,654	142,347
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	496	0	(496)	1,125	392	(733)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	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	\$ 127,555	\$ 0	\$ (127,555)	\$ 892,418	\$ 891,324	\$ (89,168)
Land Survey Revolving Fund						
Document tax - land survey fee	299,120	245,912	(53,208)	1,521,692	1,397,509	(124,183)
Rental of government land	2,856	3,205	349	24,822	28,849	4,027
Recording fee	13,329	33,645	20,316	183,118	210,763	27,651
Application fees	0	0	0	0	0	0
Certificates of document fees	5,010	20,522	15,512	86,628	115,467	28,839
Subpoena fees	0	45	45	0	45	45
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 320,315	\$ 303,329	\$ (16,986)	\$ 1,826,360	\$ 1,752,639	\$ (73,721)
Limited Gaming Fund						
Bingo / Lobby	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	1,172	(1,172)
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	60,606	39,858	(20,748)	393,251	95,867	(297,384)
Dept of Parks & Rec - repair of facilities 1/3	62,421	41,144	(21,277)	404,415	98,960	(305,455)
GDOE - repair of facilities 1/3	62,421	41,144	(21,277)	404,415	98,960	(305,455)
Interest - Limited Gaming Fund	0	9	9	0	13	13
Consolidated fund - 85%	0	0	0	0	0	0
Dept of Admin - admin - 5%	9,139	8,429	(710)	56,989	15,463	(41,526)
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	119	119
TOTAL	\$ 194,567	\$ 128,880	\$ (65,687)	\$ 1,289,070	\$ 309,210	\$ (979,860)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	307,678	209,358	(98,318)	1,363,431	1,433,341	69,910
Registration fees - labor share	138,408	89,725	(48,683)	630,160	614,289	(15,871)
Citation fee - non immigration temp worker	310	0	(310)	5,210	1,000	(4,210)
Citation fee - temp employ pract o/c	500	400	(100)	3,700	1,150	(2,550)
Use of money and property	0	54	54	0	400	400
TOTAL	\$ 448,894	\$ 299,538	\$ (149,356)	\$ 2,062,501	\$ 2,050,180	\$ (12,321)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,117	1,600	483	15,987	12,760	(3,227)
Marriage application	1,050	2,550	1,500	21,845	17,760	(4,085)
Firearms permits	0	0	0	0	0	0
Birth certificate	3,621	9,282	5,661	41,556	45,232	3,676
Death certificate	2,795	2,345	(450)	18,621	22,386	3,765
Marriage certificate	1,480	3,770	2,290	22,471	21,911	(560)
Burial permit	480	315	(165)	2,504	3,535	1,031
Affidavit of paternity	1,440	1,119	(321)	10,825	7,408	(3,417)
Affidavit of public acknowledgment	10	62	52	130	232	102
Court order change of name	10	40	30	180	205	25
Declaratory judgement	10	60	50	150	225	75
Adoptions	15	15	0	270	330	60
Research fee	30	10	(20)	178	175	(3)
Use of money and property	0	4	4	0	22	22
TOTAL	\$ 12,058	\$ 31,172	\$ 19,114	\$ 134,717	\$ 132,181	\$ (2,536)

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 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	617	8,474	7,857	36,184	130,497	94,313
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 617	\$ 8,474	\$ 7,857	\$ 36,184	\$ 130,497	\$ 94,313
Police Patrol Vehicle & Equipment Revolving Fund						
Ovts fees / ranspection fees	11,186	29,999	18,803	169,912	188,336	18,424
Damaged GPD vehicle	0	0	0	0	2,099	2,099
Use of money and property	0	0	0	0	1	1
TOTAL	\$ 11,186	\$ 29,999	\$ 18,803	\$ 169,912	\$ 190,436	\$ 20,524
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	1,620	8,450	6,760	84,006	50,648	(33,358)
Police blotter report \$1 1st page / \$ 10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	45	19,200	19,155	148,850	105,086	(43,764)
Filing records - security officer / \$75	0	120	120	0	200	200
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	5,520	27,800	22,280	93,520	138,560	45,040
Non concealed firearm ID / \$25	3,550	11,008	7,458	55,927	55,900	(27)
Concealed firearm ID / \$60	4,120	14,832	10,712	51,758	75,293	23,535
Fingerprinting fee / \$20	1,150	4,692	3,542	23,272	18,224	(5,048)
Subpoena fee	0	35	35	80	35	(45)
Abstract criminal records / \$15	30	885	855	7,455	5,205	(2,250)
Police clearance additional copies	49	112	63	1,390	555	(835)
Fine - unauthorized use uniform / \$500m	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	200	153	(47)	3,440	963	(2,477)
Certified copy of records / \$10	0	0	0	0	8	8
Firearm inspection fee / \$5	1,150	6,237	5,087	17,908	30,924	13,016
Vehicle release fee \$10	0	0	0	0	27	27
Witness fees / \$35	0	0	0	0	35	35
Special event fee / \$100	0	4,300	4,300	7,510	12,685	5,175
Restaurants GPD	0	0	0	0	9,550	9,550
Other revenues - GPD	0	0	0	14,280	10,127	(4,153)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 17,604	\$ 87,834	\$ 60,228	\$ 609,541	\$ 817,479	\$ 7,938
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	5,183	86,675	81,512	136,972	202,805	65,833
Use of money and property	0	2	2	0	19	19
TOTAL	\$ 5,183	\$ 86,677	\$ 81,514	\$ 136,972	\$ 202,824	\$ 65,852
Public Recreation Services Fund						
Park fees / park use permits	1,620	4,480	2,860	26,540	12,115	(14,425)
Park vendor permits	1,220	890	(330)	12,355	3,140	(9,215)
Community programs fees	0	0	0	1,876	331	(1,545)
Paseo Stadium fees	0	0	0	0	6	6
Pool and beach fees	1,060	0	(1,060)	6,505	0	(6,505)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	543	0	(543)	6,676	600	(6,076)
Paseo Recreational Center	0	0	0	74	0	(74)
Hagabna / Tiyen Tennis Center	200	0	(200)	4,732	0	(4,732)
Guerra Stadium / Tiyen Fields	0	50	50	0	50	50
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields - Ypoeapo	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	9	9
TOTAL	\$ 4,843	\$ 5,420	\$ 777	\$ 68,799	\$ 18,251	\$ (42,507)
Public School Library Resources Fund						
School library resources fund	29,958	70,349	40,391	589,271	260,113	(329,158)
Use of money and property	0	2	2	0	11	11
TOTAL	\$ 29,958	\$ 70,351	\$ 40,393	\$ 589,271	\$ 260,123	\$ (329,148)
Public Transit Fund						
Bus Fares -GMTA	20,580	97	(20,484)	148,128	1,250	(146,878)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 20,580	\$ 97	\$ (20,484)	\$ 148,128	\$ 1,250	\$ (146,878)
Rabies Prevention Fund						
Pet license	438	350	(88)	2,316	2,300	(16)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,250	3,720	1,470	19,865	22,930	3,065
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,688	\$ 4,070	\$ 1,382	\$ 22,181	\$ 25,230	\$ 3,049

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Seven Months Ended April 30, 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	40,419	268,516	228,097	1,449,480	1,512,673	63,193
Use of money and property	0	0	0	0	16	16
TOTAL	\$ 40,419	\$ 268,516	\$ 228,097	\$ 1,449,480	\$ 1,512,689	\$ 63,209
Sale Streets Fund						
DOC - Sale streets fund	12,300	0	(12,300)	97,640	11,500	(86,140)
Use of money and property	0	0	0	0	2	2
TOTAL	\$ 12,300	\$ 0	\$ (12,300)	\$ 97,640	\$ 11,502	\$ (86,138)
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	638,448	657,280	20,832	4,465,460	4,426,780	(38,680)
Fee - compact Ordot tipping fee \$4 cu yd	571,883	676,296	104,413	5,529,253	4,707,922	(821,331)
Fee - uncompact Ordot tipping fee \$4 cu yd	124,689	152,240	27,551	983,970	1,033,961	49,991
Fee - uncompact Agat transfer station	8,582	5,345	(3,237)	57,872	37,722	(20,150)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojaj transfer station	9,923	5,920	(4,003)	63,887	44,307	(19,580)
Miscellaneous	0	0	0	0	0	0
Restoration charge	250	4,950	4,700	29,950	52,900	22,950
Transfer charge	0	0	0	0	0	0
Reactivation charge	254	350	96	2,528	2,900	372
Trash tags	950	640	(310)	6,598	4,460	(2,138)
Fee - uncompact Harmon transfer	27,918	24,396	(3,522)	193,969	165,592	(28,377)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	248	248	0	1,861	1,861
TOTAL	\$ 1,380,897	\$ 1,527,664	\$ 146,767	\$ 11,333,487	\$ 10,478,485	\$ (855,002)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	61,705	400,683	340,978	2,172,461	2,290,852	118,391
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 61,705	\$ 402,683	\$ 340,978	\$ 2,172,461	\$ 2,290,852	\$ 118,391
Tax Collection Enhancement Fund						
Passport fees	26,550	61,304	34,754	474,355	228,391	(245,964)
Passport expedite fees	10,402	9,045	(1,357)	116,978	31,723	(85,255)
Passport expedite mail fees	0	6	6	0	74	74
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 36,952	\$ 70,355	\$ 33,403	\$ 591,333	\$ 260,187	\$ (331,146)
Territorial Education Facilities Fund						
DRT property taxes	5,322,207	6,373,798	1,051,591	29,035,939	28,075,847	(960,092)
Penalties and interest	742,785	1,254,851	512,066	3,168,609	3,866,766	698,157
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	110	110	0	526	526
TOTAL	\$ 6,064,992	\$ 7,628,760	\$ 1,563,788	\$ 32,204,548	\$ 31,943,564	\$ (260,984)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,308,336	707,773	(596,563)	9,862,891	8,679,078	(1,183,813)
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	3	3	0	36	36
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 1,308,336	\$ 707,776	\$ (596,560)	\$ 9,862,891	\$ 8,679,113	\$ (1,183,778)
Water Protection Fund						
Grading plan review fees	88	56	(32)	3,345	1,293	(2,052)
Additional plan review fees	0	0	0	0	0	0
Cleaning and grubbing permits	7,480	194	(7,286)	33,626	34,913	1,287
Stockpiling permits	1,030	21	(1,009)	19,337	13,602	(5,735)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,598	\$ 271	\$ (8,327)	\$ 56,308	\$ 49,808	\$ (6,500)
Water Research and Development Fund						
Well drilling permits	296	1,185	889	58,230	67,535	9,305
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 296	\$ 1,185	\$ 889	\$ 58,230	\$ 67,535	\$ 9,305

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)
Air Pollution Control Special Fund						
Emission fee / \$8 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	55,285	41,285	14,000	123,581	79,694	43,887
Admin perm/ amend nonmajor / \$100	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 55,285	\$ 41,285	\$ 14,000	\$ 123,581	\$ 79,694	\$ 43,887
Alcoholic Beverages Compliance Fees & Fines Fund (DRT)						
Alcoholic beverages - wine tasting	3,720	3,150	570	14,980	32,280	(17,299)
Wine tasting - expedited fee	0	0	0	0	0	0
TOTAL	\$ 3,720	\$ 3,150	\$ 570	\$ 14,980	\$ 32,280	\$ (17,299)
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	166,749	68,497	97,752
Use of money and property	19	84	(65)	127	521	(393)
TOTAL	\$ 8,111	\$ 6,023	\$ 2,088	\$ 166,876	\$ 69,018	\$ 97,358
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)
Chamorro Land Trust Operations Fund						
Land trust application fees	0	50	(50)	450	600	(150)
Commercial leases / license	29,999	8,688	21,312	611,767	678,180	(66,414)
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	263	(192)	382	1,474	(1,092)
TOTAL	\$ 30,070	\$ 8,997	\$ 21,073	\$ 612,691	\$ 679,254	\$ (66,563)
Corrections Revolving Fund						
DOC revolving fund	142,229	0	142,229	1,224,165	88,840	1,135,325
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 142,229	\$ 0	\$ 142,229	\$ 1,224,165	\$ 88,840	\$ 1,135,325
Custom, Agric and Quarantine Inspection Fund						
Customs override services	0	0	0	0	0	0
Passenger inspection fee - All	5	7,597	(7,592)	42	44,227	(44,185)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	38,988	303,323	(264,335)	204,033	6,238,585	(6,034,551)
Cargo inspection fee - All	36,127	23,931	12,197	165,506	182,276	(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	\$ 75,135	\$ 325,328	\$ (250,193)	\$ 389,816	\$ 6,477,653	\$ (6,087,737)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection register fee	25,973	865	25,108	80,272	35,837	44,334
Use of money and property	16	56	(40)	83	378	(295)
TOTAL	\$ 25,989	\$ 921	\$ 25,068	\$ 80,355	\$ 36,215	\$ 44,039
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	174,721	248,083	(71,361)	1,081,873	1,173,298	(91,425)
Use of money and property	168	648	(480)	1,056	3,733	(2,677)
TOTAL	\$ 174,889	\$ 248,731	\$ (71,841)	\$ 1,082,929	\$ 1,177,031	\$ (94,102)
Environmental Health Fund						
Health permits - business	4,296	4,457	(161)	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	24,400	8,541	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	\$ 30,931	\$ 6,404	\$ 370,543	\$ 396,992	\$ (26,449)

Government Of Guam
 Combined Comparative Statement Of Revenue
 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	\$ 99,267	\$ (15,493)	\$ 531,624	\$ 455,363	\$ 76,262
Guam Contractors License Board Fund						
Contractors fees	40,387	9,273	31,112	166,446	66,946	99,500
Use of money and property	25	90	(64)	154	726	(572)
TOTAL	\$ 40,412	\$ 9,363	\$ 31,048	\$ 166,600	\$ 67,672	\$ 98,928
Guam Environmental Trust Fund						
Insurance assessment fee	183,344	40,385	152,959	201,261	90,057	111,204
Use of money and property	14	63	(51)	90	457	(367)
TOTAL	\$ 193,358	\$ 40,448	\$ 152,908	\$ 201,351	\$ 90,515	\$ 110,837
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	108,824	187,719	(84,896)	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	113,886	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	582,965	154,952	4,468,798	6,742,599	(2,272,832)
Licenses and registrations	888,739	354,385	512,354	4,284,287	4,843,494	(379,157)
Use of money and property	52	259	(208)	504	1,844	(1,340)
TOTAL	\$ 1,814,708	\$ 947,608	\$ 867,100	\$ 8,734,338	\$ 11,387,887	\$ (2,653,229)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	42,300	0	42,300	355,944	338,836	17,110
Use of money and property	10	44	(34)	60	221	(161)
TOTAL	\$ 42,310	\$ 44	\$ 42,266	\$ 356,004	\$ 339,057	\$ 18,946
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	8,997	12,527	157,215	86,998	70,220
Rental - building	0	0	0	0	0	0
Donations and contributions	0	0	0	0	0	0
TOTAL	\$ 19,525	\$ 8,997	\$ 12,527	\$ 157,215	\$ 86,998	\$ 70,220
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,307	7,760	547	48,388	50,217	(1,831)
Use of money and property	7	30	(23)	48	166	(120)
TOTAL	\$ 8,314	\$ 7,790	\$ 524	\$ 48,436	\$ 50,383	\$ (1,950)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,575	925	1,650	33,503	5,394	28,109
Dental Board License	380	310	70	7,755	4,060	3,395
Medical Board License	6,600	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	80	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)	18	111	(95)
TOTAL	\$ 28,719	\$ 3,780	\$ 24,939	\$ 168,932	\$ 182,967	\$ (14,035)
Healthy Futures Funds						
Cigarettes	2,170,640	1,732,920	417,720	15,141,368	15,241,721	(100,353)
Cigars	6,810	155	6,655	13,028	24,962	(11,934)
Others	94,321	86,720	7,601	507,608	854,394	(356,787)
Distilled spirit	82,338	102,773	(40,435)	487,455	614,607	(147,151)
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	\$ 2,484,913	\$ 2,349,892	\$ 135,021	\$ 17,183,431	\$ 18,388,838	\$ (1,183,204)

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)
Indirect Cost Fund						
Office of the Governor	6,054	0	6,054	6,054	0	6,054
Office of the Lt Governor	462	0	462	462	0	462
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	58,653	0	58,653	63,881	14,993	48,889
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	37,747	3,045	34,702
Dept of Public Health & Social Service	197,723	25	197,699	409,586	527,997	(118,311)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	388	0	388	388	570	(182)
Dept of Mental Health & Substance Abuse	129,642	0	129,642	174,458	16,444	158,014
Department of Labor	0	904	(904)	148,654	12,225	136,429
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	382	429	(148)
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	4,954	0	4,954	5,563	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	\$ 396,877	\$ 929	\$ 394,948	\$ 891,524	\$ 587,949	\$ 293,574
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	84,948	63,620	21,326
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 282,529	\$ 71,537	\$ 210,992	\$ 1,440,311	\$ 1,401,608	\$ 47,703
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)	(536)	364
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation admin 5%	0	0	0	0	1,930	(1,930)
Mayor's Council - repair of facilities 1/3	34,745	8,946	25,799	58,009	306,649	(250,640)
Dept of Parks & Rec - repair of facilities 1/3	25,866	9,234	16,631	26,631	57,816	(25,185)
GDOE - repair of facilities 1/3	35,866	9,234	26,631	57,816	315,998	(258,182)
Interest - Limited Gaming Fund	(13)	0	(13)	3	175	(172)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin admin - 5%	6,604	1,443	4,161	9,034	47,474	(38,440)
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	\$ 111,922	\$ 28,968	\$ 82,954	\$ 188,899	\$ 688,849	\$ (497,950)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	399,583	13,300	386,283	1,223,963	505,750	718,213
Registration fees - Labor share	171,250	5,700	165,550	524,564	218,750	307,814
Citation fee - non immigration temp worker	1,000	0	1,000	1,000	3,850	(2,850)
Citation fee - fair employment prac o/c	500	0	500	750	2,250	(1,500)
Use of money and property	65	252	(187)	348	1,348	(1,000)
TOTAL	\$ 572,399	\$ 19,252	\$ 553,147	\$ 1,750,344	\$ 728,348	\$ 1,022,004
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)
Funerals 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	3,465	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
Adopters	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	\$ 20,256	\$ 8,891	\$ 10,265	\$ 111,009	\$ 96,681	\$ 14,328

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)
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	8	(8)	1	52	(51)
TOTAL	\$ 17,559	\$ 15,854	\$ 1,705	\$ 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	7,858	7,748	208	42,198	82,318	(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	148,805	(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 permits / \$50	0	0	0	0	0	0
Firearm registration / \$40	24,960	6,680	18,280	110,760	76,000	34,760
Non-concealed firearm ID / \$25	13,846	3,528	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 / \$500ms	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	5,558	1,449	4,149	24,687	18,758	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	\$ 99,388	\$ 41,482	\$ 57,906	\$ 419,855	\$ 458,867	\$ (39,012)
Prof Eng, Architects & Land Surveyors Board Fund						
P E A L S examination / license fees	48,730	31,565	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	630	(480)	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)
Guamero Stadium / Tiyen Fields	0	0	0	0	0	0
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball Field - Ypacapao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	2	2	(1)	8	58	(50)
TOTAL	\$ 3,987	\$ 3,218	\$ 770	\$ 10,830	\$ 31,424	\$ (20,593)
Public School Library Resources Fund						
School library resources fund	63,246	26,283	36,964	189,764	379,507	(189,743)
Use of money and property	2	20	(18)	9	87	(78)
TOTAL	\$ 63,248	\$ 26,303	\$ 36,946	\$ 189,773	\$ 379,594	\$ (189,821)
Public Transit Fund						
Bus Fares -GMTA	143	185	(42)	1,154	2,221	(1,067)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 143	\$ 185	\$ (42)	\$ 1,154	\$ 2,221	\$ (1,067)
Rabies Prevention Fund						
Pet license	365	250	115	1,950	1,710	240
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permits	3,780	1,080	2,700	18,210	15,215	3,995
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,145	\$ 1,330	\$ 2,815	\$ 21,160	\$ 18,925	\$ 2,235

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	226,436	111,352	115,084	1,244,157	1,366,260	(122,103)
Use of money and property	0	18	(18)	16	271	(255)
TOTAL	\$ 226,436	\$ 111,370	\$ 115,066	\$ 1,244,173	\$ 1,366,531	\$ (122,358)
Sale Streets Fund						
DOC - Sale 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	653,765	622,452	31,313	3,769,500	3,739,014	30,486
Fee - compact Ordol tipping fee \$4 cu yd	710,000	671,358	38,642	4,031,627	4,067,373	(35,746)
Fee - uncompact Ordol tipping fee \$4 cu yd	156,947	157,536	(589)	881,722	799,285	82,437
Fee - uncompact Agat transfer station	3,810	3,870	(60)	32,378	25,290	7,088
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Maloj transfer station	5,880	4,973	908	38,387	29,966	8,421
Miscellaneous	0	0	0	0	0	0
Restoration charge	7,600	2,500	5,100	47,950	29,700	18,250
Transfer charge	0	0	0	0	0	0
Reactivation charge	150	100	50	2,550	2,250	300
Fresh tags	700	140	560	3,820	2,648	1,172
Fee - uncompact Harmon transfer	20,608	14,015	6,591	141,197	106,052	35,145
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	281	1,302	(1,021)	1,613	8,029	(6,416)
TOTAL	\$ 1,549,719	\$ 1,478,245	\$ 81,473	\$ 8,950,742	\$ 8,606,807	\$ (658,065)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	344,976	185,018	179,958	1,888,163	2,037,770	(149,607)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 344,976	\$ 185,018	\$ 179,958	\$ 1,888,163	\$ 2,037,770	\$ (149,607)
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	22,878	51,791	(28,913)
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	\$ 189,933	\$ 379,606	\$ (189,673)
Territorial Education Facilities Fund						
DRT property taxes	1,130,648	712,311	418,337	21,702,050	23,113,734	(1,411,684)
Penalties and interest	120,401	97,590	22,811	2,811,915	2,000,871	811,044
Rental 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	382	(264)	415	1,117	(702)
TOTAL	\$ 1,251,167	\$ 810,283	\$ 440,884	\$ 24,314,805	\$ 25,115,977	\$ (801,172)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,813,388	2,431,182	(617,794)	5,971,306	22,601,310	(16,630,004)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	3	4,687	(4,684)	32	34,562	(34,530)
Gain (Loss) on Investment	0	0	0	0	0	0
TOTAL	\$ 1,813,391	\$ 2,435,869	\$ (622,478)	\$ 5,971,337	\$ 22,635,872	\$ (16,664,535)
Water Protection Fund						
Grading plan review fees	360	1,387	(1,027)	1,237	2,449	(1,212)
Additional plan review fees	0	0	0	0	25	(25)
Clearing and grubbing permits	5,884	44,807	(38,923)	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	\$ 156,671	\$ (107,135)
Water Research and Development Fund						
Well drilling permit	17,780	750	16,950	66,350	57,658	8,692
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 17,780	\$ 750	\$ 16,950	\$ 66,350	\$ 57,658	\$ 8,692

Government Of Guam
Actual Revenue Compared to Proposed Adopted Revenue
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)
Air Pollution Control Special Fund						
Emission fee / \$5 per ton per year	0	0	0	0	0	0
Penalty - excess emission / \$1,000	45,441	55,265	9,844	104,835	123,581	18,946
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	\$ 55,265	\$ 9,844	\$ 104,835	\$ 123,581	\$ 18,946
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	166,249	8,208
Use of money and property	0	19	19	0	127	127
TOTAL	\$ 20,863	\$ 8,111	\$ (12,752)	\$ 158,041	\$ 166,377	\$ 8,335
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	1,224,163	1,159,588
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,240	\$ 142,229	\$ 138,989	\$ 64,575	\$ 1,224,163	\$ 1,159,588
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	38,968	(196,354)	2,045,589	204,033	(1,841,556)
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	\$ 75,155	\$ (191,694)	\$ 2,262,276	\$ 349,918	\$ (1,912,358)
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	83	83
TOTAL	\$ 2,641	\$ 25,989	\$ 23,348	\$ 32,656	\$ 80,355	\$ 47,700
Enhanced 811 Emergency Reporting System Fund						
811 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-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	32,480	33,021	541	300,826	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)	\$ 348,816	\$ 270,543	\$ (78,273)

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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	67,008	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 stations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 77,854	\$ 83,774	\$ 8,820	\$ 318,157	\$ 531,624	\$ 213,467
Guam Contractors License Board Fund						
Contractors fees	21,021	40,387	19,366	137,422	168,448	29,024
Use of money and property	0	25	25	0	154	154
TOTAL	\$ 21,021	\$ 40,413	\$ 19,392	\$ 137,422	\$ 168,602	\$ 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	90	90
TOTAL	\$ 44,078	\$ 193,358	\$ 149,280	\$ 116,265	\$ 201,351	\$ 85,086
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	191,069	108,624	(82,445)	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	(258,591)
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	581,918	747,917	166,001	6,681,608	4,488,788	(2,192,820)
Licenses and registrations	351,734	888,739	537,005	4,827,522	4,264,267	(563,255)
Use of money and property	0	52	52	0	584	584
TOTAL	\$ 933,652	\$ 1,636,708	\$ 703,056	\$ 11,509,130	\$ 8,753,538	(2,755,592)
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	48,388	(3,941)
Use of money and property	0	7	7	0	46	46
TOTAL	\$ 8,112	\$ 8,314	\$ 202	\$ 52,329	\$ 48,434	(3,895)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Alred 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	38,724	9,934
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	18	18
TOTAL	\$ 5,617	\$ 28,719	\$ 23,102	\$ 181,573	\$ 108,832	(72,741)
Healthy Futures Funds						
Cigarettes	1,741,500	2,170,640	429,140	15,208,480	15,141,368	(67,112)
Cigars	50	6,810	6,760	14,290	13,028	(1,262)
Owens	58,720	94,321	37,601	705,170	507,608	(197,562)
Distilled spirit	109,773	62,338	(47,435)	656,603	467,455	(189,148)
Vinous beverages	36,013	29,042	(6,971)	293,254	186,919	(106,335)
Malted fermented beverages	451,894	121,404	(330,490)	1,827,089	625,012	(1,202,077)
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	\$ 2,398,950	\$ 2,494,913	\$ 95,963	\$ 18,784,866	\$ 17,103,431	(1,681,435)

Government Of Guam
Actual Revenues Compared to Priorized 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	6,054	6,054	0	6,054	6,054
Office of the Lt Governor	0	462	462	0	462	462
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	56,653	56,653	16,992	63,881	46,889
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	37,747	33,703
Dept of Public Health & Social Service	10,624	197,723	187,699	587,831	409,686	(178,145)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	388	388	570	388	(182)
Dept of Mental Health & Substance Abuse	0	129,642	129,642	18,444	174,458	156,014
Department of Labor	903	0	(903)	5,240	148,654	143,414
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	392	(237)
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	\$ 10,827	\$ 398,877	\$ 384,890	\$ 674,861	\$ 881,524	\$ 218,663
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	3,581	3,205	(376)	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	81,616	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	\$ 1,505,945	\$ 1,449,311	\$(56,634)
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	34,745	21,467	332,645	56,009	(276,636)
Dept of Parks & Rec - repair of facilities 1/3	13,567	35,866	22,299	341,994	57,816	(284,178)
GDOE - repair of facilities 1/3	13,567	35,866	22,299	341,994	57,816	(284,178)
Interest - Limited Gaming Fund	0	(9)	(9)	0	3	3
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	1,506	5,604	4,098	47,850	9,034	(38,816)
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	\$ 41,818	\$ 111,923	\$ 70,005	\$ 1,064,463	\$ 180,809	\$(883,654)
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	1,223,963	168,228
Registration fees - Labor share	51,534	171,250	119,716	491,752	524,564	32,812
Caution fee - non immigration temp worker	450	1,000	550	4,900	1,000	(3,900)
Citation fee - fair empmt 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	\$ 414,997	\$ 1,555,907	\$ 1,780,842	\$ 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	2,133	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
Cour order change of name	20	15	(5)	170	165	(5)
Declaratory judgement	10	60	50	140	163	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	\$ 14,377	\$ 20,284	\$ 5,918	\$ 122,858	\$ 111,069	\$(11,789)

Government Of Guam
Actual Revenues Compared to Proposed 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						
Ovis fees / reinspection fees	15,856	17,559	1,703	158,718	158,237	(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	\$ 158,718	\$ 160,337	\$ 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	146,805	65,886	(80,919)
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	13,846	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	2,638	2,144	22,122	13,532	(8,590)
Subpoena fee	0	0	0	0	0	(80)
Abstract criminal records / \$15	510	785	285	7,425	4,320	(3,105)
Police clearance additional copies	87	84	(3)	1,341	443	(898)
Fine - unauthorized use uniform / \$500ms	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	279	324	45	3,240	810	(2,430)
Certified copy of records / \$10	0	0	0	0	9	9
Firearm inspection fee / \$5	1,449	5,588	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
Restractions GPD	0	50	50	0	8,550	8,550
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	\$ 95,268	\$ 47,690	\$ 492,037	\$ 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	118,130	(13,679)
Use of money and property	0	3	3	0	17	17
TOTAL	\$ 32,204	\$ 48,733	\$ 16,529	\$ 131,809	\$ 118,147	\$ (13,662)
Public Recreation Services Fund						
Park fees / park use permits	2,425	3,535	1,110	24,820	7,635	(17,285)
Park vendor permits	1,630	150	(1,480)	11,135	2,250	(8,885)
Community programs fees	1,603	0	(1,603)	1,878	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 admn fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	593	300	(293)	6,133	600	(5,533)
Paseo Recreational Center	0	0	0	74	0	(74)
Hagama / Tiyen Tennis Center	243	0	(243)	4,532	0	(4,532)
Guerno 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	0	2	2	0	0	0
TOTAL	\$ 7,244	\$ 3,987	\$ (3,257)	\$ 84,115	\$ 10,830	\$ (43,285)
Public School Library Resources Fund						
School library resources fund	58,235	83,246	25,011	559,313	189,764	(369,549)
Use of money and property	0	2	2	0	9	9
TOTAL	\$ 58,235	\$ 83,248	\$ 25,013	\$ 559,313	\$ 189,773	\$ (369,540)
Public Transit Fund						
Bus fares - GMTA	20,749	143	(20,606)	125,548	1,154	(124,395)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 20,749	\$ 143	\$ (20,606)	\$ 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	17,615	19,210	1,595
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,758	\$ 4,145	\$ 2,387	\$ 18,493	\$ 21,160	\$ 1,667

Government Of Guam
Actual Revenues Compared to Priorated 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	228,436	107,966	1,409,070	1,244,157	(164,913)
Use of money and property	0	0	0	0	16	16
TOTAL	\$ 118,470	\$ 228,436	\$ 107,966	\$ 1,409,070	\$ 1,244,173	\$ (164,897)
Sale Streets Fund						
DOC - Sale 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	837,451	653,765	18,314	3,829,012	3,769,500	(59,512)
Fee - compact Ordof tipping fee S4 cu yd	686,358	710,000	23,642	4,957,370	4,031,627	(925,743)
Fee - uncompact Ordof tipping fee S4 cu yd	167,535	156,947	(10,588)	859,261	681,722	(177,539)
Fee - uncompact Agat transfer station	7,870	3,810	(4,060)	49,290	32,378	(16,913)
Fee - uncompact Decado transfer station	0	0	0	0	0	0
Fee - uncompact Malofoj transfer station	8,972	5,880	(3,092)	53,864	38,387	(15,477)
Miscellaneous	0	0	0	0	0	0
Restoration charge	2,500	7,600	5,100	29,700	47,950	18,250
Transfer charge	0	0	0	0	0	0
Recreation charge	104	150	48	2,274	2,550	276
Trash tags	640	700	60	5,648	3,820	(1,828)
Fee - uncompact Harmon transfer	24,015	20,606	(3,409)	166,051	141,197	(24,854)
Interest from settlement Lagu	0	0	0	0	0	0
Use of money and property	0	261	261	0	1,613	1,613
TOTAL	\$ 1,536,448	\$ 1,568,719	\$ 24,273	\$ 9,952,990	\$ 8,950,742	\$ (1,001,948)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	177,183	344,976	167,793	2,110,758	1,888,169	(222,587)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 177,183	\$ 344,976	\$ 167,793	\$ 2,110,758	\$ 1,888,169	\$ (222,587)
Tax Collection Enhancement Fund						
Passport fees	43,012	55,424	12,412	447,805	167,087	(280,718)
Passport expedite fees	12,401	7,623	(4,778)	106,576	22,678	(83,898)
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	\$ 189,833	\$ (364,548)
Territorial Education Facilities Fund						
DRT property taxes	812,311	1,130,648	318,337	23,713,732	21,702,050	(2,011,682)
Penalties and interest	168,415	120,401	(48,014)	2,425,824	2,611,915	186,091
Real property tax bank fees	0	0	0	0	425	425
Bank deposit shortage - average	0	0	0	0	0	0
Use of money and property	0	118	118	0	415	415
TOTAL	\$ 980,726	\$ 1,251,167	\$ 270,441	\$ 26,139,556	\$ 24,314,805	\$ (1,824,751)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	1,590,370	1,813,388	223,018	8,566,555	5,971,305	(2,595,250)
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	3	3	0	32	32
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 1,590,370	\$ 1,813,291	\$ 223,021	\$ 8,566,555	\$ 5,971,337	\$ (2,595,218)
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
Cleaning and grubbing permits	14,806	5,884	(8,922)	26,146	34,718	8,572
Stockpiling permits	10,094	1,033	(9,061)	18,307	13,581	(4,726)
Field station 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	\$ 48,536	\$ 1,826
Water Research and Development Fund						
Well drilling permit	796	17,700	16,904	57,934	66,350	8,416
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 796	\$ 17,700	\$ 16,904	\$ 57,934	\$ 66,350	\$ 8,416