



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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EDDIE BAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JUN 07 2013

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

2013 JUN 10 AM 11:13
JWR

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Tourist Attraction Fund for Fiscal Year 2013 for the month ending April 30, 2013 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.

Sincerely,

JOHN A. RIOS

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

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

474

32-13-474
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 6/10/13
Time 10:55 AM
Received by Faith SN

Government of Guam
 FY 2013 Special Revenue Fund Tracking
 For the month ending April 30, 2013
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code			
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206
FY2013 (Oct 12-Sept 13)					
(A) October	Actual	1,335,641	1,543,660	182,620	2,229,328
(B) November	Actual	1,448,709	1,439,472	161,936	1,959,848
(C) December	Actual	1,401,226	1,459,302	215,982	1,848,260
(D) January	Actual	1,333,043	1,504,910	803,431	2,624,709
(E) February	Actual	1,431,360	1,489,337	10,007,349	2,832,721
(F) March	Actual	1,573,348	1,478,997	1,764,446	2,629,484
(G) April	Actual	1,712,029	1,489,260	4,297,486	2,703,367
(H) May	Forecast	1,312,497	1,590,547	541,935	1,538,719
(I) June	Forecast	1,630,750	1,557,864	494,465	1,617,002
(J) July	Forecast	1,443,910	1,679,009	420,228	1,571,359
(K) August	Forecast	1,622,771	1,839,981	253,516	2,058,579
(L) September	Forecast	1,350,351	1,949,733	179,047	2,893,955
		17,595,635	19,022,073	19,322,440	26,507,329
	<i>Projected Revenue Enhancement</i>			10,900,000	
(M) Tracking FY2013		17,595,635	19,022,073	30,222,440	26,507,329
(N) Public Law 31-233		17,209,945	20,239,600	30,483,566	25,500,082
(O) Overage/(Shortage)	(M-N)	385,690	(1,217,527)	(261,126)	1,007,247

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

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

6/7/2013

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	2,100	4,204	(2,104)	2,850	6,642	(3,792)
Use of money and property	0	0	0	0	0	0
TOTAL	2,100	4,204	(2,104)	2,850	6,642	(3,792)
Chamorro Land Trust Operations Fund						
Land trust application fees	600	650	(50)	1,750	1,800	(50)
Commercial leases / license	168,864	90,457	78,408	371,054	378,875	(7,821)
Agriculture / residential land trust lease	208	502	(294)	1,018	1,143	(125)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	20,581	(20,581)	0	20,581	(20,581)
Use of money and property	141	36	105	493	118	376
TOTAL	169,813	112,225	57,588	374,315	402,516	(28,201)
Corrections Revolving Fund						
DOC revolving fund	158,272	0	158,272	263,475	124,125	139,350
Use of money and property	0	0	0	0	0	0
TOTAL	158,272	0	158,272	263,475	124,125	139,350
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	10,930	4,380	6,550	32,350	24,280	8,070
Passenger inspection fee - Airport Authority	802,549	1,091,719	(289,170)	3,021,369	2,825,379	195,990
Cargo inspection fee - All	21,145	0	21,145	87,678	39,481	48,197
Port inspection fee - single <4000#	1,210	1,100	110	2,500	4,580	(2,080)
Port inspection fee - single >4000#	163,797	88,559	75,238	348,217	352,177	(3,960)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	0	0	0	66	(66)
Air inspection fee - single <100#	8,025	4,960	3,065	14,075	18,040	(3,965)
Air inspection fee - single >100#	20,418	10,988	9,430	46,113	41,979	4,134
Revenue - other payments	1	5	(4)	46	19	27
Use of money and property	298	46	252	397	77	321
TOTAL	1,028,372	1,201,757	(173,384)	3,552,745	3,306,152	246,593
DPW Building and Design Fund						
Building inspection fee	64,813	14,536	50,277	223,901	116,229	107,673
Use of money and property	0	0	0	0	0	0
TOTAL	64,813	14,536	50,277	223,901	116,229	107,673
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	145,940	178,357	(32,416)	597,124	625,812	(28,688)
Use of money and property	0	0	0	0	0	0
TOTAL	145,940	178,357	(32,416)	597,124	625,812	(28,688)
Environmental Health Fund						
Health permits - business	4,724	6,417	(1,693)	30,718	34,971	(4,253)
PH registration and penalty	1,820	0	1,820	11,800	820	10,980
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	23,388	24,820	(1,432)	86,778	81,456	5,322
Administrative penalties	1,800	0	1,800	3,590	0	3,590
Use of money and property	0	0	0	0	0	0
TOTAL	31,732	31,237	495	132,886	117,247	15,639
Fire, Life & Medical Emergency Fund						
Transport / standby fees	180	0	180	3,826	2,583	1,243
Fire prevention fees	3,832	1,956	1,876	25,738	17,740	7,999
Other fees	21	14	7	56	56	0
Ambulance service	41,337	21	41,316	111,031	21	111,010
Fire citations	0	0	0	2,775	0	2,775
TOTAL	45,369	1,991	43,379	143,427	20,400	123,027
Guam Contractors License Board Fund						
Contractors fees	11,705	12,165	(460)	50,087	58,440	(8,353)
Use of money and property	287	3	284	472	11	461
TOTAL	11,992	12,168	(176)	50,559	58,451	(7,892)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	35	0	35	138	0	138
TOTAL	35	0	35	138	0	138
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	187,723	192,801	(5,077)	653,379	601,402	51,977
Diesel fuel tax	60,502	91,488	(30,986)	281,372	322,264	(40,891)
Other fuel tax	24,174	36,561	(12,387)	112,433	128,768	(16,335)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	406,400	556,321	(149,921)	1,622,737	1,878,065	(255,327)
Auto surcharge on other fuels	147,760	202,278	(54,518)	589,994	682,847	(92,853)
Condition for deposit fee penalties	500	0	500	500	0	500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	827,060	1,079,448	(252,389)	3,260,416	3,613,345	(352,930)
Licenses and registrations	505,744	852,680	(346,936)	2,257,148	3,147,535	(890,388)
Use of money and property	240	35	205	1,057	150	908
TOTAL	1,333,043	1,932,163	96,580	5,518,621	6,761,030	(1,242,409)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,700	6,974	726	29,807	26,701	3,106
Use of money and property	52	2	50	74	6	68
TOTAL	7,752	6,976	776	29,881	26,707	3,174
Healthy Futures Funds						
Cigarettes	1,995,622	2,243,654	(248,032)	3,856,710	5,447,506	(1,590,796)
Cigars	2,573	1,837	736	8,646	7,517	1,129
Others	64,882	57,664	7,019	547,725	178,339	369,386
Distilled spirit	75,333	78,150	(2,817)	235,408	205,933	29,475
Vinous beverages	39,501	33,111	6,391	124,740	116,340	8,401
Malted fermented beverages	179,739	217,918	(38,179)	475,962	698,417	(222,455)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	8	0	8	49	1	49
TOTAL	2,357,459	2,632,334	(274,875)	5,249,241	6,654,052	(1,404,810)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	19,418	(19,418)	(7,248)	32,160	(39,408)
Dept of Public Health & Social Service	34,334	(19,527)	53,861	49,217	2,240	46,978
Guam Public Library System	1,696	0	1,696	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	55,007	50,682	4,326	55,007	50,682	4,326
Department of Labor	0	0	0	51,609	502	51,107
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	91,037	50,573	40,464	153,816	86,613	67,203
Land Survey Revolving Fund						
Document tax - land survey fee	117,237	117,439	(203)	798,369	569,434	228,935
Rental of government land	2,768	2,768	0	11,070	11,670	(600)
Recording fee	27,255	28,187	(932)	120,049	109,196	10,853
Application fees	0	0	0	0	0	0
Certificates of document fees	12,070	10,341	1,730	40,719	41,473	(754)
Subpoena fees	0	0	0	0	35	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	159,329	158,734	595	970,206	731,807	238,399
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	34,070	29,557	4,514	204,985	218,587	(13,603)
Registration fees - Labor share	14,602	12,667	1,935	84,851	93,680	(8,830)
Citation fee - non immigration temp worker	3,550	13,325	(9,775)	15,050	20,075	(5,025)
Use of money and property	53	25	28	167	43	125
TOTAL	52,275	55,574	(3,299)	305,053	332,385	(27,333)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Annual gun business registration / \$600	0	600	(600)	600	660	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,117	6,990	127	28,881	28,672	209
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	60	(60)
Police clearance \$7 / \$1 per copy	29,288	19,315	9,973	79,596	66,955	12,641
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	500	(500)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,520	6,600	4,920	35,437	21,615	13,822
Non-concealed firearm ID / \$25	5,325	2,825	2,500	21,125	8,428	12,697
Concealed firearm ID / \$60	120	480	(360)	720	1,080	(360)
Fingerprinting fee / \$20	1,640	1,260	380	6,540	5,207	1,333
Subpoena fee	70	43	28	105	120	(15)
Abstract criminal records / \$15	2,100	960	1,140	6,030	4,080	1,950
Police clearance additional copies	939	0	939	2,690	0	2,690
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	295	15	280	685	190	495
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	950	685	265	3,170	2,490	680
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	300	100	200	700	900	(200)
Use of money and property	0	0	0	0	0	0
TOTAL	59,664	39,873	19,792	186,279	140,957	45,322
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	10,810	8,890	1,920	63,945	56,455	7,490
Use of money and property	0	0	0	0	0	0
TOTAL	10,810	8,890	1,920	63,945	56,455	7,490
Public Recreation Services Fund						
Park fees / park use permits	4,840	3,290	1,550	14,455	13,890	565
Park vendor permits	2,520	265	2,255	10,828	15,815	(4,987)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	2,300	0	2,300	2,924	2,700	224
Pool and beach fees	4,881	650	4,231	12,779	5,603	7,176
Recreational admin fees	0	0	0	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,175	2,480	(1,305)	4,117	6,234	(2,117)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,605	1,605	(0)	2,443	2,530	(87)
Guerrero Stadium / Tiyan Fields	645	450	195	5,645	3,250	2,395
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	55	4	52	91	13	79
TOTAL	18,021	8,744	9,277	56,442	50,035	6,407
Public School Library Resources Fund						
School library resources fund	71,107	65,992	5,115	218,240	222,027	(3,787)
Use of money and property	29	63	(34)	225	238	(13)
TOTAL	71,135	66,055	5,081	218,465	222,265	(3,800)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	48,000	8,000	40,000
Use of money and property	0	0	0	1	1	(1)
TOTAL	0	0	0	48,001	8,001	40,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,993	0	13,993	55,281	0	55,281
Solid waste bid package fee	0	0	0	0	50	(50)
Fee - household collection	496,303	506,424	(10,121)	1,996,735	2,043,230	(46,495)
Fee - compact Ordot tipping fee \$4 cu yd	903,493	933,361	(29,868)	3,654,713	3,884,544	(229,831)
Fee - uncompact Ordot tipping fee \$4 cu yd	86,034	28,185	57,849	219,450	118,768	100,682
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	5,029	0	5,029	20,807	0	20,807
Use of money and property	58	64	(6)	357	316	41
TOTAL	1,504,909	1,468,034	36,875	5,947,343	6,046,908	(99,565)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2013	January, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	379,514	336,673	42,841	1,321,301	1,221,604	99,696
Use of money and property	0	0	0	0	0	0
TOTAL	379,514	336,673	42,841	1,321,301	1,221,604	99,696
Tax Collection Enhancement Fund						
Passport fees	63,412	58,338	5,074	193,911	192,444	1,468
Passport expedite fees	8,341	7,654	688	31,056	29,584	1,472
Passport expedite mail fees	1,324	1,664	(340)	4,235	6,103	(1,869)
Use of money and property	0	0	0	0	0	0
TOTAL	73,077	67,656	5,421	229,202	228,130	1,072
Territorial Education Facilities Fund						
DRT property taxes	783,888	1,668,768	(884,879)	1,275,212	3,339,127	(2,063,915)
Penalties and interest	19,925	3,850	16,075	87,135	56,641	30,494
Real property tax bank fees	0	0	0	1,456	0	1,456
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	18	41	(23)	165	71	94
TOTAL	803,831	1,672,658	(868,827)	1,363,968	3,395,839	(2,031,871)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,624,702	2,703,695	(78,992)	8,662,111	7,692,851	969,260
Use of money and property	6	6	1	34	26	8
TOTAL	2,624,709	2,703,700	(78,991)	8,662,145	7,692,876	969,269
Water Protection Fund						
Grading plan review fees	129	165	(36)	911	3,473	(2,562)
Clearing and grubbing permits	2,452	1,096	1,356	5,143	10,278	(5,134)
Stockpiling permits	308	1,306	(998)	1,565	2,484	(918)
Field citation violations	258	0	258	8,083	8,833	(750)
Use of money and property	0	0	0	0	0	0
TOTAL	3,147	2,567	581	15,703	25,068	(9,365)
Water Research and Development Fund						
Well drilling permit	6,650	850	5,800	14,100	1,100	13,000
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,650	\$ 850	\$ 5,800	\$ 14,100	\$ 1,100	\$ 13,000

Note:

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

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	5,565	2,100	(3,465)	12,089	2,850	(9,239)
Use of money and property	0	0	0	0	0	0
TOTAL	5,565	2,100	(3,465)	12,089	2,850	(9,239)
Chamorro Land Trust Operations Fund						
Land trust application fees	650	600	(50)	1,800	1,750	(50)
Commercial leases / license	87,251	168,864	81,613	364,242	371,054	6,812
Agriculture / residential land trust lease	502	208	(294)	1,143	1,018	(125)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	19,976	0	(19,976)	19,976	0	(19,976)
Use of money and property	0	141	141	0	493	493
TOTAL	108,379	169,813	61,434	387,161	374,315	(12,846)
Corrections Revolving Fund						
DOC revolving fund	0	158,272	158,272	88,125	263,475	175,350
Use of money and property	0	0	0	0	0	0
TOTAL	0	158,272	158,272	88,125	263,475	175,350
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	10,930	10,930	5,300	32,350	27,050
Passenger inspection fee - Airport Authority	1,030,625	802,549	(228,076)	2,601,622	3,021,369	419,747
Cargo inspection fee - All	0	21,145	21,145	27,381	87,678	60,297
Port inspection fee - single <4000#	1,100	1,210	110	2,900	2,500	(400)
Port inspection fee - single >4000#	72,859	163,797	90,938	256,277	348,217	91,940
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	3,660	8,025	4,365	12,000	14,075	2,075
Air inspection fee - single >100#	7,988	20,418	12,430	29,779	46,113	16,334
Revenue - other payments	0	1	1	0	46	46
Use of money and property	0	298	298	0	397	397
TOTAL	1,116,232	1,028,372	(87,860)	2,935,259	3,552,745	617,486
DPW Building and Design Fund						
Building inspection fee	9,463	64,813	55,350	60,943	223,901	162,958
Use of money and property	0	0	0	0	0	0
TOTAL	9,463	64,813	55,350	60,943	223,901	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	160,137	145,940	(14,197)	552,932	597,124	44,192
Use of money and property	0	0	0	0	0	0
TOTAL	160,137	145,940	(14,197)	552,932	597,124	44,192
Environmental Health Fund						
Health permits - business	5,850	4,724	(1,126)	24,503	30,718	6,215
PH registration and penalty	0	1,820	1,820	3,400	11,800	8,400
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	19,820	23,388	3,568	66,256	86,778	20,522
Administrative penalties	0	1,800	1,800	0	3,590	3,590
Use of money and property	0	0	0	0	0	0
TOTAL	25,670	31,732	6,062	94,159	132,886	38,727
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	180	180	1,503	3,826	2,323
Fire prevention fees	1,120	3,832	2,712	13,077	25,738	12,661
Other fees	14	21	7	55	56	1
Ambulance service	0	41,337	41,337	1,400	111,031	109,631
Fire citations	0	0	0	0	2,775	2,775
TOTAL	1,134	45,369	44,235	16,035	143,427	127,392
Guam Contractors License Board Fund						
Contractors fees	18,221	11,705	(6,516)	82,649	50,087	(32,562)
Use of money and property	0	287	287	0	472	472
TOTAL	18,221	11,992	(6,229)	82,649	50,559	(32,090)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	35	35	0	138	138
TOTAL	0	35	35	0	138	138
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	192,801	187,723	(5,078)	601,403	653,379	51,976
Diesel fuel tax	76,753	60,502	(16,251)	268,750	281,372	12,622
Other fuel tax	30,668	24,174	(6,494)	107,364	112,433	5,069
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	497,193	406,400	(90,793)	1,637,874	1,622,737	(15,137)
Auto surcharge on other fuels	180,776	147,760	(33,016)	595,504	589,994	(5,510)
Condition for deposit fee penalties	0	500	500	0	500	500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	978,191	827,060	(151,131)	3,210,895	3,260,416	49,521
Licenses and registrations	665,524	505,744	(159,780)	2,598,911	2,257,148	(341,763)
Use of money and property	0	240	240	0	1,057	1,057
TOTAL	1,643,715	1,333,043	(310,672)	5,809,806	5,518,621	(291,185)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,186	7,700	514	27,549	29,807	2,258
Use of money and property	0	52	52	0	74	74
TOTAL	7,186	7,752	566	27,549	29,881	2,332
Healthy Futures Funds						
Cigarettes	2,143,654	1,995,622	(148,032)	5,299,305	3,856,710	(1,442,595)
Cigars	2,837	2,573	(264)	9,417	8,646	(771)
Others	87,664	64,682	(22,982)	298,339	547,725	249,386
Distilled spirit	1,008,150	75,333	(932,817)	1,213,933	235,408	(978,525)
Vinous beverages	33,111	39,501	6,390	135,340	124,740	(11,600)
Malted fermented beverages	211,918	179,739	(32,179)	655,718	475,962	(179,756)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	8	8	0	49	49
TOTAL	3,487,334	2,357,459	(1,129,875)	7,613,052	5,249,241	(2,363,811)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	19,418	0	(19,418)	32,159	(7,248)	(39,407)
Dept of Public Health & Social Service	119,527	34,334	(85,193)	437,883	49,217	(388,666)
Guam Public Library System	0	1,696	1,696	4,531	5,231	700
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	50,682	55,007	4,325	50,682	55,007	4,325
Department of Labor	0	0	0	16,001	51,609	35,608
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	189,627	91,037	(98,590)	541,256	153,816	(387,440)
Land Survey Revolving Fund						
Document tax - land survey fee	157,439	117,237	(40,203)	835,134	798,369	(36,765)
Rental of government land	2,768	2,768	(0)	10,972	11,070	98
Recording fee	28,186	27,255	(932)	110,195	120,049	9,854
Application fees	0	0	0	0	0	0
Certificates of document fees	10,340	12,070	1,730	55,506	40,719	(14,788)
Subpoena fees	34	0	(34)	102	0	(102)
Use of money and property	0	0	0	0	0	0
TOTAL	198,767	159,329	(39,438)	1,011,909	970,206	(41,703)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	89,557	34,070	(55,487)	458,588	204,985	(253,603)
Registration fees - Labor share	26,095	14,602	(11,493)	127,392	84,851	(42,541)
Citation fee - non immigration temp worker	15,325	3,550	(11,775)	55,075	15,050	(40,025)
Use of money and property	0	53	53	0	167	167
TOTAL	130,977	52,275	(78,702)	641,055	305,053	(336,002)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Annual gun business registration / \$600	600	0	(600)	660	600	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,990	7,117	127	28,072	28,881	809
Police blotter report \$1 1st page / \$.10 each	0	0	0	60	0	(60)
Police clearance \$7 / \$1 per copy	19,315	29,288	9,973	64,635	79,596	14,961
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	500	0	(500)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	10,766	11,520	754	37,702	35,437	(2,265)
Non-concealed firearm ID / \$25	3,297	5,325	2,028	13,816	21,125	7,309
Concealed firearm ID / \$60	480	120	(360)	1,400	720	(680)
Fingerprinting fee / \$20	1,260	1,640	380	5,247	6,540	1,293
Subpoena fee	43	70	27	164	105	(59)
Abstract criminal records / \$15	960	2,100	1,140	4,080	6,030	1,950
Police clearance additional copies	180	939	759	850	2,690	1,840
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	85	295	210	440	685	245
Certified copy of records / \$10	10	0	(10)	30	0	(30)
Firearm inspection fee / \$5	684	950	266	2,589	3,170	581
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	100	300	200	900	700	(200)
Use of money and property	0	0	0	0	0	0
TOTAL	44,770	59,664	14,894	161,145	186,279	25,134
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	9,339	10,810	1,471	58,258	63,945	5,687
Use of money and property	0	0	0	0	0	0
TOTAL	9,339	10,810	1,471	58,258	63,945	5,687
Public Recreation Services Fund						
Park fees / park use permits	3,290	4,840	1,550	13,890	14,455	565
Park vendor permits	265	2,520	2,255	15,815	10,828	(4,987)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	0	2,300	2,300	2,700	2,924	224
Pool and beach fees	650	4,881	4,231	5,603	12,779	7,176
Recreational admin fees	0	0	0	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,480	1,175	(1,305)	4,634	4,117	(517)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,605	1,605	0	2,530	2,443	(87)
Guerrero Stadium / Tiyan Fields	450	645	195	3,251	5,645	2,394
Tiyan Football / Soccer Field	0	0	0	0	75	75
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	55	55	0	91	91
TOTAL	8,740	18,021	9,281	50,023	56,442	6,419
Public School Library Resources Fund						
School library resources fund	53,868	71,107	17,239	173,532	218,240	44,708
Use of money and property	0	29	29	0	225	225
TOTAL	53,868	71,135	17,267	173,532	218,465	44,933
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	80,000	48,000	(32,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	0	(20,000)	80,000	48,001	(31,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,536	13,993	457	54,164	55,281	1,117
Solid waste bid package fee	30	0	(30)	90	0	(90)
Fee - household collection	672,173	496,303	(175,870)	2,672,326	1,996,735	(675,591)
Fee - compact Ordot tipping fee \$4 cu yd	933,361	903,493	(29,868)	3,884,543	3,654,713	(229,830)
Fee - uncompact Ordot tipping fee \$4 cu yd	28,185	86,034	57,849	152,667	219,450	66,783
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	5,210	5,029	0	20,840	20,807	0
Use of money and property	0	58	0	0	357	0
TOTAL	1,652,495	1,504,909	(147,463)	6,784,630	5,947,343	(837,611)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	421,013	379,514	(41,499)	1,558,964	1,321,301	(237,663)
Use of money and property	0	0	0	0	0	0
TOTAL	421,013	379,514	(41,499)	1,558,964	1,321,301	(237,663)
Tax Collection Enhancement Fund						
Passport fees	52,338	63,412	11,074	163,844	193,911	30,067
Passport expedite fees	1,654	8,341	6,687	10,185	31,056	20,871
Passport expedite mail fees	1,333	1,324	(9)	4,781	4,235	(547)
Use of money and property	0	0	0	0	0	0
TOTAL	55,325	73,077	17,752	178,810	229,202	50,392
Territorial Education Facilities Fund						
DRT property taxes	2,868,768	783,888	(2,084,880)	5,839,128	1,275,212	(4,563,916)
Penalties and interest	73,850	19,925	(53,925)	306,641	87,135	(219,506)
Real property tax bank fees	300	0	(300)	1,200	1,456	256
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	18	18	0	165	165
TOTAL	2,942,918	803,831	(2,139,087)	6,146,969	1,363,968	(4,783,001)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,703,695	2,624,702	(78,993)	7,692,851	8,662,111	969,260
Use of money and property	0	6	6	0	34	34
TOTAL	2,703,695	2,624,709	(78,986)	7,692,851	8,662,145	969,294
Water Protection Fund						
Grading plan review fees	165	129	(36)	3,473	911	(2,562)
Clearing and grubbing permits	1,096	2,452	1,356	10,278	5,143	(5,135)
Stockpiling permits	1,305	308	(997)	2,484	1,565	(919)
Field citation violations	0	258	258	1,200	8,083	6,883
Use of money and property	0	0	0	0	0	0
TOTAL	2,566	3,147	581	17,435	15,703	(1,732)
Water Research and Development Fund						
Well drilling permit	5,525	6,650	1,125	19,811	14,100	(5,711)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,525	\$ 6,650	\$ 1,125	\$ 19,811	\$ 14,100	\$ (5,711)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 500	\$ (500)	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	1,626	8,614	(6,988)	4,476	15,256	(10,780)
Use of money and property	0	0	0	0	0	0
TOTAL	1,626	9,114	(7,488)	4,476	15,756	(11,280)
Chamorro Land Trust Operations Fund						
Land trust application fees	600	450	150	2,350	2,250	100
Commercial leases / license	74,748	89,731	(14,982)	445,802	468,606	(22,804)
Agriculture / residential land trust lease	3,984	280	3,704	5,002	1,423	3,579
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	140	32	108	634	150	484
TOTAL	79,473	90,493	(11,020)	453,788	493,009	(39,222)
Corrections Revolving Fund						
DOC revolving fund	101,550	0	101,550	365,025	124,125	240,900
Use of money and property	0	0	0	0	0	0
TOTAL	101,550	0	101,550	365,025	124,125	240,900
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	660	(660)	32,350	24,940	7,410
Passenger inspection fee - Airport Authority	818,086	782,643	35,444	3,839,455	3,608,021	231,434
Cargo inspection fee - All	10,937	0	10,937	98,615	39,481	59,134
Port inspection fee - single <4000#	595	1,055	(460)	3,095	5,635	(2,540)
Port inspection fee - single >4000#	84,135	97,581	(13,446)	432,352	449,758	(17,406)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	0	0	0	66	(66)
Air inspection fee - single <100#	2,935	4,810	(1,875)	17,010	22,850	(5,840)
Air inspection fee - single >100#	10,359	10,637	(279)	56,472	52,616	3,855
Revenue - other payments	2	12	(10)	47	31	17
Use of money and property	176	64	112	573	140	433
TOTAL	927,225	897,462	29,763	4,479,969	4,203,614	276,355
DPW Building and Design Fund						
Building inspection fee	36,732	26,145	10,588	260,634	142,373	118,260
Use of money and property	0	0	0	0	0	0
TOTAL	36,732	26,145	10,588	260,634	142,373	118,260
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	183,737	142,040	41,697	780,861	767,852	13,009
Use of money and property	0	0	0	0	0	0
TOTAL	183,737	142,040	41,697	780,861	767,852	13,009
Environmental Health Fund						
Health permits - business	5,078	5,143	(65)	35,796	40,113	(4,318)
PH registration and penalty	1,800	0	1,800	13,600	820	12,780
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,653	19,458	2,196	108,431	100,914	7,518
Administrative penalties	2,500	400	2,100	6,090	400	5,690
Use of money and property	0	0	0	0	0	0
TOTAL	31,031	25,000	6,031	163,917	142,247	21,670
Fire, Life & Medical Emergency Fund						
Transport / standby fees	360	580	(220)	4,186	3,163	1,023
Fire prevention fees	5,378	3,335	2,043	31,116	21,075	10,041
Other fees	0	14	(14)	56	70	(14)
Ambulance service	26,749	0	26,749	137,780	21	137,759
Fire citations	0	0	0	2,775	0	2,775
TOTAL	32,487	3,929	28,558	175,913	24,329	151,584
Guam Contractors License Board Fund						
Contractors fees	12,740	12,261	479	62,827	70,701	(7,874)
Use of money and property	106	2	104	578	13	565
TOTAL	12,846	12,264	583	63,405	70,714	(7,309)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	4	(4)	0	4	(4)
Use of money and property	10	0	10	149	0	149
TOTAL	10	4	6	149	4	145
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	198,561	195,152	3,409	851,940	796,554	55,386
Diesel fuel tax	69,155	49,669	19,487	350,528	371,933	(21,405)
Other fuel tax	27,637	19,835	7,802	140,070	148,604	(8,533)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	397,033	342,228	54,805	2,019,770	2,220,292	(200,522)
Auto surcharge on other fuels	144,357	124,426	19,931	734,351	807,273	(72,922)
Condition for deposit fee penalties	500	0	500	1,000	0	1,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	837,243	731,309	105,933	4,097,659	4,344,655	(246,996)
Licenses and registrations	594,080	759,416	(165,336)	2,851,227	3,906,951	(1,055,724)
Use of money and property	37	31	6	1,094	181	913
TOTAL	1,431,359	1,490,757	96,580	6,949,980	8,251,787	(1,301,807)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,108	6,733	375	36,915	33,434	3,481
Use of money and property	54	2	52	129	8	121
TOTAL	7,162	6,735	427	37,044	33,442	3,602
Healthy Futures Funds						
Cigarettes	1,201,360	963,481	237,879	5,058,070	6,410,986	(1,352,916)
Cigars	1,925	2,805	(880)	10,571	10,322	249
Others	209,662	39,704	169,958	757,387	218,043	539,344
Distilled spirit	113,913	41,418	72,495	349,321	247,351	101,970
Vinous beverages	31,304	25,642	5,662	156,044	141,981	14,063
Malted fermented beverages	198,343	147,491	50,852	674,305	845,908	(171,603)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	15	0	15	65	1	64
TOTAL	1,756,522	1,220,540	535,981	7,005,763	7,874,592	(868,829)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	16,058	(16,058)	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	173,082	(10,532)	183,614	222,299	(8,293)	230,591
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	55,007	50,682	4,326
Department of Labor	0	161	(161)	51,609	663	50,946
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	17,798	(17,798)	0	17,798	(17,798)
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	1	(0)
TOTAL	173,082	23,484	149,597	326,897	110,097	216,800
Land Survey Revolving Fund						
Document tax - land survey fee	252,585	275,583	(22,998)	1,050,954	845,016	205,937
Rental of government land	3,534	3,168	367	14,605	14,838	(233)
Recording fee	30,136	42,927	(12,791)	150,185	152,122	(1,938)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,859	10,280	2,580	53,578	51,752	1,826
Subpoena fees	0	0	0	0	35	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	299,114	331,956	(32,842)	1,269,320	1,063,763	205,557
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	66,979	64,751	2,227	271,964	283,339	(11,375)
Registration fees - Labor share	28,705	27,751	955	113,556	121,431	(7,875)
Citation fee - non Immigration temp worker	3,700	4,750	(1,050)	18,750	24,825	(6,075)
Use of money and property	56	6	50	223	48	175
TOTAL	99,440	97,258	2,182	404,493	429,643	(25,151)

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 February 28, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Annual gun business registration / \$600	0	0	0	600	660	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic blotter copy fee / \$10	7,155	7,350	(195)	36,036	36,022	14
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	60	(60)
Police clearance \$7 / \$1 per copy	16,360	16,377	(17)	95,956	83,332	12,624
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	500	(500)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,120	9,040	80	44,557	30,655	13,902
Non-concealed firearm ID / \$25	4,650	9,025	(4,375)	25,775	17,453	8,322
Concealed firearm ID / \$60	780	1,080	(300)	1,500	2,160	(660)
Fingerprinting fee / \$20	1,785	1,640	145	8,325	6,847	1,478
Subpoena fee	35	43	(8)	140	163	(23)
Abstract criminal records / \$15	1,800	1,365	435	7,830	5,445	2,385
Police clearance additional copies	660	0	660	3,350	0	3,350
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	245	80	165	930	270	660
Certified copy of records / \$10	20	0	20	20	0	20
Firearm inspection fee / \$5	875	870	5	4,045	3,360	685
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	475	0	475	1,175	900	275
Use of money and property	0	0	0	0	0	0
TOTAL	43,960	46,870	(2,910)	230,239	187,827	42,413
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	45,160	20,935	24,225	109,105	77,390	31,715
Use of money and property	0	0	0	0	0	0
TOTAL	45,160	20,935	24,225	109,105	77,390	31,715
Public Recreation Services Fund						
Park fees / park use permits	2,660	3,240	(580)	17,115	17,130	(15)
Park vendor permits	272	310	(38)	11,100	16,125	(5,025)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	9,225	6,100	3,125	12,149	8,800	3,349
Pool and beach fees	2,434	1,548	886	15,213	7,151	8,062
Recreational admin fees	0	0	0	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	580	1,118	(538)	4,697	7,352	(2,655)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	500	370	130	2,943	2,900	43
Guerrero Stadium / Tiyan Fields	1,850	240	1,610	7,495	3,490	4,005
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	61	1	59	152	14	138
TOTAL	17,582	12,927	4,655	74,024	62,962	11,062
Public School Library Resources Fund						
School library resources fund	67,129	71,779	(4,650)	285,369	293,806	(8,437)
Use of money and property	31	57	(26)	256	296	(40)
TOTAL	67,159	71,836	(4,677)	285,625	294,102	(8,477)
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	24,000	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
TOTAL	24,000	0	24,000	72,001	8,001	64,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	55,281	0	55,281
Solid waste bid package fee	0	150	(150)	0	200	(200)
Fee - household collection	497,534	505,302	(7,768)	2,494,269	2,548,532	(54,263)
Fee - compact Ordot tipping fee \$4 cu yd	799,609	839,125	(39,517)	4,454,321	4,723,669	(269,347)
Fee - uncompact Ordot tipping fee \$4 cu yd	192,150	37,743	154,407	411,600	156,511	255,089
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malo'loj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	20,807	0	20,807
Use of money and property	44	49	(6)	401	366	35
TOTAL	1,489,336	1,382,370	106,966	7,436,679	7,429,278	7,401

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 Special Revenue Funds
 February 28, 2013 & 2012

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2013	February, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	316,449	291,843	24,606	1,637,750	1,513,447	124,302
Use of money and property	0	0	0	0	0	0
TOTAL	316,449	291,843	24,606	1,637,750	1,513,447	124,302
Tax Collection Enhancement Fund						
Passport fees	59,038	63,532	(4,494)	252,949	255,976	(3,026)
Passport expedite fees	8,091	8,247	(156)	39,146	37,831	1,316
Passport expedite mail fees	1,571	1,847	(276)	5,806	7,950	(2,145)
Use of money and property	0	0	0	0	0	0
TOTAL	68,700	73,626	(4,927)	297,901	301,756	(3,855)
Territorial Education Facilities Fund						
DRT property taxes	9,985,173	8,835,293	1,149,881	11,260,386	12,174,420	(914,034)
Penalties and Interest	22,082	22,046	36	109,217	78,687	30,530
Real property tax bank fees	0	(1,242)	1,242	1,456	(1,242)	2,698
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	94	108	(14)	259	179	81
TOTAL	10,007,350	8,856,204	1,151,145	11,371,317	12,252,043	(880,726)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,832,715	2,697,698	135,018	11,494,826	10,390,548	1,104,278
Use of money and property	5	7	(2)	39	33	6
TOTAL	2,832,721	2,697,705	135,016	11,494,865	10,390,581	1,104,284
Water Protection Fund						
Grading plan review fees	0	539	(539)	911	4,013	(3,101)
Clearing and grubbing permits	482	4,897	(4,415)	5,625	15,175	(9,549)
Stockpiling permits	11	91	(80)	1,577	2,574	(998)
Field citation violations	2,500	2,250	250	10,583	11,083	(500)
Use of money and property	0	0	0	0	0	0
TOTAL	2,993	7,777	(4,784)	18,696	32,845	(14,149)
Water Research and Development Fund						
Well drilling permit	6,400	5,750	650	20,500	6,850	13,650
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,400	\$ 5,750	\$ 650	\$ 20,500	\$ 6,850	\$ 13,650

Note:

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

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 500	\$ 0	\$ (500)	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	9,975	1,626	(8,349)	22,064	4,476	(17,588)
Use of money and property	0	0	0	0	0	0
TOTAL	10,475	1,626	(8,849)	22,564	4,476	(18,088)
Chamorro Land Trust Operations Fund						
Land trust application fees	450	600	150	2,250	2,350	100
Commercial leases / license	85,922	74,748	(11,174)	450,164	445,802	(4,362)
Agriculture / residential land trust lease	280	3,984	3,704	1,423	5,002	3,579
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	140	140	0	634	634
TOTAL	86,652	79,473	(7,179)	473,813	453,788	(20,025)
Corrections Revolving Fund						
DOC revolving fund	0	101,550	101,550	88,125	365,025	276,900
Use of money and property	0	0	0	0	0	0
TOTAL	0	101,550	101,550	88,125	365,025	276,900
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	5,300	32,350	27,050
Passenger inspection fee - Airport Authority	721,549	818,086	96,537	3,323,171	3,839,455	516,284
Cargo inspection fee - All	0	10,937	10,937	27,381	98,615	71,234
Port inspection fee - single <4000#	1,055	595	(460)	3,955	3,095	(860)
Port inspection fee - single >4000#	77,581	84,135	6,554	333,858	432,352	98,494
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#	4,810	2,935	(1,875)	16,810	17,010	200
Air inspection fee - single >100#	10,637	10,359	(278)	40,416	56,472	16,056
Revenue - other payments	0	2	2	0	47	47
Use of money and property	0	176	176	0	573	573
TOTAL	815,632	927,225	111,593	3,750,891	4,479,969	729,078
DPW Building and Design Fund						
Building inspection fee	16,073	36,732	20,659	77,016	260,634	183,618
Use of money and property	0	0	0	0	0	0
TOTAL	16,073	36,732	20,659	77,016	260,634	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	123,820	183,737	59,917	676,752	780,861	104,109
Use of money and property	0	0	0	0	0	0
TOTAL	123,820	183,737	59,917	676,752	780,861	104,109
Environmental Health Fund						
Health permits - business	4,218	5,078	860	28,721	35,796	7,075
PH registration and penalty	0	1,800	1,800	3,400	13,600	10,200
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	14,815	21,653	6,838	81,071	108,431	27,360
Administrative penalties	0	2,500	2,500	0	6,090	6,090
Use of money and property	0	0	0	0	0	0
TOTAL	19,033	31,031	11,998	113,192	163,917	50,725
Fire, Life & Medical Emergency Fund						
Transport / standby fees	580	360	(220)	2,083	4,186	2,103
Fire prevention fees	2,499	5,378	2,879	15,576	31,116	15,540
Other fees	14	0	(14)	69	56	(13)
Ambulance service	0	26,749	26,749	1,400	137,780	136,380
Fire citations	0	0	0	0	2,775	2,775
TOTAL	3,093	32,487	29,394	19,128	175,913	156,785
Guam Contractors License Board Fund						
Contractors fees	18,312	12,740	(5,572)	100,961	62,827	(38,134)
Use of money and property	0	106	106	0	578	578
TOTAL	18,312	12,846	(5,466)	100,961	63,405	(37,556)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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Five Months Ended February 28, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	4	0	(4)	4	0	(4)
Use of money and property	0	10	10	0	149	149
TOTAL	4	10	6	4	149	145
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	195,152	198,561	3,409	796,555	851,940	55,385
Diesel fuel tax	49,706	69,155	19,449	318,456	350,528	32,072
Other fuel tax	19,850	27,637	7,787	127,214	140,070	12,856
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	344,097	397,033	52,936	1,981,971	2,019,770	37,799
Auto surcharge on other fuels	125,106	144,357	19,251	720,610	734,351	13,741
Condition for deposit fee penalties	0	500	500	0	1,000	1,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	733,911	837,243	103,332	3,944,806	4,097,659	152,853
Licenses and registrations	772,260	694,080	(178,180)	3,371,171	2,851,227	(519,944)
Use of money and property	0	37	37	0	1,094	1,094
TOTAL	1,506,171	1,431,359	(74,812)	7,315,977	6,949,980	(365,997)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,945	7,108	163	34,494	36,915	2,421
Use of money and property	0	54	54	0	129	129
TOTAL	6,945	7,162	217	34,494	37,044	2,550
Healthy Futures Funds						
Cigarettes	863,481	1,201,360	337,879	6,162,786	5,058,070	(1,104,716)
Cigars	2,805	1,925	(880)	12,222	10,571	(1,651)
Others	69,704	209,662	139,958	368,043	757,387	389,344
Distilled spirit	71,418	113,913	42,495	1,285,351	349,321	(936,030)
Vinous beverages	25,642	31,304	5,662	161,982	156,044	(5,938)
Malted fermented beverages	141,490	198,343	56,853	797,208	674,305	(122,903)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	15	15	0	65	65
TOTAL	1,174,540	1,756,522	581,982	8,787,592	7,005,763	(1,781,829)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	16,058	0	(16,058)	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	110,532	173,082	62,550	548,415	222,299	(326,116)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	50,682	55,007	4,325
Department of Labor	160	0	(160)	16,161	51,609	35,448
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	17,798	0	(17,798)	17,798	0	(17,798)
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	144,548	173,082	28,534	685,804	326,897	(358,907)
Land Survey Revolving Fund						
Document tax - land survey fee	315,582	252,585	(62,998)	1,150,716	1,050,954	(99,763)
Rental of government land	3,168	3,534	366	14,140	14,605	465
Recording fee	42,926	30,136	(12,790)	153,121	150,185	(2,937)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,280	12,859	2,579	65,786	53,578	(12,209)
Subpoena fees	34	0	(34)	136	0	(136)
Use of money and property	0	0	0	0	0	0
TOTAL	371,990	299,114	(72,876)	1,383,899	1,269,320	(114,579)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	124,751	66,979	(57,772)	583,339	271,964	(311,375)
Registration fees - Labor share	31,179	28,705	(2,474)	158,571	113,556	(45,015)
Citation fee - non immigration temp worker	16,750	3,700	(13,050)	71,825	18,750	(53,075)
Use of money and property	0	56	56	0	223	223
TOTAL	172,680	99,440	(73,240)	813,735	404,493	(409,242)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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Five Months Ended February 28, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Annual gun business registration / \$600	0	0	0	660	600	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,350	7,155	(195)	35,422	36,036	614
Police blotter report \$1 1st page / \$.10 each	0	0	0	60	0	(60)
Police clearance \$7 / \$1 per copy	16,377	16,360	(17)	81,012	95,956	14,944
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	500	0	(500)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	13,206	9,120	(4,086)	50,908	44,557	(6,351)
Non-concealed firearm ID / \$25	9,497	4,650	(4,847)	23,313	25,775	2,462
Concealed firearm ID / \$60	1,080	780	(300)	2,480	1,500	(980)
Fingerprinting fee / \$20	1,640	1,785	145	6,887	8,325	1,438
Subpoena fee	43	35	(8)	207	140	(67)
Abstract criminal records / \$15	1,365	1,800	435	5,445	7,830	2,385
Police clearance additional copies	190	660	470	1,040	3,350	2,310
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	80	245	165	520	930	410
Certified copy of records / \$10	10	20	10	40	20	(20)
Firearm inspection fee / \$5	870	875	5	3,459	4,045	586
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	100	475	375	1,000	1,175	175
Use of money and property	0	0	0	0	0	0
TOTAL	51,808	43,960	(7,848)	212,953	230,239	17,286
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	21,384	45,160	23,776	79,642	109,105	29,463
Use of money and property	0	0	0	0	0	0
TOTAL	21,384	45,160	23,776	79,642	109,105	29,463
Public Recreation Services Fund						
Park fees / park use permits	3,240	2,660	(580)	17,130	17,115	(15)
Park vendor permits	310	272	(38)	16,125	11,100	(5,025)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	6,100	9,225	3,125	8,800	12,149	3,349
Pool and beach fees	1,548	2,434	886	7,151	15,213	8,062
Recreational admin fees	0	0	0	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,118	580	(538)	5,752	4,697	(1,055)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	370	500	130	2,900	2,943	43
Guerrero Stadium / Tiyan Fields	240	1,850	1,610	3,491	7,495	4,004
Tiyan Football / Soccer Field	0	0	0	0	75	75
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	61	61	0	152	152
TOTAL	12,926	17,582	4,656	62,949	74,024	11,075
Public School Library Resources Fund						
School library resources fund	59,655	67,129	7,474	233,187	285,369	52,182
Use of money and property	0	31	31	0	256	256
TOTAL	59,655	67,159	7,504	233,187	285,625	52,438
Safe Streets Fund						
DOC - Safe streets fund	20,000	24,000	4,000	100,000	72,000	(28,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	24,000	4,000	100,000	72,001	(27,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	13,536	0	(13,536)	67,700	55,281	(12,419)
Solid waste bid package fee	150	0	(150)	240	0	(240)
Fee - household collection	671,051	497,534	(173,517)	3,343,377	2,494,269	(849,108)
Fee - compact Ordot tipping fee \$4 cu yd	839,125	799,609	(39,516)	4,723,668	4,454,321	(269,347)
Fee - uncompact Ordot tipping fee \$4 cu yd	37,743	192,150	154,407	190,410	411,600	221,190
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	5,210	0	0	26,050	20,807	(5,243)
Use of money and property	0	44	44	0	401	401
TOTAL	1,566,815	1,489,336	(77,479)	8,351,445	7,436,679	(914,766)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2013

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	376,183	316,449	(59,734)	1,935,147	1,637,750	(297,397)
Use of money and property	0	0	0	0	0	0
TOTAL	376,183	316,449	(59,734)	1,935,147	1,637,750	(297,397)
Tax Collection Enhancement Fund						
Passport fees	57,532	59,038	1,506	221,376	252,949	31,573
Passport expedite fees	2,247	8,091	5,844	12,432	39,146	26,714
Passport expedite mail fees	1,517	1,571	54	6,298	5,806	(493)
Use of money and property	0	0	0	0	0	0
TOTAL	61,296	68,700	7,404	240,106	297,901	57,795
Territorial Education Facilities Fund						
DRT property taxes	10,035,293	9,985,173	(50,120)	15,874,421	11,260,386	(4,614,035)
Penalties and interest	82,046	22,082	(59,964)	388,687	109,217	(279,470)
Real property tax bank fees	1,242	0	(1,242)	2,442	1,456	(986)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	94	94	0	259	259
TOTAL	10,118,581	10,007,350	(111,231)	16,265,550	11,371,317	(4,894,233)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,697,698	2,832,715	135,017	10,390,549	11,494,826	1,104,277
Use of money and property	0	5	5	0	39	39
TOTAL	2,697,698	2,832,721	135,023	10,390,549	11,494,865	1,104,316
Water Protection Fund						
Grading plan review fees	539	0	(539)	4,012	911	(3,101)
Clearing and grubbing permits	4,897	482	(4,415)	15,175	5,625	(9,550)
Stockpiling permits	91	11	(80)	2,575	1,577	(998)
Field citation violations	240	2,500	2,260	1,440	10,583	9,143
Use of money and property	0	0	0	0	0	0
TOTAL	5,767	2,993	(2,774)	23,202	18,696	(4,506)
Water Research and Development Fund						
Well drilling permit	10,425	6,400	(4,025)	30,236	20,500	(9,736)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 10,425	\$ 6,400	\$ (4,025)	\$ 30,236	\$ 20,500	\$ (9,736)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	61,615	61,292	323	66,091	76,548	(10,457)
Use of money and property	0	0	0	0	0	0
TOTAL	61,615	61,292	323	66,091	77,048	(10,957)
Chamorro Land Trust Operations Fund						
Land trust application fees	550	400	150	2,900	2,650	250
Commercial leases / license	59,380	95,096	(35,716)	505,182	563,702	(58,520)
Agriculture / residential land trust lease	(3,460)	396	(3,856)	1,542	1,819	(277)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	165	39	127	799	188	610
TOTAL	56,635	95,931	(39,296)	510,423	588,940	(78,517)
Corrections Revolving Fund						
DOC revolving fund	268,070	53,850	214,220	633,095	177,975	455,120
Use of money and property	0	0	0	0	0	0
TOTAL	268,070	53,850	214,220	633,095	177,975	455,120
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	5,930	(5,930)	32,350	30,870	1,480
Passenger inspection fee - Airport Authority	897,956	895,834	12,123	4,737,411	4,493,855	243,556
Cargo inspection fee - All	22,039	0	22,039	120,654	39,481	81,173
Port inspection fee - single <4000#	480	1,200	(710)	3,585	6,835	(3,250)
Port inspection fee - single >4000#	69,880	83,078	(13,198)	502,232	532,836	(30,604)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	56	(56)	0	122	(122)
Air inspection fee - single <100#	2,970	5,315	(2,345)	19,980	28,165	(8,185)
Air inspection fee - single >100#	6,854	20,053	(13,200)	63,325	72,670	(9,344)
Revenue - other payments	603	8	595	651	39	612
Use of money and property	113	91	22	687	232	455
TOTAL	1,000,906	1,001,565	(660)	5,480,875	5,205,179	275,696
DPW Building and Design Fund						
Building inspection fee	109,475	41,784	67,691	370,109	184,158	185,951
Use of money and property	0	0	0	0	0	0
TOTAL	109,475	41,784	67,691	370,109	184,158	185,951
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	142,731	140,509	2,222	923,592	908,360	15,232
Use of money and property	0	0	0	0	0	0
TOTAL	142,731	140,509	2,222	923,592	908,360	15,232
Environmental Health Fund						
Health permits - business	7,903	4,850	3,054	43,699	44,963	(1,264)
PH registration and penalty	960	0	960	14,560	820	13,740
De-ratting Inspection and certificates	0	0	0	0	0	0
Health certificates	21,384	21,809	(425)	129,815	122,723	7,093
Administrative penalties	900	0	900	6,990	400	6,590
Use of money and property	0	0	0	0	0	0
TOTAL	31,147	26,659	4,489	195,064	168,905	26,159
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	937	(937)	4,186	4,100	86
Fire prevention fees	10,349	2,147	8,202	41,466	23,222	18,243
Other fees	0	14	(14)	56	84	(28)
Ambulance service	28,963	202	28,761	166,743	223	166,520
Fire citations	0	0	0	2,775	0	2,775
TOTAL	39,312	3,300	36,012	215,225	27,629	187,596
Guam Contractors License Board Fund						
Contractors fees	18,678	25,090	(6,412)	81,505	95,791	(14,287)
Use of money and property	61	2	58	639	15	624
TOTAL	18,738	25,092	(6,354)	82,144	95,807	(13,663)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	226,379	202,667	23,712	226,379	202,671	23,708
Use of money and property	8	0	8	157	0	157
TOTAL	226,387	202,667	23,720	226,536	202,671	23,865
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	180,502	170,041	10,461	1,032,442	966,595	65,847
Diesel fuel tax	62,997	53,889	9,107	413,524	425,822	(12,297)
Other fuel tax	25,177	21,524	3,654	165,248	170,127	(4,879)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	366,537	334,611	31,926	2,386,307	2,554,903	(168,596)
Auto surcharge on other fuels	133,270	121,657	11,613	867,621	928,929	(61,309)
Condition for deposit fee penalties	750	0	750	1,750	0	1,750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	769,233	701,721	67,512	4,866,892	5,046,376	(179,484)
Licenses and registrations	803,864	800,669	3,295	3,655,091	4,707,520	(1,052,429)
Use of money and property	251	30	221	1,345	211	1,134
TOTAL	1,573,347	1,502,319	96,580	8,523,327	9,754,107	(1,230,779)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,384	7,318	1,066	45,299	40,752	4,547
Use of money and property	65	2	63	193	10	183
TOTAL	8,449	7,320	1,129	45,492	40,762	4,730
Healthy Futures Funds						
Cigarettes	902,581	875,701	26,880	5,960,651	7,286,687	(1,326,036)
Cigars	2,702	2,838	(136)	13,273	13,160	114
Others	175,122	26,600	148,522	932,509	244,643	687,866
Distilled spirit	46,998	54,864	(7,866)	396,319	302,215	94,104
Vinous beverages	15,484	30,512	(15,028)	171,528	172,493	(966)
Malted fermented beverages	133,695	164,615	(30,920)	808,000	1,010,522	(202,522)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	26	0	25	90	1	89
TOTAL	1,276,607	1,155,129	121,478	8,282,370	9,029,721	(747,351)
Indirect Cost Fund						
Office of the Governor	0	758	(758)	0	758	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	31,533	26,805	4,727	253,831	18,513	235,319
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	12,319	0	12,319	12,319	0	12,319
Dept of Mental Health & Substance Abuse	0	1,982	(1,982)	55,007	52,664	2,343
Department of Labor	1,636	37,176	(35,540)	53,245	37,839	15,406
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	17,798	(17,798)
Guan Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	45,488	66,722	(21,233)	372,386	176,819	195,566
Land Survey Revolving Fund						
Document tax - land survey fee	123,544	218,979	(95,436)	1,174,497	1,063,995	110,502
Rental of government land	2,768	2,768	0	17,372	17,606	(233)
Recording fee	32,086	34,830	(2,744)	182,271	186,952	(4,681)
Application fees	100	0	100	100	0	100
Certificates of document fees	12,700	10,384	2,316	66,278	62,136	4,142
Subpoena fees	40	0	40	40	35	5
Use of money and property	0	0	0	0	0	0
TOTAL	171,237	266,960	(95,723)	1,440,557	1,330,723	109,834
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	49,360	108,844	(59,484)	321,323	392,183	(70,859)
Registration fees - Labor share	21,154	37,254	(16,100)	134,710	158,685	(23,975)
Citation fee - non immigration temp worker	0	32,050	(32,050)	18,750	56,875	(38,125)
Use of money and property	71	19	52	294	67	227
TOTAL	70,585	178,167	(107,582)	475,078	607,810	(132,733)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Accessible parking fees 50%	81,779	0	81,779	81,779	0	81,779
Annual gun business registration / \$600	0	0	0	600	660	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,922	6,645	277	42,958	42,667	291
Police blotter report \$1 1st page / \$.10 each	0	1	(1)	0	61	(61)
Police clearance \$7 / \$1 per copy	16,605	18,334	(1,729)	112,561	101,666	10,895
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	960	(960)	0	1,460	(1,460)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	6,880	6,915	(35)	51,437	37,570	13,867
Non-concealed firearm ID / \$25	4,950	6,285	(1,335)	30,725	23,738	6,987
Concealed firearm ID / \$60	360	300	60	1,860	2,460	(600)
Fingerprinting fee / \$20	2,300	1,720	580	10,625	8,567	2,058
Subpoena fee	0	35	(35)	140	198	(58)
Abstract criminal records / \$15	1,800	1,440	360	9,630	6,885	2,745
Police clearance additional copies	634	0	634	3,984	0	3,984
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	140	100	40	1,070	370	700
Certified copy of records / \$10	0	0	0	20	0	20
Firearm inspection fee / \$5	605	805	(200)	4,650	4,165	485
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	800	0	800	1,975	900	1,075
Use of money and property	0	0	0	0	0	0
TOTAL	123,775	43,540	80,235	354,014	231,367	122,648
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	53,565	72,215	(18,650)	162,670	149,605	13,065
Use of money and property	0	0	0	0	0	0
TOTAL	53,565	72,215	(18,650)	162,670	149,605	13,065
Public Recreation Services Fund						
Park fees / park use permits	2,990	3,855	(865)	20,105	20,985	(880)
Park vendor permits	325	325	0	11,425	16,450	(5,025)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	785	1,700	(915)	12,934	10,500	2,434
Pool and beach fees	3,440	1,995	1,445	18,653	9,146	9,507
Recreational admin fees	0	0	0	3,035	0	3,035
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	895	2,233	(1,338)	5,592	9,585	(3,993)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	240	180	60	3,183	3,080	103
Guerrero Stadium / Tiyan Fields	200	880	(680)	7,695	4,370	3,325
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	75	1	74	227	15	212
TOTAL	8,950	11,169	(2,220)	82,973	74,131	8,842
Public School Library Resources Fund						
School library resources fund	87,506	78,879	8,627	372,875	372,685	190
Use of money and property	39	66	(27)	295	362	(67)
TOTAL	87,545	78,945	8,600	373,170	373,047	123
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
TOTAL	0	0	0	72,001	8,001	64,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	28,336	275,650	(247,314)	83,617	275,650	(192,033)
Solid waste bid package fee	0	45	(45)	0	245	(245)
Fee - household collection	492,569	504,438	(11,869)	2,886,837	3,052,970	(66,133)
Fee - compact Ordod tipping fee \$4 cu yd	848,573	886,769	(38,196)	5,302,895	5,610,438	(307,543)
Fee - uncompact Ordod tipping fee \$4 cu yd	99,691	41,016	58,675	511,291	197,527	313,764
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	9,708	12,394	(2,686)	30,515	12,394	18,121
Use of money and property	120	141	(22)	521	507	14
TOTAL	1,478,997	1,720,454	(241,457)	8,915,676	9,149,731	(234,056)

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 Combined Comparative Statement Of Revenues
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2013	March, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	350,178	334,284	15,894	1,987,927	1,847,731	140,196
Use of money and property	0	0	0	0	0	0
TOTAL	350,178	334,284	15,894	1,987,927	1,847,731	140,196
Tax Collection Enhancement Fund						
Passport fees	77,634	106,154	(28,520)	330,583	362,129	(31,546)
Passport expedite fees	9,873	9,726	147	49,019	47,556	1,463
Passport expedite mail fees	2,074	1,836	238	7,880	9,786	(1,907)
Use of money and property	0	0	0	0	0	0
TOTAL	89,580	117,715	(28,135)	387,481	419,471	(31,990)
Territorial Education Facilities Fund						
DRT property taxes	1,705,876	931,731	774,145	12,966,262	13,106,151	(139,889)
Penalties and interest	58,560	15,669	42,892	167,777	94,355	73,422
Real property tax bank fees	0	0	0	1,456	(1,242)	2,698
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	10	306	(296)	269	484	(215)
TOTAL	1,764,447	947,705	816,741	13,135,764	13,199,748	(63,984)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,629,475	2,292,826	336,650	14,124,302	12,683,374	1,440,928
Use of money and property	9	9	(0)	48	42	6
TOTAL	2,629,484	2,292,835	336,649	14,124,350	12,683,416	1,440,934
Water Protection Fund						
Grading plan review fees	247	376	(130)	1,158	4,389	(3,231)
Clearing and grubbing permits	4,896	4,094	802	10,522	19,269	(8,748)
Stockpiling permits	0	598	(598)	1,577	3,172	(1,596)
Field citation violations	0	10,827	(10,827)	10,583	21,910	(11,327)
Use of money and property	0	0	0	0	0	0
TOTAL	5,143	15,896	(10,753)	23,839	48,741	(24,902)
Water Research and Development Fund						
Well drilling permit	3,850	0	3,850	24,350	6,850	17,500
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,850	\$ 0	\$ 3,850	\$ 24,350	\$ 6,850	\$ 17,500

Note:

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

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	62,653	61,615	(1,038)	84,717	66,091	(18,626)
Use of money and property	0	0	0	0	0	0
TOTAL	62,653	61,615	(1,038)	85,217	66,091	(19,126)
Chamorro Land Trust Operations Fund						
Land trust application fees	600	550	(50)	2,850	2,900	50
Commercial leases / license	91,087	59,380	(31,707)	541,251	505,182	(36,069)
Agriculture / residential land trust lease	396	(3,460)	(3,856)	1,819	1,542	(277)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	165	165	0	799	799
TOTAL	92,083	56,635	(35,448)	565,896	510,423	(55,473)
Corrections Revolving Fund						
DOC revolving fund	41,850	268,070	226,220	129,975	633,095	503,120
Use of money and property	0	0	0	0	0	0
TOTAL	41,850	268,070	226,220	129,975	633,095	503,120
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	5,300	32,350	27,050
Passenger inspection fee - Airport Authority	827,940	897,956	70,016	4,151,111	4,737,411	586,300
Cargo inspection fee - All	12,400	22,039	9,639	39,781	120,654	80,873
Port inspection fee - single <4000#	500	490	(10)	4,455	3,585	(870)
Port inspection fee - single >4000#	63,078	69,880	6,802	396,936	502,232	105,296
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	2,915	2,970	55	19,725	19,980	255
Air inspection fee - single >100#	6,853	6,854	1	47,269	63,325	16,056
Revenue - other payments	700	603	(97)	700	651	(49)
Use of money and property	0	113	113	0	687	687
TOTAL	914,386	1,000,906	86,520	4,665,277	5,480,875	815,598
DPW Building and Design Fund						
Building inspection fee	21,714	109,475	87,761	98,730	370,109	271,379
Use of money and property	0	0	0	0	0	0
TOTAL	21,714	109,475	87,761	98,730	370,109	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	122,288	142,731	20,443	799,040	923,592	124,552
Use of money and property	0	0	0	0	0	0
TOTAL	122,288	142,731	20,443	799,040	923,592	124,552
Environmental Health Fund						
Health permits - business	3,483	7,903	4,420	32,204	43,699	11,495
PH registration and penalty	800	960	160	4,200	14,560	10,360
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	16,109	21,384	5,275	97,180	129,815	32,635
Administrative penalties	700	900	200	700	6,990	6,290
Use of money and property	0	0	0	0	0	0
TOTAL	21,092	31,147	10,055	134,284	195,064	60,780
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	0	0	2,083	4,186	2,103
Fire prevention fees	2,248	10,349	8,101	17,824	41,466	23,642
Other fees	14	0	(14)	83	56	(27)
Ambulance service	0	28,963	28,963	1,400	166,743	165,343
Fire citations	0	0	0	0	2,775	2,775
TOTAL	2,262	39,312	37,050	21,390	215,225	193,835
Guam Contractors License Board Fund						
Contractors fees	31,142	18,678	(12,464)	132,103	81,505	(50,598)
Use of money and property	0	61	61	0	639	639
TOTAL	31,142	18,738	(12,404)	132,103	82,144	(49,959)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	202,667	226,379	23,712	202,671	226,379	23,708
Use of money and property	0	8	8	0	157	157
TOTAL	202,667	226,387	23,720	202,671	226,536	23,865
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	170,041	180,502	10,461	966,596	1,032,442	65,846
Diesel fuel tax	48,360	62,997	14,637	366,816	413,524	46,708
Other fuel tax	19,312	25,177	5,865	146,526	165,248	18,722
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	329,269	366,537	37,268	2,311,240	2,386,307	75,067
Auto surcharge on other fuels	119,714	133,270	13,556	840,324	867,621	27,297
Condition for deposit fee penalties	0	750	750	0	1,750	1,750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	686,696	769,233	82,537	4,631,502	4,866,892	235,390
Licenses and registrations	513,413	803,864	290,451	3,884,584	3,655,091	(229,493)
Use of money and property	0	251	251	0	1,345	1,345
TOTAL	1,200,109	1,573,347	373,238	8,516,086	8,523,327	7,241
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,530	8,384	854	42,024	45,299	3,275
Use of money and property	0	65	65	0	193	193
TOTAL	7,530	8,449	919	42,024	45,492	3,468
Healthy Futures Funds						
Cigarettes	915,701	902,581	(13,120)	7,078,487	5,960,651	(1,117,836)
Cigars	2,838	2,702	(136)	15,060	13,273	(1,787)
Others	94,600	175,122	80,522	462,643	932,509	469,866
Distilled spirit	46,864	46,998	134	1,332,215	396,319	(935,896)
Vinous beverages	15,512	15,484	(28)	177,494	171,528	(5,966)
Malted fermented beverages	33,614	133,695	100,081	830,822	808,000	(22,822)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	26	26	0	90	90
TOTAL	1,109,129	1,276,607	167,478	9,896,721	8,282,370	(1,614,351)
Indirect Cost Fund						
Office of the Governor	758	0	(758)	758	0	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	126,805	31,533	(95,272)	675,220	253,831	(421,389)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	12,500	12,319	(181)	12,500	12,319	(181)
Dept of Mental Health & Substance Abuse	1,982	0	(1,982)	52,664	55,007	2,343
Department of Labor	24,677	1,636	(23,041)	40,838	53,245	12,407
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	17,798	0	(17,798)
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	166,722	45,488	(121,234)	852,526	372,385	(480,140)
Land Survey Revolving Fund						
Document tax - land survey fee	256,579	123,544	(133,036)	1,407,295	1,174,497	(232,798)
Rental of government land	2,768	2,768	(0)	16,908	17,372	464
Recording fee	34,830	32,086	(2,744)	187,951	182,271	(5,681)
Application fees	0	100	100	0	100	100
Certificates of document fees	12,783	12,700	(83)	78,569	66,278	(12,292)
Subpoena fees	34	40	6	170	40	(130)
Use of money and property	0	0	0	0	0	0
TOTAL	306,994	171,237	(135,757)	1,690,893	1,440,557	(250,336)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	168,844	49,360	(119,484)	752,183	321,323	(430,860)
Registration fees - Labor share	40,682	21,154	(19,528)	199,253	134,710	(64,543)
Citation fee - non immigration temp worker	34,050	0	(34,050)	105,875	18,750	(87,125)
Use of money and property	0	71	71	0	294	294
TOTAL	243,576	70,585	(172,991)	1,057,311	475,078	(582,233)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Accessible parking fees 50%	0	81,779	81,779	0	81,779	81,779
Annual gun business registration / \$600	0	0	0	660	600	(60)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,645	6,922	277	42,067	42,958	891
Police blotter report \$1 1st page / \$.10 each	1	0	(1)	61	0	(61)
Police clearance \$7 / \$1 per copy	18,334	16,605	(1,729)	99,346	112,561	13,215
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	260	0	(260)	760	0	(760)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	10,581	6,880	(3,701)	61,489	51,437	(10,052)
Non-concealed firearm ID / \$25	6,757	4,950	(1,807)	30,070	30,725	655
Concealed firearm ID / \$60	300	360	60	2,780	1,860	(920)
Fingerprinting fee / \$20	2,220	2,300	80	9,107	10,625	1,518
Subpoena fee	35	0	(35)	242	140	(102)
Abstract criminal records / \$15	1,440	1,800	360	6,885	9,630	2,745
Police clearance additional copies	210	634	424	1,250	3,984	2,734
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	100	140	40	620	1,070	450
Certified copy of records / \$10	10	0	(10)	50	20	(30)
Firearm inspection fee / \$5	805	605	(200)	4,264	4,650	386
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	800	800	0	1,800	1,975	175
Use of money and property	0	0	0	0	0	0
TOTAL	48,498	123,775	75,277	261,451	354,014	92,563
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	72,664	53,565	(19,099)	152,306	162,670	10,364
Use of money and property	0	0	0	0	0	0
TOTAL	72,664	53,565	(19,099)	152,306	162,670	10,364
Public Recreation Services Fund						
Park fees / park use permits	2,955	2,990	35	20,085	20,105	20
Park vendor permits	325	325	0	16,450	11,425	(5,025)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	1,700	785	(915)	10,500	12,934	2,434
Pool and beach fees	2,895	3,440	545	10,046	18,653	8,607
Recreational admin fees	0	0	0	1,600	3,035	1,435
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,233	895	(1,338)	7,985	5,592	(2,393)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	180	240	60	3,080	3,183	103
Guerrero Stadium / Tiyan Fields	880	200	(680)	4,371	7,695	3,324
Tiyan Football / Soccer Field	0	0	0	0	75	75
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	75	75	0	227	227
TOTAL	11,168	8,950	(2,218)	74,117	82,973	8,856
Public School Library Resources Fund						
School library resources fund	66,755	87,506	20,751	299,942	372,875	72,933
Use of money and property	0	39	39	0	295	295
TOTAL	66,755	87,545	20,790	299,942	373,170	73,228
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	120,000	72,000	(48,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	0	(20,000)	120,000	72,001	(47,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	275,650	28,336	(247,314)	343,350	83,617	(259,733)
Solid waste bid package fee	45	0	(45)	285	0	(285)
Fee - household collection	670,187	492,569	(177,618)	4,013,564	2,986,837	(1,026,727)
Fee - compact Ordot tipping fee \$4 cu yd	851,769	848,573	(3,196)	5,575,437	5,302,895	(272,542)
Fee - uncompact Ordot tipping fee \$4 cu yd	76,016	99,691	23,675	266,426	511,291	244,865
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	12,394	9,708	0	38,444	30,515	0
Use of money and property	0	120	0	0	521	0
TOTAL	1,886,061	1,478,997	(404,498)	10,237,506	8,915,676	(1,314,421)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	418,624	350,178	(68,446)	2,353,771	1,987,927	(365,844)
Use of money and property	0	0	0	0	0	0
TOTAL	418,624	350,178	(68,446)	2,353,771	1,987,927	(365,844)
Tax Collection Enhancement Fund						
Passport fees	63,154	77,634	14,480	284,530	330,583	46,053
Passport expedite fees	3,726	9,873	6,147	16,158	49,019	32,861
Passport expedite mail fees	1,505	2,074	569	7,803	7,880	77
Use of money and property	0	0	0	0	0	0
TOTAL	68,385	89,580	21,195	308,491	387,481	78,990
Territorial Education Facilities Fund						
DRT property taxes	3,136,773	1,705,876	(1,430,897)	19,011,194	12,966,262	(6,044,932)
Penalties and interest	75,669	58,560	(17,109)	464,356	167,777	(296,579)
Real property tax bank fees	300	0	(300)	2,742	1,456	(1,286)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	10	10	0	269	269
TOTAL	3,212,742	1,764,447	(1,448,295)	19,478,292	13,135,764	(6,342,528)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,292,826	2,629,475	336,649	12,683,375	14,124,302	1,440,927
Use of money and property	0	9	9	0	48	48
TOTAL	2,292,826	2,629,484	336,658	12,683,375	14,124,350	1,440,975
Water Protection Fund						
Grading plan review fees	376	247	(129)	4,388	1,158	(3,230)
Clearing and grubbing permits	4,094	4,896	802	19,269	10,522	(8,747)
Stockpiling permits	598	0	(598)	3,173	1,577	(1,596)
Field citation violations	650	0	(650)	2,090	10,583	8,493
Use of money and property	0	0	0	0	0	0
TOTAL	5,718	5,143	(575)	28,920	23,839	(5,081)
Water Research and Development Fund						
Well drilling permit	4,675	3,850	(825)	34,911	24,350	(10,561)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,675	\$ 3,850	\$ (825)	\$ 34,911	\$ 24,350	\$ (10,561)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ (500)
Penalty - excess emission / \$1,000	100	6,614	(6,514)	66,191	83,162	(16,971)
Use of money and property	0	0	0	0	0	0
TOTAL	100	6,614	(6,514)	66,191	83,662	(17,471)
Chamorro Land Trust Operations Fund						
Land trust application fees	750	400	350	3,650	3,050	600
Commercial leases / license	107,487	85,105	22,383	612,669	648,806	(36,137)
Agriculture / residential land trust lease	318	384	(66)	1,860	2,203	(343)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	20,581	(20,581)
Use of money and property	167	45	122	966	233	733
TOTAL	108,722	85,933	22,789	619,145	674,873	(55,728)
Corrections Revolving Fund						
DOC revolving fund	132,075	195,525	(63,450)	765,170	373,500	391,670
Use of money and property	0	0	0	0	0	0
TOTAL	132,075	195,525	(63,450)	765,170	373,500	391,670
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	19,310	22,520	(3,210)	51,660	53,390	(1,730)
Passenger inspection fee - Airport Authority	629,360	506,504	122,856	5,366,772	5,000,359	366,413
Cargo inspection fee - All	24,130	14,498	9,632	144,784	53,979	90,805
Port inspection fee - single <4000#	595	755	(160)	4,180	7,590	(3,410)
Port inspection fee - single >4000#	81,478	88,573	(7,096)	583,710	621,410	(37,700)
Port inspection fee - multi <4000#	0	0	0	0	75	(75)
Port inspection fee - multi >4000#	0	0	0	0	122	(122)
Air inspection fee - single <100#	3,210	3,535	(325)	23,190	31,700	(8,510)
Air inspection fee - single >100#	8,659	9,330	(671)	71,985	82,000	(10,015)
Revenue - other payments	9	7	2	659	46	614
Use of money and property	203	68	135	890	300	590
TOTAL	766,954	645,790	121,164	6,247,829	5,850,970	396,859
DPW Building and Design Fund						
Building inspection fee	130,163	312,407	(182,244)	500,272	496,565	3,707
Use of money and property	0	0	0	0	0	0
TOTAL	130,163	312,407	(182,244)	500,272	496,565	3,707
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	172,083	180,080	(7,997)	1,095,675	1,088,440	7,234
Use of money and property	0	0	0	0	0	0
TOTAL	172,083	180,080	(7,997)	1,095,675	1,088,440	7,234
Environmental Health Fund						
Health permits - business	4,081	4,786	(705)	47,780	49,749	(1,969)
PH registration and penalty	270	740	(470)	14,830	1,560	13,270
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	22,621	21,271	1,350	152,436	143,994	8,443
Administrative penalties	2,200	0	2,200	9,190	400	8,790
Use of money and property	0	0	0	0	0	0
TOTAL	29,172	26,797	2,375	224,236	195,702	28,534
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,158	177	981	5,344	4,277	1,067
Fire prevention fees	9,308	5,219	4,089	50,774	28,441	22,333
Other fees	0	14	(14)	56	98	(42)
Ambulance service	153,389	1,422	151,967	320,132	1,645	318,487
Fire citations	0	0	0	2,775	0	2,775
TOTAL	163,855	6,832	157,024	379,080	34,461	344,620
Guam Contractors License Board Fund						
Contractors fees	29,755	23,627	6,128	111,260	119,418	(8,159)
Use of money and property	71	3	68	710	18	692
TOTAL	29,826	23,630	6,196	111,970	119,437	(7,467)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	66,184	61,829	4,355	292,563	264,500	28,063
Use of money and property	31	0	31	188	0	188
TOTAL	66,215	61,829	4,386	292,751	264,500	28,251
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	204,574	184,916	19,658	1,237,015	1,151,511	85,505
Diesel fuel tax	61,602	133,772	(72,170)	475,126	559,593	(84,467)
Other fuel tax	24,619	53,470	(28,851)	189,867	223,597	(33,730)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	421,842	422,186	(344)	2,808,149	2,977,089	(168,940)
Auto surcharge on other fuels	153,380	153,496	(115)	1,021,001	1,082,425	(61,424)
Condition for deposit fee penalties	250	1,500	(1,250)	2,000	1,500	500
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	866,266	949,339	(83,072)	5,733,158	5,995,715	(262,557)
Licenses and registrations	845,050	768,522	76,528	4,500,141	5,476,042	(975,901)
Use of money and property	712	26	686	2,057	237	1,821
TOTAL	1,712,029	1,717,887	96,580	10,235,356	11,471,994	(1,236,638)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,648	8,307	(659)	52,947	49,059	3,888
Use of money and property	67	2	65	251	12	248
TOTAL	7,715	8,309	(594)	53,208	49,071	4,136
Healthy Futures Funds						
Cigarettes	1,134,920	111,631	1,023,289	7,095,571	7,398,318	(302,747)
Cigars	374	0	374	13,647	13,160	488
Others	39,071	37,226	1,845	971,580	281,869	689,711
Distilled spirit	51,587	43,560	8,027	447,906	345,775	102,130
Vinous beverages	34,070	43,877	(9,806)	205,598	216,370	(10,772)
Malted fermented beverages	173,875	166,559	7,316	981,875	1,177,081	(195,206)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	48	0	48	139	1	138
TOTAL	1,433,946	402,853	1,031,093	9,716,316	9,432,574	283,742
Indirect Cost Fund						
Office of the Governor	0	0	0	0	758	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	(7,248)	48,218	(55,466)
Dept of Public Health & Social Service	131,961	47,975	83,986	385,793	66,488	319,305
Guam Public Library System	0	0	0	5,231	1,030	4,201
Department of Youth Affairs	0	0	0	12,319	0	12,319
Dept of Mental Health & Substance Abuse	0	0	0	55,007	52,664	2,343
Department of Labor	14,623	26,711	(12,088)	67,868	64,550	3,318
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	17,798	(17,798)
Guam Energy Office	121,502	0	121,502	121,502	0	121,502
Council of Arts & Humanities	(2,451)	0	(2,451)	(2,451)	0	(2,451)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	265,635	74,686	190,949	638,021	251,505	386,515
Land Survey Revolving Fund						
Document tax - land survey fee	434,300	148,138	286,163	1,608,797	1,212,133	396,664
Rental of government land	2,768	2,768	(0)	20,140	20,373	(233)
Recording fee	32,804	29,486	3,318	215,075	216,438	(1,363)
Application fees	(100)	0	(100)	0	0	0
Certificates of document fees	12,049	10,837	1,212	78,326	72,973	5,353
Subpoena fees	0	0	0	40	35	5
Use of money and property	0	0	0	0	0	0
TOTAL	481,820	191,228	290,592	1,922,377	1,521,952	400,426
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	91,416	58,240	33,175	412,739	450,423	(37,684)
Registration fees - Labor share	39,178	24,960	14,218	173,888	183,645	(9,757)
Citation fee - non immigration temp worker	3,300	0	3,300	22,050	56,875	(34,825)
Use of money and property	34	34	0	328	101	227
TOTAL	133,927	83,234	50,693	609,005	691,044	(82,039)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Police Services Fund						
Accessible parking fees 50%	0	0	0	81,779	0	81,779
Annual gun business registration / \$600	600	0	600	1,200	660	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,200	6,204	996	50,158	48,871	1,287
Police blotter report \$1 1st page / \$.10 each	0	3	(3)	0	64	(64)
Police clearance \$7 / \$1 per copy	17,633	14,918	2,715	130,194	116,584	13,610
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	0	1,460	(1,460)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,060	5,730	5,330	62,497	43,300	19,197
Non-concealed firearm ID / \$25	5,625	4,430	1,195	36,350	28,168	8,182
Concealed firearm ID / \$60	300	240	60	2,160	2,700	(540)
Fingerprinting fee / \$20	2,540	1,400	1,140	13,165	9,967	3,198
Subpoena fee	35	35	0	175	233	(58)
Abstract criminal records / \$15	1,815	1,290	525	11,445	8,175	3,270
Police clearance additional copies	680	0	680	4,664	0	4,664
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	170	45	125	1,240	415	825
Certified copy of records / \$10	0	0	0	20	0	20
Firearm inspection fee / \$5	1,020	650	370	5,670	4,815	855
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	0	0	0	1,975	900	1,075
Use of money and property	0	0	0	0	0	0
TOTAL	48,678	34,945	13,733	402,692	266,312	136,381
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	51,575	75,920	(24,345)	214,245	225,525	(11,280)
Use of money and property	0	0	0	0	0	0
TOTAL	51,575	75,920	(24,345)	214,245	225,525	(11,280)
Public Recreation Services Fund						
Park fees / park use permits	2,880	3,580	(700)	22,985	24,565	(1,580)
Park vendor permits	300	320	(20)	11,725	16,770	(5,045)
Community programs fees	0	0	0	50	0	50
Paseo Stadium fees	315	1,300	(985)	13,249	11,800	1,449
Pool and beach fees	4,184	4,140	44	22,837	13,286	9,551
Recreational admin fees	500	0	500	3,535	0	3,535
Youth Center fees	0	165	(165)	0	165	(165)
Guam Sports Complex	720	485	235	6,312	10,070	(3,759)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	420	743	(323)	3,603	3,823	(220)
Guerrero Stadium / Tiyan Fields	215	225	(10)	7,910	4,595	3,315
Tiyan Football / Soccer Field	0	0	0	75	0	75
Baseball fields: Ypaopao	0	95	(95)	0	95	(95)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	78	2	76	305	17	288
TOTAL	9,612	11,055	(1,443)	92,585	85,186	7,399
Public School Library Resources Fund						
School library resources fund	98,637	84,920	13,717	471,512	457,605	13,907
Use of money and property	46	95	(49)	341	457	(116)
TOTAL	98,683	85,015	13,668	471,853	458,062	13,791
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	72,000	8,000	64,000
Use of money and property	0	0	0	1	1	(0)
TOTAL	0	0	0	72,001	8,001	64,000
Solid Waste Operations Fund						
Tipping fee settlement Lagu	14,345	12,986	1,360	97,963	288,636	(190,673)
Solid waste bid package fee	0	0	0	0	245	(245)
Fee - household collection	498,162	505,950	(7,788)	3,485,000	3,558,920	(73,920)
Fee - compact Ordot tipping fee \$4 cu yd	847,198	821,364	25,834	6,150,093	6,431,802	(281,709)
Fee - uncompact Ordot tipping fee \$4 cu yd	124,828	39,955	84,873	636,119	237,483	398,637
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	4,676	6,036	(1,360)	35,191	18,430	16,761
Use of money and property	50	54	(4)	571	561	10
TOTAL	1,489,260	1,386,345	102,915	10,404,936	10,536,076	(131,140)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2013	April, 2012	Increase (Decrease)	Fiscal Year 2013	Fiscal Year 2012	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	366,814	259,588	107,227	2,354,742	2,107,319	247,423
Use of money and property	0	0	0	0	0	0
TOTAL	366,814	259,588	107,227	2,354,742	2,107,319	247,423
Tax Collection Enhancement Fund						
Passport fees	86,326	38,101	48,225	416,909	400,230	16,679
Passport expedite fees	12,312	9,819	2,493	61,330	57,375	3,955
Passport expedite mail fees	2,183	2,029	154	10,063	11,815	(1,753)
Use of money and property	0	0	0	0	0	0
TOTAL	100,820	49,949	50,871	488,301	469,420	18,881
Territorial Education Facilities Fund						
DRT property taxes	4,236,068	5,076,692	(840,624)	17,202,330	18,182,842	(980,513)
Penalties and interest	61,541	44,813	16,729	229,319	139,168	90,150
Real property tax bank fees	(300)	0	(300)	1,156	(1,242)	2,398
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	177	162	14	446	647	(201)
TOTAL	4,297,486	5,121,667	(824,181)	17,433,250	18,321,415	(888,165)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,703,358	2,424,740	278,618	16,827,660	15,108,114	1,719,546
Use of money and property	9	5	4	57	47	10
TOTAL	2,703,367	2,424,746	278,622	16,827,717	15,108,162	1,719,556
Water Protection Fund						
Grading plan review fees	135	1,825	(1,690)	1,293	6,214	(4,922)
Clearing and grubbing permits	25,718	7,572	18,146	36,239	26,841	9,398
Stockpiling permits	783	6,808	(6,025)	2,360	9,981	(7,621)
Field citation violations	0	11,910	(11,910)	10,583	33,821	(23,238)
Use of money and property	0	0	0	0	0	0
TOTAL	26,636	28,116	(1,480)	50,475	76,857	(26,382)
Water Research and Development Fund						
Well drilling permit	38,650	0	38,650	63,000	6,850	56,150
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 38,650	\$ 0	\$ 38,650	\$ 63,000	\$ 6,850	\$ 56,150

Note:

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

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ (500)
Penalty - excess emission / \$1,000	7,975	100	(7,875)	92,692	66,191	(26,501)
Use of money and property	0	0	0	0	0	0
TOTAL	7,975	100	(7,875)	93,192	66,191	(27,001)
Chamorro Land Trust Operations Fund						
Land trust application fees	400	750	350	3,250	3,650	400
Commercial leases / license	81,396	107,487	26,091	622,647	612,669	(9,978)
Agriculture / residential land trust lease	284	318	34	2,103	1,860	(243)
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	19,976	0	(19,976)
Use of money and property	0	167	167	0	966	966
TOTAL	82,080	108,722	26,642	647,976	619,145	(28,831)
Corrections Revolving Fund						
DOC revolving fund	129,525	132,075	2,550	259,500	765,170	505,670
Use of money and property	0	0	0	0	0	0
TOTAL	129,525	132,075	2,550	259,500	765,170	505,670
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	19,310	19,310	5,300	51,660	46,360
Passenger inspection fee - Airport Authority	446,710	629,360	182,650	4,597,821	5,366,772	768,951
Cargo inspection fee - All	4,498	24,130	19,632	44,279	144,784	100,505
Port inspection fee - single <4000#	555	595	40	5,010	4,180	(830)
Port inspection fee - single >4000#	68,573	81,478	12,905	465,509	583,710	118,201
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	3,135	3,210	75	22,860	23,190	330
Air inspection fee - single >100#	8,630	8,659	29	55,899	71,985	16,086
Revenue - other payments	0	9	9	700	659	(41)
Use of money and property	0	203	203	0	890	890
TOTAL	532,101	766,954	234,853	5,197,378	6,247,829	1,050,451
DPW Building and Design Fund						
Building inspection fee	252,336	130,163	(122,173)	351,066	500,272	149,206
Use of money and property	0	0	0	0	0	0
TOTAL	252,336	130,163	(122,173)	351,066	500,272	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	161,854	172,083	10,229	960,894	1,095,675	134,781
Use of money and property	0	0	0	0	0	0
TOTAL	161,854	172,083	10,229	960,894	1,095,675	134,781
Environmental Health Fund						
Health permits - business	4,019	4,081	62	36,223	47,780	11,557
PH registration and penalty	200	270	70	4,400	14,830	10,430
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	16,270	22,621	6,351	113,450	152,436	38,986
Administrative penalties	0	2,200	2,200	700	9,190	8,490
Use of money and property	0	0	0	0	0	0
TOTAL	20,489	29,172	8,683	154,773	224,236	69,463
Fire, Life & Medical Emergency Fund						
Transport / standby fees	191	1,158	967	2,274	5,344	3,070
Fire prevention fees	4,383	9,308	4,925	22,207	50,774	28,567
Other fees	0	0	0	83	56	(27)
Ambulance service	0	153,389	153,389	1,400	320,132	318,732
Fire citations	0	0	0	0	2,775	2,775
TOTAL	4,574	163,855	159,281	25,964	379,080	353,116
Guam Contractors License Board Fund						
Contractors fees	29,678	29,755	77	161,781	111,260	(50,521)
Use of money and property	0	71	71	0	710	710
TOTAL	29,678	29,826	148	161,781	111,970	(49,811)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	61,829	66,184	4,355	264,500	292,563	28,063
Use of money and property	0	31	31	0	188	188
TOTAL	61,829	66,215	4,386	264,500	292,751	28,251
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	184,916	204,574	19,658	1,151,512	1,237,015	85,503
Diesel fuel tax	119,851	61,602	(58,250)	486,667	475,126	(11,541)
Other fuel tax	47,902	24,619	(23,283)	194,428	189,867	(4,561)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	363,046	421,842	58,796	2,674,286	2,808,149	133,863
Auto surcharge on other fuels	131,990	153,380	21,390	972,314	1,021,001	48,687
Condition for deposit fee penalties	0	250	250	0	2,000	2,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	847,705	866,266	18,561	5,479,207	5,733,158	253,951
Licenses and registrations	781,366	845,050	63,684	4,665,950	4,500,141	(165,809)
Use of money and property	0	712	712	0	2,057	2,057
TOTAL	1,629,071	1,712,029	82,958	10,145,157	10,235,356	90,199
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,519	7,648	(871)	50,543	52,947	2,404
Use of money and property	0	67	67	0	261	261
TOTAL	8,519	7,715	(804)	50,543	53,208	2,665
Healthy Futures Funds						
Cigarettes	485,031	1,134,920	649,889	7,563,518	7,095,571	(467,947)
Cigars	275	374	99	15,335	13,647	(1,688)
Others	38,226	39,071	845	500,869	971,580	470,711
Distilled spirit	51,560	51,587	27	1,383,775	447,906	(935,869)
Vinous beverages	33,877	34,070	193	211,371	205,598	(5,773)
Malted fermented beverages	162,881	173,875	10,994	993,703	981,875	(11,828)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	48	48	0	139	139
TOTAL	771,850	1,433,946	662,096	10,668,571	9,716,316	(952,255)
Indirect Cost Fund						
Office of the Governor	0	0	0	758	0	(758)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	48,217	(7,248)	(55,465)
Dept of Public Health & Social Service	130,975	131,961	986	806,195	385,793	(420,402)
Guam Public Library System	0	0	0	4,531	5,231	700
Department of Youth Affairs	0	0	0	12,500	12,319	(181)
Dept of Mental Health & Substance Abuse	0	0	0	52,664	55,007	2,343
Department of Labor	13,711	14,623	912	54,549	67,868	13,319
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	17,798	0	(17,798)
Guan Energy Office	30,000	121,502	91,502	30,000	121,502	91,502
Council of Arts & Humanities	0	(2,451)	(2,451)	0	(2,451)	(2,451)
Use of money and property	0	0	0	0	0	0
TOTAL	174,686	265,635	90,949	1,027,212	638,021	(389,191)
Land Survey Revolving Fund						
Document tax - land survey fee	188,138	434,300	246,162	1,595,433	1,608,797	13,364
Rental of government land	2,768	2,768	(0)	19,676	20,140	464
Recording fee	29,486	32,804	3,318	217,437	215,075	(2,363)
Application fees	0	(100)	(100)	0	0	0
Certificates of document fees	10,837	12,049	1,212	89,406	78,326	(11,080)
Subpoena fees	34	0	(34)	204	40	(164)
Use of money and property	0	0	0	0	0	0
TOTAL	231,263	481,820	250,557	1,922,156	1,922,377	221
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	118,240	91,416	(26,824)	870,423	412,739	(457,684)
Registration fees - Labor share	28,388	39,178	10,790	227,641	173,888	(53,753)
Citation fee - non immigration temp worker	13,400	3,300	(10,100)	119,275	22,050	(97,225)
Use of money and property	0	34	34	0	328	328
TOTAL	160,028	133,927	(26,101)	1,217,339	609,005	(608,334)

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	81,779	81,779
Annual gun business registration / \$600	0	600	600	660	1,200	540
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	6,204	7,200	996	48,271	50,158	1,887
Police blotter report \$1 1st page / \$.10 each	3	0	(3)	64	0	(64)
Police clearance \$7 / \$1 per copy	14,918	17,633	2,715	114,264	130,194	15,930
Filing record - security officer / \$75	0	0	0	0	0	0
Firearm trainers / \$500	0	0	0	760	0	(760)
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,896	11,060	1,164	71,385	62,497	(8,888)
Non-concealed firearm ID / \$25	4,902	5,625	723	34,972	36,350	1,378
Concealed firearm ID / \$60	240	300	60	3,020	2,160	(860)
Fingerprinting fee / \$20	1,400	2,540	1,140	10,507	13,165	2,658
Subpoena fee	35	35	0	277	175	(102)
Abstract criminal records / \$15	1,290	1,815	525	8,175	11,445	3,270
Police clearance additional copies	220	680	460	1,470	4,664	3,194
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	45	170	125	665	1,240	575
Certified copy of records / \$10	10	0	(10)	60	20	(40)
Firearm inspection fee / \$5	650	1,020	370	4,914	5,670	756
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	100	0	(100)	1,900	1,975	75
Use of money and property	0	0	0	0	0	0
TOTAL	39,913	48,678	8,765	301,364	402,692	101,328
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	76,369	51,575	(24,794)	228,675	214,245	(14,430)
Use of money and property	0	0	0	0	0	0
TOTAL	76,369	51,575	(24,794)	228,675	214,245	(14,430)
Public Recreation Services Fund						
Park fees / park use permits	3,580	2,880	(700)	23,665	22,985	(680)
Park vendor permits	320	300	(20)	16,770	11,725	(5,045)
Community programs fees	0	0	0	0	50	50
Paseo Stadium fees	1,300	315	(985)	11,800	13,249	1,449
Pool and beach fees	4,140	4,184	44	14,186	22,837	8,651
Recreational admin fees	0	500	500	1,600	3,535	1,935
Youth Center fees	165	0	(165)	165	0	(165)
Guam Sports Complex	485	720	235	8,470	6,312	(2,158)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	743	420	(323)	3,823	3,603	(220)
Guerrero Stadium / Tiyan Fields	225	215	(10)	4,596	7,910	3,314
Tiyan Football / Soccer Field	0	0	0	0	75	75
Baseball fields: Ypaopao	95	0	(95)	95	0	(95)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	78	78	0	305	305
TOTAL	11,053	9,612	(1,441)	85,170	92,585	7,415
Public School Library Resources Fund						
School library resources fund	72,796	98,637	25,841	372,738	471,512	98,774
Use of money and property	0	46	46	0	341	341
TOTAL	72,796	98,683	25,887	372,738	471,853	99,115
Safe Streets Fund						
DOC - Safe streets fund	20,000	0	(20,000)	140,000	72,000	(68,000)
Use of money and property	0	0	0	0	1	1
TOTAL	20,000	0	(20,000)	140,000	72,001	(67,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	12,986	14,345	1,359	356,336	97,963	(258,373)
Solid waste bid package fee	30	0	(30)	315	0	(315)
Fee - household collection	671,699	498,162	(173,537)	4,685,263	3,485,000	(1,200,263)
Fee - compact Ordod tipping fee \$4 cu yd	821,364	847,198	25,834	6,396,801	6,150,093	(246,708)
Fee - uncompact Ordod tipping fee \$4 cu yd	39,955	124,828	84,873	306,381	636,119	329,738
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest from settlement Lagu	6,036	4,676	(1,360)	44,480	35,191	(9,289)
Use of money and property	0	50	50	0	571	571
TOTAL	1,552,070	1,489,260	(61,500)	11,789,576	10,404,936	(1,375,922)

6/7/2013

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

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	343,928	366,814	22,886	2,697,699	2,354,742	(342,957)
Use of money and property	0	0	0	0	0	0
TOTAL	343,928	366,814	22,886	2,697,699	2,354,742	(342,957)
Tax Collection Enhancement Fund						
Passport fees	69,101	86,326	17,225	353,631	416,909	63,278
Passport expedite fees	3,819	12,312	8,493	19,977	61,330	41,353
Passport expedite mail fees	1,699	2,183	484	9,502	10,063	561
Use of money and property	0	0	0	0	0	0
TOTAL	74,619	100,820	26,201	383,110	488,301	105,191
Territorial Education Facilities Fund						
DRT property taxes	6,276,692	4,236,068	(2,040,624)	25,287,886	17,202,330	(8,085,556)
Penalties and interest	104,813	61,541	(43,272)	569,169	229,319	(339,850)
Real property tax bank fees	300	(300)	(600)	3,042	1,156	(1,886)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	177	177	0	446	446
TOTAL	6,381,805	4,297,486	(2,084,319)	25,860,097	17,433,250	(8,426,847)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,424,740	2,703,358	278,618	15,108,115	16,827,660	1,719,545
Use of money and property	0	9	9	0	57	57
TOTAL	2,424,740	2,703,367	278,627	15,108,115	16,827,717	1,719,602
Water Protection Fund						
Grading plan review fees	1,825	135	(1,690)	6,213	1,293	(4,920)
Clearing and grubbing permits	6,572	25,718	19,146	25,841	36,239	10,398
Stockpiling permits	6,396	783	(5,613)	9,569	2,360	(7,209)
Field citation violations	450	0	(450)	2,540	10,583	8,043
Use of money and property	0	0	0	0	0	0
TOTAL	15,243	26,636	11,393	44,163	50,475	6,312
Water Research and Development Fund						
Well drilling permit	4,675	38,650	33,975	39,586	63,000	23,414
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,675	\$ 38,650	\$ 33,975	\$ 39,586	\$ 63,000	\$ 23,414