BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
ACTING DIRECTOR

LESTER L. CARLSON JR.
DEPUTY DIRECTOR

FEB 2 0 2015

The Honorable Judith Won Pat
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
Thirty-Third Guam Legislature
155 Hesler Place
Hagåtnå, Guam 96910

Vice Speaker Benjamin J.F. Cruz
Date: 2/20/15 Time: 4:06pm
File No.: N/A
Received By:

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, Tourist Attraction Fund, Healthy Futures Fund, and Customs and Quarantine Fund for Fiscal Year 2015 for the month ending January 31, 2015 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13 and Section 17, Chapter 12, Public Law 32-181.

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.

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: M.B.
DATE: 2/20/2015
TIME: 4:06 ☐AM ☒PM

Sincerely,

JOSE S. CALVO

Certification of Information Contained in Attachment A
Jose S. Calvo, Acting Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of the Vice Speaker
Office of Public Accountability

Office of the Speaker
Judith T. Won Pat, Ed.D
Date: 02-20-15
Time: 4:08 pm
Received By:

Government of Guam
FY 2015 Special Revenue Fund Tracking
For the month ending January 31, 2015
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	*Healthy Futures* 602	*C&Q Inspections Services* 209
FY 2015 (Oct 14-Sept 15)							
(A) October	Actual	1,522,062	1,567,460	208,151	2,776,995	1,312,296	902,317
(B) November	Actual	1,481,355	1,432,111	75,359	2,771,265	779,742	1,002,379
(C) December	Actual	1,617,590	1,934,053	164,528	2,465,697	875,249	1,070,423
(D) January	Actual	1,698,015	1,521,269	94,341	3,552,404	903,351	1,029,682
(E) February	Forecast	1,416,053	1,567,947	926,744	3,562,330	1,264,704	1,389,989
(F) March	Forecast	1,752,204	1,614,538	2,578,577	3,606,363	1,116,452	1,483,628
(G) April	Forecast	1,720,599	1,620,332	13,461,924	2,298,227	819,083	815,958
(H) May	Forecast	1,373,156	1,683,420	7,785,790	2,573,912	1,307,808	1,064,688
(I) June	Forecast	1,752,522	1,617,540	794,333	1,765,299	1,166,110	797,764
(J) July	Forecast	1,408,706	1,639,376	1,725,634	2,522,934	1,799,769	1,215,853
(K) August	Forecast	1,625,909	1,763,271	439,370	2,983,514	1,259,354	1,325,385
(L) September	Forecast	1,405,913	1,452,832	449,990	3,785,149	2,912,803	1,433,049
(M) **Tracking FY2015**		**18,774,083**	**19,414,148**	**28,704,741**	**34,664,090**	**15,516,721**	**13,531,115**
(N) **Public Law 32-181**		**18,401,207**	**19,610,527**	**28,568,285**	**34,500,000**	**16,207,946**	**14,226,288**
(O) **Overage/(Shortage)**	(M-N)	**372,876**	**(196,379)**	**136,456**	**164,090**	**(691,225)**	**(695,173)**

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

DRAFT

2/11/2015 DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	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	8,039	3,219	4,820	8,937	91,553	(82,616)
Use of money and property	0	0	0	0	0	0
TOTAL	8,039	3,219	4,820	8,937	91,553	(82,616)
Chamorro Land Trust Operations Fund						
Land trust application fees	300	50	250	1,400	1,250	150
Commercial leases / license	45,543	67,515	(21,972)	552,179	258,765	293,414
Agriculture / residential land trust lease	853	384	469	1,604	787	817
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	179	(179)	481	717	(236)
TOTAL	46,696	68,128	(21,432)	555,664	261,519	294,145
Corrections Revolving Fund						
DOC revolving fund	49,275	183,900	(134,625)	123,718	452,232	(328,514)
Use of money and property	0	0	0	0	0	0
TOTAL	49,275	183,900	(134,625)	123,718	452,232	(328,514)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	417	0	417
Passenger inspection fee - All	275	0	275	603	0	603
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	1,001,200	1,042,668	(41,468)	3,906,348	3,867,120	39,228
Cargo inspection fee - All	28,206	4,713	23,494	97,365	40,701	56,664
Port inspection fee - single <4000#	0	790	(790)	0	2,990	(2,990)
Port inspection fee - single >4000#	0	107,973	(107,973)	0	398,975	(398,975)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	3,145	(3,145)	0	11,190	(11,190)
Air inspection fee - single >100#	0	7,961	(7,961)	0	27,846	(27,846)
Revenue - other payments	0	0	(0)	42	19	23
Use of money and property	0	6	(6)	26	27	(0)
TOTAL	1,029,682	1,167,256	(137,574)	4,004,801	4,366,987	(362,186)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	6,226	10,240	(4,014)	21,946	21,752	194
Use of money and property	0	20	(20)	14	78	(64)
TOTAL	6,226	10,260	(4,034)	21,960	21,830	130
DPW Building and Design Fund						
Building inspection fee	57,791	58,055	(264)	238,265	410,506	(172,241)
Use of money and property	0	0	0	0	0	0
TOTAL	57,791	58,055	(264)	238,265	410,506	(172,241)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	143,899	160,654	(16,755)	609,800	665,274	(55,474)
Use of money and property	0	0	0	0	0	0
TOTAL	143,899	160,654	(16,755)	609,800	665,274	(55,474)
Environmental Health Fund						
Health permits - business	10,055	7,234	2,821	37,202	40,749	(3,547)
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	25,270	24,261	1,009	90,879	86,253	4,626
Administrative penalties	1,200	1,527	(327)	2,400	2,727	(327)
Use of money and property	0	0	0	0	0	0
TOTAL	36,525	33,021	3,504	130,481	129,728	753
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,151	177	974	5,212	4,745	467
Fire prevention fees	4,022	5,750	(1,728)	17,841	21,731	(3,889)
Other fees	14	7	7	42	35	7
Ambulance service	50,178	57,265	(7,086)	141,383	217,581	(76,198)
Fire citations	0	0	0	0	0	0
TOTAL	55,365	63,198	(7,834)	164,478	244,092	(79,614)
Guam Contractors License Board Fund						
Contractors fees	10,245	8,415	1,830	53,020	52,271	749
Use of money and property	0	52	(52)	36	205	(169)
TOTAL	10,245	8,467	1,778	53,056	52,476	580

2/11/2015 DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	1,790	0	1,790	1,790	55,859	(54,069)
Use of money and property	0	(27)	27	54	(17)	71
TOTAL	1,790	(27)	1,817	1,844	55,842	(53,998)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	37,731	182,857	(145,126)	78,605	395,297	(318,692)
Healthcare legislature appropriation - 40%	25,154	121,904	(96,750)	51,070	263,532	(212,461)
Use of money and property	0	0	0	0	0	0
TOTAL	62,885	304,761	(241,876)	127,675	658,829	(531,154)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	180,787	186,121	(5,333)	639,107	556,142	82,965
Diesel fuel tax	79,383	60,113	19,270	316,590	289,212	27,378
Other fuel tax	31,740	23,974	7,766	126,630	113,775	12,855
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	434,337	766,766	(332,429)	1,673,025	2,145,268	(472,243)
Auto surcharge on other fuels	157,934	(196,726)	354,660	608,342	393,790	214,552
Condition for deposit fee penalty	0	4,000	(4,000)	0	4,000	(4,000)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	884,181	844,248	39,933	3,363,694	3,502,187	(138,493)
Licenses and registrations	813,834	848,891	(35,057)	2,954,248	3,117,849	(163,601)
Use of money and property	0	103	(103)	1,080	468	613
TOTAL	1,698,015	1,693,242	4,773	6,319,022	6,620,503	(301,481)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,346	7,795	(449)	29,869	30,492	(623)
Use of money and property	0	18	(18)	37	39	(2)
TOTAL	7,346	7,813	(467)	29,906	30,531	(625)
Healthy Futures Funds						
Cigarettes	658,130	1,600,560	(942,430)	3,218,914	3,082,860	136,054
Cigars	1,256	1,920	(663)	15,694	5,220	10,474
Others	36,960	46,059	(9,099)	357,248	478,855	(121,607)
Distilled spirit	90,073	127,478	(37,404)	319,125	252,006	87,119
Vinous beverages	40,065	54,529	(14,465)	110,044	105,965	4,079
Malted fermented beverages	210,066	223,414	(13,346)	736,440	504,268	232,171
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(133,200)	(156,597)	23,397	(887,640)	(392,945)	(494,695)
Use of money and property	0	16	(16)	813	130	682
TOTAL	903,351	1,897,380	(994,029)	3,870,637	4,036,360	(165,723)
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	0	0	0	3,758	(3,758)
Dept of Public Health & Social Service	0	98,695	(98,695)	10,022	168,257	(158,235)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	432	0	432	3,834	0	3,834
Dept of Mental Health & Substance Abuse	0	0	0	0	22,294	(22,294)
Deptartment of Labor	4,879	1,661	3,218	11,730	1,724	10,006
Deptartment of Parks & Recreation	0	0	0	3,589	39,217	(35,628)
Deptartment of Vocational Rehabilitation	0	0	0	0	42,020	(42,020)
Guan Energy Office	0	0	0	0	4,269	(4,269)
Guam Public Library System	0	0	0	4,820	0	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	5,311	100,355	(95,045)	33,995	279,539	(245,544)
Land Survey Revolving Fund						
Document tax - land survey fee	77,209	315,966	(238,758)	871,900	740,261	131,639
Rental of government land	2,212	3,368	(1,156)	9,447	11,670	(2,223)
Recording fee	22,087	25,533	(3,467)	101,858	99,847	2,011
Application fees	0	0	0	0	0	0
Certificates of document fees	9,099	10,911	(1,811)	39,492	35,737	3,755
Subpoena fees	140	0	140	175	0	175
Use of money and property	0	0	0	0	0	0
TOTAL	110,726	355,777	(245,051)	1,022,871	887,515	135,357

2/11/2015

DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	722	(526)	1,248	178	(31)	209
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,153	6,822	331	33,642	24,432	9,210
Mayors' Council - repair of facilities 1/3	0	119,620	(119,620)	0	119,620	(119,620)
Dept of Parks & Rec - repair of facilities 1/3	0	119,620	(119,620)	0	119,620	(119,620)
GDOE - repair of facilities 1/3	0	119,620	(119,620)	0	119,620	(119,620)
Interest - Limited Gaming Fund	(524)	(44)	(480)	(36)	(14)	(22)
Consolidated fund - 95%	135,913	(229,230)	365,143	639,205	105,347	533,858
For recon	0	(25,035)	25,035	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	143,263	110,846	32,418	672,989	488,592	184,397
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	77,233	(77,233)	0	165,783	(165,783)
Registration fees - Labor share	0	33,100	(33,100)	0	71,050	(71,050)
Citation fee - non immigration temp worker	3,350	500	2,850	4,400	4,850	(450)
Use of money and property	0	23	(23)	105	143	(39)
TOTAL	3,350	110,856	(107,506)	4,505	241,827	(237,322)
Police Services Fund						
Accessible parking fees 50%	0	0	0	13,234	0	13,234
Annual gun business registration / $600	0	0	0	600	0	600
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	13,743	8,415	5,328	51,380	31,155	20,225
Police blotter report $1 1st page / $.10 each	0	0	0	26	10	16
Police clearance $7 / $1 per copy	42,515	18,898	25,617	177,558	63,098	114,460
Filing record - security officer / $75	0	0	0	30	70	(40)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	40	0	40
Firearm registration / $40	12,600	11,560	1,040	51,523	37,840	13,683
Non-concealed firearm ID / $25	7,838	5,820	2,018	28,337	19,070	9,267
Concealed firearm ID / $60	3,605	720	2,885	17,613	2,700	14,913
Fingerprinting fee / $20	4,114	2,800	1,314	15,130	11,610	3,520
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / $15	1,185	1,290	(105)	4,320	5,565	(1,245)
Police clearance additional copies	504	677	(173)	1,646	2,297	(651)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	261	165	96	765	370	395
Certified copy of records / $10	0	30	(30)	20	50	(30)
Firearm inspection fee / $5	2,233	955	1,278	8,749	3,455	5,294
Witness fees / $35	0	0	0	79	105	(26)
Special event fee / $100	(259)	(3,500)	3,241	1,505	1,700	(195)
Restitutions - GPD	500	7,064	(6,564)	500	7,064	(6,564)
Other revenues - GPD	17	0	17	17	0	17
Use of money and property	0	0	0	0	0	0
TOTAL	88,856	52,894	35,962	373,107	186,159	186,948
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,360	4,235	125	39,625	41,960	(2,335)
Use of money and property	0	0	0	0	0	0
TOTAL	4,360	4,235	125	39,625	41,960	(2,335)
Public Recreation Services Fund						
Park fees / park use permits	3,140	4,015	(875)	14,755	14,935	(180)
Park vendor permits	1,160	1,215	(55)	1,870	5,180	(3,310)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	1,700	5,000	(3,300)	3,586	7,093	(3,507)
Pool and beach fees	3,411	2,560	851	9,862	9,892	(30)
Recreational admin fees	0	10	(10)	0	1,010	(1,010)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	225	448	(223)	4,163	3,535	629
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,770	120	1,650	2,715	818	1,897
Guerrero Stadium / Tiyan Fields	0	890	(890)	150	3,740	(3,590)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds: Ypaopao	180	0	180	180	0	180
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	23	(23)	35	91	(56)
TOTAL	11,586	14,280	(2,695)	37,316	46,293	(8,977)

2/11/2015 DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	77,769	76,111	1,659	231,448	231,481	(33)
Use of money and property	0	46	(46)	90	178	(88)
TOTAL	77,769	76,157	1,613	231,538	231,659	(121)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	96,000	0	96,000
Use of money and property	0	0	(0)	17	0	16
TOTAL	0	0	(0)	96,017	0	96,016
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	15,458	(15,458)	0	76,023	(76,023)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	519,000	512,315	6,685	2,453,135	2,028,947	424,188
Fee - compact Ordot tipping fee $4 cu yd	850,073	852,006	(1,933)	3,397,363	3,283,338	114,025
Fee - uncompact Ordot tipping fee $4 cu yd	152,198	110,260	41,937	599,932	425,769	174,163
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	20	(20)	0	40	(40)
Restoration charge	0	0	0	0	3,150	(3,150)
Transfer charge	0	0	0	0	48,837	(48,837)
Reactivation charge	0	0	0	0	450	(450)
Trash tags	0	0	0	0	444	(444)
Interest from settlement Lagu	0	3,564	(3,564)	0	19,833	(19,833)
Use of money and property	0	6,314	(6,314)	4,464	25,670	(21,207)
TOTAL	1,521,269	1,499,937	21,332	6,454,893	5,912,501	542,392
Street Light Fund						
Abandoned vehicle fee - vehicle registration	382,740	379,393	3,347	1,318,320	1,304,216	14,103
Use of money and property	0	0	0	0	0	0
TOTAL	382,740	379,393	3,347	1,318,320	1,304,216	14,103
Tax Collection Enhancement Fund						
Passport fees	69,068	67,077	1,992	199,036	201,613	(2,577)
Passport expedite fees	8,702	9,034	(333)	32,412	29,808	2,604
Passport expedite mail fees	1,022	1,009	13	3,553	3,362	191
Use of money and property	0	0	0	0	0	0
TOTAL	78,792	77,120	1,672	235,001	234,783	218
Territorial Education Facilities Fund						
DRT property taxes	77,490	1,988,378	(1,910,889)	431,091	2,460,486	(2,029,395)
Penalties and interest	16,852	23,141	(6,289)	111,278	114,182	(2,904)
Real property tax bank fees	0	0	0	0	30	(30)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	38	(38)	10	42	(32)
TOTAL	94,341	2,011,556	(1,917,214)	542,379	2,574,740	(2,032,361)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,552,404	3,694,801	(142,397)	11,566,216	10,011,787	1,554,449
Use of money and property	0	15	(15)	146	62	84
TOTAL	3,552,404	3,694,816	(142,412)	11,566,362	10,011,828	1,554,533
Water Protection Fund						
Grading plan review fees	30	5,095	(5,065)	1,839	7,264	(5,425)
Clearing and grubbing permits	348	755	(407)	4,992	11,800	(6,809)
Stockpiling permits	51	2,045	(1,994)	2,740	5,182	(2,442)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	429	7,895	(7,466)	9,571	24,246	(14,676)
Water Research and Development Fund						
Well drilling permit	22,930	10,000	12,930	24,020	10,900	13,120
Use of money and property	0	0	0	0	0	0
TOTAL	$ 22,930	$ 10,000	$ 12,930	$ 24,020	$ 10,900	$ 13,120

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/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.

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	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	3,887	8,039	4,152	15,738	8,937	(6,801)
Use of money and property	0	0	0	0	0	0
TOTAL	3,887	8,039	4,152	15,738	8,937	(6,801)
Chamorro Land Trust Operations Fund						
Land trust application fees	65	300	235	1,225	1,400	175
Commercial leases / license	86,460	45,543	(40,917)	338,120	552,179	214,059
Agriculture / residential land trust lease	477	853	376	1,237	1,604	367
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	222	0	(222)	912	481	(431)
TOTAL	87,224	46,696	(40,528)	341,494	555,664	214,170
Corrections Revolving Fund						
DOC revolving fund	118,490	49,275	(69,215)	295,591	123,718	(171,873)
Use of money and property	0	0	0	0	0	0
TOTAL	118,490	49,275	(69,215)	295,591	123,718	(171,873)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	417	417
Passenger inspection fee - All	0	275	275	0	603	603
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	1,127,269	1,001,200	(126,069)	4,015,519	3,906,348	(109,171)
Cargo inspection fee - All	5,000	28,206	23,206	53,600	97,365	43,765
Port inspection fee - single <4000#	900	0	(900)	3,430	0	(3,430)
Port inspection fee - single >4000#	116,733	0	(116,733)	439,053	0	(439,053)
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#	3,000	0	(3,000)	12,150	0	(12,150)
Air inspection fee - single >100#	8,607	0	(8,607)	35,407	0	(35,407)
Revenue - other payments	0	0	0	1	42	41
Use of money and property	7	0	(7)	22	26	4
TOTAL	1,261,516	1,029,682	(231,834)	4,584,182	4,004,801	(579,381)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	11,000	6,226	(4,774)	22,625	21,946	(679)
Use of money and property	21	0	(21)	79	14	(65)
TOTAL:	11,021	6,226	(4,795)	22,704	21,960	(744)
DPW Building and Design Fund						
Building inspection fee	58,000	57,791	(209)	412,000	238,265	(173,735)
Use of money and property	0	0	0	0	0	0
TOTAL	58,000	57,791	(209)	412,000	238,265	(173,735)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	136,095	143,899	7,804	564,744	609,800	45,056
Use of money and property	0	0	0	0	0	0
TOTAL	136,095	143,899	7,804	564,744	609,800	45,056
Environmental Health Fund						
Health permits - business	6,003	10,055	4,052	29,696	37,202	7,506
PH registration and penalty	0	0	0	2,227	0	(2,227)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	20,133	25,270	5,137	77,250	90,879	13,629
Administrative penalties	1,267	1,200	(67)	2,497	2,400	(97)
Use of money and property	0	0	0	0	0	0
TOTAL	27,403	36,525	9,122	111,670	130,481	18,811
Fire, Life & Medical Emergency Fund						
Transport / standby fees	143	1,151	1,008	4,247	5,212	965
Fire prevention fees	4,644	4,022	(622)	16,361	17,841	1,480
Other fees	6	14	8	44	42	(2)
Ambulance service	46,256	50,178	3,922	136,466	141,383	4,917
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	51,049	55,365	4,316	159,118	164,478	5,360
Guam Contractors License Board Fund						
Contractors fees	11,515	10,245	(1,270)	67,844	53,020	(14,824)
Use of money and property	107	0	(107)	329	36	(293)
TOTAL	11,622	10,245	(1,377)	68,173	53,056	(15,117)

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	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	1,790	1,790	98,818	1,790	(95,028)
Use of money and property	0	0	0	10	54	44
TOTAL	0	1,790	1,790	96,828	1,844	(94,984)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	182,857	37,731	(145,126)	395,310	76,605	(318,705)
Healthcare legislature appropriation - 40%	121,904	25,154	(96,750)	263,540	51,070	(212,470)
Use of money and property	0	0	0	0	0	0
TOTAL	304,761	62,885	(241,876)	658,850	127,675	(531,175)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	175,495	180,787	5,292	463,606	639,107	175,501
Diesel fuel tax	57,650	79,383	21,733	262,432	316,590	54,158
Other fuel tax	22,991	31,740	8,749	105,498	126,630	21,132
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	706,021	434,337	(271,684)	1,863,681	1,673,025	(190,656)
Auto surcharge on other fuels	3,836	157,934	154,098	809,787	608,342	(201,445)
Condition for deposit fee penalty	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	965,993	884,181	(81,812)	3,505,004	3,363,694	(141,310)
Licenses and registrations	811,610	813,834	2,224	2,560,320	2,954,248	393,928
Use of money and property	99	0	(99)	159	1,080	921
TOTAL	1,777,702	1,698,015	(79,687)	6,065,483	6,319,022	253,539
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,486	7,346	(140)	29,297	29,869	572
Use of money and property	17	0	(17)	23	37	14
TOTAL	7,503	7,346	(157)	29,320	29,906	586
Healthy Futures Funds						
Cigarettes	1,307,489	658,130	(649,359)	2,067,310	3,218,914	1,151,604
Cigars	1,568	1,256	(312)	3,908	15,694	11,786
Others	37,628	36,960	(666)	232,353	357,248	124,895
Distilled spirit	104,136	90,073	(14,063)	216,852	319,125	102,273
Vinous beverages	44,545	40,065	(4,480)	103,918	110,044	6,126
Malted fermented beverages	182,506	210,066	27,560	347,294	736,440	389,146
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(133,200)	(133,200)	0	(887,640)	(887,640)
Use of money and property	13	0	(13)	45	813	768
TOTAL	1,677,883	903,351	(774,532)	2,971,680	3,870,637	898,957
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	0	0	7,000	0	(7,000)
Dept of Public Health & Social Service	98,700	0	(98,700)	233,653	10,022	(223,631)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	432	432	0	3,834	3,834
Dept of Mental Health & Substance Abuse	0	0	0	39,643	0	(39,643)
Department of Labor	1,700	4,879	3,179	51,785	11,730	(40,035)
Department of Parks & Recreation	0	0	0	70,156	3,589	(66,567)
Department of Vocational Rehabilitation	0	0	0	75,312	0	(75,312)
Guan Energy Office	0	0	0	7,583	0	(7,583)
Guam Public Library System	0	0	0	0	4,820	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	100,400	5,311	(95,089)	485,112	33,995	(451,117)
Land Survey Revolving Fund						
Document tax - land survey fee	368,430	77,209	(291,222)	943,329	871,900	(71,430)
Rental of government land	3,927	2,212	(1,715)	13,081	9,447	(3,634)
Recording fee	29,773	22,067	(7,707)	123,406	101,858	(21,549)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,722	9,099	(3,623)	43,448	39,492	(3,956)
Subpoena fees	0	140	140	0	175	175
Use of money and property	0	0	0	0	0	0
TOTAL	414,852	110,726	(304,126)	1,123,264	1,022,871	(100,393)

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	722	722	650	178	(472)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	6,850	7,153	303	24,485	33,642	9,157
Mayors' Council - repair of facilities 1/3	119,620	0	(119,620)	119,620	0	(119,620)
Dept of Parks & Rec - repair of facilities 1/3	119,620	0	(119,820)	119,620	0	(119,620)
GDOE - repair of facilities 1/3	119,620	0	(119,620)	119,620	0	(119,620)
Interest - Limited Gaming Fund	0	(524)	(524)	36	(36)	(72)
Consolidated fund - 95%	0	135,913	135,913	333,800	639,205	305,405
For recon	0	0	0	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
TOTAL	365,710	143,263	(222,447)	742,831	672,989	(69,842)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	88,303	0	(88,303)	243,530	0	(243,530)
Registration fees - Labor share	37,844	0	(37,844)	100,798	0	(100,798)
Citation fee - non immigration temp worker	1,500	3,350	1,850	9,758	4,400	(5,358)
Use of money and property	26	0	(26)	156	105	(51)
TOTAL	127,673	3,350	(124,323)	354,242	4,505	(349,737)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	13,234	13,234
Annual gun business registration / $600	0	0	0	700	600	(100)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	7,513	13,743	6,230	29,212	51,380	22,168
Police blotter report $1 1st page / $.10 each	9	0	(9)	18	26	8
Police clearance $7 / $1 per copy	15,086	42,515	27,429	63,258	177,558	114,300
Filing record - security officer / $75	0	0	0	62	30	(32)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	40	40
Firearm registration / $40	10,320	12,600	2,280	34,033	51,523	17,490
Non-concealed firearm ID / $25	5,196	7,838	2,642	19,209	28,337	9,128
Concealed firearm ID / $60	643	3,605	2,962	2,231	17,613	15,382
Fingerprinting fee / $20	2,500	4,114	1,814	10,705	15,130	4,425
Subpoena fee	0	0	0	0	35	35
Abstract criminal records / $15	1,152	1,185	33	4,949	4,320	(629)
Police clearance additional copies	750	504	(246)	2,266	1,646	(620)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	147	261	114	424	765	341
Certified copy of records / $10	27	0	(27)	36	20	(16)
Firearm inspection fee / $5	853	2,233	1,380	3,124	8,749	5,625
Witness fees / $35	0	0	0	94	79	(15)
Special event fee / $100	803	(259)	(1,062)	1,514	1,505	(9)
Restitutions GPD	2,367	500	(1,867)	6,295	500	(5,795)
Other revenues - GPD	0	17	17	0	17	17
Use of money and property	0	0	0	0	0	0
TOTAL	47,366	88,856	41,490	178,130	373,107	194,977
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,809	4,360	(4,809)	54,475	39,625	(14,850)
Use of money and property	0	0	4,360	0	0	0
TOTAL	4,809	4,360	(449)	54,475	39,625	(14,850)
Public Recreation Services Fund						
Park fees / park use permits	4,915	3,140	(1,775)	17,835	14,755	(3,080)
Park vendor permits	1,715	1,160	(555)	6,680	1,870	(4,810)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	5,000	1,700	(3,300)	7,093	3,586	(3,507)
Pool and beach fees	2,728	3,411	683	11,060	9,862	(1,198)
Recreational admin fees	10	0	(10)	1,010	0	(1,010)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	448	225	(223)	3,535	4,163	628
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	120	1,770	1,650	818	2,715	1,897
Guerrero Stadium / Tiyan Fields	890	0	(890)	5,240	150	(5,090)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fieds: Ypaopao	0	180	180	0	180	180
Recreational water use plan	0	0	0	0	0	0
Use of money and property	23	0	(23)	91	35	(56)
TOTAL	15,849	11,586	(4,263)	53,362	37,316	(16,046)

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public School Library Resources Fund						
School library resources fund	77,611	77,769	158	233,849	231,448	(2,401)
Use of money and property	62	0	(62)	228	90	(138)
TOTAL	77,673	77,789	96	234,077	231,538	(2,539)
Safe Streets Fund						
DOC - Safe streets fund	12,500	0	(12,500)	134,380	96,000	(38,380)
Use of money and property	0	0	0	0	17	17
TOTAL	12,500	0	(12,500)	134,380	96,017	(38,363)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	17,061	0	(17,061)	62,582	0	(62,582)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	585,461	519,000	(46,461)	2,225,613	2,453,135	227,522
Fee - compact Ordot tipping fee $4 cu yd	940,389	850,073	(90,316)	3,718,654	3,397,363	(321,291)
Fee - uncompact Ordot tipping fee $4 cu yd	121,698	152,196	30,498	379,017	599,932	220,915
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	20	0	(20)	42	0	(42)
Restoration charge	0	0	0	3,435	0	(3,435)
Transfer charge	0	0	0	52,186	0	(52,186)
Reactivation charge	0	0	0	526	0	(526)
Trash tags	0	0	0	468	0	(468)
Interest from settlement Lagu	3,934	0	(3,934)	21,223	0	(21,223)
Use of money and property	6,968	0	(6,968)	27,853	4,464	(23,389)
TOTAL	1,655,531	1,521,269	(134,262)	6,491,599	6,454,893	(36,706)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	454,706	382,740	(71,966)	1,630,560	1,318,320	(312,240)
Use of money and property	0	0	0	0	0	0
TOTAL	454,706	382,740	(71,966)	1,630,560	1,318,320	(312,240)
Tax Collection Enhancement Fund						
Passport fees	69,106	69,068	(38)	209,649	199,036	(10,613)
Passport expedite fees	9,307	8,702	(606)	31,806	32,412	606
Passport expedite mail fees	1,040	1,022	(18)	3,974	3,553	(421)
Use of money and property	0	0	0	0	0	0
TOTAL	79,453	78,792	(661)	245,429	235,001	(10,428)
Territorial Education Facilities Fund						
DRT property taxes	2,600,019	77,490	(2,522,529)	3,299,038	431,091	(2,867,947)
Penalties and interest	30,259	16,852	(13,407)	158,969	111,278	(47,691)
Real property tax bank fees	0	0	0	1,750	0	(1,750)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	48	0	(48)	52	10	(42)
TOTAL	2,630,326	94,341	(2,535,985)	3,459,809	542,379	(2,917,430)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,706,739	3,552,404	(154,335)	10,188,020	11,566,218	1,378,198
Use of money and property	15	0	(15)	55	146	91
TOTAL	3,706,754	3,552,404	(154,350)	10,188,075	11,566,362	1,378,287
Water Protection Fund						
Grading plan review fees	5,622	30	(5,592)	7,887	1,839	(6,048)
Clearing and grubbing permits	833	348	(485)	10,838	4,992	(5,847)
Stockpiling permits	2,256	51	(2,205)	6,442	2,740	(3,702)
Field citation violations	0	0	0	9,000	0	(9,000)
Use of money and property	0	0	0	0	0	0
TOTAL	8,711	429	(8,282)	34,167	9,571	(24,596)
Water Research and Development Fund						
Well drilling permit	11,082	22,930	11,848	16,336	24,020	7,682
Use of money and property	0	0	0	0	0	0
TOTAL	$ 11,082	$ 22,930	$ 11,848	$ 16,338	$ 24,020	$ 7,682

Government of Guam
FY 2015 Special Revenue Fund Tracking
For the month ending January 31, 2015
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	Healthy Futures 602	C&Q Inspections Services 209
		Description/Fund Code					
FY 2015 (Oct 14-Sept 15)							
(A) October	Actual	1,522,062	1,567,460	208,151	2,776,995	1,312,296	902,317
(B) November	Actual	1,481,355	1,432,111	75,359	2,771,265	779,742	1,002,379
(C) December	Actual	1,617,590	1,934,053	164,528	2,465,697	875,249	1,070,423
(D) January	Actual	1,698,015	1,521,269	94,341	3,552,404	903,351	1,029,682
(E) February	Forecast	1,416,053	1,567,947	926,744	3,562,330	1,264,704	1,389,989
(F) March	Forecast	1,752,204	1,614,538	2,578,577	3,606,363	1,116,452	1,483,628
(G) April	Forecast	1,720,599	1,620,332	13,461,924	2,298,227	819,083	815,958
(H) May	Forecast	1,373,156	1,683,420	7,785,790	2,573,912	1,307,808	1,064,688
(I) June	Forecast	1,752,522	1,617,540	794,333	1,765,299	1,166,110	797,764
(J) July	Forecast	1,408,706	1,639,376	1,725,634	2,522,934	1,799,769	1,215,853
(K) August	Forecast	1,625,909	1,763,271	439,370	2,983,514	1,259,354	1,325,385
(L) September	Forecast	1,405,913	1,452,832	449,990	3,785,149	2,912,803	1,433,049
(M) **Tracking FY2015**		**18,774,083**	**19,414,148**	**28,704,741**	**34,664,090**	**15,516,721**	**13,531,115**
(N) **Public Law 32-181**		**18,401,207**	**19,610,527**	**28,568,285**	**34,500,000**	**16,207,946**	**14,226,288**
(O) **Overage/(Shortage)**	**(M-N)**	**372,876**	**(196,379)**	**136,456**	**164,090**	**(691,225)**	**(695,173)**

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

DRAFT

2/11/2015 DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	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	8,039	3,219	4,820	8,937	91,553	(82,616)
Use of money and property	0	0	0	0	0	0
TOTAL	8,039	3,219	4,820	8,937	91,553	(82,616)
Chamorro Land Trust Operations Fund						
Land trust application fees	300	50	250	1,400	1,250	150
Commercial leases / license	45,543	87,515	(21,972)	552,179	258,765	293,414
Agriculture / residential land trust lease	853	384	469	1,604	787	817
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	179	(179)	481	717	(236)
TOTAL	46,696	88,128	(21,432)	555,664	261,519	294,145
Corrections Revolving Fund						
DOC revolving fund	49,275	183,900	(134,625)	123,718	452,232	(328,514)
Use of money and property	0	0	0	0	0	0
TOTAL	49,275	183,900	(134,625)	123,718	452,232	(328,514)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	417	0	417
Passenger inspection fee - All	275	0	275	603	0	603
Passenger inspection fee - Port Authority	0	0	0	0	18,120	(18,120)
Passenger inspection fee - Airport Authority	1,001,200	1,042,668	(41,468)	3,906,348	3,867,120	39,228
Cargo inspection fee - All	28,206	4,713	23,494	97,365	40,701	56,664
Port inspection fee - single <4000#	0	790	(790)	0	2,990	(2,990)
Port inspection fee - single >4000#	0	107,973	(107,973)	0	398,975	(398,975)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	3,145	(3,145)	0	11,190	(11,190)
Air inspection fee - single >100#	0	7,961	(7,961)	0	27,846	(27,846)
Revenue - other payments	0	0	(0)	42	19	23
Use of money and property	0	6	(6)	26	27	(0)
TOTAL	1,029,682	1,167,256	(137,574)	4,004,801	4,366,987	(362,186)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	6,226	10,240	(4,014)	21,946	21,752	194
Use of money and property	0	20	(20)	14	78	(64)
TOTAL	6,226	10,260	(4,034)	21,960	21,830	130
DPW Building and Design Fund						
Building inspection fee	57,791	58,055	(264)	238,265	410,506	(172,241)
Use of money and property	0	0	0	0	0	0
TOTAL	57,791	58,055	(264)	238,265	410,506	(172,241)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	143,899	160,654	(16,755)	609,800	665,274	(55,474)
Use of money and property	0	0	0	0	0	0
TOTAL	143,899	160,654	(16,755)	609,800	665,274	(55,474)
Environmental Health Fund						
Health permits - business	10,055	7,234	2,821	37,202	40,749	(3,547)
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	25,270	24,261	1,009	90,879	86,253	4,626
Administrative penalties	1,200	1,527	(327)	2,400	2,727	(327)
Use of money and property	0	0	0	0	0	0
TOTAL	36,525	33,021	3,504	130,481	129,728	753
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,151	177	974	5,212	4,745	467
Fire prevention fees	4,022	5,750	(1,728)	17,841	21,731	(3,889)
Other fees	14	7	7	42	35	7
Ambulance service	50,178	57,265	(7,086)	141,383	217,581	(76,198)
Fire citations	0	0	0	0	0	0
TOTAL	55,365	63,198	(7,834)	164,478	244,092	(79,614)
Guam Contractors License Board Fund						
Contractors fees	10,245	8,415	1,830	53,020	52,271	749
Use of money and property	0	52	(52)	36	205	(169)
TOTAL	10,245	8,467	1,778	53,056	52,476	580

2/11/2015

DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	1,790	0	1,790	1,790	55,858	(54,069)
Use of money and property	0	(27)	27	54	(17)	71
TOTAL	1,790	(27)	1,817	1,844	55,842	(53,898)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 80%	37,731	182,857	(145,126)	76,605	395,297	(318,892)
Healthcare legislature appropriation - 40%	25,154	121,904	(96,750)	51,070	263,532	(212,461)
Use of money and property	0	0	0	0	0	0
TOTAL	62,885	304,761	(241,876)	127,675	658,829	(531,154)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	180,787	186,121	(5,333)	639,107	556,142	82,965
Diesel fuel tax	79,383	60,113	19,270	316,590	289,212	27,378
Other fuel tax	31,740	23,974	7,766	126,630	113,775	12,855
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	434,337	766,766	(332,429)	1,873,025	2,145,268	(472,243)
Auto surcharge on other fuels	157,934	(196,726)	354,660	608,342	393,790	214,552
Condition for deposit fee penalty	0	4,000	(4,000)	0	4,000	(4,000)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	884,181	844,248	39,933	3,363,694	3,502,187	(138,493)
Licenses and registrations	813,834	848,891	(35,057)	2,954,248	3,117,849	(163,601)
Use of money and property	0	103	(103)	1,080	468	613
TOTAL	1,698,015	1,693,242	4,773	6,319,022	6,620,503	(301,481)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,346	7,795	(449)	29,869	30,492	(623)
Use of money and property	0	18	(18)	37	39	(2)
TOTAL	7,346	7,813	(467)	29,906	30,531	(625)
Healthy Futures Funds						
Cigarettes	658,130	1,600,560	(942,430)	3,218,914	3,082,860	136,054
Cigars	1,256	1,920	(663)	15,694	5,220	10,474
Others	36,960	46,059	(9,099)	357,248	478,855	(121,607)
Distilled spirit	90,073	127,478	(37,404)	319,125	252,006	67,119
Vinous beverages	40,065	54,529	(14,465)	110,044	105,965	4,079
Malted fermented beverages	210,066	223,414	(13,348)	736,440	504,268	232,171
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(133,200)	(158,597)	23,397	(887,640)	(392,945)	(494,695)
Use of money and property	0	16	(16)	813	130	682
TOTAL	903,351	1,897,380	(994,029)	3,870,637	4,038,360	(165,723)
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	0	0	0	3,758	(3,758)
Dept of Public Health & Social Service	0	98,695	(98,695)	10,022	166,257	(156,235)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	432	0	432	3,834	0	3,834
Dept of Mental Health & Substance Abuse	0	0	0	0	22,294	(22,294)
Deptartment of Labor	4,879	1,661	3,218	11,730	1,724	10,006
Deptartment of Parks & Recreation	0	0	0	3,589	39,217	(35,628)
Deptartment of Vocational Rehabilitation	0	0	0	0	42,020	(42,020)
Guan Energy Office	0	0	0	0	4,269	(4,269)
Guam Public Library System	0	0	0	4,820	0	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	5,311	100,355	(95,045)	33,995	279,539	(245,544)
Land Survey Revolving Fund						
Document tax - land survey fee	77,209	315,966	(238,758)	871,900	740,261	131,639
Rental of government land	2,212	3,368	(1,156)	9,447	11,670	(2,223)
Recording fee	22,087	25,533	(3,467)	101,858	99,847	2,011
Application fees	0	0	0	0	0	0
Certificates of document fees	9,099	10,911	(1,811)	39,492	35,737	3,755
Subpoena fees	140	0	140	175	0	175
Use of money and property	0	0	0	0	0	0
TOTAL	110,726	355,777	(245,051)	1,022,871	887,515	135,357

2/11/2015

DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	722	(526)	1,248	178	(31)	209
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	7,153	6,822	331	33,642	24,432	9,210
Mayors' Council - repair of facilities 1/3	0	119,620	(119,620)	0	119,620	(119,620)
Dept of Parks & Rec - repair of facilities 1/3	0	119,620	(119,620)	0	119,620	(119,620)
GDOE - repair of facilities 1/3	0	119,620	(119,620)	0	119,620	(119,620)
Interest - Limited Gaming Fund	(524)	(44)	(480)	(36)	(14)	(22)
Consolidated fund - 95%	135,913	(229,230)	365,143	639,205	105,347	533,858
For recon	0	(25,035)	25,035	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	143,263	110,846	32,418	672,989	488,592	184,397
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	77,233	(77,233)	0	165,783	(165,783)
Registration fees - Labor share	0	33,100	(33,100)	0	71,050	(71,050)
Citation fee - non immigration temp worker	3,350	500	2,850	4,400	4,850	(450)
Use of money and property	0	23	(23)	105	143	(39)
TOTAL	3,350	110,856	(107,506)	4,505	241,827	(237,322)
Police Services Fund						
Accessible parking fees 50%	0	0	0	13,234	0	13,234
Annual gun business registration / $600	0	0	0	600	0	600
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	13,743	8,415	5,328	51,380	31,155	20,225
Police blotter report $1 1st page / $.10 each	0	0	0	26	10	16
Police clearance $7 / $1 per copy	42,515	16,898	25,617	177,558	63,098	114,460
Filing record - security officer / $75	0	0	0	30	70	(40)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	40	0	40
Firearm registration / $40	12,600	11,560	1,040	51,523	37,840	13,683
Non-concealed firearm ID / $25	7,838	5,820	2,018	28,337	19,070	9,267
Concealed firearm ID / $60	3,605	720	2,885	17,613	2,700	14,913
Fingerprinting fee / $20	4,114	2,800	1,314	15,130	11,610	3,520
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / $15	1,185	1,290	(105)	4,320	5,565	(1,245)
Police clearance additional copies	504	677	(173)	1,646	2,297	(651)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	261	165	96	765	370	395
Certified copy of records / $10	0	30	(30)	20	50	(30)
Firearm inspection fee / $5	2,233	955	1,278	8,749	3,455	5,294
Witness fees / $35	0	0	0	79	105	(26)
Special event fee / $100	(259)	(3,500)	3,241	1,505	1,700	(195)
Restitutions - GPD	500	7,064	(6,564)	500	7,064	(6,564)
Other revenues - GPD	17	0	17	17	0	17
Use of money and property	0	0	0	0	0	0
TOTAL	88,856	52,894	35,962	373,107	186,159	186,948
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,360	4,235	125	39,625	41,960	(2,335)
Use of money and property	0	0	0	0	0	0
TOTAL	4,360	4,235	125	39,625	41,960	(2,335)
Public Recreation Services Fund						
Park fees / park use permits	3,140	4,015	(875)	14,755	14,935	(180)
Park vendor permits	1,160	1,215	(55)	1,870	5,180	(3,310)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	1,700	5,000	(3,300)	3,586	7,093	(3,507)
Pool and beach fees	3,411	2,560	851	9,862	9,892	(30)
Recreational admin fees	0	10	(10)	0	1,010	(1,010)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	225	448	(223)	4,163	3,535	629
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,770	120	1,650	2,715	818	1,897
Guerrero Stadium / Tiyan Fields	0	890	(890)	150	3,740	(3,590)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds: Ypaopao	180	0	180	180	0	180
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	23	(23)	35	91	(56)
TOTAL	11,586	14,280	(2,695)	37,316	46,293	(8,977)

2/11/2015 DRAFT

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2015 & 2014

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2015	January, 2014	Increase (Decrease)	Fiscal Year 2015	Fiscal Year 2014	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	77,769	76,111	1,659	231,448	231,481	(33)
Use of money and property	0	46	(46)	90	178	(88)
TOTAL	77,769	76,157	1,613	231,538	231,659	(121)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	96,000	0	96,000
Use of money and property	0	0	(0)	17	0	16
TOTAL	0	0	(0)	96,017	0	96,016
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	15,458	(15,458)	0	76,023	(76,023)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	519,000	512,315	6,685	2,453,135	2,028,947	424,188
Fee - compact Ordot tipping fee $4 cu yd	850,073	852,006	(1,933)	3,397,363	3,283,338	114,025
Fee - uncompact Ordot tipping fee $4 cu yd	152,196	110,260	41,937	599,932	425,769	174,163
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	20	(20)	0	40	(40)
Restoration charge	0	0	0	0	3,150	(3,150)
Transfer charge	0	0	0	0	48,837	(48,837)
Reactivation charge	0	0	0	0	450	(450)
Trash tags	0	0	0	0	444	(444)
Interest from settlement Lagu	0	3,564	(3,564)	0	19,833	(19,833)
Use of money and property	0	6,314	(6,314)	4,464	25,670	(21,207)
TOTAL	1,521,269	1,499,937	21,332	6,454,893	5,912,501	542,392
Street Light Fund						
Abandoned vehicle fee - vehicle registration	382,740	379,393	3,347	1,318,320	1,304,216	14,103
Use of money and property	0	0	0	0	0	0
TOTAL	382,740	379,393	3,347	1,318,320	1,304,216	14,103
Tax Collection Enhancement Fund						
Passport fees	69,068	67,077	1,992	199,036	201,613	(2,577)
Passport expedite fees	8,702	9,034	(333)	32,412	29,808	2,604
Passport expedite mail fees	1,022	1,009	13	3,553	3,362	191
Use of money and property	0	0	0	0	0	0
TOTAL	78,792	77,120	1,672	235,001	234,783	218
Territorial Education Facilities Fund						
DRT property taxes	77,490	1,988,378	(1,910,889)	431,091	2,460,486	(2,029,395)
Penalties and interest	16,852	23,141	(6,289)	111,278	114,182	(2,904)
Real property tax bank fees	0	0	0	0	30	(30)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	36	(36)	10	42	(32)
TOTAL	94,341	2,011,556	(1,917,214)	542,379	2,574,740	(2,032,361)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,552,404	3,694,801	(142,397)	11,568,216	10,011,767	1,554,449
Use of money and property	0	15	(15)	146	62	84
TOTAL	3,552,404	3,694,816	(142,412)	11,566,362	10,011,828	1,554,533
Water Protection Fund						
Grading plan review fees	30	5,095	(5,065)	1,839	7,264	(5,425)
Clearing and grubbing permits	348	755	(407)	4,992	11,800	(6,809)
Stockpiling permits	51	2,045	(1,994)	2,740	5,182	(2,442)
Field citation violations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	429	7,895	(7,466)	9,571	24,246	(14,676)
Water Research and Development Fund						
Well drilling permit	22,930	10,000	12,930	24,020	10,900	13,120
Use of money and property	0	0	0	0	0	0
TOTAL	$ 22,930	$ 10,000	$ 12,930	$ 24,020	$ 10,900	$ 13,120

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 GASB65*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.

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	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	3,887	8,039	4,152	15,738	8,937	(6,801)
Use of money and property	0	0	0	0	0	0
TOTAL	3,887	8,039	4,152	15,738	8,937	(6,801)
Chamorro Land Trust Operations Fund						
Land trust application fees	65	300	235	1,225	1,400	175
Commercial leases / license	86,460	45,543	(40,917)	338,120	552,179	214,059
Agriculture / residential land trust lease	477	853	376	1,237	1,604	367
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	222	0	(222)	912	481	(431)
TOTAL	87,224	46,696	(40,528)	341,494	555,664	214,170
Corrections Revolving Fund						
DOC revolving fund	118,490	49,275	(69,215)	295,591	123,718	(171,873)
Use of money and property	0	0	0	0	0	0
TOTAL	118,490	49,275	(69,215)	295,591	123,718	(171,873)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	417	417
Passenger inspection fee - All	0	275	275	0	603	603
Passenger inspection fee - Port Authority	0	0	0	25,000	0	(25,000)
Passenger inspection fee - Airport Authority	1,127,269	1,001,200	(126,069)	4,015,519	3,906,348	(109,171)
Cargo inspection fee - All	5,000	28,206	23,206	53,600	97,365	43,765
Port inspection fee - single <4000#	900	0	(900)	3,430	0	(3,430)
Port inspection fee - single >4000#	118,733	0	(118,733)	439,053	0	(439,053)
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#	3,000	0	(3,000)	12,150	0	(12,150)
Air inspection fee - single >100#	8,607	0	(8,607)	35,407	0	(35,407)
Revenue - other payments	0	0	0	1	42	41
Use of money and property	7	0	(7)	22	26	4
TOTAL	1,261,516	1,029,682	(231,834)	4,584,182	4,004,801	(579,381)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	11,000	6,226	(4,774)	22,825	21,946	(879)
Use of money and property	21	0	(21)	79	14	(65)
TOTAL	11,021	6,226	(4,795)	22,704	21,960	(744)
DPW Building and Design Fund						
Building inspection fee	58,000	57,791	(209)	412,000	238,265	(173,735)
Use of money and property	0	0	0	0	0	0
TOTAL	58,000	57,791	(209)	412,000	238,265	(173,735)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	136,095	143,899	7,804	564,744	609,800	45,056
Use of money and property	0	0	0	0	0	0
TOTAL	136,095	143,899	7,804	564,744	609,800	45,056
Environmental Health Fund						
Health permits - business	8,003	10,055	4,052	29,696	37,202	7,506
PH registration and penalty	0	0	0	2,227	0	(2,227)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	20,133	25,270	5,137	77,250	90,879	13,629
Administrative penalties	1,267	1,200	(67)	2,497	2,400	(97)
Use of money and property	0	0	0	0	0	0
TOTAL	27,403	36,525	9,122	111,870	130,481	18,611
Fire, Life & Medical Emergency Fund						
Transport / standby fees	143	1,151	1,008	4,247	5,212	965
Fire prevention fees	4,644	4,022	(622)	16,361	17,841	1,480
Other fees	8	14	8	44	42	(2)
Ambulance service	46,256	50,178	3,922	136,466	141,383	4,917
Fire citations	0	0	0	2,000	0	(2,000)
TOTAL	51,049	55,365	4,316	159,118	164,478	5,360
Guam Contractors License Board Fund						
Contractors fees	11,515	10,245	(1,270)	67,844	53,020	(14,824)
Use of money and property	107	0	(107)	329	36	(293)
TOTAL	11,622	10,245	(1,377)	68,173	53,056	(15,117)

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	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	1,790	1,790	96,818	1,790	(95,028)
Use of money and property	0	0	0	10	54	44
TOTAL	0	1,790	1,790	96,828	1,844	(94,984)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	0	0	0	0	0
License fees - healthcare trust	0	0	0	0	0	0
Business privilege tax - healthcare	0	0	0	0	0	0
Income tax - healthcare trust	0	0	0	0	0	0
Urgent healthcare center - 60%	182,857	37,731	(145,126)	395,310	76,605	(318,705)
Healthcare legislature appropriation - 40%	121,904	25,154	(96,750)	263,540	51,070	(212,470)
Use of money and property	0	0	0	0	0	0
TOTAL	304,761	62,885	(241,876)	658,850	127,675	(531,175)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	175,495	180,787	5,292	463,606	639,107	175,501
Diesel fuel tax	57,850	79,383	21,733	262,432	316,590	54,158
Other fuel tax	22,991	31,740	8,749	105,498	126,630	21,132
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	705,021	434,337	(271,684)	1,863,661	1,673,025	(190,658)
Auto surcharge on other fuels	3,836	157,934	154,098	809,787	608,342	(201,445)
Condition for deposit fee penalty	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	965,993	884,181	(81,812)	3,505,004	3,363,694	(141,310)
Licenses and registrations	811,610	813,834	2,224	2,560,320	2,954,248	393,928
Use of money and property	99	0	(99)	159	1,080	921
TOTAL	1,777,702	1,698,015	(79,687)	6,065,483	6,319,022	253,539
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,486	7,346	(140)	29,297	29,869	572
Use of money and property	17	0	(17)	23	37	14
TOTAL	7,503	7,346	(157)	29,320	29,906	586
Healthy Futures Funds						
Cigarettes	1,307,489	658,130	(649,359)	2,067,310	3,218,914	1,151,604
Cigars	1,568	1,256	(312)	3,908	15,694	11,786
Others	37,626	36,960	(666)	232,353	357,248	124,895
Distilled spirit	104,136	90,073	(14,063)	216,852	319,125	102,273
Vinous beverages	44,545	40,065	(4,480)	103,918	110,044	6,126
Malted fermented beverages	182,506	210,066	27,560	347,294	736,440	389,146
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(133,200)	(133,200)	0	(887,640)	(887,640)
Use of money and property	13	0	(13)	45	813	768
TOTAL	1,677,883	903,351	(774,532)	2,971,880	3,870,637	898,957
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	0	0	7,000	0	(7,000)
Dept of Public Health & Social Service	98,700	0	(98,700)	233,653	10,022	(223,631)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	432	432	0	3,834	3,834
Dept of Mental Health & Substance Abuse	0	0	0	39,643	0	(39,643)
Department of Labor	1,700	4,879	3,179	51,765	11,730	(40,035)
Department of Parks & Recreation	0	0	0	70,156	3,589	(66,567)
Department of Vocational Rehabilitation	0	0	0	75,312	0	(75,312)
Guan Energy Office	0	0	0	7,583	0	(7,583)
Guam Public Library System	0	0	0	0	4,820	4,820
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	100,400	5,311	(95,089)	485,112	33,995	(451,117)
Land Survey Revolving Fund						
Document tax - land survey fee	368,430	77,209	(291,222)	943,329	871,900	(71,430)
Rental of government land	3,927	2,212	(1,715)	13,081	9,447	(3,634)
Recording fee	29,773	22,067	(7,707)	123,406	101,858	(21,549)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,722	9,099	(3,623)	43,448	39,492	(3,956)
Subpoena fees	0	140	140	0	175	175
Use of money and property	0	0	0	0	0	0
TOTAL	414,852	110,726	(304,126)	1,123,264	1,022,871	(100,393)

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Cockfighting	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	722	722	650	178	(472)
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	8,850	7,153	303	24,485	33,642	9,157
Mayors' Council - repair of facilities 1/3	119,620	0	(119,620)	119,620	0	(119,620)
Dept of Parks & Rec - repair of facilities 1/3	119,620	0	(119,620)	119,620	0	(119,620)
GDOE - repair of facilities 1/3	119,620	0	(119,620)	119,620	0	(119,620)
Interest - Limited Gaming Fund	0	(524)	(524)	36	(36)	(72)
Consolidated fund - 95%	0	135,913	135,913	333,800	639,205	305,405
For recon	0	0	0	25,000	0	(25,000)
Use of money and property	0	0	0	0	0	0
TOTAL	365,710	143,263	(222,447)	742,831	672,989	(69,842)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	88,303	0	(88,303)	243,530	0	(243,530)
Registration fees - Labor share	37,844	0	(37,844)	100,798	0	(100,798)
Citation fee - non immigration temp worker	1,500	3,350	1,850	9,758	4,400	(5,358)
Use of money and property	26	0	(26)	156	105	(51)
TOTAL	127,673	3,350	(124,323)	354,242	4,505	(349,737)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	13,234	13,234
Annual gun business registration / $600	0	0	0	700	600	(100)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	7,513	13,743	6,230	29,212	51,380	22,168
Police blotter report $1 1st page / $.10 each	9	0	(9)	18	26	8
Police clearance $7 / $1 per copy	15,086	42,515	27,429	63,258	177,558	114,300
Filing record - security officer / $75	0	0	0	62	30	(32)
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	40	40
Firearm registration / $40	10,320	12,600	2,280	34,033	51,523	17,490
Non-concealed firearm ID / $25	5,196	7,838	2,642	19,209	28,337	9,128
Concealed firearm ID / $80	643	3,605	2,962	2,231	17,613	15,382
Fingerprinting fee / $20	2,500	4,114	1,614	10,705	15,130	4,425
Subpoena fee	0	0	0	0	35	35
Abstract criminal records / $15	1,152	1,185	33	4,949	4,320	(629)
Police clearance additional copies	750	504	(246)	2,266	1,646	(620)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	147	261	114	424	765	341
Certified copy of records / $10	27	0	(27)	36	20	(16)
Firearm inspection fee / $5	853	2,233	1,380	3,124	8,749	5,625
Witness fees / $35	0	0	0	94	79	(15)
Special event fee / $100	803	(259)	(1,062)	1,514	1,505	(9)
Restitutions GPD	2,367	500	(1,867)	6,295	500	(5,795)
Other revenues - GPD	0	17	17	0	17	17
Use of money and property	0	0	0	0	0	0
TOTAL	47,366	88,856	41,490	178,130	373,107	194,977
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,809	4,360	(4,809)	54,475	39,625	(14,850)
Use of money and property	0	0	4,360	0	0	0
TOTAL	4,809	4,360	(449)	54,475	39,625	(14,850)
Public Recreation Services Fund						
Park fees / park use permits	4,915	3,140	(1,775)	17,835	14,755	(3,080)
Park vendor permits	1,715	1,160	(555)	6,680	1,870	(4,810)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	5,000	1,700	(3,300)	7,093	3,586	(3,507)
Pool and beach fees	2,726	3,411	683	11,060	9,862	(1,198)
Recreational admin fees	10	0	(10)	1,010	0	(1,010)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	448	225	(223)	3,535	4,163	628
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	120	1,770	1,650	818	2,715	1,897
Guerrero Stadium / Tiyan Fields	890	0	(890)	5,240	150	(5,090)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds: Ypaopao	0	180	180	0	180	180
Recreational water use plan	0	0	0	0	0	0
Use of money and property	23	0	(23)	91	35	(56)
TOTAL	15,849	11,586	(4,263)	53,362	37,316	(16,046)

2/11/2015 DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2015

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Public School Library Resources Fund						
School library resources fund	77,611	77,769	158	233,849	231,448	(2,401)
Use of money and property	62	0	(62)	228	90	(138)
TOTAL	77,673	77,769	96	234,077	231,538	(2,539)
Safe Streets Fund						
DOC - Safe streets fund	12,500	0	(12,500)	134,380	96,000	(38,380)
Use of money and property	0	0	0	0	17	17
TOTAL	12,500	0	(12,500)	134,380	96,017	(38,363)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	17,061	0	(17,061)	62,582	0	(62,582)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	565,461	519,000	(46,461)	2,225,613	2,453,135	227,522
Fee - compact Ordot tipping fee $4 cu yd	940,389	850,073	(90,316)	3,718,854	3,397,363	(321,291)
Fee - uncompact Ordot tipping fee $4 cu yd	121,698	152,196	30,498	379,017	599,932	220,915
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	20	0	(20)	42	0	(42)
Restoration charge	0	0	0	3,435	0	(3,435)
Transfer charge	0	0	0	52,186	0	(52,186)
Reactivation charge	0	0	0	526	0	(526)
Trash tags	0	0	0	468	0	(468)
Interest from settlement Lagu	3,934	0	(3,934)	21,223	0	(21,223)
Use of money and property	8,968	0	(8,968)	27,853	4,464	(23,389)
TOTAL	1,655,531	1,521,269	(134,262)	6,491,599	6,454,893	(36,706)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	454,706	382,740	(71,966)	1,630,560	1,318,320	(312,240)
Use of money and property	0	0	0	0	0	0
TOTAL	454,706	382,740	(71,966)	1,630,560	1,318,320	(312,240)
Tax Collection Enhancement Fund						
Passport fees	69,106	69,068	(38)	209,649	199,036	(10,613)
Passport expedite fees	9,307	8,702	(606)	31,808	32,412	606
Passport expedite mail fees	1,040	1,022	(18)	3,974	3,553	(421)
Use of money and property	0	0	0	0	0	0
TOTAL	79,453	78,792	(661)	245,429	235,001	(10,428)
Territorial Education Facilities Fund						
DRT property taxes	2,600,019	77,490	(2,522,529)	3,299,038	431,091	(2,867,947)
Penalties and interest	30,259	16,852	(13,407)	158,969	111,278	(47,691)
Real property tax bank fees	0	0	0	1,750	0	(1,750)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	48	0	(48)	52	10	(42)
TOTAL	2,630,326	94,341	(2,535,985)	3,459,809	542,379	(2,917,430)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,706,739	3,552,404	(154,335)	10,188,020	11,566,216	1,378,196
Use of money and property	15	0	(15)	55	146	91
TOTAL	3,706,754	3,552,404	(154,350)	10,188,075	11,566,362	1,378,287
Water Protection Fund						
Grading plan review fees	5,622	30	(5,592)	7,887	1,839	(6,048)
Clearing and grubbing permits	833	348	(485)	10,838	4,992	(5,847)
Stockpiling permits	2,256	51	(2,205)	6,442	2,740	(3,702)
Field citation violations	0	0	0	9,000	0	(9,000)
Use of money and property	0	0	0	0	0	0
TOTAL	8,711	429	(8,282)	34,167	9,571	(24,596)
Water Research and Development Fund						
Well drilling permit	11,082	22,930	11,848	16,336	24,020	7,682
Use of money and property	0	0	0	0	0	0
TOTAL	$ 11,082	$ 22,930	$ 11,848	$ 16,338	$ 24,020	$ 7,682