



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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JOSE S. CALVO
DEPUTY DIRECTOR

SEP 26 2014

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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY

BY: [Signature]

DATE: 9/29/14

TIME: 3:05 AM PM

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for Fiscal Year 2014 for the month ending August 31, 2014 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,

[Signature]

ANTHONY C. BLAZ

<i>Certification of Information Contained in Attachment A</i>
<u>[Signature]</u>
Anthony C. Blaz, Acting Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Vice Speaker Benjamin J.F. Cruz

Date: 9/29/14 Time: 2:59pm

File No.: N/A

Received By: [Signature]

Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 9.29.14

Time: 2:57pm

Received By: [Signature]

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending August 30, 2014 /1
 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
FY2014 (Oct 13-Sept 14)					
(A) October	Actual	1,798,593	1,574,476	118,682	2,394,055
(B) November	Actual	1,519,976	1,402,459	121,825	1,729,601
(C) December	Actual	1,608,693	1,435,630	322,676	1,629,520
(D) January	Actual	1,301,271	1,499,937	2,011,556	3,349,677
(E) February	Actual	1,189,150	1,343,849	7,615,667	3,128,972
(F) March	Actual	2,029,801	1,429,459	2,359,829	3,688,999
(G) April	Actual	1,668,841	1,475,562	5,875,312	3,100,823
(H) May	Actual	1,536,631	1,557,080	748,399	2,381,789
(I) June	Actual	1,634,959	1,468,471	814,060	2,295,419
(J) July	Actual	1,535,220	1,532,532	1,129,687	2,429,532
(K) August	Actual	1,627,823	1,526,874	325,480	2,893,557
(L) September	Forecast	1,338,681	1,469,877	274,303	2,937,018
(M) Tracking FY2014		18,789,639	17,716,207	21,717,476	31,958,962
(N) Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O) Overage/(Shortage)	(M-N)	1,775,213	(946,200)	(5,490,414)	3,458,962

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

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 August 31, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2014	August, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	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	2,150	1,900	250	233,642	74,976	158,666
Admin permit amend nonmajor / \$100	0	0	0	100	0	100
Use of money and property	0	0	0	0	0	0
TOTAL	2,150	1,900	250	233,742	74,976	158,766
Chamorro Land Trust Operations Fund						
Land trust application fees	250	(179,101)	179,351	5,950	(173,801)	179,751
Commercial leases / license	37,279	232,171	(194,892)	693,079	991,403	(298,325)
Agriculture / residential land trust lease	(4,592)	40	(4,632)	3,124	2,410	714
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	198	170	28	1,996	1,654	342
TOTAL	33,136	53,281	(20,145)	704,149	821,666	(117,518)
Corrections Revolving Fund						
DOC revolving fund	105,693	149,905	(44,212)	1,523,927	1,087,650	436,277
Use of money and property	0	0	0	0	0	0
TOTAL	105,693	149,905	(44,212)	1,523,927	1,087,650	436,277
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	61	0	61	61	0	61
Passenger inspection fee - All	119	0	119	124	0	124
Passenger inspection fee - Port Authority	0	0	0	0	51,660	(51,660)
Passenger inspection fee - Airport Authority	1,193,627	919,701	273,927	10,847,549	8,385,825	2,461,724
Cargo inspection fee - All	23,122	21,001	2,120	103,455	395,842	(292,387)
Port inspection fee - single <4000#	0	0	0	0	4,180	(4,180)
Port inspection fee - single >4000#	0	0	0	0	583,715	(583,715)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	23,435	(23,435)
Air inspection fee - single >100#	0	0	0	0	72,519	(72,519)
Revenue - other payments	(25,175)	1	(25,176)	10,192	670	9,522
Use of money and property	19	12	7	112	1,662	(1,550)
TOTAL	1,191,772	940,715	251,058	10,961,492	9,519,508	1,441,984
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	12,892	13,104	(212)	108,528	108,745	(217)
Use of money and property	1	17	(15)	165	429	(264)
TOTAL	12,893	13,121	(228)	108,693	109,174	(481)
DPW Building and Design Fund						
Building inspection fee	31,598	90,829	(59,231)	862,773	752,917	109,856
Use of money and property	0	0	0	0	0	0
TOTAL	31,598	90,829	(59,231)	862,773	752,917	109,856
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	141,889	139,524	2,365	1,841,033	1,709,815	131,219
Use of money and property	0	0	0	0	0	0
TOTAL	141,889	139,524	2,365	1,841,033	1,709,815	131,219
Environmental Health Fund						
Health permits - business	76,519	20,750	55,769	882,842	706,655	176,187
PH registration and penalty	0	0	0	0	14,830	(14,830)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	25,970	24,641	1,329	254,331	250,195	4,136
Administrative penalties	0	200	(200)	3,727	12,990	(8,863)
Use of money and property	0	0	0	0	0	0
TOTAL	102,489	45,591	56,898	1,140,700	984,070	156,630
Fire, Life & Medical Emergency Fund						
Transport / standby fees	736	270	466	13,614	7,634	5,980
Fire prevention fees	2,976	7,512	(4,536)	69,430	88,896	(19,466)
Other fees	37	7	30	149	84	65
Ambulance service	854	52,409	(51,555)	758,712	607,242	151,470
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	4,603	60,198	(55,595)	841,905	706,631	135,274
Guam Contractors License Board Fund						
Contractors fees	30,655	31,650	(995)	732,817	701,731	31,086
Use of money and property	7	44	(37)	336	919	(583)
TOTAL	30,662	31,694	(1,032)	733,153	702,650	30,503

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Government Of Guam
Combined Comparative Statement Of Revenues
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August 31, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2014	August, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	222,440	368,974	(144,534)
Use of money and property	3	9	(6)	40	268	(228)
TOTAL	3	9	(6)	222,480	367,239	(144,759)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	19,451	(19,451)	0	19,451	(19,451)
License fees - healthcare trust	0	406	(406)	0	406	(406)
Business privilege tax - healthcare	0	10,671	(10,671)	0	10,671	(10,671)
Income tax - healthcare trust	0	73,712	(73,712)	0	73,712	(73,712)
Urgent healthcare center - 60%	336	(60,813)	61,149	346,795	(60,813)	407,608
Healthcare legislature appropriation - 40%	224	(40,542)	40,766	231,197	(40,542)	271,739
Use of money and property	0	0	0	0	0	0
TOTAL	559	2,884	(2,324)	577,991	2,884	575,108
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	80,696	155,250	(74,554)	1,402,042	1,875,478	(473,436)
Diesel fuel tax	85,714	89,200	(486)	693,656	729,278	(35,622)
Other fuel tax	34,275	35,400	(1,125)	275,316	282,095	(6,779)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	390,184	450,250	(60,066)	4,444,436	4,532,098	(87,663)
Auto surcharge on other fuels	214,600	155,411	59,089	1,983,552	1,522,008	461,544
Condition for deposit fee penalty	0	0	0	4,000	3,250	750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	805,369	882,511	(77,142)	8,883,001	8,944,207	(141,206)
Licenses and registrations	822,454	662,103	160,351	8,646,420	7,084,396	1,562,026
Use of money and property	0	120	(120)	1,533	4,406	(2,872)
TOTAL	1,627,822	1,544,733	83,089	17,450,955	16,033,008	1,417,947
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,051	7,003	48	85,262	81,980	3,272
Use of money and property	8	13	(5)	88	378	(290)
TOTAL	7,059	7,016	43	85,350	82,358	2,992
Healthy Futures Funds						
Cigarettes	1,738,292	0	1,738,292	10,160,611	8,553,454	1,607,157
Cigars	0	0	0	11,605	18,697	(7,092)
Others	123,316	260,842	(137,526)	1,646,690	1,393,979	252,711
Distilled spirit	60,983	0	60,983	681,460	589,091	92,369
Vinuous beverages	23,089	0	23,089	265,942	266,883	9,059
Malted fermented beverages	170,738	48,826	121,911	1,339,426	1,063,460	275,966
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(212,021)	0	(212,021)	(1,462,950)	0	(1,462,950)
Use of money and property	89	208	(119)	284	855	(371)
TOTAL	1,904,486	309,977	1,594,510	12,643,069	11,876,220	766,849
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	33,410	(33,410)
Guam Police	0	0	0	5,201	0	5,201
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	3,758	25,191	(21,433)
Dept of Public Health & Social Service	0	3,807	(3,807)	400,395	763,127	(362,732)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	0	0	0	22,692	(22,692)
Dept of Mental Health & Substance Abuse	0	0	0	35,294	73,470	(38,175)
Department of Labor	1,222	0	1,222	9,129	67,868	(58,739)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	0	0	0	10,470	86,936	(76,466)
Guam Energy Office	0	0	0	9,261	138,992	(129,730)
Guam Public Library System	0	0	0	8,333	0	8,333
Council of Arts & Humanities	0	0	0	0	(2,451)	2,451
Use of money and property	0	0	0	0	0	(0)
TOTAL	1,222	3,807	(2,585)	519,058	1,214,466	(695,408)
Land Survey Revolving Fund						
Document tax - land survey fee	107,728	100,739	6,989	1,880,798	2,241,288	(360,488)
Rental of government land	2,212	2,768	(556)	27,154	31,210	(4,057)
Recording fee	25,632	25,881	(250)	296,792	332,175	(35,383)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,553	9,330	5,222	112,492	120,413	(7,921)
Subpoena fees	0	0	0	418	40	378
Use of money and property	0	0	0	0	0	0
TOTAL	150,123	138,718	11,406	2,317,653	2,725,123	(407,470)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2014	August, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	19,451	(19,451)	0	19,451	(19,451)
Cockfighting	0	406	(406)	0	406	(406)
Camival / Liberation Day	0	10,671	(10,671)	0	10,671	(10,671)
Electronic gaming devices	0	73,712	(73,712)	0	73,712	(73,712)
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	279	0	279	9,663	0	9,663
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 6%	8,972	0	8,972	97,439	5,212	92,227
Mayors' Council - repair of facilities 1/3	0	0	0	236,344	33,009	203,335
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	236,344	33,009	203,335
GDOE - repair of facilities 1/3	0	0	0	236,344	33,009	203,335
Interest - Limited Gaming Fund	50	0	50	3,729	0	3,729
Consolidated fund - 95%	170,462	0	170,462	774,775	0	774,775
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	179,762	104,239	75,523	1,594,638	208,478	1,386,159
Manpower Development Fund						
Registration fees - non Immigrant	0	0	0	0	0	0
Registration fees - GCC share	0	100,800	(100,800)	708,692	837,056	(128,364)
Registration fees - Labor share	0	43,200	(43,200)	303,725	355,738	(52,013)
Citation fee - non immigration temp worker	1,500	1,500	0	25,000	34,125	(8,525)
Use of money and property	10	21	(10)	236	402	(166)
TOTAL	1,510	145,521	(144,010)	1,038,253	1,227,321	(189,068)
Police Services Fund						
Accessible parking fees 50%	0	0	0	35,080	81,779	(46,719)
Annual gun business registration / \$600	0	600	(600)	13,800	13,200	600
Government of Guam ID / \$10	0	0	0	702	0	702
Traffic report copy fee / \$10	12,330	6,120	6,210	116,050	78,148	37,902
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	39,388	22,303	17,085	320,794	221,661	99,133
Filing record - security officer / \$75	0	0	0	85	0	85
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	12,360	10,240	2,120	122,280	102,412	19,868
Non-concealed firearm ID / \$25	6,192	4,750	1,442	80,461	55,925	24,536
Concealed firearm ID / \$60	8,077	180	5,897	18,871	3,695	15,176
Fingerprinting fee / \$20	3,366	1,800	1,566	44,441	21,805	22,636
Subpoena fee	0	0	0	0	245	(245)
Abstract criminal records / \$15	1,140	930	210	13,408	16,020	(2,612)
Police clearance additional copies	504	802	(298)	5,350	7,812	(2,262)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	261	35	226	2,240	1,555	685
Certified copy of records / \$10	30	40	(10)	209	100	109
Firearm inspection fee / \$5	2,268	1,000	1,268	18,595	9,383	9,212
Witness fees / \$35	0	0	0	148	0	148
Special event fee / \$100	688	0	688	5,785	1,975	3,810
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	0	0	0	4,190	0	4,190
TOTAL	84,604	48,800	35,804	809,543	615,315	194,227
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	15,445	10,570	4,875	267,535	273,125	(5,590)
Use of money and property	0	0	0	0	0	0
TOTAL	15,445	10,570	4,875	267,535	273,125	(5,590)
Public Recreation Services Fund						
Park fees / park use permits	2,490	2,500	(10)	44,001	44,190	(189)
Park vendor permits	285	5,565	(5,280)	39,641	44,550	(4,909)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	0	600	(600)	15,968	15,874	94
Pool and beach fees	2,134	5,237	(3,103)	25,883	36,950	(11,068)
Recreational admin fees	505	1,515	(1,010)	11,250	12,050	(800)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	262	883	(620)	8,988	10,682	(1,694)
Paseo Recreational Center	0	0	0	0	0	0
Hagina / Tiyan Tennis Center	1,668	1,680	(12)	5,006	6,104	(1,099)
Guerrero Stadium / Tiyan Fields	0	50	(50)	3,790	8,185	(4,395)
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	11	20	(9)	184	452	(268)
TOTAL	7,356	18,050	(10,594)	154,710	179,162	(24,452)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2014	August, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	57,337	48,922	8,415	768,241	744,620	23,621
Use of money and property	18	38	(20)	320	517	(197)
TOTAL	57,354	48,960	8,394	768,561	745,137	23,425
Safe Streets Fund						
DOC - Safe streets fund	0	48,000	(48,000)	24,000	120,000	(96,000)
Use of money and property	0	0	0	0	2	(1)
TOTAL	0	48,000	(48,000)	24,000	120,002	(96,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	14,830	(14,830)	76,023	156,550	(80,527)
Solid waste bld package fee	0	100	(100)	0	1,800	(1,800)
Fee - household collection	517,839	751,332	(233,493)	5,663,331	5,732,468	(69,137)
Fee - compact Ordot tipping fee \$4 cu yd	869,566	844,997	24,568	8,871,149	9,590,537	(719,389)
Fee - uncompact Ordot tipping fee \$4 cu yd	137,039	95,322	41,717	1,525,267	1,041,500	483,767
Fee - uncompact Agal transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	40	0	40
Restoration charge	0	0	0	3,150	0	3,150
Transfer charge	0	0	0	48,837	0	48,837
Reactivation charge	0	0	0	450	0	450
Trash tags	0	0	0	444	0	444
Interest from settlement Lagu	0	4,182	(4,182)	19,833	62,691	(32,858)
Use of money and property	2,430	57	2,374	37,804	871	36,933
TOTAL	1,526,874	1,710,830	(183,956)	16,246,328	16,676,418	(330,090)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	337,551	340,099	(2,548)	3,610,614	3,656,010	(45,396)
Use of money and property	0	0	0	0	0	0
TOTAL	337,551	340,099	(2,548)	3,610,614	3,656,010	(45,396)
Tax Collection Enhancement Fund						
Passport fees	50,143	43,483	6,661	667,307	651,176	16,131
Passport expedite fees	7,194	5,440	1,754	100,875	100,146	728
Passport expedite mail fees	883	1,025	(142)	11,247	17,015	(5,768)
Use of money and property	0	0	0	25	0	25
TOTAL	58,220	49,947	8,273	779,453	768,336	11,117
Territorial Education Facilities Fund						
DRT property taxes	240,224	245,922	(5,698)	20,490,747	20,126,181	364,566
Penalties and interest	85,249	67,847	17,403	951,798	547,340	404,458
Real property tax bank fees	0	(114)	114	416	860	(445)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	6	2	4	211	859	(648)
TOTAL	325,480	313,657	11,823	21,443,172	20,675,241	767,931
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,893,515.37	2,572,180	321,335	29,021,696	25,171,737	3,849,959
Use of money and property	41.46	6	36	248	87	161
TOTAL	2,893,557	2,572,186	321,371	29,021,944	25,171,824	3,850,120
Water Protection Fund						
Grading plan review fees	239	404	(166)	12,368	2,454	9,914
Clearing and grubbing permits	1,539	2,220	(681)	24,908	44,173	(19,265)
Stockpiling permits	456	1,883	(1,427)	19,926	5,636	14,290
Field citation violations	0	0	0	842	12,063	(11,241)
Use of money and property	0	0	0	0	0	0
TOTAL	2,233	4,507	(2,274)	58,043	64,346	(6,303)
Water Research and Development Fund						
Well drilling permit	3,000	1,500	1,500	70,600	93,750	(23,150)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,000	\$ 1,500	\$ 1,500	\$ 70,600	\$ 93,750	\$ (23,150)

Notes:

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 Non-exchange 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. For the month of July, 2014 pending Customs & Quarantine (Airport) revenue collections report.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
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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	4,502	2,150	(2,352)	177,645	233,642	55,997
Admin permit amend nonmajor / \$100	0	0	0	0	100	100
Use of money and property	0	0	0	0	0	0
TOTAL	4,502	2,150	(2,352)	177,645	233,742	56,097
Chamorro Land Trust Operations Fund						
Land trust application fees	789	250	(539)	6,023	5,950	(73)
Commercial leases / license	228,958	37,279	(191,679)	977,673	693,079	(284,594)
Agriculture / residential land trust lease	39	(4,592)	(4,631)	6,027	3,124	(2,903)
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	198	198	0	1,996	1,996
TOTAL	229,786	33,136	(196,650)	989,723	704,149	(285,574)
Corrections Revolving Fund						
DOC revolving fund	173,053	105,693	(67,360)	1,255,600	1,623,927	268,327
Use of money and property	0	0	0	0	0	0
TOTAL	173,053	105,693	(67,360)	1,255,600	1,623,927	268,327
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	61	61	0	61	61
Passenger inspection fee - All	0	119	119	0	124	124
Passenger inspection fee - Port Authority	0	0	0	87,028	0	(87,028)
Passenger inspection fee - Airport Authority	1,179,483	1,193,827	14,144	10,754,518	10,847,549	93,031
Cargo inspection fee - All	26,932	23,122	(3,810)	507,653	103,455	(404,198)
Port inspection fee - single <4000#	333	0	(333)	7,080	0	(7,080)
Port inspection fee - single >4000#	68,227	0	(68,227)	990,892	0	(990,692)
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#	308	0	(308)	35,983	0	(35,983)
Air inspection fee - single >100#	4,104	0	(4,104)	110,240	0	(110,240)
Revenue - other payments	0	(25,175)	(25,175)	0	10,192	10,192
Use of money and property	0	19	19	0	112	112
TOTAL	1,279,387	1,191,772	(87,615)	12,493,194	10,961,492	(1,531,702)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	12,892	12,892	0	108,528	108,528
Use of money and property	0	1	1	0	165	165
TOTAL	0	12,893	12,893	0	108,693	108,693
DPW Building and Design Fund						
Building inspection fee	68,452	31,598	(36,854)	567,429	862,773	295,344
Use of money and property	0	0	0	0	0	0
TOTAL	68,452	31,598	(36,854)	567,429	862,773	295,344
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	125,058	141,889	16,831	1,632,537	1,841,033	308,496
Use of money and property	0	0	0	0	0	0
TOTAL	125,058	141,889	16,831	1,632,537	1,841,033	308,496
Environmental Health Fund						
Health permits - business	16,860	76,519	59,659	574,188	882,642	308,456
PH registration and penalty	0	0	0	12,068	0	(12,068)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	20,021	25,970	5,949	203,279	254,331	51,052
Administrative penalties	163	0	(163)	10,069	3,727	(6,342)
Use of money and property	0	0	0	0	0	0
TOTAL	37,044	102,489	65,445	799,602	1,140,700	341,098
Fire, Life & Medical Emergency Fund						
Transport / standby fees	115	736	621	3,246	13,614	10,368
Fire prevention fees	3,193	2,976	(217)	37,784	69,430	31,646
Other fees	3	37	34	36	149	113
Ambulance service	22,276	854	(21,422)	258,108	758,712	500,604
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	25,587	4,603	(20,984)	300,354	841,905	541,551
Guam Contractors License Board Fund						
Contractors fees	37,679	30,655	(7,024)	840,048	732,817	(107,231)
Use of money and property	0	7	7	0	336	336
TOTAL	37,679	30,662	(7,017)	840,048	733,153	(106,895)

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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	350,978	222,440	(128,538)
Use of money and property	0	3	3	0	40	40
TOTAL	0	3	3	350,978	222,480	(128,498)
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%	0	338	338	0	346,795	346,795
Healthcare legislature appropriation - 40%	0	224	224	0	231,197	231,197
Use of money and property	0	0	0	0	0	0
TOTAL	0	559	559	0	577,991	577,991
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	149,832	80,696	(69,136)	1,810,028	1,402,042	(407,986)
Diesel fuel tax	83,192	85,714	2,522	703,829	693,656	(10,173)
Other fuel tax	34,165	34,275	110	272,248	275,316	3,068
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	434,537	390,184	(44,353)	4,373,932	4,444,436	70,504
Auto surcharge on other fuels	149,986	214,500	64,514	1,468,892	1,983,552	514,660
Condition for deposit fee penalty	0	0	0	3,135	4,000	865
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	851,712	805,369	(46,343)	8,632,064	8,803,001	170,937
Licenses and registrations	638,996	822,454	183,458	6,837,163	8,646,420	1,809,257
Use of money and property	0	0	0	0	1,533	1,533
TOTAL	1,490,708	1,627,822	137,114	15,469,227	17,450,955	1,981,728
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,714	7,051	337	78,808	85,262	6,654
Use of money and property	0	8	8	0	88	88
TOTAL	6,714	7,059	345	78,808	85,350	6,742
Healthy Futures Funds						
Cigarettes	0	1,738,292	1,738,292	10,986,916	10,160,611	(826,305)
Cigars	0	0	0	24,426	11,605	(12,821)
Others	340,545	123,316	(217,229)	1,820,847	1,646,690	(174,157)
Distilled spirit	0	60,983	60,983	769,233	681,460	(87,773)
Vinous beverages	0	23,089	23,089	341,326	265,942	(75,384)
Malted fermented beverages	63,721	170,738	107,017	1,721,424	1,339,428	(381,996)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(212,021)	(212,021)	0	(1,462,930)	(1,462,930)
Use of money and property	0	89	89	0	284	284
TOTAL	404,266	1,904,486	1,500,220	15,864,172	12,643,069	(3,021,103)
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	33,409	0	(33,409)
Guam Police	0	0	0	0	5,201	5,201
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	48,189	3,758	(44,431)
Dept of Public Health & Social Service	5,655	0	(5,655)	1,150,012	400,395	(749,617)
Guam Public Library System	0	0	0	7,779	0	(7,779)
Department of Youth Affairs	0	0	0	33,709	0	(33,709)
Dept of Mental Health & Substance Abuse	0	0	0	109,138	35,294	(73,844)
Department of Labor	0	1,222	1,222	100,817	9,129	(91,688)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	0	0	0	128,963	10,470	(118,493)
Guam Energy Office	0	0	0	206,477	9,261	(197,216)
Guam Public Library System	0	0	0	0	6,333	6,333
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	5,655	1,222	(4,433)	1,818,493	519,058	(1,299,435)
Land Survey Revolving Fund						
Document tax - land survey fee	110,831	107,728	(3,104)	2,465,828	1,880,798	(585,030)
Rental of government land	3,045	2,212	(833)	34,333	27,154	(7,179)
Recording fee	28,474	25,632	(2,843)	365,452	298,792	(66,660)
Application fees	10,265	0	(10,265)	10,375	0	(10,375)
Certificates of document fees	0	14,553	14,553	122,208	112,492	(9,716)
Subpoena fees	0	0	0	44	418	374
Use of money and property	0	0	0	0	0	0
TOTAL	152,615	150,123	(2,492)	2,998,240	2,317,653	(680,587)

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	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	279	279	0	9,663	9,663
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	8,972	8,972	0	97,439	97,439
Mayors' Council - repair of facilities 1/3	0	0	0	0	236,344	236,344
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	0	236,344	236,344
GDOE - repair of facilities 1/3	0	0	0	0	236,344	236,344
Interest - Limited Gaming Fund	0	50	50	0	3,729	3,729
Consolidated fund - 95%	0	170,462	170,462	0	774,775	774,775
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	179,762	179,762	0	1,594,638	1,594,638
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	163,037	0	(163,037)	1,353,880	708,692	(645,188)
Registration fees - Labor share	69,873	0	(69,873)	575,383	303,725	(271,658)
Citation fee - non immigration temp worker	2,428	1,500	(928)	55,196	25,600	(29,596)
Use of money and property	0	10	10	0	236	236
TOTAL	235,336	1,510	(233,826)	1,984,459	1,038,253	(946,206)
Police Services Fund						
Accessible parking fees 50%	0	0	0	82,291	35,060	(47,231)
Annual gun business registration / \$600	600	0	(600)	13,200	13,800	600
Government of Guam ID / \$10	0	0	0	0	702	702
Traffic report copy fee / \$10	6,120	12,330	6,210	78,148	116,050	37,902
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	22,505	39,388	16,883	223,697	320,794	97,097
Filing record - security officer / \$75	0	0	0	0	85	85
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	10,240	12,360	2,120	102,412	122,280	19,868
Non-concealed firearm ID / \$25	4,750	6,192	1,442	55,925	80,461	24,536
Concealed firearm ID / \$60	180	6,077	5,897	3,695	18,871	15,176
Fingerprinting fee / \$20	1,800	3,366	1,566	21,605	44,441	22,836
Subpoena fee	0	0	0	245	0	(245)
Abstract criminal records / \$15	930	1,140	210	16,020	13,408	(2,612)
Police clearance additional copies	802	504	(298)	7,612	5,350	(2,262)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	35	261	226	1,555	2,240	685
Certified copy of records / \$10	40	30	(10)	100	209	109
Firearm inspection fee / \$5	1,000	2,268	1,268	9,383	18,695	9,212
Witness fees / \$35	0	0	0	0	148	148
Special event fee / \$100	0	688	688	1,975	5,785	3,810
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	0	0	0	4,190	4,190
TOTAL	49,002	84,604	35,602	617,863	809,543	191,680
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	11,004	15,445	4,441	284,338	267,535	(16,803)
Use of money and property	0	0	0	0	0	0
TOTAL	11,004	15,445	4,441	284,338	267,535	(16,803)
Public Recreation Services Fund						
Park fees / park use permits	2,500	2,490	(10)	43,895	44,001	106
Park vendor permits	5,323	285	(5,038)	42,446	39,641	(2,805)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	600	0	(600)	15,874	15,968	94
Pool and beach fees	5,237	2,134	(3,103)	36,950	25,883	(11,068)
Recreational admin fees	1,515	505	(1,010)	12,050	11,250	(800)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	883	262	(621)	10,683	8,988	(1,695)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	1,680	1,668	(12)	6,104	5,006	(1,098)
Guerrero Stadium / Tiyan Fields	50	0	(50)	8,185	3,790	(4,395)
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	0	11	11	0	184	184
TOTAL	17,788	7,356	(10,432)	176,312	154,710	(21,602)

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	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	48,764	57,337	8,573	742,221	768,241	26,020
Use of money and property	0	18	18	0	320	320
TOTAL	48,764	57,354	8,590	742,221	768,561	26,340
Safe Streets Fund						
DOC - Safe streets fund	96,883	0	(96,883)	242,204	24,000	(218,204)
Use of money and property	1	0	(1)	1	0	(1)
TOTAL	96,884	0	(96,884)	242,205	24,000	(218,205)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	15,876	0	(15,876)	187,593	76,023	(91,570)
Solid waste bld package fee	107	0	(107)	1,927	0	(1,927)
Fee - household collection	804,330	517,839	(286,491)	6,136,825	5,663,331	(473,494)
Fee - compact Ordod tipping fee \$4 cu yd	904,601	869,566	(35,035)	10,267,038	8,871,149	(1,395,889)
Fee - uncompact Ordod tipping fee \$4 cu yd	102,048	137,039	34,993	1,114,966	1,525,267	410,301
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	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	0	0	0	19,833	19,833
Use of money and property	0	2,430	2,430	0	37,804	37,804
TOTAL	1,826,960	1,526,874	(300,086)	17,688,349	16,246,328	(1,442,021)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	307,362	337,551	30,189	3,304,090	3,610,614	306,524
Use of money and property	0	0	0	0	0	0
TOTAL	307,362	337,551	30,189	3,304,090	3,610,614	306,524
Tax Collection Enhancement Fund						
Passport fees	43,372	50,143	6,771	649,460	667,307	17,847
Passport expedite fees	5,440	7,194	1,754	100,148	100,875	727
Passport expedite mail fees	1,024	883	(141)	17,011	11,247	(5,764)
Use of money and property	0	0	0	0	25	25
TOTAL	49,836	58,220	8,384	766,619	779,453	12,834
Territorial Education Facilities Fund						
DRT property taxes	330,050	240,224	(89,826)	25,830,450	20,490,747	(5,339,703)
Penalties and interest	91,057	85,249	(5,808)	734,582	951,798	217,216
Real property tax bank fees	0	0	0	2,539	416	(2,123)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	6	6	0	211	211
TOTAL	421,107	325,480	(95,627)	26,567,571	21,443,172	(5,124,399)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,851,214	2,893,515.37	42,301	24,786,603	29,021,696	4,235,093
Use of money and property	0	41.46	41	0	248	248
TOTAL	2,851,214	2,893,557	42,343	24,786,603	29,021,944	4,235,341
Water Protection Fund						
Grading plan review fees	452	239	(213)	2,808	12,388	9,580
Clearing and grubbing permits	2,484	1,539	(945)	49,457	24,908	(24,549)
Stockpiling permits	2,107	456	(1,651)	6,300	19,926	13,626
Field citation violations	0	0	0	13,420	842	(12,578)
Use of money and property	0	0	0	0	0	0
TOTAL	5,043	2,233	(2,810)	71,985	58,043	(13,942)
Water Research and Development Fund						
Well drilling permit	1,170	3,000	1,830	73,141	70,600	(2,541)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,170	\$ 3,000	\$ 1,830	\$ 73,141	\$ 70,600	\$ (2,541)