



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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DIRECTOR

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JOSE S. CALVO
DEPUTY DIRECTOR

RECEIVED

OFFICE OF PUBLIC ACCOUNTABILITY

BY: M.S.

DATE: 1/30/2015

TIME: 3:41 AM PM

JAN 29 2015

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

Benjamin J. Cruz
Title: _____

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 September 30, 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,

ANTHONY C. BLAZ

Vice Speaker *Benjamin J.F. Cruz*

Date: 1/30/15 Time: 2:41pm

No.: N/A

Received By: AK

<i>Benjamin J.F. Cruz</i>
Certification of Information Contained in Attachment A
Anthony C. Blaz, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

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

Date: 01-30-15

Time: 4:43pm

Received By: [Signature]

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending September 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	2,448,191
(B)	November	Actual	1,519,976	1,402,459	121,825	2,010,588
(C)	December	Actual	1,608,693	1,435,630	322,676	1,858,234
(D)	January	Actual	1,693,242	1,499,937	2,011,556	3,694,816
(E)	February	Actual	1,189,150	1,343,849	7,615,667	3,135,068
(F)	March	Actual	2,029,801	1,429,459	2,359,829	3,850,287
(G)	April	Actual	1,668,841	1,475,562	5,875,312	3,204,093
(H)	May	Actual	1,536,631	1,557,080	748,398	2,381,789
(I)	June	Actual	1,634,959	1,468,471	814,060	2,295,419
(J)	July	Actual	1,537,259	1,533,684	1,132,271	2,461,375
(K)	August	Actual	1,625,780	1,525,720	324,984	2,975,967
(L)	September	Actual	1,498,960	1,549,230	330,782	4,135,763
(M)	Tracking FY2014		19,341,886	17,795,558	21,776,041	34,451,590
(N)	Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O)	Overage/(Shortage)	(M-N)	2,327,460	(866,849)	(5,431,849)	5,951,590

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

12/18/2014

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**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2014 & 2013**

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2014	September, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$8 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	100	3,250	(3,150)	233,742	78,226	155,516
Admin permit amend nonmajor / \$100	0	0	0	100	0	100
Use of money and property	0	0	0	0	0	0
TOTAL	100	3,250	(3,150)	233,842	78,226	155,616
Chamorro Land Trust Operations Fund						
Land trust application fees	700	180,151	(179,451)	6,650	6,350	300
Commercial leases / license	58,466	38,944	19,522	751,545	1,030,347	(278,803)
Agriculture / residential land trust lease	536	496	40	3,660	2,906	754
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	197	172	26	2,193	1,826	368
TOTAL	59,899	219,763	(159,864)	764,048	1,041,429	(277,381)
Corrections Revolving Fund						
DOC revolving fund	119,175	36,450	82,725	1,772,893	1,124,100	648,793
Use of money and property	0	0	0	0	0	0
TOTAL	119,175	36,450	82,725	1,772,893	1,124,100	648,793
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	133	0	133	194	0	194
Passenger inspection fee - All	195	0	195	319	0	319
Passenger inspection fee - Port Authority	55,550	0	55,550	73,670	51,660	22,010
Passenger inspection fee - Airport Authority	993,523	714,788	278,736	11,760,336	9,100,613	2,659,723
Cargo inspection fee - All	26,686	20,777	5,909	130,040	416,619	(286,579)
Port inspection fee - single <4000#	12,435	0	12,435	21,355	4,180	17,175
Port inspection fee - single >4000#	1,657,157	0	1,657,157	2,761,869	583,715	2,178,154
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#	47,280	0	47,280	79,050	23,435	55,615
Air inspection fee - single >100#	116,827	0	116,827	198,027	72,519	125,508
Revenue - other payments	0	6	(6)	10,192	675	9,516
Use of money and property	8	10	(2)	120	1,871	(1,351)
TOTAL	2,909,693	735,580	2,174,114	15,035,172	10,255,088	4,780,084
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	13,301	7,530	5,771	121,829	116,275	5,554
Use of money and property	3	18	(15)	167	447	(279)
TOTAL	13,304	7,548	5,756	121,997	116,722	5,275
DPW Building and Design Fund						
Building inspection fee	52,134	39,263	12,871	914,907	792,180	122,727
Use of money and property	0	0	0	0	0	0
TOTAL	52,134	39,263	12,871	914,907	792,180	122,727
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	215,111	140,960	74,151	2,056,144	1,850,775	205,370
Use of money and property	0	0	0	0	0	0
TOTAL	215,111	140,960	74,151	2,056,144	1,850,775	205,370
Environmental Health Fund						
Health permits - business	22,027	11,330	10,697	904,669	717,985	186,684
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	27,796	24,175	3,621	282,127	274,370	7,757
Administrative penalties	200	200	0	3,927	12,590	(8,663)
Use of money and property	0	0	0	0	0	0
TOTAL	50,023	35,705	14,318	1,190,723	1,019,775	170,947
Fire, Life & Medical Emergency Fund						
Transport / standby fees	350	480	(130)	13,964	8,114	5,850
Fire prevention fees	7,976	7,690	286	77,406	96,586	(19,180)
Other fees	15,406	0	15,406	15,555	84	15,471
Ambulance service	39,793	35,084	4,709	856,349	642,326	214,023
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	63,525	43,254	20,272	963,275	749,885	213,390
Guam Contractors License Board Fund						
Contractors fees	21,400	21,550	(150)	754,217	723,281	30,936
Use of money and property	9	48	(39)	345	967	(622)
TOTAL	21,409	21,598	(189)	754,562	724,248	30,314

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2014	September, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	222,440	366,974	(144,534)
Use of money and property	3	8	(5)	43	274	(231)
TOTAL	3	8	(5)	222,483	367,247	(144,765)
Guam Healthcare Trust and Development Fund						
Liberty symbolix match play	0	(19,451)	19,451	0	0	0
License fees - healthcare trust	0	(406)	406	0	0	0
Business privilege tax - healthcare	0	(10,671)	10,671	0	0	0
Income tax - healthcare trust	0	(73,712)	73,712	0	0	0
Urgent healthcare center - 60%	32,118	212,080	(179,962)	927,201	151,267	775,934
Healthcare legislature appropriation - 40%	21,412	141,387	(119,974)	618,134	1,100,845	517,290
Use of money and property	0	0	0	0	0	0
TOTAL	53,531	249,228	(195,697)	1,545,336	252,111	1,293,224
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	175,382	32,300	143,082	1,824,511	1,907,778	(83,267)
Diesel fuel tax	77,783	140,260	(62,477)	838,168	869,538	(31,370)
Other fuel tax	31,220	45,100	(13,880)	333,227	327,195	6,032
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	413,292	410,400	2,892	5,387,319	4,942,498	444,821
Auto surcharge on other fuels	150,280	147,200	3,080	1,855,704	1,659,208	(13,504)
Condition for deposit fee penalty	1,000	500	500	5,000	3,750	1,250
GRT credits and adjust taken GHF	(6,422)	0	(6,422)	(6,422)	0	(6,422)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	842,535	775,760	66,775	10,037,507	9,719,967	317,540
Licenses and registrations	656,253	825,320	(169,058)	9,302,683	7,909,716	1,392,967
Use of money and property	163	0	163	1,696	4,406	(2,710)
TOTAL	1,498,960	1,601,080	(102,120)	19,341,886	17,834,089	1,707,797
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,496	7,543	953	93,758	69,533	4,225
Use of money and property	9	14	(4)	97	391	(294)
TOTAL	8,505	7,557	949	93,855	89,924	3,931
Healthy Futures Funds						
Cigarettes	4,133,917	501,414	3,632,503	15,845,021	9,054,868	6,790,153
Cigars	3,130	0	3,130	15,758	18,697	(2,939)
Others	81,560	42,360	39,200	2,185,150	1,436,339	748,811
Distilled spirit	98,696	0	98,696	789,264	589,091	200,174
Vinous beverages	51,024	0	51,024	323,352	256,893	66,459
Malted fermented beverages	261,869	0	261,869	1,627,658	1,063,460	564,197
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(224,379)	0	(224,379)	(1,687,329)	0	(1,687,329)
Use of money and property	157	185	(27)	442	840	(398)
TOTAL	4,405,975	543,958	3,862,017	19,099,315	12,420,178	6,679,137
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)
Department of Law	150	0	150	150	0	150
Guam Police	0	0	0	5,201	0	5,201
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	61,259	0	61,259	65,016	25,191	39,825
Dept of Public Health & Social Service	244,598	314,200	(69,602)	644,993	1,077,327	(432,334)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	432	(432)	0	23,124	(23,124)
Dept of Mental Health & Substance Abuse	23,326	11,804	11,522	58,620	85,274	(26,653)
Department of Labor	16,443	5,235	11,208	25,572	73,103	(47,531)
Department of Parks & Recreation	3,414	0	3,414	42,630	0	42,630
Department of Vocational Rehabilitation	0	0	0	10,470	86,938	(76,468)
Guam Energy Office	4,133	1,314	2,818	13,394	140,306	(126,912)
Guam Public Library System	0	0	0	6,333	0	6,333
Council of Arts & Humanities	0	0	0	0	(2,451)	2,451
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	353,321	332,985	20,337	872,380	1,547,450	(675,071)
Land Survey Revolving Fund						
Document tax - land survey fee	189,057	181,074	7,984	2,069,855	2,422,359	(352,504)
Rental of government land	2,212	2,768	(556)	29,365	33,978	(4,613)
Recording fee	24,404	27,335	(2,932)	321,220	359,510	(38,289)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,663	12,111	(1,448)	123,130	132,524	(9,394)
Subpoena fees	0	0	0	418	40	378
Use of money and property	0	0	0	0	0	0
TOTAL	226,335	223,287	3,048	2,543,988	2,948,410	(404,422)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2014	September, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Limited Gaming Fund						
Bingo / Lottery	0	(10,451)	19,451	0	0	0
Cockfighting	0	(408)	406	0	0	0
Carnival / Liberation Day	0	(10,671)	10,671	0	0	0
Electronic gaming devices	0	(73,712)	73,712	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	(10,252)	0	(10,252)	(589)	0	(589)
Penalties - late tax payment	25	0	25	25	0	25
Dept of Revenue & Taxation - admin - 5%	6,081	5,972	109	103,521	11,184	92,336
Mayors' Council - repair of facilities 1/3	0	37,826	(37,826)	236,344	70,835	165,509
Dept of Parks & Rec - repair of facilities 1/3	0	37,826	(37,826)	236,344	70,835	165,509
GDOE - repair of facilities 1/3	0	37,826	(37,826)	236,344	70,835	165,509
Interest - Limited Gaming Fund	(3,731)	0	(3,731)	(2)	0	(2)
Consolidated fund - 95%	115,545	0	115,545	890,320	0	890,320
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	107,667	15,210	92,458	1,702,305	223,688	1,478,617
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	89,422	57,925	31,497	867,534	894,981	(27,447)
Registration fees - Labor share	92,863	24,825	67,838	469,050	380,563	88,487
Citation fee - non immigration temp worker	4,250	2,400	1,850	29,850	36,525	(6,675)
Use of money and property	20	29	(10)	256	431	(175)
TOTAL	186,355	85,179	101,175	1,366,689	1,312,500	54,189
Police Services Fund						
Accessible parking fees 50%	13,038	0	13,038	48,098	81,779	(33,682)
Annual gun business registration / \$600	600	0	600	14,400	13,200	1,200
Government of Guam ID / \$10	0	0	0	702	0	702
Traffic report copy fee / \$10	13,190	6,960	6,230	129,240	85,108	44,132
Police blotter report \$1 1st page / \$.10 each	0	1	(1)	10	1	9
Police clearance \$7 / \$1 per copy	43,552	16,335	27,217	364,346	237,996	126,350
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	13,512	8,360	5,152	135,792	110,772	25,020
Non-concealed firearm ID / \$25	6,404	3,900	2,504	86,865	59,825	27,040
Concealed firearm ID / \$60	618	180	438	19,489	3,875	15,614
Fingerprinting fee / \$20	3,162	1,520	1,642	47,603	23,125	24,478
Subpoena fee	0	0	0	0	245	(245)
Abstract criminal records / \$15	1,635	1,455	180	15,043	17,475	(2,432)
Police clearance additional copies	403	651	(248)	5,753	8,263	(2,510)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	144	25	119	2,384	1,580	804
Certified copy of records / \$10	10	10	0	219	110	109
Firearm inspection fee / \$5	2,063	855	1,208	20,658	10,238	10,420
Witness fees / \$35	0	0	0	148	0	148
Special event fee / \$100	258	500	(242)	6,043	2,475	3,568
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	0	0	0	4,190	0	4,190
TOTAL	98,689	40,752	57,836	908,131	656,068	252,063
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	13,025	24,590	(11,565)	280,560	297,715	(17,155)
Use of money and property	0	0	0	0	0	0
TOTAL	13,025	24,590	(11,565)	280,560	297,715	(17,155)
Public Recreation Services Fund						
Park fees / park use permits	3,045	2,810	235	47,046	47,000	46
Park vendor permits	1,535	1,000	535	41,176	45,550	(4,374)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	0	0	0	15,968	15,874	94
Pool and beach fees	1,815	2,001	(186)	27,698	38,951	(11,254)
Recreational admin fees	0	1,500	(1,500)	11,250	13,550	(2,300)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,520	3,524	(1,004)	11,508	14,207	(2,698)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	0	0	0	5,006	6,104	(1,099)
Guerrero Stadium / Tiyan Fields	0	25	(25)	3,790	8,210	(4,420)
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	13	21	(9)	196	473	(277)
TOTAL	8,928	10,881	(1,954)	163,638	190,044	(26,406)

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Government Of Guam
 Combined Comparative Statement Of Revenues
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2014	September, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	55,657	54,276	1,382	823,774	798,895	24,879
Use of money and property	22	39	(17)	343	557	(214)
TOTAL	55,680	54,315	1,365	824,117	799,452	24,665
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	24,000	120,000	(96,000)
Use of money and property	0	0	(0)	0	2	(1)
TOTAL	0	0	(0)	24,000	120,002	(96,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	76,023	156,550	(80,527)
Solid waste bld package fee	0	0	0	0	1,800	(1,800)
Fee - household collection	518,973	488,961	20,012	6,182,304	6,231,429	(49,125)
Fee - compact Ordof tipping fee \$4 cu yd	881,650	307,041	574,609	9,752,799	9,897,578	(144,779)
Fee - uncompact Ordof tipping fee \$4 cu yd	147,174	103,878	43,299	1,672,441	1,145,376	527,066
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	0	0	19,833	52,691	(32,858)
Use of money and property	1,433	6,552	(5,119)	39,237	7,423	31,814
TOTAL	1,549,230	916,429	632,801	17,795,558	17,492,847	302,711
Street Light Fund						
Abandoned vehicle fee - vehicle registration	432,828	336,514	96,314	4,043,442	3,992,524	50,918
Use of money and property	0	0	0	0	0	0
TOTAL	432,828	336,514	96,314	4,043,442	3,992,524	50,918
Tax Collection Enhancement Fund						
Passport fees	48,215	47,209	1,006	715,397	698,385	17,013
Passport expedite fees	7,443	6,932	511	108,317	107,078	1,239
Passport expedite mail fees	698	798	(100)	11,945	17,813	(5,868)
Use of money and property	0	0	0	0	0	0
TOTAL	56,356	54,939	1,417	835,659	823,276	12,383
Territorial Education Facilities Fund						
DRT property taxes	289,279	436,685	(147,407)	20,782,108	20,562,866	219,241
Penalties and interest	41,496	41,451	45	993,289	588,791	404,508
Real property tax bank fees	0	0	0	416	860	(445)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	8	7	1	219	866	(647)
TOTAL	330,782	478,143	(147,361)	21,776,041	21,153,383	622,657
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	4,135,722	4,097,875	37,847	34,451,301	29,269,612	5,181,689
Use of money and property	41.29	1	41	289	88	201
TOTAL	4,135,763	4,097,875	37,888	34,451,590	29,269,699	5,181,890
Water Protection Fund						
Grading plan review fees	890	186	703	13,257	2,640	10,617
Clearing and grubbing permits	2,923	318	2,605	27,831	44,491	(16,660)
Stockpiling permits	273	219	53	20,198	5,855	14,343
Field citation violations	0	0	0	842	12,083	(11,241)
Use of money and property	0	0	0	0	0	0
TOTAL	4,085	723	3,362	62,129	65,069	(2,941)
Water Research and Development Fund						
Well drilling permit	750	700	50	71,350	94,450	(23,100)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 750	\$ 700	\$ 50	\$ 71,350	\$ 94,450	\$ (23,100)

Note:

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

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 2014

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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	7,699	100	(7,599)	185,344	233,742	48,398
Admin permit amend nonmajor / \$100	0	0	0	0	100	100
Use of money and property	0	0	0	0	0	0
TOTAL	7,699	100	(7,599)	185,344	233,842	48,498
Chamorro Land Trust Operations Fund						
Land trust application fees	99	700	601	5,122	6,650	528
Commercial leases / license	38,403	58,466	20,063	1,016,076	751,545	(264,531)
Agriculture / residential land trust lease	489	536	47	6,516	3,660	(2,856)
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	197	197	0	2,193	2,193
TOTAL	38,991	59,899	20,908	1,028,714	764,048	(264,666)
Corrections Revolving Fund						
DOC revolving fund	42,078	119,175	77,097	1,297,678	1,772,893	475,215
Use of money and property	0	0	0	0	0	0
TOTAL	42,078	119,175	77,097	1,297,678	1,772,893	475,215
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	133	133	0	194	194
Passenger inspection fee - All	0	195	195	0	319	319
Passenger inspection fee - Port Authority	0	55,550	55,550	87,028	73,670	(13,358)
Passenger inspection fee - Airport Authority	1,021,377	993,523	(27,854)	11,775,895	11,760,336	(15,559)
Cargo inspection fee - All	26,644	26,586	(58)	534,297	130,040	(404,257)
Port inspection fee - single <4000#	321	12,435	12,114	7,401	21,355	13,954
Port inspection fee - single >4000#	0	1,657,157	1,657,157	990,692	2,781,869	1,771,177
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	2,052	47,280	45,228	38,035	79,050	41,015
Air inspection, fee - single >100#	5,258	116,827	111,569	115,498	198,027	82,529
Revenue - other payments	0	0	0	0	10,192	10,192
Use of money and property	0	8	8	0	120	120
TOTAL	1,055,652	2,909,693	1,854,041	13,548,846	15,035,172	1,486,326
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	13,301	13,301	0	121,829	121,829
Use of money and property	0	3	3	0	167	167
TOTAL	0	13,304	13,304	0	121,997	121,997
DPW Building and Design Fund						
Building inspection fee	29,590	52,134	22,544	597,019	914,907	317,888
Use of money and property	0	0	0	0	0	0
TOTAL	29,590	52,134	22,544	597,019	914,907	317,888
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	126,346	215,111	88,765	1,658,883	2,056,144	397,261
Use of money and property	0	0	0	0	0	0
TOTAL	126,346	215,111	88,765	1,658,883	2,056,144	397,261
Environmental Health Fund						
Health permits - business	9,206	22,027	12,821	583,392	904,669	321,277
PH registration and penalty	0	0	0	12,068	0	(12,068)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	19,643	27,796	8,153	222,922	282,127	59,205
Administrative penalties	163	200	37	10,232	3,927	(6,305)
Use of money and property	0	0	0	0	0	0
TOTAL	29,012	50,023	21,011	828,614	1,190,723	362,109
Fire, Life & Medical Emergency Fund						
Transport / standby fees	204	350	146	3,450	13,964	10,514
Fire prevention fees	3,269	7,976	4,707	41,053	77,406	36,353
Other fees	0	15,406	15,406	36	15,555	15,519
Ambulance service	14,915	39,793	24,878	273,023	856,349	583,326
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	18,388	63,526	45,138	318,742	963,275	644,533
Guam Contractors License Board Fund						
Contractors fees	26,714	21,400	(5,314)	866,762	754,217	(112,545)
Use of money and property	0	9	9	0	345	345
TOTAL	26,714	21,409	(5,305)	866,762	754,562	(112,200)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 2014

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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	43	43
TOTAL	0	3	3	350,978	222,483	(128,495)
Guam Healthcare Trust and Development Fund						
Liberty symbolx 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	32,118	32,118	0	927,201	927,201
Healthcare legislature appropriation - 40%	0	21,412	21,412	0	618,134	618,134
Use of money and property	0	0	0	0	0	0
TOTAL	0	53,531	53,531	0	1,545,335	1,545,335
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	31,173	175,382	144,209	1,841,201	1,824,511	(16,690)
Diesel fuel tax	135,365	77,783	(57,582)	839,194	838,168	(1,026)
Other fuel tax	43,526	31,220	(12,306)	315,774	333,227	17,453
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	396,071	413,292	17,221	4,770,003	5,387,319	617,316
Auto surcharge on other fuels	142,083	150,280	8,217	1,610,955	1,655,704	44,749
Condition for deposit fee penalty	483	1,000	517	3,618	5,000	1,382
GRT credits and adjust taken GHF	0	(6,422)	(6,422)	0	(6,422)	(6,422)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	748,681	842,535	93,854	9,380,745	10,037,507	656,762
Licenses and registrations	796,518	656,263	(140,255)	7,633,681	9,302,683	1,669,002
Use of money and property	0	163	163	0	1,696	1,696
TOTAL	1,545,199	1,498,960	(46,239)	17,014,426	19,341,866	2,327,460
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,231	8,496	1,265	85,839	93,758	7,919
Use of money and property	0	9	9	0	97	97
TOTAL	7,231	8,505	1,274	85,839	93,855	8,016
Healthy Futures Funds						
Cigarettes	501,414	4,133,917	3,632,503	11,488,330	15,845,021	4,356,691
Cigars	0	3,130	3,130	24,426	15,758	(8,668)
Others	42,360	81,560	39,200	1,863,207	2,185,150	321,943
Distilled spirit	0	98,696	98,696	769,233	789,284	20,031
Vinous beverages	0	51,024	51,024	341,326	323,352	(17,974)
Malted fermented beverages	0	261,869	261,869	1,721,424	1,627,658	(93,766)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(224,379)	(224,379)	0	(1,687,329)	(1,687,329)
Use of money and property	0	157	157	0	442	442
TOTAL	543,774	4,405,975	3,862,201	16,207,946	19,099,315	2,891,369
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)
Department of Law	0	150	150	0	150	150
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	81,259	81,259	48,189	65,016	16,827
Dept of Public Health & Social Service	17,535	244,598	227,063	1,167,547	844,993	(522,554)
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	23,326	23,326	109,138	58,620	(50,518)
Department of Labor	0	16,443	16,443	100,817	25,572	(75,245)
Department of Parks & Recreation	0	3,414	3,414	0	42,630	42,630
Department of Vocational Rehabilitation	0	0	0	128,963	10,470	(118,493)
Guam Energy Office	0	4,133	4,133	208,477	13,394	(193,083)
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	17,535	353,321	335,786	1,836,028	872,380	(963,648)
Land Survey Revolving Fund						
Document tax - land survey fee	199,216	189,057	(10,158)	2,665,043	2,069,855	(595,188)
Rental of government land	3,045	2,212	(833)	37,378	29,365	(8,013)
Recording fee	30,074	24,404	(5,671)	395,526	321,220	(74,306)
Application fees	0	0	0	10,375	0	(10,375)
Certificates of document fees	13,329	10,663	(2,666)	135,537	123,130	(12,407)
Subpoena fees	0	0	0	44	418	374
Use of money and property	0	0	0	0	0	0
TOTAL	245,663	226,335	(19,328)	3,243,983	2,543,988	(699,915)

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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)
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	(10,252)	(10,252)	0	(589)	(589)
Penalties - late tax payment	0	25	25	0	25	25
Dept of Revenue & Taxation - admin - 5%	0	6,081	6,081	0	103,521	103,521
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	(3,731)	(3,731)	0	(2)	(2)
Consolidated fund - 95%	0	115,545	115,545	0	890,320	890,320
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	107,667	107,667	0	1,702,305	1,702,305
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	94,770	89,422	(5,348)	1,448,850	887,534	(561,116)
Registration fees - Labor share	41,231	92,663	51,432	618,614	469,050	(147,564)
Citation fee - non immigration temp worker	1,722	4,250	2,528	56,918	29,850	(27,068)
Use of money and property	0	20	20	0	256	256
TOTAL	137,723	186,355	48,632	2,122,182	1,366,689	(755,493)
Police Services Fund						
Accessible parking fees 50%	0	13,038	13,038	82,291	48,098	(34,194)
Annual gun business registration / \$600	0	600	600	13,200	14,400	1,200
Government of Guam ID / \$10	0	0	0	0	702	702
Traffic report copy fee / \$10	6,960	13,190	6,230	85,108	129,240	44,132
Police blotter report \$1 1st page / \$.10 each	1	0	(1)	1	10	9
Police clearance \$7 / \$1 per copy	16,503	43,552	27,049	240,200	354,346	124,146
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	8,360	13,512	5,152	110,772	135,792	25,020
Non-concealed firearm ID / \$25	3,900	8,404	2,504	59,825	86,865	27,040
Concealed firearm ID / \$60	180	618	438	3,875	19,489	15,614
Fingerprinting fee / \$20	1,520	3,162	1,642	23,125	47,603	24,478
Subpoena fee	0	0	0	245	0	(245)
Abstract criminal records / \$15	1,455	1,635	180	17,475	15,043	(2,432)
Police clearance additional copies	651	403	(248)	8,263	5,753	(2,510)
Fine - unauthorized use uniform / \$500/mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	25	144	119	1,580	2,384	804
Certified copy of records / \$10	10	10	0	110	219	109
Firearm inspection fee / \$5	858	2,063	1,207	10,239	20,658	10,419
Witness fees / \$35	0	0	0	0	148	148
Special event fee / \$100	500	258	(242)	2,475	6,043	3,568
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	0	0	0	4,190	4,190
TOTAL	40,921	98,589	57,668	658,784	908,131	249,347
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	25,599	13,025	(12,574)	309,937	280,560	(29,377)
Use of money and property	0	0	0	0	0	0
TOTAL	25,599	13,025	(12,574)	309,937	280,560	(29,377)
Public Recreation Services Fund						
Park fees / park use permits	2,810	3,045	235	46,705	47,046	341
Park vendor permits	856	1,535	679	43,302	41,176	(2,126)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	0	0	0	15,874	15,968	94
Pool and beach fees	2,001	1,815	(186)	39,951	27,698	(11,254)
Recreational admin fees	1,500	0	(1,500)	13,550	11,250	(2,300)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	3,524	2,520	(1,004)	14,207	11,508	(2,699)
Paseo Recreational Center	0	0	0	0	0	0
Hagaina / Tiyan Tennis Center	0	0	0	6,104	5,006	(1,098)
Guerrero Stadium / Tiyan Fields	25	0	(25)	8,210	3,790	(4,420)
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	13	13	0	196	196
TOTAL	10,716	8,928	(1,788)	187,028	163,538	(23,390)

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Government Of Guam
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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	54,102	55,657	1,555	796,323	823,774	27,451
Use of money and property	0	22	22	0	343	343
TOTAL	54,102	55,680	1,578	796,323	824,117	27,794
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	242,204	24,000	(218,204)
Use of money and property	1	0	(1)	1	0	(1)
TOTAL	1	0	(1)	242,205	24,000	(218,205)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	167,593	76,023	(91,570)
Solid waste bid package fee	0	0	0	1,927	0	(1,927)
Fee - household collection	534,156	518,973	(15,183)	6,670,981	6,182,304	(488,677)
Fee - compact Ordof tipping fee \$4 cu yd	328,699	881,650	552,951	10,595,737	9,752,799	(842,938)
Fee - uncompact Ordof tipping fee \$4 cu yd	111,203	147,174	35,971	1,226,169	1,672,441	446,272
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	1,433	1,433	0	39,237	39,237
TOTAL	974,058	1,549,230	575,172	18,662,407	17,795,558	(866,849)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	304,122	432,828	128,706	3,608,212	4,043,442	435,230
Use of money and property	0	0	0	0	0	0
TOTAL	304,122	432,828	128,706	3,608,212	4,043,442	435,230
Tax Collection Enhancement Fund						
Passport fees	47,086	48,215	1,129	696,546	715,397	18,851
Passport expedite fees	6,932	7,443	511	107,080	108,317	1,237
Passport expedite mall fees	798	698	(100)	17,809	11,945	(5,864)
Use of money and property	0	0	0	0	0	0
TOTAL	54,816	56,356	1,540	821,435	835,659	14,224
Territorial Education Facilities Fund						
DRT property taxes	586,072	289,279	(296,793)	28,416,522	20,782,108	(5,634,414)
Penalties and interest	54,247	41,496	(12,751)	788,829	993,299	204,470
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	8	8	0	219	219
TOTAL	640,319	330,782	(309,537)	27,207,890	21,776,041	(5,431,849)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,713,397	4,135,722	422,325	28,500,000	34,451,301	5,951,301
Use of money and property	0	41,29	41	0	289	289
TOTAL	3,713,397	4,135,763	422,366	28,500,000	34,451,590	5,951,590
Water Protection Fund						
Grading plan review fees	208	890	682	3,016	13,257	10,241
Clearing and grubbing permits	352	2,923	2,571	49,809	27,831	(21,978)
Stockpiling permits	245	273	28	6,545	20,198	13,653
Field citation violations	0	0	0	13,420	842	(12,578)
Use of money and property	0	0	0	0	0	0
TOTAL	805	4,085	3,280	72,790	62,129	(10,661)
Water Research and Development Fund						
Well drilling permit	547	750	203	73,688	71,350	(2,338)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 547	\$ 750	\$ 203	\$ 73,688	\$ 71,350	\$ (2,338)