



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

ANTHONY C. BLAZ
ACTING DIRECTOR

JOSE S. CALVO
ACTING DEPUTY DIRECTOR

JUL 29 2014

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

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 7-29-14
Time: 2:44 PM
Received By: [Signature]

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 June 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,

[Signature]
ANTHONY C. BLAZ

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
PROCUREMENT APPEALS

DATE: 7/29/14
TIME: 2:50 AM PM BY: AG
FILE NO OPA-PA: _____

Certification of Information Contained in Attachment A
[Signature]
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: 7/29/14 Time: 2:42 PM
File No.: N/A
Received By: [Signature]

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending June 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	118,382	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	1,343,756	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	3,100,810
(H) May	Actual	1,536,631	1,557,132	748,399	2,381,789
(I) June	Actual	1,634,909	1,469,444	814,060	2,295,419
(J) July	Forecast	1,293,098	1,635,985	1,087,687	1,958,254
(K) August	Forecast	1,556,313	1,831,105	238,477	2,385,649
(L) September	Forecast	1,338,681	1,469,877	274,303	2,937,018
(M) Tracking FY2014		18,475,957	18,124,823	21,588,172	30,979,762
(N) Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O) Overage/(Shortage)	(M-N)	1,461,531	(537,584)	(5,619,718)	2,479,762

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

7/28/2014

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

Page 1 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2014	June, 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	1,250	1,000	250	231,192	72,576	158,616
Admin permit amend nonmajor / \$100	0	0	0	100	0	100
Use of money and property	0	0	0	0	0	0
TOTAL	1,250	1,000	250	231,292	72,576	158,716
Chamorro Land Trust Operations Fund						
Land trust application fees	750	50	700	5,100	4,400	700
Commercial leases / license	62,994	7,731	55,263	593,304	688,341	(95,037)
Agriculture / residential land trust lease	(491)	(30)	(461)	2,487	2,151	336
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	182	170	12	1,606	1,316	290
TOTAL	63,435	7,920	55,515	602,497	696,208	(93,710)
Corrections Revolving Fund						
DOC revolving fund	31,350	170,250	(138,900)	1,418,234	935,420	482,814
Use of money and property	0	0	0	0	0	0
TOTAL	31,350	170,250	(138,900)	1,418,234	935,420	482,814
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	0	51,660	(51,660)
Passenger inspection fee - Airport Authority	917,819	680,049	237,770	8,671,930	6,671,430	2,000,500
Cargo inspection fee - All	5,408	34,521	(29,113)	88,830	237,206	(168,376)
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	0	0	0	35,367	662	34,705
Use of money and property	14	180	(166)	73	1,642	(1,569)
TOTAL	923,241	714,750	208,491	8,776,200	7,646,450	1,129,750
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	9,780	0	9,780	90,229	53,583	36,646
Use of money and property	6	0	6	162	283	(121)
TOTAL	9,786	0	9,786	90,392	53,866	36,525
DPW Building and Design Fund						
Building inspection fee	26,966	5,684	21,282	788,650	541,385	247,265
Use of money and property	0	0	0	0	0	0
TOTAL	26,966	5,684	21,282	788,650	541,385	247,265
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	145,508	47,371	98,137	1,490,415	1,285,699	204,717
Use of money and property	0	0	0	0	0	0
TOTAL	145,508	47,371	98,137	1,490,415	1,285,699	204,717
Environmental Health Fund						
Health permits - business	456,122	171,658	284,463	524,118	227,953	296,165
PH registration and penalty	0	0	0	0	14,630	(14,630)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	24,664	7,158	17,506	201,480	180,734	20,746
Administrative penalties	200	0	200	3,727	10,990	(7,263)
Use of money and property	0	0	0	0	0	0
TOTAL	480,986	178,816	302,169	729,325	434,507	294,818
Fire, Life & Medical Emergency Fund						
Transport / standby fees	660	50	610	12,138	6,454	5,684
Fire prevention fees	9,709	2,837	6,872	61,195	65,416	(4,221)
Other fees	21	0	21	105	63	42
Ambulance service	1,949	106,006	(104,057)	460,465	479,037	(18,572)
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	12,339	108,893	(96,554)	533,903	553,745	(19,842)
Guam Contractors License Board Fund						
Contractors fees	381,485	168,480	213,005	572,972	345,408	227,564
Use of money and property	4	34	(31)	327	848	(519)
TOTAL	381,489	168,514	212,974	573,299	346,254	227,045

7/28/2014

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

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2014	June, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	6,260	(5,260)	218,389	356,464	(138,075)
Use of money and property	3	24	(21)	34	248	(215)
TOTAL	3	5,284	(5,281)	218,423	356,713	(138,290)
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%	124,009	0	124,009	344,880	0	344,880
Healthcare legislature appropriation - 40%	82,673	0	82,673	229,920	0	229,920
Use of money and property	0	0	0	0	0	0
TOTAL	206,682	0	206,682	574,800	0	574,800
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	162,048	255,950	(93,902)	1,176,652	1,655,178	(478,526)
Diesel fuel tax	73,244	62,220	11,025	550,578	600,092	(49,515)
Other fuel tax	29,284	20,150	9,134	218,107	235,095	(16,987)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	430,411	610,700	(180,289)	3,661,020	3,815,528	(154,508)
Auto surcharge on other fuels	156,504	131,154	25,350	1,620,829	1,298,387	324,442
Condition for deposit fee penalty	0	0	0	4,000	2,250	1,750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	851,492	1,080,174	(228,682)	7,231,186	7,604,530	(373,344)
Licenses and registrations	783,453	573,190	210,263	7,055,193	5,712,309	1,342,883
Use of money and property	14	822	(808)	1,533	3,729	(2,195)
TOTAL	1,634,959	1,654,186	(19,228)	14,287,912	13,320,568	967,344
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,039	2,176	5,863	71,397	61,912	9,485
Use of money and property	7	20	(13)	72	352	(280)
TOTAL	8,046	2,196	5,850	71,469	62,264	9,205
Healthy Futures Funds						
Cigarettes	1,421,520	210,954	1,210,566	6,290,999	7,774,553	(1,483,554)
Cigars	843	1,717	(875)	10,628	16,847	(6,020)
Others	69,412	27,300	42,112	950,841	1,024,680	(73,839)
Distilled spirit	62,108	55,037	7,071	550,885	548,591	2,294
Vinous beverages	18,981	12,389	6,592	210,504	246,633	(36,129)
Malted fermented beverages	160,550	34,168	126,385	988,844	1,161,875	(173,031)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(307,100)	0	(307,100)	(789,509)	0	(789,509)
Use of money and property	0	94	(94)	174	254	(80)
TOTAL	1,426,314	341,657	1,084,657	8,213,366	10,773,233	(2,559,867)
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	18,731	(18,731)	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	(7,240)	11,006
Dept of Public Health & Social Service	131,914	57,605	74,309	380,060	602,167	(222,107)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	10,373	(10,373)	0	22,692	(22,692)
Dept of Mental Health & Substance Abuse	0	0	0	34,385	55,007	(20,622)
Department of Labor	1,740	0	1,740	7,907	67,868	(59,961)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	0	86,936	(86,936)	42,062	88,936	(44,875)
Guan Energy Office	4,993	0	4,993	8,261	138,996	(129,734)
Guan Public Library System	0	0	0	1,629	0	1,629
Council of Arts & Humanities	0	0	0	0	(2,451)	2,451
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	138,647	173,645	(34,999)	623,480	1,002,608	(479,128)
Land Survey Revolving Fund						
Document tax - land survey fee	102,348	102,443	(95)	1,667,691	1,867,492	(199,801)
Rental of government land	3,515	2,768	748	22,730	25,675	(2,945)
Recording fee	29,625	6,668	22,957	244,570	255,022	(11,452)
Application fees	0	0	0	0	0	0
Certificates of document fees	7,521	1,925	5,596	84,813	90,557	(5,744)
Subpoena fees	163	0	163	313	40	273
Use of money and property	0	0	0	0	0	0
TOTAL	143,171	113,803	29,368	2,020,116	2,239,785	(219,670)

7/28/2014

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

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2014	June, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	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	3,220	0	3,220	8,737	0	8,737
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	5,563	0	5,563	79,768	0	79,768
Mayors' Council - repair of facilities 1/3	0	0	0	236,344	0	236,344
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	236,344	0	236,344
GDOE - repair of facilities 1/3	0	0	0	236,344	0	236,344
Interest - Limited Gaming Fund	3,083	0	3,083	3,637	0	3,637
Consolidated fund - 95%	105,701	0	105,701	439,022	0	439,022
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	117,547	0	117,547	1,240,197	0	1,240,197
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	75,075	2,567	72,508	692,533	533,489	159,044
Registration fees - Labor share	32,175	1,100	31,075	296,800	225,638	71,162
Citation fee - non immigration temp worker	2,200	0	2,200	24,100	24,800	(700)
Use of money and property	3	8	(5)	223	361	(138)
TOTAL	109,453	3,675	105,778	1,013,656	784,288	229,368
Police Services Fund						
Accessible parking fees 50%	0	0	0	35,060	81,779	(46,719)
Annual gun business registration / \$600	6,600	2,400	4,200	8,400	3,600	4,800
Government of Guam ID / \$10	0	0	0	702	0	702
Traffic report copy fee / \$10	11,648	2,003	9,645	92,280	60,291	31,989
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	36,900	5,935	30,965	232,592	150,736	81,856
Filing record - security officer / \$75	0	0	0	70	0	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	12,160	1,675	10,285	98,760	73,772	24,988
Non-concealed firearm ID / \$25	7,224	1,175	6,049	66,787	42,500	24,287
Concealed firearm ID / \$60	2,575	60	2,515	10,940	3,215	7,725
Fingerprinting fee / \$20	3,774	620	3,154	37,641	15,925	21,716
Subpoena fee	0	0	0	0	210	(210)
Abstract criminal records / \$15	1,485	255	1,230	11,248	12,930	(1,682)
Police clearance additional copies	497	248	249	4,393	5,592	(1,199)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	108	20	88	1,763	1,410	353
Certified copy of records / \$10	0	0	0	179	20	159
Firearm inspection fee / \$5	2,331	185	2,146	14,446	6,725	7,721
Witness fees / \$35	0	0	0	148	0	148
Special event fee / \$100	215	0	215	5,097	1,975	3,122
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	0	0	0	4,190	0	4,190
TOTAL	85,517	14,776	70,741	631,770	460,880	171,089
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	10,810	6,405	4,405	245,555	246,125	(570)
Use of money and property	0	0	0	0	0	0
TOTAL	10,810	6,405	4,405	245,555	246,125	(570)
Public Recreation Services Fund						
Park fees / park use permits	2,975	720	2,255	30,051	26,210	3,841
Park vendor permits	19,450	7,600	11,850	27,886	19,450	8,436
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	0	0	0	15,968	13,274	2,694
Pool and beach fees	2,527	1,177	1,350	22,127	25,981	(3,855)
Recreational admin fees	5,070	1,500	3,570	6,100	5,035	1,065
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	225	0	225	8,450	8,013	437
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	520	0	520	3,338	3,822	(485)
Guerrero Stadium / Tiyan Fields	0	0	0	3,790	8,010	(4,220)
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	9	24	(15)	163	414	(251)
TOTAL	30,776	11,021	19,755	117,871	110,333	7,538

7/28/2014

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

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2014	June, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	72,181	17,949	54,212	647,466	571,222	76,244
Use of money and property	11	46	(35)	288	445	(157)
TOTAL	72,172	17,995	54,177	647,754	571,667	76,087
Safe Streets Fund						
DOC - Safe streets fund	24,000	0	24,000	24,000	72,000	(48,000)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	24,000	0	24,000	24,000	72,001	(48,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	14,586	(14,586)	76,023	127,013	(50,990)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	519,637	498,233	21,405	4,625,908	4,482,269	143,639
Fee - compact Ordol tipping fee \$4 cu yd	791,599	819,297	(27,698)	7,125,292	7,869,452	(744,160)
Fee - uncompact Ordol tipping fee \$4 cu yd	156,027	94,650	61,378	1,251,622	843,474	408,148
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	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	4,436	(4,436)	19,833	44,184	(24,351)
Use of money and property	2,181	124	2,057	35,323	749	34,574
TOTAL	1,469,446	1,431,325	38,120	13,186,921	13,367,142	(180,220)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	307,698	285,635	22,063	2,962,292	2,968,390	(6,099)
Use of money and property	0	0	0	0	0	0
TOTAL	307,698	285,635	22,063	2,962,292	2,968,390	(6,099)
Tax Collection Enhancement Fund						
Passport fees	62,318	15,039	47,280	582,431	500,774	61,657
Passport expedite fees	9,842	2,911	6,932	84,975	77,175	7,800
Passport expedite mail fees	1,056	533	523	9,452	13,164	(3,712)
Use of money and property	0	0	0	25	0	25
TOTAL	73,216	18,482	54,734	656,883	591,112	65,771
Territorial Education Facilities Fund						
DRT property taxes	684,733	282,113	382,620	19,339,184	17,805,466	1,533,718
Penalties and interest	149,316	34,494	114,822	848,207	306,911	341,296
Real property tax bank fees	0	0	0	416	1,592	(1,176)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	11	20	(9)	199	842	(643)
TOTAL	814,059	316,626	497,433	19,988,006	18,114,811	1,873,195
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,295,252	2,016,062	279,190	23,698,688	20,608,665	3,089,823
Use of money and property	167	7	160	167	74	92
TOTAL	2,295,419	2,016,069	279,350	23,698,854	20,608,939	3,089,915
Water Protection Fund						
Grading plan review fees	1,296	23	1,274	11,254	1,700	9,555
Clearing and grubbing permits	676	173	503	23,209	40,210	(17,001)
Stockpiling permits	101	0	101	17,940	3,510	14,431
Field citation violations	0	0	0	842	11,563	(10,741)
Use of money and property	0	0	0	0	0	0
TOTAL	2,073	195	1,877	53,246	57,002	(3,757)
Water Research and Development Fund						
Well drilling permit	650	250	400	63,850	71,250	(7,400)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 650	\$ 250	\$ 400	\$ 63,850	\$ 71,250	\$ (7,400)

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 90 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.

7/22/2014

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

Page 1 of 4

	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	2,370	1,250	(1,120)	171,958	231,192	59,234
Admin permit amend nonmajor / \$100	0	0	0	0	100	100
Use of money and property	0	0	0	0	0	0
TOTAL	2,370	1,250	(1,120)	171,958	231,292	59,334
Chamorro Land Trust Operations Fund						
Land trust application fees	49	750	701	4,344	5,100	756
Commercial leases / license	7,825	62,994	55,369	678,808	593,304	(85,504)
Agriculture / residential land trust lease	197	(491)	(688)	5,772	2,487	(3,285)
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	182	182	0	1,606	1,606
TOTAL	7,871	63,435	65,564	688,924	602,497	(86,427)
Corrections Revolving Fund						
DOC revolving fund	196,539	31,350	(165,189)	1,079,863	1,418,234	338,371
Use of money and property	0	0	0	0	0	0
TOTAL	196,539	31,350	(165,189)	1,079,863	1,418,234	338,371
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	66,252	0	(66,252)
Passenger inspection fee - Airport Authority	872,139	917,819	45,680	8,555,867	8,671,930	116,063
Cargo inspection fee - All	44,272	5,408	(38,864)	304,209	68,830	(235,379)
Port inspection fee - single <4000#	411	0	(411)	6,298	0	(6,298)
Port inspection fee - single >4000#	0	0	0	851,801	0	(851,801)
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#	2,308	0	(2,308)	31,571	0	(31,571)
Air inspection fee - single >100#	6,669	0	(6,669)	99,672	0	(99,672)
Revenue - other payments	0	0	0	0	35,367	35,367
Use of money and property	0	14	14	0	73	73
TOTAL	925,799	923,241	(2,558)	9,915,670	8,776,200	(1,139,470)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	9,760	9,760	0	90,229	90,229
Use of money and property	0	6	6	0	162	162
TOTAL	0	9,766	9,766	0	90,392	90,392
DPW Building and Design Fund						
Building inspection fee	4,284	26,966	22,682	408,010	788,650	380,640
Use of money and property	0	0	0	0	0	0
TOTAL	4,284	26,966	22,682	408,010	788,650	380,640
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	42,459	145,508	103,049	1,152,394	1,490,415	338,021
Use of money and property	0	0	0	0	0	0
TOTAL	42,459	145,508	103,049	1,152,394	1,490,415	338,021
Environmental Health Fund						
Health permits - business	139,480	456,122	316,642	185,218	524,118	338,900
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	5,816	24,664	18,848	146,840	201,480	54,640
Administrative penalties	0	200	200	8,931	3,727	(5,204)
Use of money and property	0	0	0	0	0	0
TOTAL	145,296	480,986	335,690	353,057	729,325	376,268
Fire, Life & Medical Emergency Fund						
Transport / standby fees	21	660	639	2,744	12,138	9,394
Fire prevention fees	1,206	9,709	8,503	27,804	61,195	33,391
Other fees	0	21	21	27	105	78
Ambulance service	45,058	1,949	(43,109)	203,615	460,465	256,850
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	46,285	12,339	(33,946)	235,370	533,903	298,533
Guam Contractors License Board Fund						
Contractors fees	201,179	381,485	180,306	413,723	572,972	159,249
Use of money and property	0	4	4	0	327	327
TOTAL	201,179	381,489	180,310	413,723	573,299	159,576

7/22/2014

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

Page 2 of 4

	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	5,031	0	(5,031)	340,927	218,389	(122,538)
Use of money and property	0	3	3	0	34	34
TOTAL	5,031	3	(5,028)	340,927	218,423	(122,504)
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	124,009	124,009	0	344,880	344,880
Healthcare legislature appropriation - 40%	0	82,673	82,673	0	229,920	229,920
Use of money and property	0	0	0	0	0	0
TOTAL	0	206,682	206,682	0	574,800	574,800
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	247,018	162,048	(84,970)	1,597,416	1,176,652	(420,764)
Diesel fuel tax	60,049	73,244	13,195	579,151	550,578	(28,573)
Other fuel tax	19,446	29,284	9,838	226,888	218,107	(8,781)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	589,387	430,411	(158,976)	3,682,369	3,661,020	(21,349)
Auto surcharge on other fuels	126,577	156,504	29,927	1,251,146	1,620,829	369,683
Condition for deposit fee penalty	0	0	0	2,170	4,000	1,830
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	1,042,477	851,492	(190,985)	7,339,140	7,231,186	(107,954)
Licenses and registrations	553,187	783,453	230,266	5,612,961	7,055,193	1,542,232
Use of money and property	0	14	14	0	1,533	1,533
TOTAL	1,595,664	1,634,959	39,295	12,852,101	14,287,912	1,435,811
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	2,086	8,039	5,953	59,358	71,397	12,039
Use of money and property	0	7	7	0	72	72
TOTAL	2,086	8,046	5,960	59,358	71,469	12,111
Healthy Futures Funds						
Cigarettes	275,307	1,421,520	1,146,213	9,970,407	6,290,999	(3,679,408)
Cigars	2,242	843	(1,399)	21,751	10,628	(11,123)
Others	35,628	69,412	33,784	1,338,891	950,841	(388,050)
Distilled spirit	71,826	62,108	(9,718)	716,378	550,885	(165,493)
Vinous beverages	16,168	18,981	2,813	327,949	210,504	(117,445)
Malted fermented beverages	44,568	160,550	115,982	1,517,553	988,644	(528,709)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(307,100)	(307,100)	0	(789,509)	(789,509)
Use of money and property	0	0	0	0	174	174
TOTAL	445,759	1,426,314	980,555	13,892,929	8,213,366	(5,679,563)
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	18,731	0	(18,731)	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	0	3,758	3,758
Dept of Public Health & Social Service	85,572	131,914	46,342	910,908	380,060	(530,848)
Guam Public Library System	0	0	0	7,779	0	(7,779)
Department of Youth Affairs	15,409	0	(15,409)	33,709	0	(33,709)
Dept of Mental Health & Substance Abuse	0	0	0	81,713	34,385	(47,328)
Department of Labor	0	1,740	1,740	100,817	7,907	(92,910)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	128,983	0	(128,983)	128,963	42,062	(86,901)
Guam Energy Office	0	4,993	4,993	206,477	9,261	(197,216)
Guam Public Library System	0	0	0	0	1,629	1,629
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	248,675	138,647	(110,028)	1,503,775	523,480	(980,295)
Land Survey Revolving Fund						
Document tax - land survey fee	112,706	102,348	(10,358)	2,054,586	1,667,691	(386,895)
Rental of government land	3,044	3,515	471	28,243	22,730	(5,513)
Recording fee	7,336	29,625	22,289	281,670	244,570	(37,100)
Application fees	0	0	0	110	0	(110)
Certificates of document fees	2,118	7,521	5,403	99,827	84,813	(14,814)
Subpoena fees	0	163	163	44	313	269
Use of money and property	0	0	0	0	0	0
TOTAL	125,204	143,171	17,967	2,464,286	2,020,116	(444,164)

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Nine Months Ended June 30, 2014

Page 3 of 4

	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	3,220	3,220	0	8,737	8,737
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	5,563	5,563	0	79,768	79,768
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	3,063	3,063	0	3,637	3,637
Consolidated fund - 95%	0	105,701	105,701	0	439,022	439,022
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	117,547	117,547	0	1,240,197	1,240,197
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	4,152	75,075	70,923	862,881	692,533	(170,348)
Registration fees - Labor share	1,779	32,175	30,398	364,955	296,800	(68,155)
Citation fee - non immigration temp worker	0	2,200	2,200	40,114	24,100	(16,014)
Use of money and property	0	3	3	0	223	223
TOTAL	5,931	109,453	103,522	1,267,950	1,013,656	(254,294)
Police Services Fund						
Accessible parking fees 50%	0	0	0	82,291	35,060	(47,231)
Annual gun business registration / \$600	2,400	8,800	4,200	3,600	8,400	4,800
Government of Guam ID / \$10	0	0	0	0	702	702
Traffic report copy fee / \$10	2,003	11,648	9,645	60,291	92,280	31,989
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	5,996	36,900	30,904	152,132	232,592	80,460
Filing record - security officer / \$75	0	0	0	0	70	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	1,875	12,160	10,285	73,772	98,760	24,988
Non-concealed firearm ID / \$25	1,175	7,224	6,049	42,500	66,787	24,287
Concealed firearm ID / \$60	60	2,575	2,515	3,215	10,940	7,725
Fingerprinting fee / \$20	620	3,774	3,154	15,925	37,641	21,718
Subpoena fee	0	0	0	210	0	(210)
Abstract criminal records / \$15	255	1,485	1,230	12,930	11,248	(1,682)
Police clearance additional copies	248	497	249	5,592	4,393	(1,199)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	20	108	88	1,410	1,763	353
Certified copy of records / \$10	0	0	0	20	179	159
Firearm inspection fee / \$5	185	2,331	2,146	6,725	14,446	7,721
Witness fees / \$35	0	0	0	0	148	148
Special event fee / \$100	0	215	215	1,975	5,097	3,122
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	0	0	0	4,190	4,190
TOTAL	14,837	85,317	70,680	462,588	631,770	169,182
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	6,668	10,810	4,142	256,230	245,555	(10,675)
Use of money and property	0	0	0	0	0	0
TOTAL	6,668	10,810	4,142	256,230	245,555	(10,675)
Public Recreation Services Fund						
Park fees / park use permits	720	2,975	2,255	25,915	30,051	4,136
Park vendor permits	7,453	19,450	11,997	18,269	27,886	9,617
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	0	0	0	13,274	15,988	2,694
Pool and beach fees	1,177	2,527	1,350	25,981	22,127	(3,855)
Recreational admin fees	1,500	5,070	3,570	5,035	6,100	1,065
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	225	225	8,013	8,450	437
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	520	520	3,822	3,338	(484)
Guerrero Stadium / Tiyan Fields	0	0	0	8,010	3,790	(4,220)
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	9	9	0	163	163
TOTAL	10,850	30,776	19,926	108,444	117,871	9,427

7/22/2014

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

Page 4 of 4

	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	17,891	72,161	54,270	569,382	647,468	78,084
Use of money and property	0	11	11	0	288	288
TOTAL	17,891	72,172	54,281	569,382	647,754	78,372
Safe Streets Fund						
DOC - Safe streets fund	0	24,000	24,000	145,321	24,000	(121,321)
Use of money and property	0	0	0	0	0	0
TOTAL	0	24,000	24,000	145,321	24,000	(121,321)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	15,615	0	(15,615)	135,973	76,023	(59,950)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	533,378	519,637	(13,741)	4,798,439	4,625,908	(172,531)
Fee - compact Ordot tipping fee \$4 cu yd	877,089	791,599	(85,490)	8,424,551	7,125,292	(1,299,259)
Fee - uncompact Ordot tipping fee \$4 cu yd	101,324	158,027	54,703	902,971	1,251,622	348,651
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	0	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	2,181	2,181	0	35,323	35,323
TOTAL	1,527,406	1,469,445	(57,961)	14,261,934	13,186,921	(1,075,013)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	258,140	307,698	49,558	2,682,660	2,962,292	279,632
Use of money and property	0	0	0	0	0	0
TOTAL	258,140	307,698	49,558	2,682,660	2,962,292	279,632
Tax Collection Enhancement Fund						
Passport fees	14,998	62,318	47,320	499,453	562,431	62,978
Passport expedite fees	2,911	9,842	6,931	77,176	84,975	7,799
Passport expedite mail fees	532	1,056	524	13,161	9,452	(3,709)
Use of money and property	0	0	0	0	25	25
TOTAL	18,441	73,216	54,775	589,790	656,883	67,093
Territorial Education Facilities Fund						
DRT property taxes	378,622	664,733	286,111	23,896,594	19,339,184	(4,557,410)
Penalties and interest	46,293	149,316	103,023	411,903	648,207	236,304
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	11	11	0	199	199
TOTAL	424,915	814,059	389,144	24,311,036	19,988,006	(4,323,030)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,239,642	2,295,252	55,610	19,733,253	23,698,688	3,965,435
Use of money and property	0	167	167	0	167	167
TOTAL	2,239,642	2,295,419	55,777	19,733,253	23,698,854	3,965,601
Water Protection Fund						
Grading plan review fees	25	1,296	1,270	1,984	11,254	9,269
Clearing and grubbing permits	193	676	483	45,023	23,209	(21,814)
Stockpiling permits	0	101	101	3,920	17,940	14,020
Field citation violations	0	0	0	12,861	842	(12,019)
Use of money and property	0	0	0	0	0	0
TOTAL	219	2,073	1,854	63,768	53,246	(10,522)
Water Research and Development Fund						
Well drilling permit	195	650	455	55,587	63,850	8,263
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 195	\$ 650	\$ 455	\$ 55,587	\$ 63,850	\$ 8,263

7/22/2014

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

Page 1 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 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	449	100	349	156,037	66,191	89,846
Use of money and property	0	0	0	0	0	0
TOTAL	449	100	349	156,037	66,191	89,846
Chamorro Land Trust Operations Fund						
Land trust application fees	750	750	0	3,400	3,650	(250)
Commercial leases / license	95,853	108,257	(12,404)	450,443	613,439	(162,996)
Agriculture / residential land trust lease	(1,002)	318	(1,320)	1,406	1,860	(454)
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	179	167	12	1,241	966	275
TOTAL	95,781	109,492	(13,711)	456,490	619,915	(163,425)
Corrections Revolving Fund						
DOC revolving fund	143,325	132,075	11,250	1,161,508	765,170	396,338
Use of money and property	0	0	0	0	0	0
TOTAL	143,325	132,075	11,250	1,161,508	765,170	396,338
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	19,310	(19,310)	0	51,660	(51,660)
Passenger inspection fee - Airport Authority	857,385	629,380	228,025	6,891,379	5,366,772	1,524,607
Cargo inspection fee - All	7,591	24,130	(16,539)	57,923	144,784	(86,861)
Port inspection fee - single <4000#	0	595	(595)	0	4,180	(4,180)
Port inspection fee - single >4000#	0	81,478	(81,478)	0	583,710	(583,710)
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	3,210	(3,210)	0	23,190	(23,190)
Air inspection fee - single >100#	0	8,659	(8,659)	0	71,985	(71,985)
Revenue - other payments	25,211	9	25,202	35,366	659	34,707
Use of money and property	5	203	(198)	43	890	(847)
TOTAL	890,191	766,954	123,237	6,984,710	6,247,829	736,881
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	16,668	11,866	4,782	67,548	53,583	13,964
Use of money and property	20	70	(51)	136	283	(147)
TOTAL	16,688	11,936	4,732	67,684	53,866	13,817
DPW Building and Design Fund						
Building inspection fee	197,027	127,933	69,094	723,268	498,042	225,226
Use of money and property	0	0	0	0	0	0
TOTAL	197,027	127,933	69,094	723,268	498,042	225,226
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	158,343	172,083	(13,740)	1,102,846	1,095,675	7,171
Use of money and property	0	0	0	0	0	0
TOTAL	158,343	172,083	(13,740)	1,102,846	1,095,675	7,171
Environmental Health Fund						
Health permits - business	7,168	4,081	3,086	60,446	47,780	12,666
PH registration and penalty	0	270	(270)	0	14,830	(14,830)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	23,581	22,621	960	154,124	152,436	1,688
Administrative penalties	0	2,200	(2,200)	3,127	9,190	(6,063)
Use of money and property	0	0	0	0	0	0
TOTAL	30,749	29,172	1,576	217,697	224,236	(6,539)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	4,005	1,158	2,847	11,258	5,344	5,914
Fire prevention fees	12,465	9,308	3,157	46,288	50,774	(4,486)
Other fees	0	0	0	84	56	28
Ambulance service	5,338	153,389	(148,051)	455,721	320,132	135,589
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	21,808	163,855	(142,047)	513,351	379,080	134,270
Guam Contractors License Board Fund						
Contractors fees	40,410	29,755	10,655	123,617	111,260	12,357
Use of money and property	9	71	(62)	314	710	(396)
TOTAL	40,419	29,826	10,593	123,931	111,970	11,961

7/22/2014

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

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	136,982	86,184	70,778	183,648	292,563	(108,915)
Use of money and property	3	31	(28)	27	188	(160)
TOTAL	136,985	66,215	70,750	183,675	292,751	(109,076)
Guam Healthcare Trust and Development Fund						
Liberty symbol/x 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%	988	0	988	220,647	0	220,647
Healthcare legislature appropriation - 40%	659	0	659	147,098	0	147,098
Use of money and property	0	0	0	0	0	0
TOTAL	1,647	0	1,647	367,745	0	367,746
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	173,800	204,574	(30,774)	862,133	1,237,015	(374,883)
Diesel fuel tax	65,759	61,602	4,158	407,805	475,126	(67,520)
Other fuel tax	26,289	24,619	1,670	160,945	189,867	(28,922)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	422,212	421,842	371	2,820,152	2,808,149	12,003
Auto surcharge on other fuels	153,523	153,380	143	1,315,076	1,021,001	294,075
Condition for deposit fee penalty	0	250	(250)	4,000	2,000	2,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	841,583	866,266	(24,683)	5,569,911	5,733,158	(163,247)
Licenses and registrations	827,244	845,050	(17,806)	5,545,318	4,500,141	1,045,178
Use of money and property	14	712	(698)	1,095	2,057	(963)
TOTAL	1,668,841	1,712,029	(43,188)	11,116,324	10,235,356	880,968
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,282	7,648	1,634	55,357	52,947	2,410
Use of money and property	7	67	(61)	58	261	(202)
TOTAL	9,289	7,715	1,573	55,415	53,208	2,208
Healthy Futures Funds						
Cigarettes	186,750	1,134,920	(948,170)	3,572,189	7,095,571	(3,523,382)
Cigars	810	374	438	8,875	13,647	(4,773)
Others	25,382	39,071	(13,689)	828,029	971,580	(143,551)
Distilled spirit	54,967	60,272	4,695	423,365	446,591	(23,226)
Vinous beverages	11,781	31,105	(19,325)	165,048	202,633	(37,585)
Malted fermented beverages	52,816	173,875	(121,259)	651,357	981,875	(330,518)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	(393,737)	0	(393,737)
Use of money and property	12	48	(36)	147	139	8
TOTAL	332,317	1,429,666	(1,097,349)	5,253,272	9,712,036	(4,458,764)
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
Guam Police	5,201	0	5,201	5,201	0	5,201
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	3,758	(7,248)	11,006
Dept of Public Health & Social Service	0	131,961	(131,961)	166,257	385,793	(219,535)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	0	0	0	12,319	(12,319)
Dept of Mental Health & Substance Abuse	23,895	0	23,895	48,189	55,007	(8,818)
Department of Labor	3,557	14,823	(11,065)	5,281	67,868	(62,586)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	0	0	0	42,020	0	42,020
Guam Energy Office	0	121,502	(121,502)	4,269	121,502	(117,233)
Guam Public Library System	0	0	0	1,629	0	1,629
Council of Arts & Humanities	0	(2,451)	2,451	0	(2,451)	2,451
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	32,653	265,635	(232,982)	313,821	638,021	(324,199)
Land Survey Revolving Fund						
Document tax - land survey fee	175,823	434,300	(258,477)	1,198,617	1,608,797	(410,181)
Rental of government land	3,515	2,768	748	18,306	20,140	(1,834)
Recording fee	31,195	32,804	(1,610)	184,718	215,075	(30,356)
Application fees	0	(100)	100	0	0	0
Certificates of document fees	11,182	12,049	(867)	67,374	78,326	(10,952)
Subpoena fees	35	0	35	150	40	110
Use of money and property	0	0	0	0	0	0
TOTAL	221,749	481,820	(260,071)	1,469,165	1,922,377	(453,213)

7/22/2014

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

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	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	6,009	0	6,009	7,039	0	7,039
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	8,799	0	8,799	47,031	0	47,031
Mayors' Council - repair of facilities 1/3	0	0	0	119,620	0	119,620
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	119,620	0	119,620
GDOE - repair of facilities 1/3	0	0	0	119,620	0	119,620
Interest - Limited Gaming Fund	582	0	582	588	0	588
Consolidated fund - 95%	167,189	0	167,189	534,746	0	534,746
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	182,579	0	182,579	948,273	0	948,273
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	128,217	91,416	36,801	518,058	412,739	105,319
Registration fees - Labor share	54,950	39,178	15,772	222,025	173,888	48,137
Citation fee - non Immigration temp worker	2,800	3,300	(500)	12,150	22,050	(9,900)
Use of money and property	1	34	(32)	211	328	(117)
TOTAL	185,958	133,927	52,041	752,444	609,005	143,439
Police Services Fund						
Accessible parking fees 50%	16,139	0	16,139	16,139	81,779	(65,640)
Annual gun business registration / \$600	0	600	(600)	1,200	1,200	0
Government of Guam ID / \$10	702	0	702	702	0	702
Traffic report copy fee / \$10	12,862	7,200	5,662	67,268	50,158	17,110
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	39,277	17,633	21,644	163,832	130,194	33,638
Filing record - security officer / \$75	0	0	0	70	0	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	14,120	11,060	3,060	75,960	62,497	13,463
Non-concealed firearm ID / \$25	9,893	5,625	4,268	49,802	36,350	13,452
Concealed firearm ID / \$60	1,442	300	1,142	6,923	2,160	4,763
Fingerprinting fee / \$20	4,996	2,540	2,456	28,688	13,165	15,523
Subpoena fee	0	35	(35)	0	175	(175)
Abstract criminal records / \$15	1,005	1,815	(810)	8,895	11,445	(2,550)
Police clearance additional copies	401	680	(279)	3,526	4,664	(1,138)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	500	170	330	1,430	1,240	190
Certified copy of records / \$10	70	0	70	179	20	159
Firearm inspection fee / \$5	2,717	1,020	1,697	10,207	5,670	4,537
Witness fees / \$35	0	0	0	105	0	105
Special event fee / \$100	0	0	0	4,538	1,975	2,563
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	104,124	48,678	55,446	446,538	402,692	43,846
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	78,135	51,575	26,560	208,905	214,245	(5,340)
Use of money and property	0	0	0	0	0	0
TOTAL	78,135	51,575	26,560	208,905	214,245	(5,340)
Public Recreation Services Fund						
Park fees / park use permits	2,280	2,880	(600)	23,461	22,985	476
Park vendor permits	281	300	(19)	6,811	11,725	(4,914)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	0	315	(315)	15,368	13,249	2,119
Pool and beach fees	1,435	4,184	(2,749)	16,404	22,837	(6,434)
Recreational admin fees	20	500	(480)	1,030	3,535	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,225	720	505	7,372	6,312	1,060
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	330	420	(90)	2,799	3,603	(804)
Guerrero Stadium / Tiyan Fields	0	215	(215)	3,790	7,910	(4,120)
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	12	78	(66)	145	305	(160)
TOTAL	5,583	9,612	(4,029)	77,179	92,585	(15,406)

7/22/2014

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

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2014	April, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	95,320	98,637	(3,318)	494,519	471,512	23,007
Use of money and property	0	46	(46)	288	341	(74)
TOTAL	95,320	98,683	(3,364)	494,787	471,853	22,934
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	0	72,000	(72,000)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	0	0	(0)	0	72,001	(72,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	14,345	(14,345)	76,023	97,963	(21,940)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	512,270	498,162	14,107	3,569,508	3,485,000	84,508
Fee - compact Ordot tipping fee \$4 cu yd	747,769	847,198	(99,429)	5,544,479	6,150,093	(605,613)
Fee - uncompact Ordot tipping fee \$4 cu yd	214,455	124,828	89,627	865,621	838,119	229,502
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	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	4,676	(4,676)	19,833	35,191	(15,358)
Use of money and property	1,068	50	1,018	32,988	571	32,417
TOTAL	1,475,562	1,489,260	(13,698)	10,161,371	10,404,938	(243,566)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	344,913	366,814	(21,902)	2,355,114	2,354,742	373
Use of money and property	0	0	0	0	0	0
TOTAL	344,913	366,814	(21,902)	2,355,114	2,354,742	373
Tax Collection Enhancement Fund						
Passport fees	82,984	86,326	(3,342)	432,577	416,909	15,668
Passport expedite fees	12,336	12,312	25	61,883	61,330	552
Passport expedite mail fees	1,336	2,183	(847)	7,307	10,053	(2,756)
Use of money and property	0	0	0	0	0	0
TOTAL	96,656	100,820	(4,165)	501,766	488,301	13,465
Territorial Education Facilities Fund						
DRT property taxes	5,711,918	4,257,246	1,454,669	18,002,219	17,223,508	778,711
Penalties and interest	163,300	61,541	101,759	422,839	229,319	193,520
Real property tax bank fees	0	(300)	300	305	1,156	(851)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	86	177	(91)	186	446	(260)
TOTAL	5,875,312	4,318,664	1,556,647	18,425,548	17,454,428	971,120
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,100,737	2,536,046	564,691	19,021,561	17,152,672	1,868,889
Use of money and property	86	9	77	86	67	29
TOTAL	3,100,823	2,536,055	564,768	19,021,647	17,152,729	1,868,917
Water Protection Fund						
Grading plan review fees	865	135	730	9,137	1,293	7,845
Clearing and grubbing permits	6,709	25,718	(19,008)	20,967	36,239	(15,272)
Stockpiling permits	2,609	783	1,826	13,529	2,360	11,169
Field citation violations	0	0	0	342	10,583	(10,241)
Use of money and property	0	0	0	0	0	0
TOTAL	10,183	26,636	(16,453)	43,975	50,475	(6,499)
Water Research and Development Fund						
Well drilling permit	5,750	38,650	(32,900)	61,800	63,000	(1,200)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,750	\$ 38,650	\$ (32,900)	\$ 61,800	\$ 63,000	\$ (1,200)

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 Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-year's 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.

7/22/2014

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

Page 1 of 4

	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	237	449	212	156,831	158,037	(794)
Use of money and property	0	0	0	0	0	0
TOTAL	237	449	212	156,831	158,037	(794)
Chamorro Land Trust Operations Fund						
Land trust application fees	739	750	11	3,605	3,400	(205)
Commercial leases / license	106,759	95,853	(10,906)	604,942	450,443	(154,499)
Agriculture / residential land trust lease	314	(1,002)	(1,316)	5,258	1,406	(3,852)
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	0	1,241	1,241
TOTAL	107,812	95,781	(12,032)	613,805	456,490	(157,315)
Corrections Revolving Fund						
DOC revolving fund	152,469	143,325	(9,144)	883,324	1,161,508	278,184
Use of money and property	0	0	0	0	0	0
TOTAL	152,469	143,325	(9,144)	883,324	1,161,508	278,184
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	24,764	0	(24,764)	66,252	0	(66,252)
Passenger inspection fee - Airport Authority	807,132	857,385	50,253	6,882,690	6,891,379	8,689
Cargo inspection fee - All	30,946	7,591	(23,355)	185,680	57,923	(127,757)
Port inspection fee - single <4000#	763	0	(763)	5,361	0	(5,361)
Port inspection fee - single >4000#	104,493	0	(104,493)	748,588	0	(748,588)
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	4,117	0	(4,117)	28,949	0	(28,949)
Air inspection fee - single >100#	11,105	0	(11,105)	92,318	0	(92,318)
Revenue - other payments	0	25,211	25,211	0	35,366	35,366
Use of money and property	0	5	5	0	43	43
TOTAL	983,320	890,191	(93,129)	8,009,838	6,984,710	(1,025,128)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	16,668	16,668	0	67,548	67,548
Use of money and property	0	20	20	0	136	136
TOTAL	0	16,688	16,688	0	67,684	67,684
DPW Building and Design Fund						
Building inspection fee	96,415	197,027	100,612	375,345	723,268	347,923
Use of money and property	0	0	0	0	0	0
TOTAL	96,415	197,027	100,612	375,345	723,268	347,923
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	154,241	158,343	4,102	982,073	1,102,846	120,773
Use of money and property	0	0	0	0	0	0
TOTAL	154,241	158,343	4,102	982,073	1,102,846	120,773
Environmental Health Fund						
Health permits - business	3,316	7,168	3,852	38,819	60,446	21,627
PH registration and penalty	219	0	(219)	12,088	0	(12,088)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	18,381	23,581	5,200	123,847	154,124	30,277
Administrative penalties	1,788	0	(1,788)	7,468	3,127	(4,341)
Use of money and property	0	0	0	0	0	0
TOTAL	23,704	30,749	7,045	182,202	217,697	35,495
Fire, Life & Medical Emergency Fund						
Transport / standby fees	492	4,005	3,513	2,272	11,258	8,986
Fire prevention fees	3,956	12,465	8,509	21,580	46,288	24,708
Other fees	0	0	0	24	84	60
Ambulance service	65,198	5,338	(59,860)	136,072	455,721	319,649
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	69,646	21,808	(47,838)	161,128	513,351	352,223
Guam Contractors License Board Fund						
Contractors fees	35,704	40,410	4,706	133,854	123,617	(10,237)
Use of money and property	0	9	9	0	314	314
TOTAL	35,704	40,419	4,715	133,854	123,931	(9,923)

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Seven Months Ended April 30, 2014

Page 2 of 4

	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	63,299	136,982	73,683	279,811	183,648	(96,163)
Use of money and property	0	3	3	0	27	27
TOTAL	63,299	136,985	73,686	279,811	183,676	(96,135)
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	988	988	0	220,647	220,647
Healthcare legislature appropriation - 40%	0	659	659	0	147,098	147,098
Use of money and property	0	0	0	0	0	0
TOTAL	0	1,647	1,647	0	367,746	367,746
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	197,435	173,800	(23,635)	1,193,846	862,133	(331,713)
Diesel fuel tax	59,452	65,759	6,307	458,545	407,605	(50,941)
Other fuel tax	23,760	26,289	2,529	183,239	160,945	(22,294)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	407,120	422,212	15,092	2,710,147	2,820,152	110,005
Auto surcharge on other fuels	148,027	153,523	5,496	985,370	1,315,076	329,706
Condition for deposit fee penalty	241	0	(241)	1,929	4,000	2,071
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	836,035	841,583	5,548	5,533,077	5,569,911	36,834
Licenses and registrations	815,659	827,244	11,685	4,343,095	5,545,318	1,202,223
Use of money and property	0	14	14	0	1,095	1,095
TOTAL	1,651,594	1,668,841	17,247	9,876,172	11,116,324	1,240,152
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,333	9,282	1,949	50,763	55,357	4,594
Use of money and property	0	7	7	0	58	58
TOTAL	7,333	9,289	1,956	50,763	55,415	4,652
Healthy Futures Funds						
Cigarettes	1,381,134	186,750	(1,194,384)	9,084,299	3,572,189	(5,512,110)
Cigars	488	810	322	17,835	8,875	(8,960)
Others	50,990	25,382	(25,608)	1,269,593	826,029	(443,564)
Distilled spirit	65,608	54,867	(10,741)	583,263	423,365	(159,898)
Vinous beverages	40,594	11,781	(28,813)	270,527	165,048	(105,479)
Malted fermented beverages	226,917	52,616	(174,301)	1,282,643	651,357	(631,286)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	(393,737)	(393,737)
Use of money and property	0	12	12	0	147	147
TOTAL	1,765,731	332,317	(1,433,414)	12,508,160	5,253,272	(7,254,888)
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
Guam Police	0	5,201	5,201	0	5,201	5,201
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	196,027	0	(196,027)	589,484	168,257	(423,227)
Guam Public Library System	0	0	0	7,779	0	(7,779)
Department of Youth Affairs	0	0	0	18,300	0	(18,300)
Dept of Mental Health & Substance Abuse	0	23,895	23,895	81,713	46,189	(35,524)
Department of Labor	21,722	3,557	(18,165)	100,817	5,281	(95,536)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	0	0	0	0	42,020	42,020
Guam Energy Office	180,490	0	(180,490)	180,490	4,269	(176,221)
Guam Public Library System	0	0	0	0	1,629	1,629
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	398,239	32,653	(365,586)	978,583	313,821	(664,762)
Land Survey Revolving Fund						
Document tax - land survey fee	477,810	175,823	(301,987)	1,769,974	1,198,617	(571,358)
Rental of government land	3,044	3,515	471	22,155	18,306	(3,849)
Recording fee	36,090	31,195	(4,895)	236,621	184,718	(51,903)
Application fees	0	0	0	110	0	(110)
Certificates of document fees	13,256	11,182	(2,075)	86,169	67,374	(18,795)
Subpoena fees	0	35	35	44	150	106
Use of money and property	0	0	0	0	0	0
TOTAL	530,200	221,749	(308,451)	2,115,073	1,469,165	(645,908)

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Seven Months Ended April 30, 2014

Page 3 of 4

	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	6,009	6,009	0	7,039	7,039
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	8,799	8,799	0	47,031	47,031
Mayors' Council - repair of facilities 1/3	0	0	0	0	119,620	119,620
Dept of Parks & Rec - repair of facilities 1/3	0	0	0	0	119,620	119,620
GDOE - repair of facilities 1/3	0	0	0	0	119,620	119,620
Interest - Limited Gaming Fund	0	582	582	0	598	598
Consolidated fund - 95%	0	167,189	167,189	0	534,746	534,746
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	182,579	182,579	0	948,273	948,273
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	147,859	128,217	(19,642)	667,576	518,058	(149,518)
Registration fees - Labor share	63,368	54,950	(8,418)	281,253	222,025	(59,228)
Citation fee - non immigration temp worker	5,338	2,800	(2,538)	35,668	12,150	(23,516)
Use of money and property	0	1	1	0	211	211
TOTAL	216,565	185,968	(30,597)	984,495	762,444	(232,051)
Police Services Fund						
Accessible parking fees 50%	0	16,139	16,139	82,291	16,139	(66,152)
Annual gun business registration / \$600	600	0	(600)	1,200	1,200	0
Government of Guam ID / \$10	0	702	702	0	702	702
Traffic report copy fee / \$10	7,200	12,862	5,662	50,158	67,268	17,110
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	17,835	39,277	21,442	131,350	183,832	32,482
Filing record - security officer / \$75	0	0	0	0	70	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,060	14,120	3,060	62,497	75,960	13,463
Non-concealed firearm ID / \$25	5,625	9,893	4,268	36,350	49,802	13,452
Concealed firearm ID / \$60	300	1,442	1,142	2,160	6,923	4,763
Fingerprinting fee / \$20	2,540	4,996	2,456	13,165	28,688	15,523
Subpoena fee	35	0	(35)	175	0	(175)
Abstract criminal records / \$15	1,815	1,005	(810)	11,445	8,895	(2,550)
Police clearance additional copies	680	401	(279)	4,864	3,526	(1,338)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	170	500	330	1,240	1,430	190
Certified copy of records / \$10	0	70	70	20	179	159
Firearm inspection fee / \$5	1,020	2,717	1,697	5,870	10,207	4,337
Witness fees / \$35	0	0	0	0	105	105
Special event fee / \$100	0	0	0	1,975	4,538	2,563
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	48,880	104,124	55,244	404,360	446,538	42,178
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	53,892	78,135	24,443	223,041	208,905	(14,136)
Use of money and property	0	0	0	0	0	0
TOTAL	53,892	78,135	24,443	223,041	208,905	(14,136)
Public Recreation Services Fund						
Park fees / park use permits	2,880	2,280	(600)	22,780	23,461	681
Park vendor permits	172	281	109	10,691	6,811	(3,880)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	315	0	(315)	13,249	15,388	2,119
Pool and beach fees	4,184	1,435	(2,749)	22,837	16,404	(6,434)
Recreational admin fees	500	20	(480)	3,535	1,030	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	720	1,225	505	6,312	7,372	1,060
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyon Tennis Center	420	330	(90)	3,603	2,799	(804)
Guerrero Stadium / Tiyon Fields	215	0	(215)	7,910	3,790	(4,120)
Tiyon 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	12	12	0	145	145
TOTAL	9,406	5,583	(3,823)	91,042	77,179	(13,863)

7/22/2014

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

Page 4 of 4

	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	98,319	95,320	(3,000)	469,993	494,519	24,526
Use of money and property	0	0	0	0	268	268
TOTAL	98,319	95,320	(3,000)	469,993	494,787	24,794
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	145,321	0	(145,321)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	145,321	0	(145,321)
Solid Waste Operations Fund						
Tippling fee settlement Lagu	15,357	0	(15,357)	104,873	76,023	(28,850)
Solid waste bld package fee	0	0	0	0	0	0
Fee - household collection	533,301	512,270	(21,031)	3,730,823	3,569,506	(161,317)
Fee - compact Ordof tipping fee \$4 cu yd	906,958	747,769	(159,189)	5,583,910	5,544,479	(1,039,431)
Fee - uncompact Ordof tipping fee \$4 cu yd	133,634	214,455	80,821	880,992	865,621	184,629
Fee - uncompact Agaf transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojo 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	1,088	1,088	0	32,988	32,988
TOTAL	1,589,260	1,475,562	(113,688)	11,100,598	10,161,371	(939,227)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	331,506	344,913	13,407	2,128,080	2,355,114	227,034
Use of money and property	0	0	0	0	0	0
TOTAL	331,506	344,913	13,407	2,128,080	2,355,114	227,034
Tax Collection Enhancement Fund						
Passport fees	86,100	82,984	(3,117)	415,816	432,577	16,761
Passport expedite fees	12,312	12,336	24	61,331	61,883	552
Passport expedite mail fees	2,183	1,336	(847)	10,061	7,307	(2,754)
Use of money and property	0	0	0	0	0	0
TOTAL	100,595	96,656	(3,940)	487,208	501,766	14,558
Territorial Education Facilities Fund						
DRT property taxes	5,713,620	5,711,916	(1,704)	23,115,551	18,002,219	(5,113,332)
Penalties and interest	82,594	183,300	80,708	307,767	422,839	115,072
Real property tax bank fees	0	0	0	1,954	305	(1,649)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	96	96	0	186	186
TOTAL	5,796,214	5,875,312	79,098	23,425,272	18,425,548	(4,999,724)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	36,942	3,100,737	3,063,795	15,863,698	19,021,661	3,157,863
Use of money and property	0	86	86	0	86	86
TOTAL	36,942	3,100,823	3,063,881	15,863,698	19,021,647	3,157,949
Water Protection Fund						
Grading plan review fees	151	865	714	1,509	9,137	7,628
Clearing and grubbing permits	28,770	6,709	(22,061)	40,581	20,967	(19,614)
Stockpiling permits	878	2,609	1,733	2,634	13,529	10,895
Field citation violations	0	0	0	11,742	342	(11,400)
Use of money and property	0	0	0	0	0	0
TOTAL	29,797	10,183	(19,614)	56,466	43,975	(12,491)
Water Research and Development Fund						
Well drilling permit	30,154	5,750	(24,404)	49,151	61,800	12,649
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 30,154	\$ 5,750	\$ (24,404)	\$ 49,151	\$ 61,800	\$ 12,649

7/22/2014

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

Page 1 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2014	May, 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	73,905	5,384	68,521	229,942	71,576	158,366
Admin permit amend nonmajor / \$100	100	0	100	100	0	100
Use of money and property	0	0	0	0	0	0
TOTAL	74,005	5,384	68,621	230,042	71,576	158,466
Chamorro Land Trust Operations Fund						
Land trust application fees	950	700	250	4,350	4,350	0
Commercial leases / license	79,837	67,171	12,666	530,310	680,610	(150,300)
Agriculture / residential land trust lease	1,572	321	1,251	2,978	2,181	797
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	184	181	3	1,424	1,146	278
TOTAL	82,572	68,373	14,199	539,062	688,287	(149,225)
Corrections Revolving Fund						
DOC revolving fund	225,376	0	225,376	1,386,884	765,170	621,714
Use of money and property	0	0	0	0	0	0
TOTAL	225,376	0	225,376	1,386,884	765,170	621,714
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - Air	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	0	51,660	(51,660)
Passenger inspection fee - Airport Authority	862,732	624,609	238,123	7,754,111	5,991,381	1,762,730
Cargo inspection fee - Air	5,499	57,902	(52,402)	63,422	202,885	(139,263)
Port inspection fee - single <4000#	0	0	0	0	4,180	(4,180)
Port inspection fee - single >4000#	0	5	(5)	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	245	(245)	0	23,435	(23,435)
Air inspection fee - single >100#	0	534	(534)	0	72,519	(72,519)
Revenue - other payments	1	3	(2)	35,367	662	34,705
Use of money and property	16	572	(556)	59	1,462	(1,404)
TOTAL	868,248	683,871	184,378	7,852,958	6,931,700	921,259
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	12,922	0	12,922	80,469	53,583	26,886
Use of money and property	21	0	21	157	283	(126)
TOTAL	12,943	0	12,943	80,626	53,866	26,760
DPW Building and Design Fund						
Building inspection fee	38,416	37,659	757	761,684	535,700	225,983
Use of money and property	0	0	0	0	0	0
TOTAL	38,416	37,659	757	761,684	535,700	225,983
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	242,062	142,653	99,409	1,344,908	1,238,328	106,580
Use of money and property	0	0	0	0	0	0
TOTAL	242,062	142,653	99,409	1,344,908	1,238,328	106,580
Environmental Health Fund						
Health permits - business	7,550	8,515	(965)	67,997	56,295	11,702
PH registration and penalty	0	0	0	0	14,830	(14,830)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	22,692	21,140	1,552	176,816	173,576	3,240
Administrative penalties	400	1,800	(1,400)	3,527	10,990	(7,463)
Use of money and property	0	0	0	0	0	0
TOTAL	30,642	31,465	(813)	248,340	255,691	(7,352)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	220	1,060	(840)	11,478	6,404	5,074
Fire prevention fees	5,199	11,806	(6,607)	51,487	62,579	(11,093)
Other fees	0	7	(7)	84	63	21
Ambulance service	2,795	52,899	(50,104)	458,516	373,031	85,485
Fire citations	0	0	0	0	2,775	(2,775)
TOTAL	8,214	65,772	(57,558)	521,564	444,852	76,712
Guam Contractors License Board Fund						
Contractors fees	67,870	65,668	2,202	191,487	176,928	14,559
Use of money and property	10	102	(82)	323	812	(488)
TOTAL	67,880	65,770	2,110	191,810	177,740	14,071

7/22/2014

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

Page 2 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2014	May, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	34,741	58,641	(23,901)	218,389	351,205	(132,816)
Use of money and property	3	36	(33)	31	224	(193)
TOTAL	34,744	58,677	(23,933)	218,420	351,429	(133,009)
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%	224	0	224	220,871	0	220,871
Healthcare legislature appropriation - 40%	149	0	149	147,247	0	147,247
Use of money and property	0	0	0	0	0	0
TOTAL	373	0	373	368,118	0	368,118
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	152,472	162,213	(9,741)	1,014,605	1,399,228	(384,624)
Diesel fuel tax	69,728	62,746	6,981	477,333	537,872	(60,539)
Other fuel tax	27,678	25,078	2,600	188,823	214,945	(26,122)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel-	410,457	396,679	13,778	3,230,609	3,204,828	25,781
Auto surcharge on other fuels	149,249	144,232	5,017	1,464,324	1,165,233	299,092
Condition for deposit fee penalty	0	250	(250)	4,000	2,250	1,750
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	809,783	791,198	18,585	6,378,694	6,624,356	(144,662)
Licenses and registrations	726,422	638,978	87,443	6,271,740	5,139,119	1,132,621
Use of money and property	425	849	(424)	1,520	2,907	(1,387)
TOTAL	1,536,630	1,431,026	105,604	12,552,954	11,666,382	886,572
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,001	6,789	1,212	63,358	59,736	3,622
Use of money and property	7	71	(65)	65	332	(267)
TOTAL	8,008	6,860	1,147	63,423	60,068	3,355
Healthy Futures Funds						
Cigarettes	1,297,290	468,027	829,263	4,869,479	7,563,598	(2,694,119)
Cigars	911	1,283	(372)	9,785	14,930	(5,145)
Others	55,400	25,800	29,600	881,429	997,380	(115,951)
Distilled spirit	65,412	46,963	18,449	488,777	493,554	(4,776)
Vinous beverages	28,475	31,611	(5,136)	191,523	234,244	(42,721)
Malted fermented beverages	176,937	145,834	31,102	828,294	1,127,709	(299,416)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(88,672)	0	(88,672)	(482,409)	0	(482,409)
Use of money and property	27	21	6	174	160	14
TOTAL	1,533,780	719,539	814,240	6,787,052	10,431,575	(3,644,524)
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	14,679	(14,679)	0	14,679	(14,679)
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	3,756	(7,248)	11,006
Dept of Public Health & Social Service	81,889	158,770	(78,881)	248,146	544,562	(296,416)
Guam Public Library System	0	0	0	0	5,231	(5,231)
Department of Youth Affairs	0	0	0	0	12,319	(12,319)
Dept of Mental Health & Substance Abuse	(11,804)	0	(11,804)	34,385	55,007	(20,622)
Department of Labor	888	0	888	6,167	67,868	(61,701)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	42	0	42	42,062	0	42,062
Guam Energy Office	0	17,494	(17,494)	4,269	138,996	(134,727)
Guam Public Library System	0	0	0	1,629	0	1,629
Council of Arts & Humanities	0	0	0	0	(2,451)	2,451
Use of money and property	0	0	0	0	0	(0)
TOTAL	71,012	190,942	(119,930)	384,833	828,963	(444,129)
Land Survey Revolving Fund						
Document tax - land survey fee	366,727	156,252	210,475	1,565,344	1,765,049	(199,706)
Rental of government land	908	2,768	(1,859)	19,214	22,908	(3,693)
Recording fee	30,227	34,279	(4,052)	214,945	249,354	(34,408)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,918	10,307	(389)	77,292	88,633	(11,341)
Subpoena fees	0	0	0	150	40	110
Use of money and property	0	0	0	0	0	0
TOTAL	407,780	203,605	204,175	1,876,945	2,125,983	(249,038)

7/22/2014

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

Page 3 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2014	May, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	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	(1,522)	0	(1,522)	5,517	0	5,517
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	27,174	0	27,174	74,205	0	74,205
Mayors' Council - repair of facilities 1/3	116,724	0	116,724	236,344	0	236,344
Dept of Parks & Rec - repair of facilities 1/3	116,724	0	116,724	236,344	0	236,344
GDOE - repair of facilities 1/3	116,724	0	116,724	236,344	0	236,344
Interest - Limited Gaming Fund	(24)	0	(24)	574	0	574
Consolidated fund - 95%	(201,424)	0	(201,424)	333,321	0	333,321
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	174,376	0	174,376	1,122,649	0	1,122,649
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	99,400	118,183	(18,783)	617,458	530,922	86,536
Registration fees - Labor share	42,600	50,650	(8,050)	264,625	224,538	40,087
Citation fee - non immigration temp worker	9,750	2,750	7,000	21,900	24,800	(2,900)
Use of money and property	10	25	(15)	220	353	(133)
TOTAL	151,760	171,608	(19,849)	904,203	780,613	123,590
Police Services Fund						
Accessible parking fees 50%	18,921	0	18,921	35,060	81,779	(46,719)
Annual gun business registration / \$600	600	0	600	1,800	1,200	600
Government of Guam ID / \$10	0	0	0	702	0	702
Traffic report copy fee / \$10	13,364	8,130	5,234	80,632	58,288	22,344
Police blotter report \$1 1st page / \$10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	31,860	14,607	17,253	195,692	144,801	50,891
Filing record - security officer / \$75	0	0	0	70	0	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	10,640	9,400	1,240	86,600	71,897	14,703
Non-concealed firearm ID / \$25	9,781	4,975	4,786	59,563	41,325	18,238
Concealed firearm ID / \$60	1,442	995	447	8,365	3,155	5,210
Fingerprinting fee / \$20	5,179	2,140	3,039	33,867	15,305	18,562
Subpoena fee	0	35	(35)	0	210	(210)
Abstract criminal records / \$15	868	1,230	(362)	9,763	12,675	(2,912)
Police clearance additional copies	370	680	(310)	3,886	5,344	(1,448)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	225	160	75	1,655	1,390	265
Certified copy of records / \$10	0	0	0	179	20	159
Firearm inspection fee / \$5	1,908	870	1,038	12,115	6,540	5,575
Witness fees / \$35	43	0	43	148	0	148
Special event fee / \$100	344	0	344	4,882	1,975	2,907
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	4,190	0	4,190	4,190	0	4,190
TOTAL	99,715	43,212	56,503	646,253	445,904	100,348
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	25,840	25,475	365	234,745	239,720	(4,975)
Use of money and property	0	0	0	0	0	0
TOTAL	25,840	25,475	365	234,745	239,720	(4,975)
Public Recreation Services Fund						
Park fees / park use permits	3,615	2,505	1,110	27,076	25,490	1,586
Park vendor permits	1,625	125	1,500	8,436	11,850	(3,414)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	600	25	575	15,868	13,274	2,694
Pool and beach fees	3,195	1,967	1,229	19,600	24,804	(5,205)
Recreational admin fees	0	0	0	1,030	3,535	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	853	1,701	(848)	8,225	8,013	212
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	18	219	(201)	2,818	3,822	(1,005)
Guerrero Stadium / Tiyan Fields	0	100	(100)	3,790	8,010	(4,220)
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	9	85	(77)	154	390	(237)
TOTAL	9,916	6,728	3,188	87,095	99,313	(12,218)

7/22/2014

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

Page 4 of 4

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2014	May, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Public School Library Resources Fund						
School library resources fund	80,786	81,761	(975)	575,305	553,273	22,032
Use of money and property	10	58	(48)	277	399	(122)
TOTAL	80,796	81,819	(1,023)	575,582	553,672	21,911
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	0	72,000	(72,000)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	0	0	(0)	0	72,001	(72,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	14,465	(14,465)	76,023	112,428	(36,405)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	536,765	499,037	37,728	4,106,271	3,984,037	122,234
Fee - compact Ordof tipping fee \$4 cu yd	789,214	900,063	(110,849)	6,333,693	7,050,155	(716,462)
Fee - uncompact Ordof tipping fee \$4 cu yd	229,974	112,705	117,268	1,095,595	748,825	346,770
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	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	4,557	(4,557)	19,833	39,748	(19,915)
Use of money and property	1,127	54	1,073	34,115	625	33,490
TOTAL	1,557,079	1,530,881	26,199	11,718,450	11,935,817	(217,366)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	289,479	328,014	(28,534)	2,654,594	2,682,755	(28,162)
Use of money and property	0	0	0	0	0	0
TOTAL	289,479	328,014	(28,534)	2,654,594	2,682,755	(28,162)
Tax Collection Enhancement Fund						
Passport fees	67,538	68,827	(1,291)	500,113	485,736	14,377
Passport expedite fees	13,250	12,934	316	75,133	74,264	868
Passport expedite mail fees	1,089	2,568	(1,479)	8,366	12,631	(4,265)
Use of money and property	25	0	25	25	0	25
TOTAL	81,900	84,329	(2,429)	583,666	572,630	11,036
Territorial Education Facilities Fund						
DRT property taxes	672,233	299,845	372,387	18,674,451	17,523,354	1,151,098
Penalties and interest	76,052	43,099	32,953	498,891	272,417	226,473
Real property tax bank fees	111	436	(325)	416	1,592	(1,176)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	3	376	(373)	188	822	(634)
TOTAL	748,398	343,766	404,642	19,173,946	17,798,185	1,375,761
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,381,685	1,440,131	941,554	21,403,332	18,592,803	2,810,529
Use of money and property	104	11	94	104	88	36
TOTAL	2,381,789	1,440,141	941,648	21,403,436	18,592,871	2,810,565
Water Protection Fund						
Grading plan review fees	821	384	437	9,958	1,677	8,281
Cleaning and grubbing permits	1,566	3,798	(2,232)	22,533	40,038	(17,505)
Stockpiling permits	4,311	1,150	3,161	17,840	3,510	14,330
Field citation violations	500	1,000	(500)	842	11,583	(10,741)
Use of money and property	0	0	0	0	0	0
TOTAL	7,198	6,333	865	51,173	56,807	(5,634)
Water Research and Development Fund						
Well drilling permit	1,400	8,000	(6,600)	63,200	71,000	(7,800)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,400	\$ 8,000	\$ (6,600)	\$ 63,200	\$ 71,000	\$ (7,800)

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 Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 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.

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2014

Page 1 of 4

	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	12,757	73,905	61,148	169,588	229,942	60,354
Admin permit amend nonmajor / \$100	0	100	100	0	100	100
Use of money and property	0	0	0	0	0	0
TOTAL	12,757	74,005	61,248	169,588	230,042	60,454
Chamorro Land Trust Operations Fund						
Land trust application fees	690	950	260	4,295	4,350	55
Commercial leases / license	66,241	79,867	13,626	671,183	530,310	(140,873)
Agriculture / residential land trust lease	317	1,572	1,255	5,575	2,978	(2,597)
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	184	184	0	1,424	1,424
TOTAL	67,248	82,572	15,324	681,053	539,062	(141,991)
Corrections Revolving Fund						
DOC revolving fund	0	225,376	225,376	683,324	1,386,884	503,560
Use of money and property	0	0	0	0	0	0
TOTAL	0	225,376	225,376	683,324	1,386,884	503,560
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	66,252	0	(66,252)
Passenger inspection fee - Airport Authority	801,038	882,732	61,694	7,683,728	7,754,111	70,383
Cargo inspection fee - All	74,257	5,499	(68,758)	259,937	63,422	(196,515)
Port inspection fee - single <4000#	526	0	(526)	5,887	0	(5,887)
Port inspection fee - single >4000#	103,213	0	(103,213)	851,801	0	(851,801)
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#	314	0	(314)	29,263	0	(29,263)
Air inspection fee - single >100#	685	0	(685)	93,003	0	(93,003)
Revenue - other payments	0	1	1	0	35,367	35,367
Use of money and property	0	16	16	0	59	59
TOTAL	980,033	868,248	(111,785)	8,989,871	7,852,958	(1,136,913)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	12,922	12,922	0	80,469	80,469
Use of money and property	0	21	21	0	157	157
TOTAL	0	12,943	12,943	0	80,626	80,626
DPW Building and Design Fund						
Building inspection fee	28,381	38,416	10,035	403,726	761,684	357,958
Use of money and property	0	0	0	0	0	0
TOTAL	28,381	38,416	10,035	403,726	761,684	357,958
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	127,862	242,062	114,200	1,109,935	1,344,908	234,973
Use of money and property	0	0	0	0	0	0
TOTAL	127,862	242,062	114,200	1,109,935	1,344,908	234,973
Environmental Health Fund						
Health permits - business	6,919	7,550	631	45,738	67,997	22,259
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	17,177	22,692	5,515	141,024	176,816	35,792
Administrative penalties	1,463	400	(1,063)	8,931	3,527	(5,404)
Use of money and property	0	0	0	0	0	0
TOTAL	25,559	30,642	5,083	207,761	248,340	40,579
Fire, Life & Medical Emergency Fund						
Transport / standby fees	451	220	(231)	2,723	11,478	8,755
Fire prevention fees	5,018	5,199	181	26,598	51,487	24,889
Other fees	3	0	(3)	27	84	57
Ambulance service	22,485	2,795	(19,690)	158,557	458,516	299,959
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	27,957	8,214	(19,743)	189,085	521,564	332,479
Guam Contractors License Board Fund						
Contractors fees	78,690	67,870	(10,820)	212,544	191,487	(21,057)
Use of money and property	0	10	10	0	323	323
TOTAL	78,690	67,880	(10,810)	212,544	191,811	(20,733)

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2014

Page 2 of 4

	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	58,085	34,741	(21,344)	335,898	218,389	(117,507)
Use of money and property	0	3	3	0	31	31
TOTAL	58,085	34,744	(21,341)	335,898	218,420	(117,476)
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	224	224	0	220,871	220,871
Healthcare legislature appropriation - 40%	0	149	149	0	147,247	147,247
Use of money and property	0	0	0	0	0	0
TOTAL	0	373	373	0	368,118	368,118
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	156,552	152,472	(4,080)	1,350,398	1,014,605	(335,793)
Diesel fuel tax	60,556	69,728	9,172	519,102	477,333	(41,769)
Other fuel tax	24,203	27,878	3,675	207,442	188,823	(18,619)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	382,835	410,457	27,622	3,092,982	3,230,609	137,627
Auto surcharge on other fuels	139,199	149,249	10,050	1,124,569	1,464,324	339,755
Condition for deposit fee penalty	241	0	(241)	2,170	4,000	1,830
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	763,586	809,783	46,197	6,296,663	6,379,694	83,031
Licenses and registrations	616,679	726,422	109,743	4,959,774	6,271,740	1,311,966
Use of money and property	0	425	425	0	1,520	1,520
TOTAL	1,380,265	1,536,630	156,365	11,256,437	12,652,954	1,396,517
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,509	8,001	1,492	57,272	63,358	6,086
Use of money and property	0	7	7	0	65	65
TOTAL	6,509	8,008	1,499	57,272	63,423	6,151
Healthy Futures Funds						
Cigarettes	610,801	1,297,290	686,489	9,695,100	4,869,478	(4,825,621)
Cigars	1,874	911	(763)	19,509	9,785	(9,724)
Others	33,670	55,400	21,730	1,303,263	881,429	(421,834)
Distilled spirit	61,289	65,412	4,123	644,552	488,777	(155,775)
Vinous beverages	41,254	26,475	(14,779)	311,781	191,623	(120,258)
Malted fermented beverages	190,322	176,937	(13,385)	1,472,965	828,294	(644,671)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(88,672)	(88,672)	0	(482,409)	(482,409)
Use of money and property	0	27	27	0	174	174
TOTAL	939,010	1,533,780	594,770	13,447,170	6,787,052	(6,660,118)
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	14,678	0	(14,678)	14,678	0	(14,678)
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	0	3,758	3,758
Dept of Public Health & Social Service	235,852	81,889	(153,963)	825,336	248,146	(577,190)
Guam Public Library System	0	0	0	7,779	0	(7,779)
Department of Youth Affairs	0	0	0	18,300	0	(18,300)
Dept of Mental Health & Substance Abuse	0	(11,804)	(11,804)	81,713	34,385	(47,328)
Department of Labor	0	886	886	100,817	6,167	(94,650)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	0	42	42	0	42,062	42,062
Guam Energy Office	25,987	0	(25,987)	206,477	4,269	(202,208)
Guam Public Library System	0	0	0	0	1,629	1,629
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	276,517	71,012	(205,505)	1,255,100	384,833	(870,267)
Land Survey Revolving Fund						
Document tax - land survey fee	171,906	366,727	194,821	1,941,880	1,565,344	(376,537)
Rental of government land	3,044	908	(2,136)	25,199	19,214	(5,985)
Recording fee	37,713	30,227	(7,486)	274,334	214,945	(59,389)
Application fees	0	0	0	110	0	(110)
Certificates of document fees	11,340	9,918	(1,422)	97,509	77,292	(20,217)
Subpoena fees	0	0	0	44	150	106
Use of money and property	0	0	0	0	0	0
TOTAL	224,003	407,780	183,777	2,339,076	1,876,945	(462,131)

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2014

Page 3 of 4

	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	(1,522)	(1,522)	0	5,517	5,517
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	27,174	27,174	0	74,205	74,205
Mayors' Council - repair of facilities 1/3	0	116,724	116,724	0	236,344	236,344
Dept of Parks & Rec - repair of facilities 1/3	0	116,724	116,724	0	236,344	236,344
GDOE - repair of facilities 1/3	0	116,724	116,724	0	236,344	236,344
Interest - Limited Gaming Fund	0	(24)	(24)	0	574	574
Consolidated fund - 95%	0	(201,424)	(201,424)	0	333,321	333,321
For recon	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	174,376	174,376	0	1,122,649	1,122,649
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	191,153	99,400	(91,753)	858,729	617,458	(241,271)
Registration fees - Labor share	81,923	42,600	(39,323)	363,176	264,625	(98,551)
Citation fee - non immigration temp worker	4,448	9,750	5,302	40,114	21,900	(18,214)
Use of money and property	0	10	10	0	220	220
TOTAL	277,524	151,760	(125,764)	1,262,019	904,203	(357,816)
Police Services Fund						
Accessible parking fees 50%	0	18,921	18,921	82,291	35,060	(47,231)
Annual gun business registration / \$600	0	600	600	1,200	1,800	600
Government of Guam ID / \$10	0	0	0	0	702	702
Traffic report copy fee / \$10	8,130	13,364	5,234	58,288	80,632	22,344
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	14,786	31,860	17,074	146,136	195,692	49,556
Filing record - security officer / \$75	0	0	0	0	70	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,400	10,640	1,240	71,897	86,600	14,703
Non-concealed firearm ID / \$25	4,975	9,781	4,786	41,325	59,583	18,238
Concealed firearm ID / \$60	995	1,442	447	3,155	8,365	5,210
Fingerprinting fee / \$20	2,140	5,179	3,039	15,305	33,887	18,562
Subpoena fee	35	0	(35)	210	0	(210)
Abstract criminal records / \$15	1,230	868	(362)	12,675	9,763	(2,912)
Police clearance additional copies	680	370	(310)	5,344	3,896	(1,448)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	160	225	75	1,390	1,655	265
Certified copy of records / \$10	0	0	0	20	179	159
Firearm inspection fee / \$5	870	1,908	1,038	6,540	12,115	5,575
Witness fees / \$35	0	43	43	0	148	148
Special event fee / \$100	0	344	344	1,975	4,882	2,907
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	4,190	4,190	0	4,190	4,190
TOTAL	43,391	99,715	56,324	447,751	546,253	98,502
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	26,521	25,840	(681)	249,562	234,745	(14,817)
Use of money and property	0	0	0	0	0	0
TOTAL	26,521	25,840	(681)	249,562	234,745	(14,817)
Public Recreation Services Fund						
Park fees / park use permits	2,415	3,615	1,200	25,195	27,076	1,881
Park vendor permits	125	1,625	1,500	10,816	8,436	(2,380)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	25	600	575	13,274	15,988	2,694
Pool and beach fees	1,967	3,196	1,229	24,804	19,600	(5,205)
Recreational admin fees	0	0	0	3,535	1,030	(2,505)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,701	853	(848)	8,013	8,225	212
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	219	18	(201)	3,822	2,818	(1,004)
Guerrero Stadium / Tiyan Fields	100	0	(100)	8,010	3,790	(4,220)
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	9	9	0	154	154
TOTAL	6,552	9,916	3,364	97,594	87,095	(10,499)

7/22/2014

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Eight Months Ended May 31, 2014

Page 4 of 4

	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	81,498	80,786	(712)	551,491	575,305	23,814
Use of money and property	0	10	10	0	277	277
TOTAL	81,498	80,796	(702)	551,491	575,582	24,091
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	145,321	0	(145,321)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	145,321	0	(145,321)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	15,485	0	(15,485)	120,358	76,023	(44,335)
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	534,238	538,765	2,527	4,265,061	4,106,271	(158,790)
Fee - compact Ordot tipping fee \$4 cu yd	963,552	789,214	(174,338)	7,547,462	6,333,693	(1,213,769)
Fee - uncompact Ordot tipping fee \$4 cu yd	120,655	229,974	109,319	801,647	1,095,595	293,948
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	1,127	1,127	0	34,115	34,115
TOTAL	1,633,930	1,557,079	(76,851)	12,734,528	11,718,450	(1,016,078)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	286,440	299,479	3,039	2,424,520	2,654,594	230,074
Use of money and property	0	0	0	0	0	0
TOTAL	286,440	299,479	3,039	2,424,520	2,654,594	230,074
Tax Collection Enhancement Fund						
Passport fees	68,639	67,536	(1,103)	484,455	500,113	15,658
Passport expedite fees	12,934	13,250	316	74,265	75,133	868
Passport expedite mail fees	2,568	1,089	(1,479)	12,629	8,396	(4,233)
Use of money and property	0	25	25	0	25	25
TOTAL	84,141	81,900	(2,241)	571,349	583,666	12,317
Territorial Education Facilities Fund						
DRT property taxes	402,420	672,233	269,813	23,517,971	18,674,451	(4,843,520)
Penalties and interest	57,843	76,052	18,209	365,610	498,891	133,281
Real property tax bank fees	585	111	(474)	2,539	416	(2,123)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	3	3	0	188	188
TOTAL	460,848	748,398	287,550	23,886,120	19,173,946	(4,712,174)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,629,913	2,381,685	751,772	17,493,611	21,403,332	3,909,721
Use of money and property	0	104	104	0	104	104
TOTAL	1,629,913	2,381,789	751,876	17,493,611	21,403,436	3,909,825
Water Protection Fund						
Grading plan review fees	430	821	391	1,939	9,958	8,019
Clearing and grubbing permits	4,249	1,566	(2,683)	44,830	22,533	(22,297)
Stockpiling permits	1,286	4,311	3,025	3,920	17,840	13,920
Field citation violations	1,119	500	(619)	12,861	842	(12,019)
Use of money and property	0	0	0	0	0	0
TOTAL	7,084	7,198	114	63,550	51,173	(12,377)
Water Research and Development Fund						
Well drilling permit	6,241	1,400	(4,841)	55,392	63,200	7,808
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,241	\$ 1,400	\$ (4,841)	\$ 55,392	\$ 63,200	\$ 7,808