



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOSE S. CALVO
DEPUTY DIRECTOR

DEC 30 2013

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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY

BY: AA

DATE: 12/30/13


TIME: 2:49 AM PM


Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for Fiscal Year 2014 for the month ending November 30, 2013 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Sincerely,


JOHN A. RIOS

Certification of Information Contained in Attachment A

John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 12/30/2013
Time: 2:49 PM
Received by: [Signature]

received
12/30/13


Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending November 30, 2013
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code			
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206
FY2014 (Oct 13-Sept 14)					
(A) October	Actual	1,594,841	1,633,819	132,284	2,279,276
(B) November	Actual	1,628,365	1,383,437	108,224	1,632,803
(C) December	Forecast	1,478,862	1,638,412	917,065	2,016,516
(D) January	Forecast	1,571,253	1,700,073	1,452,237	2,748,216
(E) February	Forecast	1,433,829	1,641,720	9,291,543	2,947,143
(F) March	Forecast	1,529,679	1,661,751	1,354,012	2,707,418
(G) April	Forecast	1,611,649	1,626,825	4,561,293	1,781,173
(H) May	Forecast	1,285,748	1,668,623	579,786	2,095,725
(I) June	Forecast	1,635,238	1,606,393	495,573	1,482,665
(J) July	Forecast	1,293,098	1,697,646	1,087,687	1,958,254
(K) August	Forecast	1,556,313	1,900,121	238,477	2,385,649
(L) September	Forecast	1,338,681	1,525,278	274,303	2,937,018
		17,957,555	19,684,099	20,492,484	26,971,855
	Projected Revenue Enhancement			7,000,000	
(M) Tracking FY2014		17,957,555	19,684,099	27,492,484	26,971,855
(N) Public Law 32-068		17,014,426	18,662,407	27,207,890	28,500,000
(O) Overage/(Shortage)	(M-N)	943,129	1,021,692	284,594	(1,528,145) /1

/1- FY2014 Budget request was \$26.1M, adopted level was \$28.5M which is a difference of \$2.3M

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

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 November 30, 2013 and 2012

	Actual Collections for the Month			Actual Collections for the Year-to-Date		
	November, 2013	November, 2012	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee (\$6 per ton per year)	-	-	-	-	-	-
Penalty - excess emission (\$1,000)	7,900.00	400.00	7,500.00	86,734.00	650.00	86,084.00
TOTAL	<u>7,900</u>	<u>400</u>	<u>7,500</u>	<u>86,734</u>	<u>650</u>	<u>86,084</u>
Chamorro Land Trust Operations Fund						
Land trust application fees	250.00	400.00	(150.00)	950.00	800.00	150.00
Leases	90,506.81	84,166.82	6,339.99	131,425.11	139,521.51	(8,096.40)
Land trust lease	348.00	495.00	(147.00)	408.00	805.00	(397.00)
Payment in lieu of real property tax	-	-	-	-	-	-
Sale of government land - PL 31-53	-	-	-	-	-	-
Use of money and property	176.22	116.29	59.93	358.80	224.26	134.54
TOTAL	<u>91,281</u>	<u>85,178</u>	<u>6,103</u>	<u>133,142</u>	<u>141,351</u>	<u>(8,209)</u>
Corrections Revolving Fund						
DOC revolving fund	15,375.00	(59,400.00)	74,775.00	16,157.10	3,871.00	12,286.10
TOTAL	<u>15,375</u>	<u>(59,400)</u>	<u>74,775</u>	<u>16,157</u>	<u>3,871</u>	<u>12,286</u>
Custom, Agriculture & Quarantine Inspection Fund						
Passenger inspection fee - all	-	-	-	-	-	-
Passenger inspection fee - Port Authority	-	2,010.00	(2,010.00)	-	21,420.00	(21,420.00)
Passenger inspection fee - Airport Authority	832,872.51	739,121.04	93,751.47	2,036,494.93	1,425,428.64	611,066.29
Cargo inspection fee - all	5,718.22	18,760.72	(13,042.50)	29,044.77	45,424.16	(16,379.39)
Port inspection fee - single <4000#	-	700.00	(700.00)	-	1,290.00	(1,290.00)
Port inspection fee - single >4000#	-	91,651.02	(91,651.02)	-	184,419.84	(184,419.84)
Port inspection fee - multi <4000#	-	-	-	-	-	-
Port inspection fee - multi >4000#	-	-	-	-	-	-
Air inspection fee - single <100H	-	2,940.00	(2,940.00)	-	6,050.00	(6,050.00)
Air inspection fee - single >100H	-	16,668.18	(16,668.18)	-	25,695.10	(25,695.10)
Revenue - other payments	-	2.02	(2.02)	18.51	2.45	16.06
Use of money and property	4.26	30.09	(25.83)	11.22	82.70	(71.48)
TOTAL	<u>838,595</u>	<u>871,883</u>	<u>(33,288)</u>	<u>2,065,569</u>	<u>1,709,813</u>	<u>355,757</u>
DPW Building and Design Fund						
Building inspection fee	188,674.24	44,607.64	144,066.60	268,798.70	123,581.87	145,216.83
TOTAL	<u>188,674</u>	<u>44,608</u>	<u>144,067</u>	<u>268,799</u>	<u>123,582</u>	<u>145,217</u>
Enhanced 911 Emergency Reporting Sys.						
911 surcharge \$1	140,286.00	95,692.65	44,593.35	328,959.75	268,258.65	60,701.10
TOTAL	<u>140,286</u>	<u>95,693</u>	<u>44,593</u>	<u>328,960</u>	<u>268,259</u>	<u>60,701</u>
Environmental Health Fund						
Health permits - business	10,100.04	10,111.71	(11.67)	25,305.33	20,162.57	5,142.76
Public health registration and penalty	-	3,930.00	(3,930.00)	-	6,540.00	(6,540.00)
De-ratting inspection and certificates	-	-	-	-	-	-
Health certificates	20,118.00	18,552.00	1,566.00	43,407.00	45,783.00	(2,376.00)
Administrative penalties	1,000.00	790.00	210.00	1,200.00	1,190.00	10.00
TOTAL	<u>31,218</u>	<u>33,384</u>	<u>(2,166)</u>	<u>69,912</u>	<u>73,676</u>	<u>(3,763)</u>
Fire, Life, and Medical Emergency Fund						
Transport / standby fees	2,990.00	2,130.00	860.00	3,160.00	2,868.00	292.00
Fire prevention fees	5,657.71	6,694.48	(1,036.77)	12,847.37	17,202.71	(4,355.34)
Other fees	7.00	14.00	(7.00)	14.00	21.00	(7.00)
Ambulance service	52,209.70	34,712.09	17,497.61	118,837.21	64,982.32	53,854.89
Fire citation	-	-	-	-	-	-
TOTAL	<u>60,864</u>	<u>43,551</u>	<u>17,314</u>	<u>134,859</u>	<u>87,849</u>	<u>47,010</u>

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 November 30, 2013 and 2012

	Actual Collections for the Month			Actual Collections for the Year-to-Date		
	November, 2013	November, 2012	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Contractors License Board Fund						
Contractors fees	10,671.90	9,358.66	1,313.24	27,851.90	27,922.28	(70.38)
Interest Income	50.27	69.51	(19.24)	101.65	130.97	(29.32)
TOTAL	10,722	9,428	1,294	27,954	28,053	(109)
Guam Environmental Trust Fund						
Insurance assessment fee	-	-	-	-	-	-
Interest Income	-	34.16	(34.16)	5.73	67.84	(62.11)
TOTAL	0	34	(34)	6	68	(62)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	84,545.08	159,628.00	(75,082.92)	239,160.84	303,039.44	(63,878.60)
Diesel fuel tax	66,073.72	88,532.40	(22,458.68)	136,533.69	158,814.10	(22,280.41)
Other fuel tax	26,417.17	35,382.44	(8,965.27)	52,893.79	63,462.72	(10,568.93)
Drawbacks	-	-	-	-	-	-
Mass transit surcharge on diesel fuel	351,648.55	421,117.18	(69,468.63)	744,823.20	812,161.46	(67,338.26)
Auto surcharge on other fuels	127,867.92	153,109.72	(25,241.80)	270,840.52	295,282.64	(24,442.12)
Other liquid fuel tax	320,416.21	-	320,416.21	320,416.21	-	320,416.21
Other Liquid fuel tax surcharge	-	-	-	-	-	-
Condition for Deposit Fee Penalty	-	-	-	-	-	-
Interest and penalties on taxes	-	-	-	-	-	-
GRT Credits & Adjust Taken GHF	-	-	-	-	-	-
Total - Liquid fuel taxes	976,969	857,770	119,199	1,764,668	1,632,760	131,908
Total - Licenses and registrations	651,354.70	-	651,354.70	1,458,192.87	-	1,458,192.87
Total - Use of money and property	41.46	568.89	(527.43)	343.76	578.65	(234.89)
TOTAL	1,628,365	858,339	770,026	3,223,205	1,633,339	1,589,866
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,585.00	6,928.00	(343.00)	15,058.00	14,951.00	107.00
Interest Income	-	7.42	(7.42)	14.88	13.93	0.95
TOTAL	6,585	6,935	(350)	15,073	14,965	108
Healthy Futures Funds						
Cigarettes	145,950.00	577,950.00	(432,000.00)	353,550.00	1,193,490.00	(839,940.00)
Cigars	262.76	3,349.68	(3,086.92)	2,160.60	4,264.68	(2,104.08)
Others	170,068.20	320,826.80	(150,758.60)	390,808.20	347,510.80	43,297.40
Distilled spirit	56,196.36	56,682.11	(485.75)	116,190.36	102,690.56	13,499.80
Vinous beverages	15,439.15	18,027.90	(2,588.75)	29,100.85	40,535.55	(11,434.70)
Malted fermented beverages	138,758.44	108,666.70	30,091.74	277,544.90	146,354.99	131,189.91
Interest and penalties on alcohol	-	-	-	-	-	-
Use of money and property	16.79	19.85	(3.06)	95.60	36.93	58.67
Other	-	-	-	-	-	-
TOTAL	526,692	1,085,523	(558,831)	1,169,451	1,834,884	(665,433)
Indirect Cost Fund						
Office of the Governor	-	-	-	-	-	-
Department of Revenue & Taxation	-	-	-	-	-	-
Department of Law	-	-	-	-	-	-
Agency of Human Resources Development	-	-	-	-	-	-
Department of Agriculture	-	-	-	-	-	-
Dept of Public Health & Social Service	-	-	-	-	(7,248.24)	7,248.24
Guam Public Library System	-	-	-	-	-	-
Department of Youth Affairs	-	-	-	-	-	-
Dept of Mental Health & Substance Abuse	-	-	-	-	-	-
Dept of Labor	-	3,884.64	(3,884.64)	-	35,973.07	(35,973.07)
Dept of Parks & Recreation	-	-	-	-	-	-
Dept of Vocational Rehabilitation	-	-	-	-	-	-
Guam Energy Office	-	-	-	-	-	-
Council of Arts & Humanities	-	-	-	-	-	-

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 November 30, 2013 and 2012

	Actual Collections for the Month			Actual Collections for the Year-to-Date		
	November, 2013	November, 2012	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Use of money and property	0.01	0.02	(0.01)	0.02	0.04	(0.02)
TOTAL	<u>0</u>	<u>3,885</u>	<u>(3,885)</u>	<u>0</u>	<u>28,725</u>	<u>(28,725)</u>
Land Survey Revolving Fund						
Document tax - land survey fee	185,281.00	272,541.50	(87,260.50)	288,063.00	499,950.50	(211,887.50)
Rental of government land	2,767.61	2,767.61	-	5,535.22	5,535.22	-
Recording fee	25,614.75	32,379.50	(6,764.75)	47,500.75	64,073.00	(16,572.25)
Application fees	-	-	-	-	-	-
Certificates of document fees	7,448.00	9,047.00	(1,599.00)	16,214.50	20,283.50	(4,069.00)
Subpoena fees	-	-	-	-	-	-
TOTAL	<u>221,111</u>	<u>316,736</u>	<u>(95,624)</u>	<u>357,313</u>	<u>589,842</u>	<u>(232,529)</u>
Manpower Development Fund						
Registration fees - non-immigrant	-	-	-	-	-	-
Registration fees - GCC share	36,108.41	29,939.42	6,168.99	67,608.43	93,893.66	(26,285.23)
Registration fees - DOL share	15,474.97	12,831.18	2,643.79	28,974.95	37,240.14	(8,265.19)
Citation fee - non-immigration temporary workers	1,100.00	1,000.00	100.00	3,950.00	5,200.00	(1,250.00)
Use of money and property	39.29	42.03	(2.74)	75.87	70.05	5.82
TOTAL	<u>52,723</u>	<u>43,813</u>	<u>8,910</u>	<u>100,609</u>	<u>136,404</u>	<u>(35,795)</u>
Police Services Fund						
ACCESSIBLE PARKING FEES 50%	-	-	-	-	-	-
Annual gun business registration (\$600)	-	-	-	-	600.00	(600.00)
Government of Guam I.D. (\$10)	-	-	-	-	-	-
Traffic report copy fee (\$10)	7,305.00	7,695.00	(390.00)	14,700.00	14,834.00	(134.00)
Police blotter report (\$.02 per page)	-	-	-	-	-	-
Police clearance (\$5)	14,763.00	18,158.00	(3,395.00)	29,631.00	36,352.00	(6,721.00)
Filing record - security officer (\$75)	70.00	-	70.00	70.00	-	70.00
Firearm trainers (\$500)	-	-	-	-	-	-
Highway special use permit (\$50)	-	-	-	-	-	-
Firearm registration (\$20)	8,480.00	7,637.00	843.00	17,160.00	14,397.00	2,763.00
Non-concealed firearm I.D. (\$1.5)	4,600.00	4,775.00	(175.00)	8,875.00	10,500.00	(1,625.00)
Concealed firearm I.D. (\$30)	480.00	180.00	300.00	1,140.00	540.00	600.00
Fingerprinting fee (\$20)	3,970.00	1,280.00	2,690.00	5,830.00	3,100.00	2,730.00
Subpoena fee	-	35.00	(35.00)	-	35.00	(35.00)
Abstract criminal records (\$15)	1,230.00	1,005.00	225.00	2,820.00	2,370.00	450.00
Fine - unauthorized use of uniform (\$500 max)	-	-	-	-	-	-
Firearm I.D. late renewal fee (\$5)	70.00	115.00	(45.00)	105.00	220.00	(115.00)
Certified copy of records (\$10)	10.00	-	10.00	20.00	-	20.00
Firearm inspection fee (\$5)	800.00	765.00	35.00	1,680.00	1,290.00	390.00
Witness fees (\$35)	105.00	-	105.00	105.00	-	105.00
Witness fees (\$35)	600.00	400.00	200.00	800.00	400.00	400.00
Restitutions - GPD	4,400.00	-	4,400.00	4,400.00	-	4,400.00
OTHER REVENUES - GPD	-	-	-	-	-	-
TOTAL	<u>46,883</u>	<u>42,045</u>	<u>4,838</u>	<u>87,336</u>	<u>84,638</u>	<u>2,698</u>
Prof Eng, Architects & Land Surveyors Board						
P.E.A.L.S. examination/license fees	9,235.00	16,465.00	(7,230.00)	32,725.00	47,420.00	(14,695.00)
TOTAL	<u>9,235</u>	<u>16,465</u>	<u>(7,230)</u>	<u>32,725</u>	<u>47,420</u>	<u>(14,695)</u>
Public Recreation Services Fund						
Park fees	5,665.00	4,530.00	1,135.00	8,995.00	7,545.00	1,450.00
Park vendor permits	-	2,000.00	(2,000.00)	1,505.00	7,713.00	(6,208.00)
Community programs fees	-	-	-	-	50.00	(50.00)
Paseo stadium fees	985.00	-	985.00	985.00	-	985.00
Pool and beach fees	2,717.50	2,178.00	539.50	5,276.50	4,910.00	366.50
Recreational admin. fees	500.00	-	500.00	1,000.00	1,525.00	(525.00)
Youth center fees	-	-	-	-	-	-
Guam sports complex	230.00	1,471.00	(1,241.00)	1,425.00	2,598.00	(1,173.00)
Hagatna / Tiyas tennis center	180.00	590.00	(410.00)	668.00	758.00	(90.00)

Government Of Guam
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 Special Revenue Funds
 November 30, 2013 and 2012

	Actual Collections for the Month			Actual Collections for the Year-to-Date		
	November, 2013	November, 2012	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guerrero stadium / Tiyan fields	-	4,537.18	(4,537.18)	-	4,887.18	(4,887.18)
Tiyan football / Soccer field	-	-	-	-	75.00	(75.00)
Recreational water use plan	-	-	-	-	-	-
Interest Income	22.28	13.42	8.86	45.04	25.42	19.62
TOTAL	10,300	15,320	(5,020)	19,900	30,087	(10,187)
Public School Library Resources Fund						
School library resources fund	50,926.15	46,905.31	4,020.84	107,520.65	100,920.92	6,599.73
Use of money and property	42.89	48.32	(5.43)	86.44	169.41	(82.97)
TOTAL	50,969	46,954	4,015	107,607	101,090	6,517
Solid Waste Operations Fund						
Solid Waste Bid Package Fee	-	-	-	-	-	-
Fee - household collection (\$8 mo)	504,297.02	501,009.13	3,287.89	1,010,585.22	1,001,210.13	9,375.09
Fee - compact Ordot tip (\$4 cu yd)	746,659.67	878,149.50	(131,489.83)	1,630,278.44	1,872,283.78	(242,005.34)
Fee - uncompacted Ordot tip (\$4 cu yd)	99,498.33	41,238.63	58,259.70	212,677.34	71,488.32	141,189.02
Fee - uncompacted Agat transfer station	-	-	-	-	-	-
Fee - uncompacted Dededo transfer station	-	-	-	-	-	-
Fee - uncompacted Malojloj transfer station	-	-	-	-	-	-
Use of money and property	6,649.16	52.22	6,596.94	12,700.12	105.55	12,594.57
Restoration Charge	1,300.00	-	1,300.00	3,150.00	-	3,150.00
Transfer Charge	24,630.50	-	24,630.50	48,837.00	-	48,837.00
Reactivation Charge	250.00	-	250.00	450.00	-	450.00
Trash Tags	152.00	-	152.00	444.00	-	444.00
TOTAL	1,383,437	1,420,449	(37,013)	2,919,122	2,945,088	(25,966)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	262,115.23	-	262,115.23	598,400.22	897.00	597,503.22
TOTAL	262,115	0	262,115	598,400	897	597,503
Tax Collection Enhancement Fund						
Passport fees	44,089.15	39,475.81	4,613.34	92,862.15	90,892.42	1,969.73
Passport expedite fees	6,837.00	7,324.50	(487.50)	14,598.50	16,209.50	(1,611.00)
Passport expedite mail fees	812.00	952.00	(140.00)	1,729.00	2,013.00	(284.00)
Use of money and property	-	-	-	-	-	-
Adjust Prior Yrs Expn/Rev	-	-	-	-	-	-
TOTAL	51,738	47,752	3,986	109,190	109,115	75
Territorial Education Facilities Fund						
DRT property taxes	91,122.44	141,858.19	(50,735.75)	199,230.57	297,296.73	(98,066.16)
Penalties and interest	17,101.34	19,727.27	(2,625.93)	41,245.16	45,695.68	(4,450.52)
Real property tax bank fees	-	300.00	(300.00)	30.00	1,455.62	(1,425.62)
Use of money and property	0.48	77.29	(76.81)	2.89	134.24	(131.35)
Bank deposit shortage/overage	-	-	-	-	-	-
TOTAL	108,224	161,963	(53,738)	240,509	344,582	(104,074)
Tourist Attraction Fund						
Occupancy taxes (including interest and penalties)	1,632,803	1,959,840	(327,037)	3,912,066	4,189,154	(277,088)
Use of money and property	-	8.08	(8.08)	7.17	21.29	(14.12)
Other	-	-	-	-	-	-
Gain (loss) on investment	-	-	-	-	-	-
TOTAL	1,632,803	1,959,848	(327,045)	3,912,073	4,189,176	(277,102)
Water Protection Fund						
Grading plan review fees	1,816.02	92.25	1,723.77	1,968.52	122.25	1,846.27
Clearing and grubbing permits	6,817.58	497.42	6,320.16	10,414.80	2,383.28	8,031.52
Stockpiling permits	1,903.37	51.00	1,852.37	2,606.18	1,257.00	1,349.18
Field citation violations	-	825.00	(825.00)	-	7,825.00	(7,825.00)
TOTAL	10,537	1,466	9,071	14,990	11,588	3,402
Water Research and Development Fund						
Well drilling permit	-	2,450.00	(2,450.00)	-	7,450.00	(7,450.00)
TOTAL	\$ -	\$ 2,450.00	(2,450.00)	\$ -	\$ 7,450.00	\$ (7,450.00)

Note:

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

Government Of Guam
Actual Revenues Compared to Adopted Revenue (Allocated) Estimates
Special Revenue Funds
Two months ended November 30, 2013

	For the Month			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)	-	-	-	-	-	-
Penalty - excess emission (\$1,000)	948.00	7,900.00	6,952.00	1,540.00	86,734.00	85,194.00
TOTAL	948	7,900	6,952	1,540	86,734	85,194
Chamorro Land Trust Operations Fund						
Land trust application fees	394.00	250.00	(144.00)	791.00	950.00	159.00
Leases	83,001.82	90,506.81	7,504.99	137,587.51	131,425.11	(6,162.40)
Land trust lease	489.00	348.00	(141.00)	795.00	408.00	(387.00)
Payment in lieu of real property tax	-	-	-	-	-	-
Sale of government land - PL 31-53	-	-	-	-	-	-
Use of money and property	-	176.22	176.22	-	358.80	358.80
TOTAL	83,885	91,281	7,396	139,174	133,142	(6,032)
Corrections Revolving Fund						
DOC revolving fund	-	15,375.00	15,375.00	4,469.00	16,157.10	11,688.10
TOTAL	0	15,375	15,375	4,469	16,157	11,688
Custom, Agriculture & Quarantine Inspection Fund						
Passenger inspection fee - all	-	-	-	-	-	-
Passenger inspection fee - Port Authority	2,578.00	-	(2,578.00)	27,471.00	-	(27,471.00)
Passenger inspection fee - Airport Authority	947,896.04	832,872.51	(115,023.53)	1,828,060.64	2,036,494.93	208,434.29
Cargo inspection fee - all	24,059.72	5,718.22	(18,341.50)	58,254.16	29,044.77	(29,209.39)
Port inspection fee - single <4000#	898.00	-	(898.00)	-	-	-
Port inspection fee - single >4000#	117,539.02	-	(117,539.02)	-	-	-
Port inspection fee - multi <4000#	-	-	-	-	-	-
Port inspection fee - multi >4000#	-	-	-	-	-	-
Air inspection fee - single <100#	3,770.00	-	(3,770.00)	6,967.00	-	(6,967.00)
Air inspection fee - single >100#	21,376.18	-	(21,376.18)	32,953.10	-	(32,953.10)
Revenue - other payments	-	-	-	0.43	18.51	18.08
Use of money and property	-	4.26	4.26	-	11.22	11.22
TOTAL	1,118,117	838,595	(279,522)	1,953,706	2,065,569	111,863
DPW Building and Design Fund						
Building inspection fee	33,105.64	188,674.24	155,568.60	92,623.87	268,798.70	176,174.83
TOTAL	33,106	188,674	155,569	92,624	268,799	176,175
Enhanced 911 Emergency Reporting Sys.						
911 surcharge \$1	85,770.65	140,286.00	54,515.35	240,444.65	328,959.75	88,515.10
TOTAL	85,771	140,286	54,515	240,445	328,960	88,515
Environmental Health Fund						
Health permits - business	8,216.71	10,100.04	1,883.33	16,383.57	25,305.33	8,921.76
Public health registration and penalty	3,193.00	-	(3,193.00)	5,314.00	-	(5,314.00)
De-ratting inspection and certificates	-	-	-	-	-	-
Health certificates	15,074.00	20,118.00	5,044.00	37,200.00	43,407.00	6,207.00
Administrative penalties	642.00	1,000.00	358.00	967.00	1,200.00	233.00
TOTAL	27,126	31,218	4,092	59,865	69,912	10,048
Fire, Life, and Medical Emergency Fund						
Transport / standby fees	905.00	2,990.00	2,085.00	1,219.00	3,160.00	1,941.00
Fire prevention fees	2,845.48	5,657.71	2,812.23	7,311.71	12,847.37	5,535.66
Other fees	6.00	7.00	1.00	9.00	14.00	5.00
Ambulance service	14,755.09	52,209.70	37,454.61	27,621.32	118,837.21	91,215.89
Fire citation	-	-	-	-	-	-
TOTAL	18,512	60,864	42,353	36,161	134,859	98,698

Government Of Guam
Actual Revenues Compared to Adopted Revenue (Allocated) Estimates
Special Revenue Funds
Two months ended November 30, 2013

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Contractors License Board Fund						
Contractors fees	11,294.00	10,671.90	(622.10)	33,603.00	27,851.90	(5,751.10)
Interest Income	-	50.27	50.27	-	101.65	101.65
TOTAL	11,294	10,722	(572)	33,603	27,954	(5,649)
Guam Environmental Trust Fund						
Insurance assessment fee	-	-	-	-	-	-
Interest Income	-	-	-	-	5.73	5.73
TOTAL	0	0	0	0	6	6
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	154,057.00	84,545.08	(69,511.92)	292,463.44	239,160.84	(53,302.60)
Diesel fuel tax	85,442.40	66,073.72	(19,368.68)	153,271.10	136,533.69	(16,737.41)
Other fuel tax	34,147.44	26,417.17	(7,730.27)	61,247.72	52,893.79	(8,353.93)
Drawbacks	-	-	-	-	-	-
Mass transit surcharge on diesel fuel	406,421.18	351,648.55	(54,772.63)	783,818.46	744,823.20	(38,995.26)
Auto surcharge on other fuels	-	127,867.92	127,867.92	-	270,840.52	270,840.52
Other liquid fuel tax	-	320,416.21	320,416.21	-	320,416.21	320,416.21
Other Liquid fuel tax surcharge	147,766.72	-	(147,766.72)	284,977.64	-	(284,977.64)
Condition for Deposit Fee Penalty	-	-	-	-	-	-
Interest and penalties on taxes	-	-	-	-	-	-
GRT Credits & Adjust Taken GHF	-	-	-	-	-	-
Total - Liquid fuel taxes	827,835	976,969	149,134	1,575,778	1,764,668	188,890
Total - Licenses and registrations	569,769.24	651,354.70	81,585.46	1,110,843.99	1,458,192.87	347,348.88
Total - Use of money and property	-	41.46	41.46	-	343.76	343.76
TOTAL	1,397,604	1,628,365	230,761	2,686,622	3,223,205	536,583
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,642.00	6,585.00	(57.00)	14,334.00	15,058.00	724.00
Interest Income	-	-	-	-	14.88	14.88
TOTAL	6,642	6,585	(57)	14,334	15,073	739
Healthy Futures Funds						
Cigarettes	754,257.00	145,950.00	(608,307.00)	1,267,538.67	353,550.00	(913,988.67)
Cigars	4,371.68	262.76	(4,108.92)	5,565.68	2,160.60	(3,405.08)
Others	418,696.80	170,068.20	(248,628.60)	453,520.80	390,808.20	(62,712.60)
Distilled spirit	73,973.11	56,196.36	(17,776.75)	134,016.56	116,190.36	(17,826.20)
Vinous beverages	23,527.90	15,439.15	(8,088.75)	52,901.55	29,100.85	(23,800.70)
Malted fermented beverages	141,815.70	138,758.44	(3,057.26)	191,000.99	277,544.90	86,543.91
Interest and penalties on alcohol	-	-	-	-	-	-
Use of money and property	-	16.79	16.79	-	95.60	95.60
Other	-	-	-	-	-	-
TOTAL	1,416,642	526,692	(889,950)	2,104,544	1,169,451	(935,094)
Indirect Cost Fund						
Office of the Governor	-	-	-	-	-	-
Department of Revenue & Taxation	-	-	-	-	-	-
Department of Law	-	-	-	-	-	-
Agency of Human Resources Development	-	-	-	-	-	-
Department of Agriculture	-	-	-	-	-	-
Dept of Public Health & Social Service	-	-	-	-	-	-
Guam Public Library System	-	-	-	-	-	-
Department of Youth Affairs	-	-	-	-	-	-
Dept of Mental Health & Substance Abuse	-	-	-	-	-	-
Dept of Labor	5,770.64	-	(5,770.64)	-	-	-
Dept of Parks & Recreation	-	-	-	-	-	-
Dept of Vocational Rehabilitation	-	-	-	-	-	-
Guam Energy Office	-	-	-	-	-	-
Council of Arts & Humanities	-	-	-	-	-	-

Government Of Guam
Actual Revenues Compared to Adopted Revenue (Allocated) Estimates
Special Revenue Funds
Two months ended November 30, 2013

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Use of money and property	0.02	0.01	(0.01)	-	0.02	0.02
TOTAL	5,771	0	(5,771)	0	0	0
Land Survey Revolving Fund						
Document tax - land survey fee	299,845.50	185,281.00	(114,564.50)	550,037.50	288,063.00	(261,974.50)
Rental of government land	3,044.61	2,767.61	(277.00)	6,089.22	5,535.22	(554.00)
Recording fee	35,623.50	25,614.75	(10,008.75)	70,492.00	47,500.75	(22,991.25)
Application fees	-	-	-	-	-	-
Certificates of document fees	9,953.00	7,448.00	(2,505.00)	22,315.50	16,214.50	(6,101.00)
Subpoena fees	-	-	-	-	-	-
TOTAL	348,467	221,111	(127,355)	648,934	357,313	(291,621)
Manpower Development Fund						
Registration fees - non-immigrant	-	-	-	-	-	-
Registration fees - GCC share	48,424.42	36,108.41	(12,316.01)	151,865.66	67,608.43	(84,257.23)
Registration fees - DOL share	20,753.18	15,474.97	(5,278.21)	60,233.14	28,974.95	(31,258.19)
Citation fee - non-immigration temporary workers	1,617.00	1,100.00	(517.00)	8,410.00	3,950.00	(4,460.00)
Use of money and property	-	39.29	39.29	-	75.87	75.87
TOTAL	70,795	52,723	(18,072)	220,509	100,609	(119,900)
Police Services Fund						
ACCESSIBLE PARKING FEES 50%	-	-	-	-	-	-
Annual gun business registration (\$600)	-	-	-	600.00	-	(600.00)
Government of Guam I.D. (\$10)	-	-	-	-	-	-
Traffic report copy fee (\$10)	7,695.00	7,305.00	(390.00)	14,834.00	14,700.00	(134.00)
Police blotter report (\$.02 per page)	-	-	-	-	-	-
Police clearance (\$5)	18,335.00	14,763.00	(3,572.00)	36,708.00	29,631.00	(7,077.00)
Filing record - security officer (\$75)	-	70.00	70.00	-	70.00	70.00
Firearm trainers (\$500)	-	-	-	-	-	-
Highway special use permit (\$50)	-	-	-	-	-	-
Firearm registration (\$20)	7,637.00	8,480.00	843.00	14,397.00	17,160.00	2,763.00
Non-concealed firearm I.D. (\$15)	4,775.00	4,600.00	(175.00)	10,500.00	8,875.00	(1,625.00)
Concealed firearm I.D. (\$30)	180.00	480.00	300.00	540.00	1,140.00	600.00
Fingerprinting fee (\$20)	1,280.00	3,970.00	2,690.00	3,100.00	5,830.00	2,730.00
Subpoena fee	35.00	-	(35.00)	35.00	-	(35.00)
Abstract criminal records (\$15)	1,005.00	1,230.00	225.00	2,370.00	2,820.00	450.00
Fine - unauthorized use of uniform (\$500 max)	-	-	-	-	-	-
Firearm I.D. late renewal fee (\$5)	115.00	70.00	(45.00)	220.00	105.00	(115.00)
Certified copy of records (\$10)	-	10.00	10.00	-	20.00	20.00
Firearm inspection fee (\$5)	765.00	800.00	35.00	1,290.00	1,680.00	390.00
Witness fees (\$35)	-	105.00	105.00	-	105.00	105.00
Witness fees (\$35)	400.00	600.00	200.00	400.00	800.00	400.00
Restitutions - GPD	-	4,400.00	4,400.00	-	4,400.00	4,400.00
OTHER REVENUES - GPD	-	-	-	-	-	-
TOTAL	42,222	46,883	4,661	84,994	87,336	2,342
Prof Eng, Architects & Land Surveyors Board						
P.E.A.L.S. examination/license fees	17,141.00	9,235.00	(7,906.00)	49,367.00	32,725.00	(16,642.00)
TOTAL	17,141	9,235	(7,906)	49,367	32,725	(16,642)
Public Recreation Services Fund						
Park fees	4,325.00	5,665.00	1,340.00	7,340.00	8,995.00	1,655.00
Park vendor permits	2,000.00	-	(2,000.00)	7,515.00	1,505.00	(6,010.00)
Community programs fees	-	-	-	50.00	-	(50.00)
Paseo stadium fees	-	985.00	985.00	-	985.00	985.00
Pool and beach fees	2,178.00	2,717.50	539.50	4,910.00	5,276.50	366.50
Recreational admin. fees	-	500.00	500.00	1,525.00	1,000.00	(525.00)
Youth center fees	-	-	-	-	-	-
Guam sports complex	1,471.00	230.00	(1,241.00)	2,598.00	1,425.00	(1,173.00)
Hagatna / Tiyan tennis center	590.00	180.00	(410.00)	758.00	668.00	(90.00)

Government Of Guam
Actual Revenues Compared to Adopted Revenue (Allocated) Estimates
Special Revenue Funds
Two months ended November 30, 2013

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guerrero stadium / Tiyan fields	4,537.18	-	(4,537.18)	4,887.18	-	(4,887.18)
Tiyan football / Soccer field	-	-	-	75.00	-	(75.00)
Recreational water use plan	-	-	-	-	-	-
Interest Income	-	22.28	22.28	-	45.04	45.04
TOTAL	15,101	10,300	(4,801)	29,658	19,900	(9,759)
Public School Library Resources Fund						
School library resources fund	46,754.31	50,926.15	4,171.84	100,595.92	107,520.65	6,924.73
Use of money and property	-	42.89	42.89	-	86.44	86.44
TOTAL	46,754	50,969	4,215	100,596	107,607	7,011
Solid Waste Operations Fund						
Solid Waste Bid Package Fee	-	-	-	-	-	-
Fee - household collection (\$8 mo)	536,349.13	504,297.02	(32,052.11)	1,071,833.13	1,010,585.22	(61,247.91)
Fee - compact Ordot tip (\$4 cu yd)	940,092.50	746,659.67	(193,432.83)	2,004,350.78	1,630,278.44	(374,072.34)
Fee - uncompacted Ordot tip (\$4 cu yd)	44,147.63	99,498.33	55,350.70	76,531.32	212,677.34	136,146.02
Fee - uncompacted Agat transfer station	-	-	-	-	-	-
Fee - uncompacted Dededo transfer station	-	-	-	-	-	-
Fee - uncompacted Malojlej transfer station	-	-	-	-	-	-
Use of money and property	-	6,649.16	6,649.16	-	12,700.12	12,700.12
Restoration Charge	-	1,300.00	1,300.00	-	3,150.00	3,150.00
Transfer Charge	-	24,630.50	24,630.50	-	48,837.00	48,837.00
Reactivation Charge	-	250.00	250.00	-	450.00	450.00
Trash Tags	-	152.00	152.00	-	444.00	444.00
TOTAL	1,520,589	1,383,437	(137,153)	3,152,715	2,919,122	(233,593)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	283,440.90	262,115.23	(21,325.67)	567,691.80	598,400.22	30,708.42
TOTAL	283,441	262,115	(21,326)	567,692	598,400	30,708
Tax Collection Enhancement Fund						
Passport fees	39,369.81	44,089.15	4,719.34	90,649.42	92,862.15	2,212.73
Passport expedite fees	7,324.50	6,837.00	(487.50)	16,209.50	14,598.50	(1,611.00)
Passport expedite mail fees	952.00	812.00	(140.00)	2,013.00	1,729.00	(284.00)
Use of money and property	-	-	-	-	-	-
Adjust Prior Yrs Expn/Rev	-	-	-	-	-	-
TOTAL	47,646	51,738	4,092	108,872	109,190	318
Territorial Education Facilities Fund						
DRT property taxes	190,387.19	91,122.44	(99,264.75)	398,999.73	199,230.57	(199,769.16)
Penalties and interest	26,476.27	17,101.34	(9,374.93)	61,328.68	41,245.16	(20,083.52)
Real property tax bank fees	403.00	-	(403.00)	1,953.62	30.00	(1,923.62)
Use of money and property	-	0.48	0.48	-	2.89	2.89
Bank deposit shortage/overage	-	-	-	-	-	-
TOTAL	217,266	108,224	(109,042)	462,282	240,509	(221,773)
Tourist Attraction Fund						
Occupancy taxes (including interest and penalties)	2,196,066.78	1,632,803	(563,264)	4,694,088.23	3,912,066	(782,022)
Use of money and property	-	-	-	-	7.17	7.17
Other	-	-	-	-	-	-
Gain (loss) on investment	-	-	-	-	-	-
TOTAL	2,196,067	1,632,803	(563,264)	4,694,088	3,912,073	(782,015)
Water Protection Fund						
Grading plan review fees	-	1,816.02	1,816.02	-	1,968.52	1,968.52
Clearing and grubbing permits	597.42	6,817.58	6,220.16	2,707.28	10,414.80	7,707.52
Stockpiling permits	51.00	1,903.37	1,852.37	1,400.00	2,606.18	1,206.18
Field citation violations	825.00	-	(825.00)	8,656.00	-	(8,656.00)
TOTAL	1,473	10,537	9,064	12,763	14,990	2,226
Water Research and Development Fund						
Well drilling permit	1,911.00	-	(1,911.00)	5,812.00	-	(5,812.00)
TOTAL	1,911.00	-	(1,911.00)	5,812.00	-	(5,812.00)

Note:

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