



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

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

**EDDIE BAZA CALVO**  
GOVERNOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**JOHN A. RIOS**  
DIRECTOR

**JOSE S. CALVO**  
DEPUTY DIRECTOR

Office of the Speaker  
**Judith T. Won Pat, Ed. D.**  
Date 12.02.13  
Time 5:04pm  
Received by: [Signature]

Vice Speaker Cruz  
**received**  
8:24am 12/3/2013  
[Signature]

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

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 October 31, 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,

[Signature]  
JOHN A. RIOS

Certification of Information Contained in Attachment A  
[Signature]  
John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker



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Thirty-First Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY

BY: [Signature]

DATE: 12/2/13

TIME: 5pm  AM  PM

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*Certification of Information Contained in Attachment A*  
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John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

Government of Guam  
 FY 2014 Special Revenue Fund Tracking  
 For the month ending October 31, 2013  
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

| Month                          |                                      | Description/Fund Code  |                                  |   |                              | /1                 |
|--------------------------------|--------------------------------------|------------------------|----------------------------------|---|------------------------------|--------------------|
|                                |                                      | Guam<br>Highway<br>208 | Solid Waste<br>Operations<br>416 | Territorial<br>Education<br>Facilities<br>205 | Tourist<br>Attraction<br>206 |                    |
| <b>FY2014 (Oct 13-Sept 14)</b> |                                      |                        |                                  |   |                              |                    |
| (A)                            | October                              | Actual                 | 1,594,841                        | 1,633,819                                     | 132,284                      | 2,279,276          |
| (B)                            | November                             | Forecast               | 1,436,024                        | 1,765,650                                     | 154,450                      | 1,878,359          |
| (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                    | 2,947,144          |
| (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                    | 1,781,174          |
| (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                      | 2,937,014          |
|                                |                                      |                        | <b>17,765,214</b>                | <b>20,066,312</b>                             | <b>20,538,709</b>            | <b>27,217,410</b>  |
|                                | <b>Projected Revenue Enhancement</b> |                        |                                  |   | <b>7,000,000</b>             |                    |
| (M)                            | Tracking FY2014                      |                        | <b>17,765,214</b>                | <b>20,066,312</b>                             | <b>27,538,709</b>            | <b>27,217,410</b>  |
| (N)                            | Public Law 32-068                    |                        | <b>17,014,426</b>                | <b>18,662,407</b>                             | <b>27,207,890</b>            | <b>28,500,000</b>  |
| (O)                            | Overage/(Shortage)                   | (M-N)                  | <b>750,788</b>                   | <b>1,403,905</b>                              | <b>330,819</b>               | <b>(1,282,590)</b> |

/1- FY2014 Executive 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.

11/28/2013

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Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 October 31, 2013 & 2012

Page 1 of 4

|   | ACTUAL Collection for the month |                |                        | ACTUAL Collection for the Year-To-Date |                     |                        |
|---|---------------------------------|----------------|------------------------|--|---------------------|------------------------|
|   | October, 2013                   | October, 2012  | Increase<br>(Decrease) | Fiscal Year<br>2014                    | Fiscal Year<br>2013 | Increase<br>(Decrease) |
| <b>Air Pollution Control Special Fund</b>           |                                 |                |                        |  |                     |                        |
| Emission fee / \$6 per ton per year                 | \$ 0                            | \$ 0           | \$ 0                   | \$ 0                                   | \$ 0                | \$ 0                   |
| Penalty - excess emission / \$1,000                 | 78,834                          | 250            | 78,584                 | 78,834                                 | 250                 | 78,584                 |
| Use of money and property                           | 0                               | 0              | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>78,834</b>                   | <b>250</b>     | <b>78,584</b>          | <b>78,834</b>                          | <b>250</b>          | <b>78,584</b>          |
| <b>Chamorro Land Trust Operations Fund</b>          |                                 |                |                        |  |                     |                        |
| Land trust application fees                         | 700                             | 400            | 300                    | 700                                    | 400                 | 300                    |
| Commercial leases / license                         | 40,918                          | 55,355         | (14,436)               | 40,918                                 | 55,355              | (14,436)               |
| Agriculture / residential land trust lease          | 60                              | 310            | (250)                  | 60                                     | 310                 | (250)                  |
| 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                           | 183                             | 108            | 75                     | 183                                    | 108                 | 75                     |
| <b>TOTAL</b>  | <b>41,861</b>                   | <b>56,173</b>  | <b>(14,312)</b>        | <b>41,861</b>                          | <b>56,173</b>       | <b>(14,312)</b>        |
| <b>Corrections Revolving Fund</b>                   |                                 |                |                        |  |                     |                        |
| DOC revolving fund                                  | 782                             | 3,871          | (3,089)                | 782                                    | 3,871               | (3,089)                |
| Use of money and property                           | 0                               | 0              | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>782</b>                      | <b>3,871</b>   | <b>(3,089)</b>         | <b>782</b>                             | <b>3,871</b>        | <b>(3,089)</b>         |
| <b>Custom, Agric and Quarantine Inspection Fund</b> |                                 |                |                        |  |                     |                        |
| 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                               | 19,410         | (19,410)               | 0                                      | 19,410              | (19,410)               |
| Passenger inspection fee - Airport Authority        | 889,119                         | 686,308        | 202,811                | 889,119                                | 686,308             | 202,811                |
| Cargo inspection fee - All                          | 23,327                          | 26,663         | (3,337)                | 23,327                                 | 26,663              | (3,337)                |
| Port inspection fee - single <4000#                 | 0                               | 590            | (590)                  | 0                                      | 590                 | (590)                  |
| Port inspection fee - single >4000#                 | 0                               | 92,769         | (92,769)               | 0                                      | 92,769              | (92,769)               |
| 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                               | 3,110          | (3,110)                | 0                                      | 3,110               | (3,110)                |
| Air inspection fee - single >100#                   | 0                               | 9,027          | (9,027)                | 0                                      | 9,027               | (9,027)                |
| Revenue - other payments                            | 19                              | 0              | 18                     | 19                                     | 0                   | 18                     |
| Use of money and property                           | 7                               | 53             | (46)                   | 7                                      | 53                  | (46)                   |
| <b>TOTAL</b>  | <b>912,471</b>                  | <b>837,930</b> | <b>74,541</b>          | <b>912,471</b>                         | <b>837,930</b>      | <b>74,541</b>          |
| <b>DPW Building and Design Fund</b>                 |                                 |                |                        |  |                     |                        |
| Building inspection fee                             | 80,094                          | 78,974         | 1,120                  | 80,094                                 | 78,974              | 1,120                  |
| Use of money and property                           | 0                               | 0              | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>80,094</b>                   | <b>78,974</b>  | <b>1,120</b>           | <b>80,094</b>                          | <b>78,974</b>       | <b>1,120</b>           |
| <b>Enhanced 911 Emergency Reporting System Fund</b> |                                 |                |                        |  |                     |                        |
| 911 surcharge \$1                                   | 188,674                         | 172,566        | 16,108                 | 188,674                                | 172,566             | 16,108                 |
| Use of money and property                           | 0                               | 0              | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>188,674</b>                  | <b>172,566</b> | <b>16,108</b>          | <b>188,674</b>                         | <b>172,566</b>      | <b>16,108</b>          |
| <b>Environmental Health Fund</b>                    |                                 |                |                        |  |                     |                        |
| Health permits - business                           | 15,145                          | 10,051         | 5,094                  | 15,145                                 | 10,051              | 5,094                  |
| PH registration and penalty                         | 0                               | 2,610          | (2,610)                | 0                                      | 2,610               | (2,610)                |
| De-ratting inspection and certificates              | 0                               | 0              | 0                      | 0                                      | 0                   | 0                      |
| Health certificates                                 | 23,289                          | 27,231         | (3,942)                | 23,289                                 | 27,231              | (3,942)                |
| Administrative penalties                            | 200                             | 400            | (200)                  | 200                                    | 400                 | (200)                  |
| Use of money and property                           | 0                               | 0              | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>38,634</b>                   | <b>40,292</b>  | <b>(1,658)</b>         | <b>38,634</b>                          | <b>40,292</b>       | <b>(1,658)</b>         |
| <b>Fire, Life &amp; Medical Emergency Fund</b>      |                                 |                |                        |  |                     |                        |
| Transport / standby fees                            | 170                             | 738            | (568)                  | 170                                    | 738                 | (568)                  |
| Fire prevention fees                                | 6,925                           | 10,508         | (3,584)                | 6,925                                  | 10,508              | (3,584)                |
| Other fees  | 7                               | 7              | 0                      | 7                                      | 7                   | 0                      |
| Ambulance service                                   | 66,628                          | 30,270         | 36,357                 | 66,628                                 | 30,270              | 36,357                 |
| Fire citations                                      | 0                               | 2,775          | (2,775)                | 0                                      | 2,775               | (2,775)                |
| <b>TOTAL</b>  | <b>73,729</b>                   | <b>44,298</b>  | <b>29,431</b>          | <b>73,729</b>                          | <b>44,298</b>       | <b>29,431</b>          |
| <b>Guam Contractors License Board Fund</b>          |                                 |                |                        |  |                     |                        |
| Contractors fees                                    | 17,180                          | 18,564         | (1,384)                | 17,180                                 | 18,564              | (1,384)                |
| Use of money and property                           | 51                              | 61             | (10)                   | 51                                     | 61                  | (10)                   |
| <b>TOTAL</b>  | <b>17,231</b>                   | <b>18,625</b>  | <b>(1,394)</b>         | <b>17,231</b>                          | <b>18,625</b>       | <b>(1,394)</b>         |

11/26/2013

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Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
October 31, 2013 & 2012

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|  | ACTUAL Collection for the month |                  |                        | ACTUAL Collection for the Year-To-Date |                     |                        |
|--|---------------------------------|------------------|------------------------|--|---------------------|------------------------|
|  | October, 2013                   | October, 2012    | Increase<br>(Decrease) | Fiscal Year<br>2014                    | Fiscal Year<br>2013 | Increase<br>(Decrease) |
| <b>Guam Environmental Trust Fund</b>         |                                 |                  |                        |  |                     |                        |
| Insurance assessment fee                     | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Use of money and property                    | 6                               | 34               | (28)                   | 6                                      | 34                  | (28)                   |
| <b>TOTAL</b>                                 | <b>6</b>                        | <b>34</b>        | <b>(28)</b>            | <b>6</b>                               | <b>34</b>           | <b>(28)</b>            |
| <b>Guam (Territorial) Highway Fund</b>       |                                 |                  |                        |  |                     |                        |
| Liquid fuel taxes:                           |                                 |                  |                        |  |                     |                        |
| Aviation fuel tax                            | 154,616                         | 143,411          | 11,204                 | 154,616                                | 143,411             | 11,204                 |
| Diesel fuel tax                              | 70,460                          | 70,282           | 178                    | 70,460                                 | 70,282              | 178                    |
| Other fuel tax                               | 26,477                          | 28,080           | (1,604)                | 26,477                                 | 28,080              | (1,604)                |
| Drawbacks                                    | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Mass transit surcharge on diesel fuel        | 393,175                         | 391,044          | 2,130                  | 393,175                                | 391,044             | 2,130                  |
| Auto surcharge on other fuels                | 142,973                         | 142,173          | 800                    | 142,973                                | 142,173             | 800                    |
| Condition for deposit fee penalty            | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Interest and penalties on taxes              | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Liquid fuel taxes                            | 787,700                         | 774,991          | 12,709                 | 787,700                                | 774,991             | 12,709                 |
| Licenses and registrations                   | 806,838                         | 560,641          | 246,197                | 806,838                                | 560,641             | 246,197                |
| Use of money and property                    | 302                             | 10               | 293                    | 302                                    | 10                  | 293                    |
| <b>TOTAL</b>                                 | <b>1,594,840</b>                | <b>1,335,641</b> | <b>96,580</b>          | <b>1,594,840</b>                       | <b>1,335,641</b>    | <b>259,199</b>         |
| <b>Guam Plant Inspection and Permit Fund</b> |                                 |                  |                        |  |                     |                        |
| Guam plant inspection and permit             | 8,473                           | 8,023            | 450                    | 8,473                                  | 8,023               | 450                    |
| Use of money and property                    | 15                              | 7                | 8                      | 15                                     | 7                   | 8                      |
| <b>TOTAL</b>                                 | <b>8,488</b>                    | <b>8,030</b>     | <b>458</b>             | <b>8,488</b>                           | <b>8,030</b>        | <b>458</b>             |
| <b>Healthy Futures Funds</b>                 |                                 |                  |                        |  |                     |                        |
| Cigarettes                                   | 207,600                         | 393,303          | (185,703)              | 207,600                                | 393,303             | (185,703)              |
| Cigars                                       | 1,898                           | 915              | 983                    | 1,898                                  | 915                 | 983                    |
| Others                                       | 40,740                          | 26,684           | 14,056                 | 40,740                                 | 26,684              | 14,056                 |
| Distilled spirit                             | 59,994                          | 46,008           | 13,986                 | 59,994                                 | 46,008              | 13,986                 |
| Vinous beverages                             | 13,662                          | 22,508           | (8,846)                | 13,662                                 | 22,508              | (8,846)                |
| Malted fermented beverages                   | 138,786                         | 37,688           | 101,098                | 138,786                                | 37,688              | 101,098                |
| Interest and penalties on alcohol            | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| GRT credit & ad) taken healthy futures funds | (122,678)                       | 0                | (122,678)              | (122,678)                              | 0                   | (122,678)              |
| Use of money and property                    | 79                              | 17               | 62                     | 79                                     | 17                  | 62                     |
| <b>TOTAL</b>                                 | <b>340,081</b>                  | <b>527,123</b>   | <b>(187,042)</b>       | <b>340,081</b>                         | <b>527,123</b>      | <b>(187,042)</b>       |
| <b>Indirect Cost Fund</b>                    |                                 |                  |                        |  |                     |                        |
| Office of the Governor                       | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Department of Revenue & Taxation             | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Bureau Statistics and Plans                  | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Department of Law                            | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Agency of Human Resources Development        | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Department of Agriculture                    | 0                               | (7,248)          | 7,248                  | 0                                      | (7,248)             | 7,248                  |
| Dept of Public Health & Social Service       | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Guam Public Library System                   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Department of Youth Affairs                  | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Dept of Mental Health & Substance Abuse      | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Department of Labor                          | 0                               | 32,088           | (32,088)               | 0                                      | 32,088              | (32,088)               |
| Department of Parks & Recreation             | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Department of Vocational Rehabilitation      | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Guam Energy Office                           | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Council of Arts & Humanities                 | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Use of money and property                    | 0                               | 0                | (0)                    | 0                                      | 0                   | (0)                    |
| <b>TOTAL</b>                                 | <b>0</b>                        | <b>24,840</b>    | <b>(24,840)</b>        | <b>0</b>                               | <b>24,840</b>       | <b>(24,840)</b>        |
| <b>Land Survey Revolving Fund</b>            |                                 |                  |                        |  |                     |                        |
| Document tax - land survey fee               | 102,785                         | 227,409          | (124,625)              | 102,785                                | 227,409             | (124,625)              |
| Rental of government land                    | 2,768                           | 2,768            | 0                      | 2,768                                  | 2,768               | 0                      |
| Recording fee                                | 21,936                          | 31,694           | (9,758)                | 21,936                                 | 31,694              | (9,758)                |
| Application fees                             | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Certificates of document fees                | 8,767                           | 11,237           | (2,470)                | 8,767                                  | 11,237              | (2,470)                |
| Subpoena fees                                | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Use of money and property                    | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>                                 | <b>136,255</b>                  | <b>273,107</b>   | <b>(136,852)</b>       | <b>136,255</b>                         | <b>273,107</b>      | <b>(136,852)</b>       |
| <b>Manpower Development Fund</b>             |                                 |                  |                        |  |                     |                        |
| Registration fees - non immigrant            | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Registration fees - GCC share                | 31,500                          | 63,954           | (32,454)               | 31,500                                 | 63,954              | (32,454)               |
| Registration fees - Labor share              | 13,500                          | 24,409           | (10,909)               | 13,500                                 | 24,409              | (10,909)               |
| Citation fee - non immigration temp worker   | 2,850                           | 4,200            | (1,350)                | 2,850                                  | 4,200               | (1,350)                |
| Use of money and property                    | 37                              | 28               | 9                      | 37                                     | 28                  | 9                      |
| <b>TOTAL</b>                                 | <b>47,887</b>                   | <b>92,591</b>    | <b>(44,705)</b>        | <b>47,887</b>                          | <b>92,591</b>       | <b>(44,705)</b>        |

11/28/2013

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 October 31, 2013 & 2012

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|   | ACTUAL Collection for the month |                  |                        | ACTUAL Collection for the Year-To-Date |                     |                        |
|---|---------------------------------|------------------|------------------------|--|---------------------|------------------------|
|   | October, 2013                   | October, 2012    | Increase<br>(Decrease) | Fiscal Year<br>2014                    | Fiscal Year<br>2013 | Increase<br>(Decrease) |
| <b>Police Services Fund</b>                                 |                                 |                  |                        |  |                     |                        |
| Accessible parking fees 50%                                 | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Annual gun business registration / \$600                    | 0                               | 600              | (600)                  | 0                                      | 600                 | (600)                  |
| Government of Guam ID / \$10                                | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Traffic report copy fee / \$10                              | 7,395                           | 7,139            | 256                    | 7,395                                  | 7,139               | 256                    |
| Police blotter report \$1 1st page / \$.10 each             | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Police clearance \$7 / \$1 per copy                         | 14,868                          | 18,194           | (3,326)                | 14,868                                 | 18,194              | (3,326)                |
| Filing record - security officer / \$75                     | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Firearm trainers / \$500                                    | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Highway special use permit / \$50                           | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Firearm registration / \$40                                 | 8,680                           | 6,760            | 1,920                  | 8,680                                  | 6,760               | 1,920                  |
| Non-concealed firearm ID / \$25                             | 4,275                           | 5,725            | (1,450)                | 4,275                                  | 5,725               | (1,450)                |
| Concealed firearm ID / \$60                                 | 660                             | 360              | 300                    | 660                                    | 360                 | 300                    |
| Fingerprinting fee / \$20                                   | 1,860                           | 1,820            | 40                     | 1,860                                  | 1,820               | 40                     |
| Subpoena fee  | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Abstract criminal records / \$15                            | 1,590                           | 1,365            | 225                    | 1,590                                  | 1,365               | 225                    |
| Police clearance additional copies                          | 600                             | 599              | 1                      | 600                                    | 599                 | 1                      |
| Fine - unauthorized use uniform / \$500mx                   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Firearm ID late renewal fee / \$5                           | 35                              | 105              | (70)                   | 35                                     | 105                 | (70)                   |
| Certified copy of records / \$10                            | 10                              | 0                | 10                     | 10                                     | 0                   | 10                     |
| Firearm inspection fee / \$5                                | 880                             | 525              | 355                    | 880                                    | 525                 | 355                    |
| Witness fees / \$35   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Special event fee / \$100                                   | 200                             | 0                | 200                    | 200                                    | 0                   | 200                    |
| Use of money and property                                   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>41,053</b>                   | <b>43,192</b>    | <b>(2,139)</b>         | <b>41,053</b>                          | <b>43,192</b>       | <b>(2,139)</b>         |
| <b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b> |                                 |                  |                        |  |                     |                        |
| P.E.A.L.S. examination / license fees                       | 18,990                          | 30,955           | (11,965)               | 18,990                                 | 30,955              | (11,965)               |
| Use of money and property                                   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>  | <b>18,990</b>                   | <b>30,955</b>    | <b>(11,965)</b>        | <b>18,990</b>                          | <b>30,955</b>       | <b>(11,965)</b>        |
| <b>Public Recreation Services Fund</b>                      |                                 |                  |                        |  |                     |                        |
| Park fees / park use permits                                | 3,375                           | 3,015            | 360                    | 3,375                                  | 3,015               | 360                    |
| Park vendor permits   | 1,505                           | 5,713            | (4,208)                | 1,505                                  | 5,713               | (4,208)                |
| Community programs fees                                     | 0                               | 50               | (50)                   | 0                                      | 50                  | (50)                   |
| Paseo Stadium fees  | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Pool and beach fees   | 2,559                           | 2,732            | (173)                  | 2,559                                  | 2,732               | (173)                  |
| Recreational admin fees                                     | 500                             | 1,525            | (1,025)                | 500                                    | 1,525               | (1,025)                |
| Youth Center fees   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Guam Sports Complex   | 1,195                           | 1,127            | 68                     | 1,195                                  | 1,127               | 68                     |
| Paseo Recreational Center                                   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Hagatna / Tiyan Tennis Center                               | 488                             | 168              | 320                    | 488                                    | 168                 | 320                    |
| Guerrero Stadium / Tiyan Fields                             | 0                               | 350              | (350)                  | 0                                      | 350                 | (350)                  |
| Tiyan Football / Soccer Field                               | 0                               | 75               | (75)                   | 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                                   | 23                              | 12               | 11                     | 23                                     | 12                  | 11                     |
| <b>TOTAL</b>  | <b>9,645</b>                    | <b>14,767</b>    | <b>(5,122)</b>         | <b>9,645</b>                           | <b>14,767</b>       | <b>(5,122)</b>         |
| <b>Public School Library Resources Fund</b>                 |                                 |                  |                        |  |                     |                        |
| School library resources fund                               | 56,595                          | 54,016           | 2,579                  | 56,595                                 | 54,016              | 2,579                  |
| Use of money and property                                   | 44                              | 121              | (78)                   | 44                                     | 121                 | (78)                   |
| <b>TOTAL</b>  | <b>56,638</b>                   | <b>54,137</b>    | <b>2,501</b>           | <b>56,638</b>                          | <b>54,137</b>       | <b>2,501</b>           |
| <b>Safe Streets Fund</b>                                    |                                 |                  |                        |  |                     |                        |
| DOC - Safe streets fund                                     | 0                               | 48,000           | (48,000)               | 0                                      | 48,000              | (48,000)               |
| Use of money and property                                   | 0                               | 0                | (0)                    | 0                                      | 0                   | (0)                    |
| <b>TOTAL</b>  | <b>0</b>                        | <b>48,000</b>    | <b>(48,000)</b>        | <b>0</b>                               | <b>48,000</b>       | <b>(48,000)</b>        |
| <b>Solid Waste Operations Fund</b>                          |                                 |                  |                        |  |                     |                        |
| Tipping fee settlement Lagu                                 | 0                               | 13,649           | (13,649)               | 0                                      | 13,649              | (13,649)               |
| Solid waste bid package fee                                 | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Fee - household collection                                  | 508,558                         | 500,201          | 8,357                  | 508,558                                | 500,201             | 8,357                  |
| Fee - compact Ordot tipping fee \$4 cu yd                   | 998,398                         | 994,134          | 4,264                  | 998,398                                | 994,134             | 4,264                  |
| Fee - uncompact Ordot tipping fee \$4 cu yd                 | 126,863                         | 30,250           | 96,613                 | 126,863                                | 30,250              | 96,613                 |
| Fee - uncompact Agat 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                                      | 0                   | 0                      |
| Interest from settlement Lagu                               | 0                               | 5,373            | (5,373)                | 0                                      | 5,373               | (5,373)                |
| Use of money and property                                   | 50                              | 53               | (3)                    | 50                                     | 53                  | (3)                    |
| <b>TOTAL</b>  | <b>1,633,869</b>                | <b>1,543,660</b> | <b>90,209</b>          | <b>1,633,869</b>                       | <b>1,543,660</b>    | <b>90,209</b>          |

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Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 October 31, 2013 & 2012

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|   | ACTUAL Collection for the month |                  |                        | ACTUAL Collection for the Year-To-Date |                     |                        |
|---|---------------------------------|------------------|------------------------|--|---------------------|------------------------|
|   | October, 2013                   | October, 2012    | Increase<br>(Decrease) | Fiscal Year<br>2014                    | Fiscal Year<br>2013 | Increase<br>(Decrease) |
| <b>Street Light Fund</b>                          |                                 |                  |                        |  |                     |                        |
| Abandoned vehicle fee - vehicle registration      | 336,285                         | 314,527          | 21,758                 | 336,285                                | 314,527             | 21,758                 |
| Use of money and property                         | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>                                      | <b>336,285</b>                  | <b>314,527</b>   | <b>21,758</b>          | <b>336,285</b>                         | <b>314,527</b>      | <b>21,758</b>          |
| <b>Tax Collection Enhancement Fund</b>            |                                 |                  |                        |  |                     |                        |
| Passport fees                                     | 48,773                          | 51,417           | (2,644)                | 48,773                                 | 51,417              | (2,644)                |
| Passport expedite fees                            | 7,762                           | 8,885            | (1,124)                | 7,762                                  | 8,885               | (1,124)                |
| Passport expedite mail fees                       | 917                             | 1,061            | (144)                  | 917                                    | 1,061               | (144)                  |
| Use of money and property                         | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>                                      | <b>57,452</b>                   | <b>61,363</b>    | <b>(3,911)</b>         | <b>57,452</b>                          | <b>61,363</b>       | <b>(3,911)</b>         |
| <b>Territorial Education Facilities Fund</b>      |                                 |                  |                        |  |                     |                        |
| DRT property taxes                                | 108,108                         | 155,439          | (47,330)               | 108,108                                | 155,439             | (47,330)               |
| Penalties and interest                            | 24,144                          | 25,968           | (1,825)                | 24,144                                 | 25,968              | (1,825)                |
| Real property tax bank fees                       | 30                              | 1,156            | (1,126)                | 30                                     | 1,156               | (1,126)                |
| Bank deposit shortage / overage                   | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| Use of money and property                         | 2                               | 57               | (55)                   | 2                                      | 57                  | (55)                   |
| <b>TOTAL</b>                                      | <b>132,284</b>                  | <b>182,620</b>   | <b>(50,335)</b>        | <b>132,284</b>                         | <b>182,620</b>      | <b>(50,335)</b>        |
| <b>Tourist Attraction Fund</b>                    |                                 |                  |                        |  |                     |                        |
| Occupancy taxes, including interest and penalties | 2,279,263                       | 2,229,314        | 49,949                 | 2,279,263                              | 2,229,314           | 49,949                 |
| Use of money and property                         | 13                              | 13               | 0                      | 13                                     | 13                  | 0                      |
| <b>TOTAL</b>                                      | <b>2,279,276</b>                | <b>2,229,328</b> | <b>49,949</b>          | <b>2,279,276</b>                       | <b>2,229,328</b>    | <b>49,949</b>          |
| <b>Water Protection Fund</b>                      |                                 |                  |                        |  |                     |                        |
| Grading plan review fees                          | 153                             | 30               | 123                    | 153                                    | 30                  | 123                    |
| Clearing and grubbing permits                     | 3,597                           | 1,886            | 1,711                  | 3,597                                  | 1,886               | 1,711                  |
| Stockpiling permits                               | 703                             | 1,206            | (503)                  | 703                                    | 1,206               | (503)                  |
| Field citation violations                         | 0                               | 7,000            | (7,000)                | 0                                      | 7,000               | (7,000)                |
| Use of money and property                         | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>                                      | <b>4,453</b>                    | <b>10,122</b>    | <b>(5,669)</b>         | <b>4,453</b>                           | <b>10,122</b>       | <b>(5,669)</b>         |
| <b>Water Research and Development Fund</b>        |                                 |                  |                        |  |                     |                        |
| Well drilling permit                              | 0                               | 5,000            | (5,000)                | 0                                      | 5,000               | (5,000)                |
| Use of money and property                         | 0                               | 0                | 0                      | 0                                      | 0                   | 0                      |
| <b>TOTAL</b>                                      | <b>\$ 0</b>                     | <b>\$ 5,000</b>  | <b>\$ (5,000)</b>      | <b>\$ 0</b>                            | <b>\$ 5,000</b>     | <b>\$ (5,000)</b>      |

**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 60 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.
2. Due to programming errors in the point of sale system, the *Street Light Fund* may be understated and, conversely, *Territorial Highway Fund* overstated. The total amount of possible misstatement is undeterminable at this time. Both DOA and DRT are working on the reconciliation of *Vehicle Registration Fees*.



Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
One Month Ended October 31, 2013

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|   | For the Months   |                    |                         | Year-To-Date     |                    |                         |
|---|------------------|--------------------|-------------------------|------------------|--------------------|-------------------------|
|   | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| <b>Air Pollution Control Special Fund</b>           |                  |                    |                         |                  |                    |                         |
| Emission fee / \$6 per ton per year                 | \$ 0             | \$ 0               | \$ 0                    | \$ 0             | \$ 0               | \$ 0                    |
| Penalty - excess emission / \$1,000                 | 592              | 78,834             | 78,242                  | 592              | 78,834             | 78,242                  |
| Use of money and property                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>  | <b>592</b>       | <b>78,834</b>      | <b>78,242</b>           | <b>592</b>       | <b>78,834</b>      | <b>78,242</b>           |
| <b>Chamorro Land Trust Operations Fund</b>          |                  |                    |                         |                  |                    |                         |
| Land trust application fees                         | 397              | 700                | 303                     | 397              | 700                | 303                     |
| Commercial leases / license                         | 54,586           | 40,918             | (13,668)                | 54,586           | 40,918             | (13,668)                |
| Agriculture / residential land trust lease          | 306              | 60                 | (246)                   | 306              | 60                 | (246)                   |
| 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                | 183                | 183                     | 0                | 183                | 183                     |
| <b>TOTAL</b>  | <b>55,289</b>    | <b>41,861</b>      | <b>(13,428)</b>         | <b>55,289</b>    | <b>41,861</b>      | <b>(13,428)</b>         |
| <b>Corrections Revolving Fund</b>                   |                  |                    |                         |                  |                    |                         |
| DOC revolving fund                                  | 4,469            | 782                | (3,687)                 | 4,469            | 782                | (3,687)                 |
| Use of money and property                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>  | <b>4,469</b>     | <b>782</b>         | <b>(3,687)</b>          | <b>4,469</b>     | <b>782</b>         | <b>(3,687)</b>          |
| <b>Custom, Agric and Quarantine Inspection Fund</b> |                  |                    |                         |                  |                    |                         |
| Customs overtime services                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Passenger inspection fee - All                      | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Passenger inspection fee - Port Authority           | 24,893           | 0                  | (24,893)                | 24,893           | 0                  | (24,893)                |
| Passenger inspection fee - Airport Authority        | 880,165          | 889,119            | 8,954                   | 880,165          | 889,119            | 8,954                   |
| Cargo inspection fee - All                          | 34,194           | 23,327             | (10,867)                | 34,194           | 23,327             | (10,867)                |
| Port inspection fee - single <4000#                 | 757              | 0                  | (757)                   | 757              | 0                  | (757)                   |
| Port inspection fee - single >4000#                 | 118,973          | 0                  | (118,973)               | 118,973          | 0                  | (118,973)               |
| Port inspection fee - multi <4000#                  | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Port inspection fee - multi >4000#                  | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Air inspection fee - single <100#                   | 3,197            | 0                  | (3,197)                 | 3,197            | 0                  | (3,197)                 |
| Air inspection fee - single >100#                   | 11,577           | 0                  | (11,577)                | 11,577           | 0                  | (11,577)                |
| Revenue - other payments                            | 0                | 19                 | 19                      | 0                | 19                 | 19                      |
| Use of money and property                           | 0                | 7                  | 7                       | 0                | 7                  | 7                       |
| <b>TOTAL</b>  | <b>1,073,766</b> | <b>912,471</b>     | <b>(161,285)</b>        | <b>1,073,766</b> | <b>912,471</b>     | <b>(161,285)</b>        |
| <b>DPW Building and Design Fund</b>                 |                  |                    |                         |                  |                    |                         |
| Building inspection fee                             | 59,518           | 80,094             | 20,576                  | 59,518           | 80,094             | 20,576                  |
| Use of money and property                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>  | <b>59,518</b>    | <b>80,094</b>      | <b>20,576</b>           | <b>59,518</b>    | <b>80,094</b>      | <b>1,523</b>            |
| <b>Enhanced 911 Emergency Reporting System Fund</b> |                  |                    |                         |                  |                    |                         |
| 911 surcharge \$1                                   | 154,674          | 188,674            | 34,000                  | 154,674          | 188,674            | 34,000                  |
| Use of money and property                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>  | <b>154,674</b>   | <b>188,674</b>     | <b>34,000</b>           | <b>154,674</b>   | <b>188,674</b>     | <b>34,000</b>           |
| <b>Environmental Health Fund</b>                    |                  |                    |                         |                  |                    |                         |
| Health permits - business                           | 8,167            | 15,145             | 6,978                   | 8,167            | 15,145             | 6,978                   |
| PH registration and penalty                         | 2,121            | 0                  | (2,121)                 | 2,121            | 0                  | (2,121)                 |
| De-ratting inspection and certificates              | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Health certificates                                 | 22,126           | 23,289             | 1,163                   | 22,126           | 23,289             | 1,163                   |
| Administrative penalties                            | 325              | 200                | (125)                   | 325              | 200                | (125)                   |
| Use of money and property                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>  | <b>32,739</b>    | <b>38,634</b>      | <b>5,895</b>            | <b>32,739</b>    | <b>38,634</b>      | <b>5,895</b>            |
| <b>Fire, Life &amp; Medical Emergency Fund</b>      |                  |                    |                         |                  |                    |                         |
| Transport / standby fees                            | 314              | 170                | (144)                   | 314              | 170                | (144)                   |
| Fire prevention fees                                | 4,466            | 6,925              | 2,459                   | 4,466            | 6,925              | 2,459                   |
| Other fees  | 3                | 7                  | 4                       | 3                | 7                  | 4                       |
| Ambulance service                                   | 12,866           | 66,628             | 53,762                  | 12,866           | 66,628             | 53,762                  |
| Fire citations                                      | 1,180            | 0                  | (1,180)                 | 1,180            | 0                  | (1,180)                 |
| <b>TOTAL</b>  | <b>18,829</b>    | <b>73,729</b>      | <b>54,900</b>           | <b>18,829</b>    | <b>73,729</b>      | <b>54,900</b>           |
| <b>Guam Contractors License Board Fund</b>          |                  |                    |                         |                  |                    |                         |
| Contractors fees                                    | 22,309           | 17,180             | (5,129)                 | 22,309           | 17,180             | (5,129)                 |
| Use of money and property                           | 0                | 51                 | 51                      | 0                | 51                 | 51                      |
| <b>TOTAL</b>  | <b>22,309</b>    | <b>17,231</b>      | <b>(5,078)</b>          | <b>22,309</b>    | <b>17,231</b>      | <b>(5,078)</b>          |



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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Social Revenue Funds  
One Month Ended October 31, 2013

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|  | For the Months   |                    |                         | Year-To-Date     |                    |                         |
|--|------------------|--------------------|-------------------------|------------------|--------------------|-------------------------|
|  | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| <b>Guam Environmental Trust Fund</b>         |                  |                    |                         |                  |                    |                         |
| Insurance assessment fee                     | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Use of money and property                    | 0                | 6                  | 6                       | 0                | 6                  | 6                       |
| <b>TOTAL</b>                                 | <b>0</b>         | <b>6</b>           | <b>6</b>                | <b>0</b>         | <b>6</b>           | <b>6</b>                |
| <b>Guam (Territorial) Highway Fund</b>       |                  |                    |                         |                  |                    |                         |
| Liquid fuel taxes:                           |                  |                    |                         |                  |                    |                         |
| Aviation fuel tax                            | 138,406          | 154,616            | 16,210                  | 138,406          | 154,616            | 16,210                  |
| Diesel fuel tax                              | 67,829           | 70,460             | 2,631                   | 67,829           | 70,460             | 2,631                   |
| Other fuel tax                               | 27,100           | 26,477             | (623)                   | 27,100           | 26,477             | (623)                   |
| Drawbacks                                    | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Mass transit surcharge on diesel fuel        | 377,397          | 393,175            | 15,778                  | 377,397          | 393,175            | 15,778                  |
| Auto surcharge on other fuels                | 137,211          | 142,973            | 5,762                   | 137,211          | 142,973            | 5,762                   |
| Condition for deposit fee penalty            | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Interest and penalties on taxes              | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Liquid fuel taxes                            | 747,943          | 787,700            | 39,757                  | 747,943          | 787,700            | 39,757                  |
| Licenses and registrations                   | 541,075          | 806,838            | 265,763                 | 541,075          | 806,838            | 265,763                 |
| Use of money and property                    | 0                | 302                | 302                     | 0                | 302                | 302                     |
| <b>TOTAL</b>                                 | <b>1,289,018</b> | <b>1,594,840</b>   | <b>305,822</b>          | <b>1,289,018</b> | <b>1,594,840</b>   | <b>305,822</b>          |
| <b>Guam Plant Inspection and Permit Fund</b> |                  |                    |                         |                  |                    |                         |
| Guam plant inspection and permit             | 7,692            | 8,473              | 781                     | 7,692            | 8,473              | 781                     |
| Use of money and property                    | 0                | 15                 | 15                      | 0                | 15                 | 15                      |
| <b>TOTAL</b>                                 | <b>7,692</b>     | <b>8,488</b>       | <b>796</b>              | <b>7,692</b>     | <b>8,488</b>       | <b>796</b>              |
| <b>Healthy Futures Funds</b>                 |                  |                    |                         |                  |                    |                         |
| Cigarettes                                   | 513,282          | 207,600            | (305,682)               | 513,282          | 207,600            | (305,682)               |
| Cigars                                       | 1,194            | 1,898              | 704                     | 1,194            | 1,898              | 704                     |
| Others                                       | 34,824           | 40,740             | 5,916                   | 34,824           | 40,740             | 5,916                   |
| Distilled spirit                             | 60,043           | 59,994             | (49)                    | 60,043           | 59,994             | (49)                    |
| Vinous beverages                             | 29,374           | 13,662             | (15,712)                | 29,374           | 13,662             | (15,712)                |
| Malted fermented beverages                   | 49,185           | 138,786            | 89,601                  | 49,185           | 138,786            | 89,601                  |
| Interest and penalties on alcohol            | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| GRT credit & adj taken healthy futures funds | 0                | (122,678)          | (122,678)               | 0                | (122,678)          | (122,678)               |
| Use of money and property                    | 0                | 79                 | 79                      | 0                | 79                 | 79                      |
| <b>TOTAL</b>                                 | <b>687,902</b>   | <b>340,081</b>     | <b>(347,821)</b>        | <b>687,902</b>   | <b>340,081</b>     | <b>(347,821)</b>        |
| <b>Indirect Cost Fund</b>                    |                  |                    |                         |                  |                    |                         |
| Office of the Governor                       | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Department of Revenue & Taxation             | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Bureau Statistics and Plans                  | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Department of Law                            | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Agency of Human Resources Development        | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Department of Agriculture                    | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Dept of Public Health & Social Service       | 16,390           | 0                  | (16,390)                | 16,390           | 0                  | (16,390)                |
| Guam Public Library System                   | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Department of Youth Affairs                  | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Dept of Mental Health & Substance Abuse      | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Department of Labor                          | 47,667           | 0                  | (47,667)                | 47,667           | 0                  | (47,667)                |
| Department of Parks & Recreation             | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Department of Vocational Rehabilitation      | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Guan Energy Office                           | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Council of Arts & Humanities                 | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Use of money and property                    | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>                                 | <b>64,057</b>    | <b>0</b>           | <b>(64,057)</b>         | <b>64,057</b>    | <b>0</b>           | <b>(64,057)</b>         |
| <b>Land Survey Revolving Fund</b>            |                  |                    |                         |                  |                    |                         |
| Document tax - land survey fee               | 250,192          | 102,785            | (147,408)               | 250,192          | 102,785            | (147,408)               |
| Rental of government land                    | 3,045            | 2,768              | (277)                   | 3,045            | 2,768              | (277)                   |
| Recording fee                                | 34,869           | 21,936             | (12,933)                | 34,869           | 21,936             | (12,933)                |
| Application fees                             | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Certificates of document fees                | 12,362           | 8,767              | (3,596)                 | 12,362           | 8,767              | (3,596)                 |
| Subpoena fees                                | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Use of money and property                    | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| <b>TOTAL</b>                                 | <b>300,468</b>   | <b>136,255</b>     | <b>(164,213)</b>        | <b>300,468</b>   | <b>136,255</b>     | <b>(164,213)</b>        |
| <b>Manpower Development Fund</b>             |                  |                    |                         |                  |                    |                         |
| Registration fees - non immigrant            | 0                | 0                  | 0                       | 0                | 0                  | 0                       |
| Registration fees - GCC share                | 103,441          | 31,500             | (71,941)                | 103,441          | 31,500             | (71,941)                |
| Registration fees - Labor share              | 39,480           | 13,500             | (25,980)                | 39,480           | 13,500             | (25,980)                |
| Citation fee - non immigration temp worker   | 6,793            | 2,850              | (3,943)                 | 6,793            | 2,850              | (3,943)                 |
| Use of money and property                    | 0                | 37                 | 37                      | 0                | 37                 | 37                      |
| <b>TOTAL</b>                                 | <b>149,714</b>   | <b>47,887</b>      | <b>(101,827)</b>        | <b>149,714</b>   | <b>47,887</b>      | <b>(101,827)</b>        |

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
One Month Ended October 31, 2013

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|   | For the Months   |                    |                           | Year-To-Date     |                    |                           |
|---|------------------|--------------------|---------------------------|------------------|--------------------|---------------------------|
|   | Adopted Revenues | Actual Collections | Favorable ( Unfavorable ) | Adopted Revenues | Actual Collections | Favorable ( Unfavorable ) |
| <b>Police Services Fund</b>                                 |                  |                    |                           |                  |                    |                           |
| Accessible parking fees 50%                                 | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Annual gun business registration / \$600                    | 600              | 0                  | (600)                     | 600              | 0                  | (600)                     |
| Government of Guam ID / \$10                                | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Traffic report copy fee / \$10                              | 7,139            | 7,395              | 256                       | 7,139            | 7,395              | 256                       |
| Police blotter report \$1 1st page / \$.10 each             | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Police clearance \$7 / \$1 per copy                         | 18,373           | 14,868             | (3,505)                   | 18,373           | 14,868             | (3,505)                   |
| Filing record - security officer / \$75                     | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Firearm trainers / \$500                                    | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Highway special use permit / \$50                           | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Firearm registration / \$40                                 | 6,760            | 8,680              | 1,920                     | 6,760            | 8,680              | 1,920                     |
| Non-concealed firearm ID / \$25                             | 5,725            | 4,275              | (1,450)                   | 5,725            | 4,275              | (1,450)                   |
| Concealed firearm ID / \$60                                 | 360              | 660                | 300                       | 360              | 660                | 300                       |
| Fingerprinting fee / \$20                                   | 1,820            | 1,860              | 40                        | 1,820            | 1,860              | 40                        |
| Subpoena fee  | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Abstract criminal records / \$15                            | 1,365            | 1,590              | 225                       | 1,365            | 1,590              | 225                       |
| Police clearance additional copies                          | 599              | 600                | 1                         | 599              | 600                | 1                         |
| Fine - unauthorized use uniform / \$500mx                   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Firearm ID late renewal fee / \$5                           | 105              | 35                 | (70)                      | 105              | 35                 | (70)                      |
| Certified copy of records / \$10                            | 0                | 10                 | 10                        | 0                | 10                 | 10                        |
| Firearm inspection fee / \$5                                | 525              | 880                | 355                       | 525              | 880                | 355                       |
| Witness fees / \$35   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Special event fee / \$100                                   | 0                | 200                | 200                       | 0                | 200                | 200                       |
| Use of money and property                                   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>  | <b>43,371</b>    | <b>41,053</b>      | <b>(2,318)</b>            | <b>43,371</b>    | <b>41,053</b>      | <b>(2,318)</b>            |
| <b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b> |                  |                    |                           |                  |                    |                           |
| P.E.A.L.S. examination / license fees                       | 32,226           | 18,990             | (13,236)                  | 32,226           | 18,990             | (13,236)                  |
| Use of money and property                                   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>  | <b>32,226</b>    | <b>18,990</b>      | <b>(13,236)</b>           | <b>32,226</b>    | <b>18,990</b>      | <b>(13,236)</b>           |
| <b>Public Recreation Services Fund</b>                      |                  |                    |                           |                  |                    |                           |
| Park fees / park use permits                                | 3,015            | 3,375              | 360                       | 3,015            | 3,375              | 360                       |
| Park vendor permits   | 5,515            | 1,505              | (4,010)                   | 5,515            | 1,505              | (4,010)                   |
| Community programs fees                                     | 50               | 0                  | (50)                      | 50               | 0                  | (50)                      |
| Paseo Stadium fees  | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Pool and beach fees   | 2,732            | 2,559              | (173)                     | 2,732            | 2,559              | (173)                     |
| Recreational admin fees                                     | 1,525            | 500                | (1,025)                   | 1,525            | 500                | (1,025)                   |
| Youth Center fees   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Guam Sports Complex   | 1,127            | 1,195              | 68                        | 1,127            | 1,195              | 68                        |
| Paseo Recreational Center                                   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Hagatna / Tiyan Tennis Center                               | 168              | 488                | 320                       | 168              | 488                | 320                       |
| Guerrero Stadium / Tiyan Fields                             | 350              | 0                  | (350)                     | 350              | 0                  | (350)                     |
| Tiyan Football / Soccer Field                               | 75               | 0                  | (75)                      | 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                | 23                 | 23                        | 0                | 23                 | 23                        |
| <b>TOTAL</b>  | <b>14,557</b>    | <b>9,645</b>       | <b>(4,912)</b>            | <b>14,557</b>    | <b>9,645</b>       | <b>(4,912)</b>            |
| <b>Public School Library Resources Fund</b>                 |                  |                    |                           |                  |                    |                           |
| School library resources fund                               | 53,842           | 56,595             | 2,753                     | 53,842           | 56,595             | 2,753                     |
| Use of money and property                                   | 0                | 44                 | 44                        | 0                | 44                 | 44                        |
| <b>TOTAL</b>  | <b>53,842</b>    | <b>56,638</b>      | <b>2,796</b>              | <b>53,842</b>    | <b>56,638</b>      | <b>2,796</b>              |
| <b>Safe Streets Fund</b>                                    |                  |                    |                           |                  |                    |                           |
| DOC - Safe streets fund                                     | 96,880           | 0                  | (96,880)                  | 96,880           | 0                  | (96,880)                  |
| Use of money and property                                   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>  | <b>96,880</b>    | <b>0</b>           | <b>(96,880)</b>           | <b>96,880</b>    | <b>0</b>           | <b>(96,880)</b>           |
| <b>Solid Waste Operations Fund</b>                          |                  |                    |                           |                  |                    |                           |
| Tipping fee settlement Lagu                                 | 14,612           | 0                  | (14,612)                  | 14,612           | 0                  | (14,612)                  |
| Solid waste bid package fee                                 | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Fee - household collection                                  | 535,484          | 508,558            | (26,926)                  | 535,484          | 508,558            | (26,926)                  |
| Fee - compact Ordot tipping fee \$4 cu yd                   | 1,064,258        | 998,398            | (65,860)                  | 1,064,258        | 998,398            | (65,860)                  |
| Fee - uncompact Ordot tipping fee \$4 cu yd                 | 32,384           | 126,863            | 94,479                    | 32,384           | 126,863            | 94,479                    |
| 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                | 0                  | 0                         |
| Interest from settlement Lagu                               | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Use of money and property                                   | 0                | 50                 | 50                        | 0                | 50                 | 50                        |
| <b>TOTAL</b>  | <b>1,646,738</b> | <b>1,633,869</b>   | <b>(12,919)</b>           | <b>1,646,738</b> | <b>1,633,869</b>   | <b>(12,919)</b>           |

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
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|   | For the Months   |                    |                           | Year-To-Date     |                    |                           |
|---|------------------|--------------------|---------------------------|------------------|--------------------|---------------------------|
|   | Adopted Revenues | Actual Collections | Favorable ( Unfavorable ) | Adopted Revenues | Actual Collections | Favorable ( Unfavorable ) |
| <b>Street Light Fund</b>                          |                  |                    |                           |                  |                    |                           |
| Abandoned vehicle fee - vehicle registration      | 284,251          | 336,285            | 52,034                    | 284,251          | 336,285            | 52,034                    |
| Use of money and property                         | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>                                      | <b>284,251</b>   | <b>336,285</b>     | <b>52,034</b>             | <b>284,251</b>   | <b>336,285</b>     | <b>52,034</b>             |
| <b>Tax Collection Enhancement Fund</b>            |                  |                    |                           |                  |                    |                           |
| Passport fees                                     | 51,280           | 48,773             | (2,507)                   | 51,280           | 48,773             | (2,507)                   |
| Passport expedite fees                            | 8,885            | 7,762              | (1,124)                   | 8,885            | 7,762              | (1,124)                   |
| Passport expedite mail fees                       | 1,061            | 917                | (144)                     | 1,061            | 917                | (144)                     |
| Use of money and property                         | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>                                      | <b>61,226</b>    | <b>57,452</b>      | <b>(3,775)</b>            | <b>61,226</b>    | <b>57,452</b>      | <b>(3,775)</b>            |
| <b>Territorial Education Facilities Fund</b>      |                  |                    |                           |                  |                    |                           |
| DRT property taxes                                | 208,613          | 108,108            | (100,505)                 | 208,613          | 108,108            | (100,505)                 |
| Penalties and interest                            | 34,852           | 24,144             | (10,708)                  | 34,852           | 24,144             | (10,708)                  |
| Real property tax bank fees                       | 1,551            | 30                 | (1,521)                   | 1,551            | 30                 | (1,521)                   |
| Bank deposit shortage / overage                   | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| Use of money and property                         | 0                | 2                  | 2                         | 0                | 2                  | 2                         |
| <b>TOTAL</b>                                      | <b>245,016</b>   | <b>132,284</b>     | <b>(112,732)</b>          | <b>245,016</b>   | <b>132,284</b>     | <b>(112,732)</b>          |
| <b>Tourist Attraction Fund</b>                    |                  |                    |                           |                  |                    |                           |
| Occupancy taxes, including interest and penalties | 2,498,021        | 2,279,263          | (218,758)                 | 2,498,021        | 2,279,263          | (218,758)                 |
| Use of money and property                         | 0                | 13                 | 13                        | 0                | 13                 | 13                        |
| <b>TOTAL</b>                                      | <b>2,498,021</b> | <b>2,279,276</b>   | <b>(218,745)</b>          | <b>2,498,021</b> | <b>2,279,276</b>   | <b>(218,745)</b>          |
| <b>Water Protection Fund</b>                      |                  |                    |                           |                  |                    |                           |
| Grading plan review fees                          | 34               | 153                | 119                       | 34               | 153                | 119                       |
| Clearing and grubbing permits                     | 2,110            | 3,597              | 1,487                     | 2,110            | 3,597              | 1,487                     |
| Stockpiling permits                               | 1,349            | 703                | (646)                     | 1,349            | 703                | (646)                     |
| Field citation violations                         | 7,831            | 0                  | (7,831)                   | 7,831            | 0                  | (7,831)                   |
| Use of money and property                         | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>                                      | <b>11,324</b>    | <b>4,453</b>       | <b>(6,871)</b>            | <b>11,324</b>    | <b>4,453</b>       | <b>(6,871)</b>            |
| <b>Water Research and Development Fund</b>        |                  |                    |                           |                  |                    |                           |
| Well drilling permit                              | 3,901            | 0                  | (3,901)                   | 3,901            | 0                  | (3,901)                   |
| Use of money and property                         | 0                | 0                  | 0                         | 0                | 0                  | 0                         |
| <b>TOTAL</b>                                      | <b>\$ 3,901</b>  | <b>\$ 0</b>        | <b>\$ (3,901)</b>         | <b>\$ 3,901</b>  | <b>\$ 0</b>        | <b>\$ (3,901)</b>         |