



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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JOSE S. CALVO
DEPUTY DIRECTOR

March 31, 2014

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

32-14-1455
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 3/31/14
Time 4:02 PM
Received by

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 February 28, 2014 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

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

2014 MAR 31 PM 4:51

Sincerely,

JOHN A. RIOS

Certification of Information Contained in Attachment A

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

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Government of Guam
 FY 2014 Special Revenue Fund Tracking
 For the month ending February 28, 2014 /1
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code			
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206
FY2014 (Oct 13-Sept 14)					
(A)	October Actual	1,798,593	1,574,476	118,382	2,394,055
(B)	November Actual	1,519,976	1,402,459	121,825	1,729,601
(C)	December Actual	1,608,693	1,435,630	322,676	1,629,520
(D)	January Actual	1,301,271	1,499,879	2,011,556	3,349,677
(E)	February Actual	1,189,150	1,343,756	7,615,667	3,128,965
(F)	March Forecast	1,529,679	1,601,393	1,354,012	2,707,418
(G)	April Forecast	1,611,649	1,567,736	4,561,293	1,781,173
(H)	May Forecast	1,285,748	1,608,016	579,786	2,095,725
(I)	June Forecast	1,635,238	1,548,046	495,573	1,482,665
(J)	July Forecast	1,293,098	1,635,985	1,087,687	1,958,254
(K)	August Forecast	1,556,313	1,831,105	238,477	2,385,649
(L)	September Forecast	1,338,681	1,469,877	274,303	2,937,018
		17,668,090	18,518,360	18,781,237	27,579,719
	<i>Projected Revenue Enhancement</i>			7,000,000	
(M)	Tracking FY2014	17,668,090	18,518,360	25,781,237	27,579,719
(N)	Public Law 32-068	17,014,426	18,662,407	27,207,890	28,500,000
(O)	Overage/(Shortage) (M-N)	653,664	(144,047)	(1,426,653)	(920,281)

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

/2- FY2014 Budget request was \$26.1M, adopted level was \$28.5M which is a difference of \$2.4M

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2014	February, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	8,913	1,626	7,287	100,466	4,476	95,990
Use of money and property	0	0	0	0	0	0
TOTAL	8,913	1,626	7,287	100,466	4,476	95,990
Chamorro Land Trust Operations Fund						
Land trust application fees	750	600	150	2,000	2,350	(350)
Commercial leases / license	59,470	74,748	(15,278)	318,235	445,802	(127,567)
Agriculture / residential land trust lease	123	3,984	(3,861)	910	5,002	(4,092)
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	164	140	23	881	834	247
TOTAL	60,507	79,473	(18,966)	322,026	453,788	(131,762)
Corrections Revolving Fund						
DOC revolving fund	244,332	101,550	142,782	696,564	365,025	331,539
Use of money and property	0	0	0	0	0	0
TOTAL	244,332	101,550	142,782	696,564	365,025	331,539
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	0	32,350	(32,350)
Passenger inspection fee - Airport Authority	1,070,969	818,086	252,882	4,938,089	3,839,455	1,098,634
Cargo inspection fee - All	4,349	10,937	(6,588)	45,050	98,615	(53,565)
Port inspection fee - single <4000#	0	595	(595)	0	3,095	(3,095)
Port inspection fee - single >4000#	0	84,135	(84,135)	0	432,352	(432,352)
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	2,935	(2,935)	0	17,010	(17,010)
Air inspection fee - single >100#	0	10,359	(10,359)	0	56,472	(56,472)
Revenue - other payments	10,136	2	10,134	10,155	47	10,108
Use of money and property	10	176	(166)	36	573	(537)
TOTAL	1,085,463	927,225	158,239	4,993,330	4,479,969	513,361
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	21,499	8,885	12,614	43,250	35,279	7,972
Use of money and property	18	59	(40)	96	144	(47)
TOTAL	21,517	8,944	12,573	43,347	35,422	7,924
DPW Building and Design Fund						
Building inspection fee	87,371	36,732	50,638	497,876	260,634	237,243
Use of money and property	0	0	0	0	0	0
TOTAL	87,371	36,732	50,638	497,876	260,634	237,243
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	155,185	183,737	(28,552)	820,459	780,861	39,598
Use of money and property	0	0	0	0	0	0
TOTAL	155,185	183,737	(28,552)	820,459	780,861	39,598
Environmental Health Fund						
Health permits - business	6,027	5,078	949	46,775	35,796	10,980
PH registration and penalty	0	1,800	(1,800)	0	13,600	(13,600)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	21,757	21,653	104	108,010	108,431	(421)
Administrative penalties	400	2,500	(2,100)	3,127	6,090	(2,963)
Use of money and property	0	0	0	0	0	0
TOTAL	28,184	31,031	(2,847)	157,912	163,917	(6,005)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	140	360	(220)	4,885	4,186	699
Fire prevention fees	4,696	5,378	(682)	26,427	31,116	(4,690)
Other fees	35	0	35	70	56	14
Ambulance service	158,236	26,749	131,488	375,818	137,780	238,037
Fire citations	0	2,775	(2,775)	0	2,775	(2,775)
TOTAL	163,107	35,262	127,846	407,199	175,913	231,286
Guam Contractors License Board Fund						
Contractors fees	8,755	12,740	(3,985)	61,026	62,827	(1,802)
Use of money and property	47	106	(60)	252	678	(326)
TOTAL	8,802	12,846	(4,045)	61,278	63,405	(2,128)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2014	February, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	55,859	0	55,859
Use of money and property	(3)	10	(14)	(21)	149	(169)
TOTAL	(3)	10	(14)	55,839	149	55,690
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	84,897	198,581	(113,684)	393,752	851,940	(458,188)
Diesel fuel tax	24,442	69,155	(44,713)	246,825	350,528	(103,603)
Other fuel tax	9,613	27,837	(18,024)	96,696	140,070	(43,374)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	230,851	397,033	(166,382)	1,846,327	2,019,770	(173,443)
Auto surcharge on other fuels	83,868	144,357	(60,489)	955,786	734,351	221,435
Condition for deposit fee penalty	0	500	(500)	4,000	1,000	3,000
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	433,271	837,243	(403,972)	3,543,487	4,097,659	(554,172)
Licenses and registrations	755,822	594,080	161,743	3,873,671	2,851,227	1,022,444
Use of money and property	57	37	20	524	1,094	(570)
TOTAL	1,189,150	1,431,359	(242,209)	7,417,682	6,949,980	467,702
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,336	7,108	228	37,828	36,915	913
Use of money and property	6	54	(48)	45	129	(83)
TOTAL	7,342	7,162	180	37,873	37,044	830
Healthy Futures Funds						
Cigarettes	17,309	1,201,360	(1,184,051)	3,100,169	5,058,070	(1,957,901)
Cigars	879	1,925	(1,046)	6,099	10,571	(4,472)
Others	268,112	209,862	58,450	746,967	757,387	(10,420)
Distilled spirit	39,780	113,913	(74,133)	291,786	349,321	(57,535)
Vinous beverages	10,788	31,304	(20,536)	116,733	156,044	(39,311)
Malted fermented beverages	29,491	198,343	(168,852)	533,760	674,305	(140,545)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	(792)	0	(792)	(393,737)	0	(393,737)
Use of money and property	3	15	(12)	133	65	69
TOTAL	365,550	1,756,522	(1,390,972)	4,401,910	7,005,763	(2,603,853)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
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	3,758	(7,248)	11,006
Dept of Public Health & Social Service	0	173,082	(173,082)	148,478	222,299	(73,821)
Guam Public Library System	1,629	0	1,629	1,629	5,231	(3,602)
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	22,294	55,007	(32,713)
Department of Labor	0	0	0	1,724	51,609	(49,885)
Department of Parks & Recreation	0	0	0	39,217	0	39,217
Department of Vocational Rehabilitation	0	0	0	42,020	0	42,020
Guan Energy Office	0	0	0	4,269	0	4,269
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
TOTAL	1,629	173,082	(171,453)	263,389	326,897	(63,509)
Land Survey Revolving Fund						
Document tax - land survey fee	67,929	252,585	(184,656)	808,190	1,050,954	(242,764)
Rental of government land	2,212	3,534	(1,322)	13,882	14,605	(722)
Recording fee	27,129	30,136	(3,007)	126,976	150,185	(23,209)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,353	12,859	(2,506)	46,090	53,578	(7,488)
Subpoena fees	115	(35)	150	115	0	115
Use of money and property	0	0	0	0	0	0
TOTAL	107,737	299,079	(191,341)	995,252	1,268,320	(274,068)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	165,375	66,979	98,396	331,158	271,964	59,195
Registration fees - Labor share	70,875	28,705	42,170	141,925	113,556	28,369
Citation fee - non immigration temp worker	2,800	3,700	(900)	7,650	18,750	(11,100)
Use of money and property	26	58	(30)	170	223	(54)
TOTAL	239,076	99,440	139,636	480,903	404,493	76,410

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2014	February, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / \$600	1,200	0	1,200	1,200	600	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	11,181	7,155	4,006	42,316	36,036	6,280
Police blotter report \$1 1st page / \$.10 each	0	0	0	10	0	10
Police clearance \$7 / \$1 per copy	29,552	16,360	13,192	92,650	95,956	(3,306)
Filing record - security officer / \$75	0	0	0	70	0	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	11,480	9,120	2,360	49,320	44,557	4,763
Non-concealed firearm ID / \$25	10,218	4,650	5,568	29,288	25,775	3,513
Concealed firearm ID / \$60	1,030	780	250	3,730	1,500	2,230
Fingerprinting fee / \$20	6,608	1,785	4,823	18,218	8,325	9,893
Subpoena fee	0	35	(35)	0	140	(140)
Abstract criminal records / \$15	1,260	1,800	(540)	6,825	7,830	(1,005)
Police clearance additional copies	442	660	(218)	2,739	3,350	(611)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	317	245	72	687	930	(243)
Certified copy of records / \$10	49	20	29	99	20	79
Firearm inspection fee / \$5	1,758	875	883	5,213	4,045	1,168
Witness fees / \$35	0	0	0	105	0	105
Special event fee / \$100	860	475	385	2,560	1,175	1,385
Restitutions - GPD	0	0	0	7,064	0	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	75,935	43,960	31,975	262,094	230,239	31,855
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	35,265	45,160	(9,895)	77,225	109,105	(31,880)
Use of money and property	0	0	0	0	0	0
TOTAL	35,265	45,160	(9,895)	77,225	109,105	(31,880)
Public Recreation Services Fund						
Park fees / park use permits	3,170	2,680	510	18,105	17,115	990
Park vendor permits	335	272	63	5,515	11,100	(5,585)
Community programs fees	0	0	0	0	50	(50)
Paseo Stadium fees	8,025	9,225	(1,200)	15,118	12,149	2,969
Pool and beach fees	3,018	2,434	584	12,910	15,213	(2,304)
Recreational admin fees	0	0	0	1,010	3,035	(2,025)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,943	580	1,363	5,478	4,697	781
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,592	500	1,092	2,410	2,943	(534)
Guerrero Stadium / Tiyan Fields	0	1,830	(1,830)	3,740	7,495	(3,755)
Tiyan Football / Soccer Field	0	0	0	0	75	(75)
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	20	61	(41)	111	152	(41)
TOTAL	18,103	17,562	541	64,395	74,024	(9,628)
Public School Library Resources Fund						
School library resources fund	80,984	67,129	13,855	312,464	285,369	27,096
Use of money and property	42	31	11	220	256	(36)
TOTAL	81,026	67,159	13,867	312,685	285,625	27,060
Safe Streets Fund						
DOC - Safe streets fund	0	24,000	(24,000)	0	72,000	(72,000)
Use of money and property	0	0	(0)	0	1	(1)
TOTAL	0	24,000	(24,000)	0	72,001	(72,001)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	76,023	55,281	20,742
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	510,926	497,534	13,392	2,539,873	2,494,269	45,604
Fee - compact Ordot tipping fee \$4 cu yd	738,971	799,609	(60,638)	4,022,309	4,454,321	(432,013)
Fee - uncompact Ordot tipping fee \$4 cu yd	88,771	192,150	(103,379)	514,540	411,600	102,940
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Molojloj transfer station	0	0	0	0	0	0
Miscellaneous	0	0	0	20	0	20
Restoration charge	0	0	0	3,150	0	3,150
Transfer charge	0	0	0	48,837	0	48,837
Reactivation charge	0	0	0	450	0	450
Trash tags	0	0	0	444	0	444
Interest from settlement Lagu	0	0	0	19,833	20,807	(974)
Use of money and property	5,088	44	5,044	30,720	401	30,319
TOTAL	1,343,756	1,489,336	(145,581)	7,256,198	7,435,679	(180,481)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2014 & 2013

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2014	February, 2013	Increase (Decrease)	Fiscal Year 2014	Fiscal Year 2013	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	327,419	316,449	10,970	1,631,635	1,637,750	(6,114)
Use of money and property	0	0	0	0	0	0
TOTAL	327,419	316,449	10,970	1,631,635	1,637,750	(6,114)
Tax Collection Enhancement Fund						
Passport fees	71,586	59,038	12,548	273,199	252,949	20,249
Passport expedite fees	9,398	8,091	1,307	39,206	39,146	59
Passport expedite mail fees	1,392	1,571	(179)	4,754	5,806	(1,052)
Use of money and property	0	0	0	0	0	0
TOTAL	82,376	68,700	13,676	317,158	297,901	19,257
Territorial Education Facilities Fund						
DRT property taxes	7,554,220	9,985,173	(2,430,953)	10,014,706	11,260,386	(1,245,680)
Penalties and interest	61,124	22,082	39,042	175,307	109,217	66,090
Real property tax bank fees	275	0	275	305	1,456	(1,151)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	47	94	(47)	90	259	(170)
TOTAL	7,615,667	10,007,350	(2,391,683)	10,190,407	11,371,317	(1,180,910)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,128,965	3,047,014	81,951	12,231,756	11,843,266	388,490
Use of money and property	0	5	(5)	62	39	23
TOTAL	3,128,965	3,047,019	81,946	12,231,818	11,843,305	388,513
Water Protection Fund						
Grading plan review fees	194	0	194	7,458	911	6,547
Clearing and grubbing permits	988	482	506	12,768	5,625	7,163
Stockpiling permits	639	11	628	5,821	1,577	4,245
Field citation violations	0	2,500	(2,500)	0	10,583	(10,583)
Use of money and property	0	0	0	0	0	0
TOTAL	1,821	2,993	(1,172)	26,067	18,696	7,371
Water Research and Development Fund						
Well drilling permit	38,500	6,400	32,100	49,400	20,500	28,900
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 38,500	\$ 6,400	\$ 32,100	\$ 49,400	\$ 20,500	\$ 28,900

Note:

1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 60 days after the D900 closing. Estimates are recorded for the Provision for Refunds; Section 3C revenues are prorated over 12 months using straight-line.

3/28/2014

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2014

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	3,853	8,913	5,060	10,606	100,466	89,860
Use of money and property	0	0	0	0	0	0
TOTAL	3,853	8,913	5,060	10,606	100,466	89,860
Chamorro Land Trust Operations Fund						
Land trust application fees	592	750	158	2,324	2,000	(324)
Commercial leases / license	73,713	59,470	(14,243)	439,625	318,235	(121,390)
Agriculture / residential land trust lease	3,929	123	(3,806)	4,934	910	(4,024)
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	164	164	0	881	881
TOTAL	78,234	60,507	(17,727)	446,883	322,026	(124,857)
Corrections Revolving Fund						
DOC revolving fund	117,231	244,332	127,101	421,391	696,564	275,173
Use of money and property	0	0	0	0	0	0
TOTAL	117,231	244,332	127,101	421,391	696,564	275,173
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	41,488	0	(41,488)
Passenger inspection fee - Airport Authority	1,049,166	1,070,969	21,803	4,923,982	4,938,089	14,127
Cargo inspection fee - All	14,026	4,349	(9,677)	126,470	45,050	(81,420)
Port inspection fee - single <4000#	763	0	(763)	3,970	0	(3,970)
Port inspection fee - single >4000#	107,900	0	(107,900)	554,476	0	(554,476)
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#	3,764	0	(3,764)	21,023	0	(21,023)
Air inspection fee - single >100#	13,285	0	(13,285)	72,423	0	(72,423)
Revenue - other payments	0	10,136	10,136	0	10,155	10,155
Use of money and property	0	10	10	0	36	36
TOTAL	1,188,904	1,085,463	(103,441)	5,743,812	4,993,330	(750,482)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	0	21,499	21,499	0	43,250	43,250
Use of money and property	0	18	18	0	96	96
TOTAL	0	21,517	21,517	0	43,347	43,347
DPW Building and Design Fund						
Building inspection fee	27,683	87,371	59,688	196,424	497,876	301,452
Use of money and property	0	0	0	0	0	0
TOTAL	27,683	87,371	59,688	196,424	497,876	301,452
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	164,687	155,185	(9,502)	699,900	820,459	120,559
Use of money and property	0	0	0	0	0	0
TOTAL	164,687	155,185	(9,502)	699,900	820,459	120,559
Environmental Health Fund						
Health permits - business	4,126	6,027	1,901	29,086	48,775	17,689
PH registration and penalty	1,482	0	(1,482)	11,070	0	(11,070)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	17,594	21,757	4,163	88,104	108,010	19,906
Administrative penalties	2,031	400	(1,631)	4,949	3,127	(1,822)
Use of money and property	0	0	0	0	0	0
TOTAL	25,233	28,184	2,951	133,209	157,912	24,703
Fire, Life & Medical Emergency Fund						
Transport / standby fees	153	140	(13)	1,780	4,885	3,105
Fire prevention fees	2,286	4,696	2,410	13,225	26,427	13,202
Other fees	0	35	35	24	70	46
Ambulance service	11,369	158,236	146,867	58,564	375,818	317,254
Fire citations	0	0	0	1,180	0	(1,180)
TOTAL	13,808	163,107	149,299	74,773	407,199	332,426
Guam Contractors License Board Fund						
Contractors fees	15,348	8,755	(6,593)	75,705	61,026	(14,679)
Use of money and property	0	47	47	0	252	252
TOTAL	15,348	8,802	(6,546)	75,705	61,278	(14,427)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2014

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	65,859	55,859
Use of money and property	0	(3)	(3)	0	(21)	(21)
TOTAL	0	(3)	(3)	0	65,839	55,839
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	191,632	84,697	(106,935)	822,208	393,752	(428,456)
Diesel fuel tax	86,742	24,442	(42,300)	338,295	246,925	(91,370)
Other fuel tax	26,673	9,613	(17,060)	135,181	96,696	(38,485)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	383,177	230,651	(152,526)	1,949,282	1,846,327	(102,955)
Auto surcharge on other fuels	139,319	83,868	(55,451)	708,724	955,786	247,062
Condition for deposit fee penalty	483	0	(483)	966	4,000	3,034
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	808,026	433,271	(374,755)	3,954,656	3,543,487	(411,169)
Licenses and registrations	573,348	756,822	182,474	2,751,726	3,873,671	1,121,945
Use of money and property	0	57	57	0	624	524
TOTAL	1,381,374	1,189,150	(192,224)	6,706,382	7,417,682	711,300
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,815	7,336	521	35,392	37,828	2,436
Use of money and property	0	6	6	0	45	45
TOTAL	6,815	7,342	527	35,392	37,873	2,481
Healthy Futures Funds						
Cigarettes	1,567,842	17,309	(1,550,533)	6,516,867	3,100,169	(3,416,698)
Cigars	2,512	879	(1,633)	13,796	6,069	(7,727)
Others	273,621	268,112	(5,509)	988,433	746,967	(241,466)
Distilled spirit	148,663	39,780	(108,883)	455,884	291,786	(164,098)
Vinous beverages	46,788	10,768	(36,020)	209,582	116,733	(92,849)
Malted fermented beverages	258,849	29,491	(229,358)	880,006	533,760	(346,246)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	(792)	(792)	0	(393,737)	(393,737)
Use of money and property	0	3	3	0	133	133
TOTAL	2,298,275	365,550	(1,932,725)	9,084,568	4,401,910	(4,682,658)
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	0	0	0
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	3,758	3,758
Dept of Public Health & Social Service	257,112	0	(257,112)	348,615	148,478	(198,137)
Guam Public Library System	0	1,629	1,629	7,779	1,629	(6,150)
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	81,713	22,294	(59,419)
Department of Labor	0	0	0	76,665	1,724	(74,941)
Department of Parks & Recreation	0	0	0	0	39,217	39,217
Department of Vocational Rehabilitation	0	0	0	0	42,020	42,020
Guam Energy Office	0	0	0	0	4,269	4,269
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	257,112	1,629	(255,483)	512,772	263,389	(249,383)
Land Survey Revolving Fund						
Document tax - land survey fee	277,890	67,929	(209,962)	1,156,243	808,190	(348,054)
Rental of government land	3,888	2,212	(1,676)	16,067	13,882	(2,185)
Recording fee	33,155	27,129	(6,026)	165,231	126,976	(38,255)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,147	10,353	(3,794)	58,941	46,090	(12,852)
Subpoena fees	0	115	115	0	115	115
Use of money and property	0	0	0	0	0	0
TOTAL	329,080	107,737	(221,343)	1,396,482	995,252	(401,230)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	108,334	165,375	57,041	439,880	331,158	(108,722)
Registration fees - Labor share	46,429	70,875	24,446	183,670	141,925	(41,745)
Citation fee - non immigration temp worker	5,985	2,600	(3,385)	30,328	7,650	(22,678)
Use of money and property	0	26	26	0	170	170
TOTAL	160,748	239,076	78,328	653,878	480,903	(172,975)

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2014**

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Accessible parking fees 50%	0	0	0	0	0	0
Annual gun business registration / \$600	0	1,200	1,200	600	1,200	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,155	11,161	4,006	36,036	42,316	6,280
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	10	10
Police clearance \$7 / \$1 per copy	18,542	29,552	13,010	96,910	92,650	(4,260)
Filing record - security officer / \$75	0	0	0	0	70	70
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	9,120	11,480	2,360	44,557	49,320	4,763
Non-concealed firearm ID / \$25	4,650	10,218	5,568	25,775	29,288	3,513
Concealed firearm ID / \$60	780	1,030	250	1,500	3,730	2,230
Fingerprinting fee / \$20	1,785	6,608	4,823	8,325	18,218	9,893
Subpoena fee	35	0	(35)	140	0	(140)
Abstract criminal records / \$15	1,800	1,260	(540)	7,830	6,825	(1,005)
Police clearance additional copies	660	442	(218)	3,350	2,739	(611)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	245	317	72	930	687	(243)
Certified copy of records / \$10	20	49	29	20	99	79
Firearm inspection fee / \$5	875	1,758	883	4,045	5,213	1,168
Witness fees / \$35	0	0	0	0	105	105
Special event fee / \$100	475	860	385	1,175	2,560	1,385
Restitutions - GPD	0	0	0	0	7,064	7,064
Use of money and property	0	0	0	0	0	0
TOTAL	44,142	75,935	31,793	231,193	262,094	30,901
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	47,014	35,265	(11,749)	113,585	77,225	(36,360)
Use of money and property	0	0	0	0	0	0
TOTAL	47,014	35,265	(11,749)	113,585	77,225	(36,360)
Public Recreation Services Fund						
Park fees / park use permits	2,660	3,170	510	16,910	18,105	1,195
Park vendor permits	37	335	298	10,314	5,515	(4,799)
Community programs fees	0	0	0	50	0	(50)
Paseo Stadium fees	9,225	8,025	(1,200)	12,149	15,118	2,969
Pool and beach fees	2,434	3,018	584	15,213	12,910	(2,304)
Recreational admin fees	0	0	0	3,035	1,010	(2,025)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	580	1,943	1,363	4,897	5,478	781
Paseo Recreational Center	0	0	0	0	0	0
Hagaina / Tiyan Tennis Center	500	1,592	1,092	2,943	2,410	(534)
Guerrero Stadium / Tiyan Fields	1,850	0	(1,850)	7,495	3,740	(3,755)
Tiyan Football / Soccer Field	0	0	0	75	0	(75)
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	20	20	0	111	111
TOTAL	17,286	18,103	817	72,881	64,395	(8,486)
Public School Library Resources Fund						
School library resources fund	66,913	80,984	14,071	284,450	312,464	28,014
Use of money and property	0	42	42	0	220	220
TOTAL	66,913	81,026	14,113	284,450	312,685	28,235
Safe Streets Fund						
DOC - Safe streets fund	48,440	0	(48,440)	145,321	0	(145,321)
Use of money and property	0	0	0	0	0	0
TOTAL	48,440	0	(48,440)	145,321	0	(145,321)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	59,181	76,023	16,842
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	532,629	510,926	(21,703)	2,670,208	2,539,873	(130,335)
Fee - compact Ordot tipping fee \$4 cu yd	856,012	738,971	(117,041)	4,788,522	4,022,309	(766,213)
Fee - uncompact Ordot tipping fee \$4 cu yd	205,704	88,771	(116,933)	440,635	514,540	73,905
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	20	20
Restoration charge	0	0	0	0	3,150	3,150
Transfer charge	0	0	0	0	48,837	48,837
Reactivation charge	0	0	0	0	450	450
Trash tags	0	0	0	0	444	444
Interest from settlement Lagu	0	0	0	0	19,833	19,833
Use of money and property	0	5,088	5,088	0	30,720	30,720
TOTAL	1,594,345	1,343,756	(250,589)	7,938,546	7,258,198	(682,348)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2014

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	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	285,988	327,419	41,431	1,480,104	1,631,635	151,531
Use of money and property	0	0	0	0	0	0
TOTAL	285,988	327,419	41,431	1,480,104	1,631,635	151,531
Tax Collection Enhancement Fund						
Passport fees	58,881	71,586	12,705	252,282	273,199	20,917
Passport expedite fees	8,091	9,398	1,307	39,146	39,206	60
Passport expedite mail fees	1,571	1,392	(179)	5,806	4,754	(1,052)
Use of money and property	0	0	0	0	0	0
TOTAL	68,543	82,376	13,833	297,234	317,158	19,824
Territorial Education Facilities Fund						
DRT property taxes	13,401,032	7,554,220	(5,846,812)	15,112,486	10,014,706	(5,097,780)
Penalties and interest	29,636	61,124	31,488	146,579	175,307	28,728
Real property tax bank fees	0	275	275	1,954	305	(1,649)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	47	47	0	90	90
TOTAL	13,430,668	7,615,667	(5,815,001)	15,261,019	10,190,407	(5,070,612)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	3,174,153	3,128,965	(45,188)	12,880,340	12,231,756	(648,584)
Use of money and property	0	0	0	0	62	62
TOTAL	3,174,153	3,128,965	(45,188)	12,880,340	12,231,818	(648,522)
Water Protection Fund						
Grading plan review fees	0	194	194	1,082	7,458	6,376
Clearing and grubbing permits	539	988	449	6,334	12,788	6,454
Stockpiling permits	12	639	627	1,758	5,821	4,063
Field citation violations	2,797	0	(2,797)	11,742	0	(11,742)
Use of money and property	0	0	0	0	0	0
TOTAL	3,348	1,821	(1,527)	20,916	26,067	5,151
Water Research and Development Fund						
Well drilling permit	4,993	38,500	33,507	15,993	49,400	33,407
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,993	\$ 38,500	\$ 33,507	\$ 15,993	\$ 49,400	\$ 33,407