



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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MAR 31 2011

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

Dear Speaker Won Pat:

Attached is the monthly Revenue Tracking Report pursuant to Public Law 30-196, Chapter XIII, Section 5. The report includes revenue total for the months of October 2010 – February 2011.

Should you have any questions, please do not hesitate to call me.

Sincerely,


BENITA A. MANGLONA
DIRECTOR

Attachment

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 4/01/11
Time 12:44
Received by [Signature]

Government of Guam
Fiscal Year 2011 Revenue Tracking Report
P.L. 30-196 Chapter XIII Section 5

	(1) FY 2011 Adopted Gross Revenue	(2) Oct 2009 - Feb. 2010	(3) Oct 2010 - Feb. 2011	(4) Year To Date Variance	(5) Baseline Tracking Net of Adjustments	(6) Revenue Adjustments	(7) Adjusted Tracking
Tax Categories (Gross)	(P.L. 30-196)	Revenue Stmt	Revenue Stmt	(3-2)	Adjustments	(5+6)	(5+6)
Income Taxes							
Individual	107,455,121	24,420,886	21,228,386	(3,192,500)	62,246,409	12,915,972	75,162,381
Corporation	95,238,868	28,716,443	38,127,214	9,410,771	107,297,919	7,345,726	114,643,645
Wholding, Interest & Penalties	188,714,052	77,755,326	77,577,663	(177,663)	189,461,950	72,107	189,534,057
Total Income Taxes	391,408,041	130,892,655	136,933,263	6,040,608	359,006,277	20,333,805	379,340,082
Business Privilege Taxes							
Gross Receipt Taxes	202,375,945	74,202,151	80,500,108	6,297,957	199,409,739	0	199,409,739
Other Taxes	3,362,792	1,378,923	1,210,975	(167,948)	2,962,008	0	2,962,008
Total Bus Priv Taxes	205,738,737	75,581,074	81,711,083	6,130,009	202,371,747	0	202,371,747
Total Licenses, Fees, & Permits	6,987,481	520,880	582,661	61,781	5,619,851	0	5,619,851
Total Use of Money & Property	3,529,513	116,543	263,316	146,773	1,113,057	0	1,113,057
Total Federal Sources	47,978,403	17,043,945	20,226,475	3,182,530	48,611,565	0	48,611,565
Total Department Charges	2,259,952	623,624	477,269	(146,355)	1,487,231	0	1,487,231
TOTAL GENERAL FUND GROSS REVENUES	657,902,127	224,778,721	240,194,067	15,415,346	618,209,729	20,333,805	638,543,534
Tracking vs Adopted Revenues: TOTAL GENERAL FUND GROSS REVENUES							
	(100,062,184)						-2.94%

Provision for Tax Refunds	(100,062,184)
GF Revenues after provision for tax refunds	557,839,943
Set asides:	
GMHA Pharmaceuticals Fund	(8,095,038)
Tax Credit: JFK Rent	(3,000,000)
Better Public Service Fund	(590,591)
Total Set asides	(11,685,629)
Subtotal	546,154,314
Less 2% appropriations cap 1/	(10,923,086)
Net General Fund Revenues	535,231,228

Footnotes:

Section 22436, Chapter 22 of Title 5 GCA requires an appropriation cap of 98% of General Fund Revenues.

1/ - See attached footnote

2/ - Adjusted for Additional Child Tax Credit

3/ - Non-recurring transactions

4/ - Adjusted for Withholding Income Tax (COLA)

Certification	
<i>Benita Manglona</i>	MAR 31 2011
Benita Manglona, Director, Bureau of Budget and Management Research	
<i>Benita Manglona</i>	MAR 31 2011
Benita A. Manglona, Acting Director, Department of Administration	
<i>John P. Camacho</i>	MAR 31 2011
John P. Camacho, Director, Department of Revenue & Taxation	

Footnote:

1/ Note: 5GCA, Sec 22436(a) of Ch 22 states: "Beginning in Fiscal Year 2010, the Legislature (the Legislature) shall not appropriate more than ninety-eight percent (98%) of the total revenues projected for the General Fund for the fiscal year until such time as the General Fund deficit is eliminated..."

There appears to be a need to clarify the intent of the foregoing statute as there are various amounts that result from the interpretation of the "total revenues projected for the General Fund". In P.L. 30-196, the equivalent language to the foregoing, would be "TOTAL GENERAL FUND REVENUES". However, there are other descriptions such as: "Total General Fund Revenue Available For Operations", "Total General Fund Net Revenue Collections" and "Total General Fund Revenue Available For Appropriation" which result in different amounts. BBMR will revisit this issue as it will have an effect on the "projection" vs. "actual" variance:

- a) 98% of total revenues projected for the General Fund (TOTAL GENERAL FUND REVENUES, per P.L. 30-196) = $\$13,025,976$ ($\$651.2M \times .02 = \$13,025,976$)
- b) 98% of "Total General Fund Revenue Available For Operations" = $\$11,024,733$ ($\$551.2M \times .02 = \$11,024,733$).
- c) 98% of "Total General Fund Net Revenue Collections" = $\$10,923,086$ ($\$546.1M \times .02 = \$10,923,086$)
- d) 98% of "Total General Fund Revenue Available For Appropriation" = $\$10,704,625$ ($\$535.2M \times .02 = \$10,704,625$)

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**Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
February 28, 2011 & 2010**

	For the Month			Increase (Decrease)	Year-To-Date			Increase (Decrease)
	February, 2011	February, 2010			Fiscal Year 2011	Fiscal Year 2010		
Income taxes:								
Individual	\$ 1,279,224	\$ 1,448,750	\$ (169,526)	\$ 21,228,386	\$ 24,420,886	\$ (3,192,500)		
Corporation	\$ 1,171,889	\$ 1,881,148	\$ (709,459)	\$ 38,127,214	\$ 28,716,443	\$ 9,410,772		
Withholding	\$ 15,389,156	\$ 17,053,210	\$ (1,664,055)	\$ 74,365,603	\$ 75,939,694	\$ (1,574,091)		
Withholding - COLA	\$ 61,864	\$ 8,926	\$ 52,938	\$ 72,106	\$ 56,542	\$ 15,564		
Interest & penalties	\$ 264,309	\$ 828,100	\$ (563,792)	\$ 3,139,954	\$ 1,759,090	\$ 1,380,863		
Income Taxes sub-total	\$ 18,166,241	\$ 21,220,135	\$ (3,053,894)	\$ 136,933,263	\$ 130,892,656	\$ 6,040,607		
Business privilege taxes:								
Gross Receipts Taxes	\$ 16,633,635	\$ 14,731,443	\$ 1,902,192	\$ 80,500,108	\$ 74,202,151	\$ 6,297,956		
Other Taxes:								
Admissions tax	\$ 0	\$ 0	\$ 0	\$ 56	\$ 388	\$ (331)		
Use tax	\$ 258,653	\$ 274,789	\$ (16,136)	\$ 1,210,919	\$ 1,378,535	\$ (167,616)		
Business Privilege Taxes sub-total	\$ 16,892,288	\$ 15,006,232	\$ 1,886,056	\$ 81,711,083	\$ 75,581,074	\$ 6,130,009		
Licenses, Fees & Permits sub-total	\$ 80,665	\$ 81,749	\$ (1,084)	\$ 582,661	\$ 520,880	\$ 61,781		
Use of Money & Property sub-total	\$ 28,742	\$ 22,121	\$ 6,621	\$ 263,316	\$ 116,543	\$ 146,773		
Federal Sources:								
Section 30								
Immigration fees	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 19,315,570	\$ 16,261,720	\$ 3,053,850		
Recovery from Individuals	\$ 149,765	\$ 118,500	\$ 31,265	\$ 835,880	\$ 698,775	\$ 137,105		
Child Support AFDC Local Share	\$ 0	\$ 130	\$ (130)	\$ 0	\$ 469	\$ (469)		
Federal Sources sub-total	\$ 3,530	\$ 3,826	\$ (297)	\$ 75,025	\$ 82,982	\$ (7,956)		
Department Charges:								
Agriculture	\$ 417	\$ 187	\$ 230	\$ 1,350	\$ 671	\$ 679		
Police & corrections	\$ 10	\$ 0	\$ 10	\$ 15	\$ 30	\$ (15)		
Public works	\$ 1,250	\$ 40,704	\$ (39,454)	\$ 3,950	\$ 161,884	\$ (157,934)		
Public health	\$ 10,687	\$ 13,313	\$ (2,626)	\$ 58,379	\$ 66,217	\$ (7,838)		
Commerce	\$ 27,678	\$ 53,670	\$ (25,992)	\$ 162,481	\$ 138,086	\$ 24,395		
Other charges	\$ 25,922	\$ 31,059	\$ (5,137)	\$ 251,094	\$ 256,736	\$ (5,642)		
Department Charges sub-total	\$ 65,964	\$ 138,933	\$ (72,969)	\$ 477,269	\$ 623,624	\$ (146,355)		
TOTAL GENERAL FUND REVENUES	\$ 39,250,308	\$ 39,843,970	\$ (593,662)	\$ 240,194,067	\$ 224,778,722	\$ 15,415,345		
Budget (Provision per P.L. 30-195)	\$ 5,985,624	\$ 7,902,218	\$ (1,916,594)	\$ 37,708,540	\$ 50,596,188	\$ (12,887,648)		
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 6,886,336	\$ 7,902,218	\$ (1,015,882)	\$ 44,091,717	\$ 50,596,188	\$ (6,504,471)		

Notes:
 1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
 2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.

**Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Five Months Ended February 28, 2011**

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$ 2,245,809	\$ 1,279,224	\$ (966,585)	\$ 26,550,179	\$ 21,228,386	\$ (5,321,793)
Corporation	\$ 1,192,454	\$ 1,171,689	\$ (20,765)	\$ 28,383,065	\$ 38,127,214	\$ 9,744,149
Withholding	\$ 13,792,150	\$ 15,389,156	\$ 1,597,006	\$ 76,387,776	\$ 74,365,603	\$ (2,022,173)
Withholding - COLA	\$ 0	\$ 61,864	\$ 61,864	\$ 0	\$ 72,106	\$ 72,106
Interest & penalties	\$ 770,133	\$ 264,309	\$ (505,824)	\$ 1,632,539	\$ 3,139,954	\$ 1,507,415
Income Taxes sub-total	\$ 18,000,546	\$ 18,166,241	\$ 165,695	\$ 132,953,559	\$ 136,933,263	\$ 3,979,704
Business privilege taxes:						
Gross Receipts Taxes	\$ 15,269,923	\$ 16,633,635	\$ 1,363,712	\$ 77,692,825	\$ 80,500,108	\$ 2,807,283
Other Taxes:						
Admissions tax	\$ 0	\$ 0	\$ 0	\$ 405	\$ 56	\$ (349)
Use tax	\$ 280,696	\$ 258,653	\$ (22,043)	\$ 1,417,951	\$ 1,210,919	\$ (207,032)
Business Privilege Taxes sub-total	\$ 15,550,619	\$ 16,892,288	\$ 1,341,669	\$ 79,111,181	\$ 81,711,083	\$ 2,599,902
Licenses, Fees & Permits sub-total	\$ 110,939	\$ 80,665	\$ (30,274)	\$ 672,300	\$ 582,661	\$ (89,639)
Use of Money & Property sub-total	\$ 57,554	\$ 28,742	\$ (28,812)	\$ 388,577	\$ 263,316	\$ (125,261)
Federal Sources:						
Section 30	\$ 3,852,429	\$ 3,863,114	\$ 10,685	\$ 19,262,145	\$ 19,315,570	\$ 53,425
Immigration fees	\$ 66,678	\$ 149,765	\$ 83,087	\$ 615,163	\$ 835,880	\$ 220,717
Recovery from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Child Support AFDC Local Share	\$ 6,660	\$ 3,530	\$ (3,130)	\$ 23,984	\$ 75,025	\$ 51,041
Federal Sources sub-total	\$ 3,925,767	\$ 4,016,409	\$ 90,642	\$ 19,901,292	\$ 20,226,475	\$ 325,183
Department Charges:						
Agriculture	\$ 340	\$ 417	\$ 77	\$ 1,706	\$ 1,350	\$ (356)
Police & corrections	\$ 60	\$ 10	\$ (50)	\$ 239	\$ 15	\$ (224)
Public works	\$ 34,425	\$ 1,250	\$ (33,175)	\$ 117,715	\$ 3,950	\$ (113,765)
Public health	\$ 16,330	\$ 10,687	\$ (5,643)	\$ 84,334	\$ 58,379	\$ (25,955)
Commerce	\$ 40,322	\$ 27,678	\$ (12,644)	\$ 126,391	\$ 162,481	\$ 36,090
Other charges	\$ 73,062	\$ 25,922	\$ (47,140)	\$ 397,269	\$ 251,094	\$ (146,175)
Department Charges sub-total	\$ 164,539	\$ 65,964	\$ (98,575)	\$ 727,654	\$ 477,269	\$ (250,385)
TOTAL GENERAL FUND REVENUES	\$ 37,809,964	\$ 39,250,308	\$ 1,440,344	\$ 233,754,563	\$ 240,194,067	\$ 6,439,504

PROVISION FOR TAX REFUNDS

	For the Month	Year-To-Date
Budget (Provision for Tax Refund per P.L. 30-196)	\$ 5,985,624	\$ 37,708,540
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 6,886,336	\$ 44,091,717

Notes:
 1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
 2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
 Combined Comparative Statement Of Revenues
 General Fund
 January 31, 2011 & 2010

	For the Months			Fiscal Year 2011	Year-To-Date Fiscal Year 2010	Increase (Decrease)	Increase (Decrease)
	January, 2011	January, 2010					
Income taxes:							
Individual Corporation	\$ 7,042,025	\$ 10,600,091	\$ (3,558,066)	\$ 19,949,162	\$ 22,972,136	\$ (3,022,974)	\$ (3,022,974)
Withholding	\$ 11,266,379	\$ 6,407,984	\$ 4,858,395	\$ 36,955,525	\$ 26,835,295	\$ 10,120,231	\$ 10,120,231
Withholding - COLA	\$ 16,847,627	\$ 14,045,753	\$ 2,801,873	\$ 58,976,447	\$ 58,886,484	\$ 89,964	\$ 89,964
Interest & penalties	\$ 0	\$ 0	\$ 0	\$ 10,242	\$ 47,616	\$ (37,374)	\$ (37,374)
Interest & penalties	\$ 1,979,086	\$ 198,383	\$ 1,780,703	\$ 2,875,645	\$ 930,990	\$ 1,944,655	\$ 1,944,655
Income Taxes sub-total	\$ 37,135,116	\$ 31,252,212	\$ 5,882,905	\$ 118,767,022	\$ 109,672,521	\$ 9,094,501	\$ 9,094,501
Business privilege taxes:							
Gross Receipts Taxes	\$ 15,460,847	\$ 16,264,624	\$ (803,777)	\$ 63,866,473	\$ 59,470,709	\$ 4,395,764	\$ 4,395,764
Other Taxes:							
Admissions tax	\$ 0	\$ 125	\$ (125)	\$ 56	\$ 388	\$ (331)	\$ (331)
Use tax	\$ 256,038	\$ 154,272	\$ 101,766	\$ 952,265	\$ 1,103,746	\$ (151,480)	\$ (151,480)
Business Privilege Taxes sub-total	\$ 15,716,885	\$ 16,419,021	\$ (702,136)	\$ 64,818,795	\$ 60,574,842	\$ 4,243,953	\$ 4,243,953
Licenses, Fees & Permits sub-total	\$ 102,665	\$ 74,440	\$ 28,225	\$ 501,996	\$ 439,131	\$ 62,865	\$ 62,865
Use of Money & Property sub-total	\$ 30,652	\$ (164,095)	\$ 194,747	\$ 234,575	\$ 94,422	\$ 140,152	\$ 140,152
Federal Sources:							
Section 30	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 15,452,456	\$ 13,009,376	\$ 2,443,080	\$ 2,443,080
Immigration fees	\$ 122,200	\$ 150,295	\$ (28,095)	\$ 686,115	\$ 580,275	\$ 105,840	\$ 105,840
Recovery from Individuals	\$ 0	\$ 77	\$ (77)	\$ 0	\$ 339	\$ (339)	\$ (339)
Child Support AFDC Local Share	\$ 15,935	\$ 29,828	\$ (13,893)	\$ 71,496	\$ 79,155	\$ (7,659)	\$ (7,659)
Federal Sources sub-total	\$ 4,001,249	\$ 3,432,544	\$ 568,705	\$ 16,210,067	\$ 13,669,145	\$ 2,540,921	\$ 2,540,921
Department Charges:							
Agriculture	\$ 163	\$ 64	\$ 99	\$ 933	\$ 484	\$ 449	\$ 449
Police & corrections	\$ 5	\$ (60)	\$ 65	\$ 5	\$ 30	\$ (25)	\$ (25)
Public works	\$ 225	\$ 5,518	\$ (5,293)	\$ 2,700	\$ 121,180	\$ (118,480)	\$ (118,480)
Public health	\$ 12,927	\$ 11,790	\$ 1,137	\$ 47,692	\$ 52,904	\$ (5,212)	\$ (5,212)
Commerce	\$ 39,139	\$ 7,661	\$ 31,478	\$ 134,803	\$ 84,416	\$ 50,387	\$ 50,387
Other charges	\$ 48,853	\$ 33,974	\$ 14,879	\$ 225,172	\$ 225,677	\$ (505)	\$ (505)
Department Charges sub-total	\$ 101,312	\$ 58,947	\$ 42,365	\$ 411,305	\$ 484,691	\$ (73,386)	\$ (73,386)
TOTAL GENERAL FUND REVENUES	\$ 57,087,880	\$ 51,073,070	\$ 6,014,810	\$ 200,943,759	\$ 184,934,752	\$ 16,009,007	\$ 16,009,007
Budget (Provision per P.L. 30-196)	\$ 13,047,148	\$ 17,506,018	\$ (4,458,870)	\$ 31,722,916	\$ 42,693,970	\$ (10,971,054)	\$ (10,971,054)
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 15,255,505	\$ 17,506,018	\$ (2,250,513)	\$ 37,205,381	\$ 42,693,970	\$ (5,488,589)	\$ (5,488,589)

Notes:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.
3. In January, 2011 we recognized new revenues of \$5,644,258.00 in the Income Tax-Corporation in relation to the GEDA Rebate which allows the taxpayer to apply the rebate to Corporate Offset against Tax liability. This revenue is non-cash transaction.

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**Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Four Months Ended January 31, 2011**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual Corporation	\$ 10,568,075	\$ 7,042,025	\$ (3,526,050)	\$ 24,304,370	\$ 19,949,162	\$ (4,355,208)
Withholding	\$ 6,402,168	\$ 11,266,379	\$ 4,864,211	\$ 27,190,611	\$ 36,955,525	\$ 9,764,914
Withholding - COLA	\$ 15,675,493	\$ 16,847,627	\$ 1,172,134	\$ 62,595,626	\$ 58,976,447	\$ (3,619,179)
Interest & penalties	\$ 184,498	\$ 1,979,086	\$ 1,794,588	\$ 862,406	\$ 10,242	\$ 10,242
Income Taxes sub-total	\$ 32,830,234	\$ 37,135,116	\$ 4,304,882	\$ 114,953,013	\$ 118,767,022	\$ 3,814,009
Business privilege taxes:						
Gross Receipts Taxes	\$ 16,751,276	\$ 15,460,847	\$ (1,290,429)	\$ 62,422,902	\$ 63,866,473	\$ 1,443,571
Other Taxes:						
Admissions tax	\$ 130	\$ 0	\$ (130)	\$ 405	\$ 56	\$ (349)
Use tax	\$ 286,109	\$ 256,038	\$ (30,071)	\$ 1,137,255	\$ 952,265	\$ (184,990)
Business Privilege Taxes sub-total	\$ 17,037,515	\$ 15,716,885	\$ (1,320,630)	\$ 63,560,562	\$ 64,818,795	\$ 1,258,233
Licenses, Fees & Permits sub-total	\$ 122,925	\$ 102,665	\$ (20,260)	\$ 561,361	\$ 501,996	\$ (59,365)
Use of Money & Property sub-total	\$ (55,330)	\$ 30,652	\$ 85,982	\$ 331,023	\$ 234,575	\$ (96,448)
Federal Sources:						
Section 30	\$ 3,852,429	\$ 3,863,114	\$ 10,685	\$ 15,409,716	\$ 15,452,456	\$ 42,740
Immigration fees	\$ 148,749	\$ 122,200	\$ (26,549)	\$ 548,485	\$ 686,115	\$ 137,630
Recovery from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Child Support AFDC Local Share	\$ 9,425	\$ 15,935	\$ 6,510	\$ 17,324	\$ 71,496	\$ 54,172
Federal Sources sub-total	\$ 4,010,603	\$ 4,001,249	\$ (9,354)	\$ 15,975,525	\$ 16,210,067	\$ 234,542
Department Charges:						
Agriculture	\$ 200	\$ 163	\$ (37)	\$ 1,366	\$ 933	\$ (433)
Police & corrections	\$ 10	\$ 5	\$ (5)	\$ 179	\$ 5	\$ (174)
Public works	\$ 6,153	\$ 225	\$ (5,928)	\$ 83,290	\$ 2,700	\$ (80,590)
Public health	\$ 15,081	\$ 12,927	\$ (2,154)	\$ 68,004	\$ 47,692	\$ (20,312)
Commerce	\$ 16,637	\$ 39,139	\$ 22,502	\$ 86,069	\$ 134,803	\$ 48,734
Other charges	\$ 60,873	\$ 48,853	\$ (12,020)	\$ 324,207	\$ 225,172	\$ (99,035)
Department Charges sub-total	\$ 98,954	\$ 101,312	\$ 2,358	\$ 563,115	\$ 411,305	\$ (151,810)
TOTAL GENERAL FUND REVENUES	\$ 54,044,901	\$ 57,087,880	\$ 3,042,979	\$ 195,944,599	\$ 200,943,759	\$ 4,999,160

PROVISION FOR TAX REFUNDS

	For the Month	Year-To-Date
Budget (Provision for Tax Refund per P.L. 30-196)	\$ 13,047,148	\$ 31,722,916
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 15,255,505	\$ 37,205,381

Notes:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Combined Comparative Statement Of Revenues
 General Fund
 December 31, 2010 & 2009

	For the Months			Year-To-Date		
	December, 2010	December, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Income taxes:						
Individual Corporation	\$ 1,873,301	\$ 1,096,928	\$ 776,373	\$ 12,907,138	\$ 12,372,045	\$ 535,092
Withholding	\$ 18,280,931	\$ 14,414,514	\$ 3,866,418	\$ 25,689,147	\$ 20,427,311	\$ 5,261,836
Withholding - COLA	\$ 15,670,240	\$ 16,754,958	\$ (1,084,718)	\$ 42,128,821	\$ 44,840,730	\$ (2,711,910)
Interest & penalties	\$ 5,099	\$ 33,675	\$ (28,577)	\$ 10,242	\$ 47,616	\$ (37,374)
	\$ 439,627	\$ 119,321	\$ 320,307	\$ 896,559	\$ 732,607	\$ 163,952
Income Taxes sub-total	\$ 36,269,198	\$ 32,419,396	\$ 3,849,802	\$ 81,631,906	\$ 78,420,309	\$ 3,211,597
Business privilege taxes:						
Gross Receipts Taxes	\$ 16,077,616	\$ 13,717,638	\$ 2,359,978	\$ 48,405,626	\$ 43,206,085	\$ 5,199,541
Other Taxes:						
Admissions tax	\$ 56	\$ 150	\$ (94)	\$ 56	\$ 263	\$ (206)
Use tax	\$ 202,482	\$ 297,535	\$ (95,052)	\$ 696,227	\$ 949,474	\$ (253,246)
Business Privilege Taxes sub-total	\$ 16,280,155	\$ 14,015,323	\$ 2,264,832	\$ 49,101,910	\$ 44,155,821	\$ 4,946,089
Licenses, Fees & Permits sub-total	\$ 147,389	\$ 113,225	\$ 34,164	\$ 399,331	\$ 364,691	\$ 34,640
Use of Money & Property sub-total	\$ 41,316	\$ 65,390	\$ (24,073)	\$ 203,923	\$ 258,517	\$ (54,595)
Federal Sources:						
Section 30						
Immigration fees	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 11,589,342	\$ 9,757,032	\$ 1,832,310
Recovery from Individuals	\$ 145,110	\$ 135,015	\$ 10,095	\$ 563,915	\$ 429,980	\$ 133,935
Child Support AFDC Local Share	\$ 0	\$ 127	\$ (127)	\$ 0	\$ 262	\$ (262)
	\$ 13,731	\$ 22,570	\$ (8,839)	\$ 55,560	\$ 49,327	\$ 6,234
Federal Sources sub-total	\$ 4,021,955	\$ 3,410,057	\$ 611,898	\$ 12,208,817	\$ 10,236,601	\$ 1,972,216
Department Charges:						
Agriculture	\$ 195	\$ 93	\$ 102	\$ 770	\$ 420	\$ 350
Police & corrections	\$ 0	\$ 0	\$ 0	\$ 0	\$ 90	\$ (90)
Public works	\$ 900	\$ 63,468	\$ (62,568)	\$ 2,475	\$ 115,662	\$ (113,187)
Public health	\$ 10,612	\$ 12,026	\$ (1,414)	\$ 34,765	\$ 41,114	\$ (6,349)
Commerce	\$ 30,069	\$ 33,715	\$ (3,646)	\$ 95,664	\$ 76,755	\$ 18,909
Other charges	\$ 173,979	\$ 105,979	\$ 68,000	\$ 176,319	\$ 191,703	\$ (15,384)
Department Charges sub-total	\$ 215,755	\$ 215,282	\$ 473	\$ 309,993	\$ 425,744	\$ (115,751)
TOTAL GENERAL FUND REVENUES	\$ 56,975,768	\$ 50,238,671	\$ 6,737,097	\$ 143,855,879	\$ 133,861,683	\$ 9,994,197
Budget (Provision per P.L. 30-196)	\$ 7,942,741	\$ 10,657,313	\$ (2,714,572)	\$ 18,675,768	\$ 25,187,952	\$ (6,512,184)
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 9,287,246	\$ 10,657,313	\$ (1,370,067)	\$ 21,949,876	\$ 25,187,952	\$ (3,238,076)

Note:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is provided for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Three Months Ended December 31, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual Corporation	\$ 2,414,710	\$ 1,873,301	\$ (541,409)	\$ 13,736,295	\$ 12,907,138	\$ (829,157)
Withholding	\$ 15,204,559	\$ 18,280,931	\$ 3,076,372	\$ 20,788,443	\$ 25,689,147	\$ 4,900,704
Withholding - COLA	\$ 16,978,452	\$ 15,670,240	\$ (1,308,212)	\$ 46,920,133	\$ 42,128,821	\$ (4,791,312)
Interest & penalties	\$ 0	\$ 5,099	\$ 5,099	\$ 0	\$ 10,242	\$ 10,242
	\$ 109,775	\$ 439,627	\$ 329,852	\$ 677,908	\$ 896,559	\$ 218,651
Income Taxes sub-total	\$ 34,707,496	\$ 36,269,198	\$ 1,561,702	\$ 82,122,779	\$ 81,631,906	\$ (490,873)
Business privilege taxes:						
Gross Receipts Taxes	\$ 15,086,112	\$ 16,077,616	\$ 991,504	\$ 45,671,626	\$ 48,405,626	\$ 2,734,000
Other Taxes:						
Admissions tax	\$ 160	\$ 56	\$ (104)	\$ 275	\$ 56	\$ (219)
Use tax	\$ 295,668	\$ 202,482	\$ (93,186)	\$ 851,146	\$ 696,227	\$ (154,919)
Business Privilege Taxes sub-total	\$ 15,381,940	\$ 16,280,155	\$ 898,215	\$ 46,523,047	\$ 49,101,910	\$ 2,578,863
Licenses, Fees & Permits sub-total	\$ 144,067	\$ 147,389	\$ 3,322	\$ 438,436	\$ 399,331	\$ (39,105)
Use of Money & Property sub-total	\$ 140,188	\$ 41,316	\$ (98,872)	\$ 386,333	\$ 203,923	\$ (182,431)
Federal Sources:						
Section 30	\$ 3,852,429	\$ 3,863,114	\$ 10,685	\$ 11,557,287	\$ 11,589,342	\$ 32,055
Immigration fees	\$ 70,379	\$ 145,110	\$ 74,731	\$ 399,736	\$ 563,915	\$ 164,179
Recovery from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Child Support AFDC Local Share	\$ 3,783	\$ 13,731	\$ 9,948	\$ 7,899	\$ 55,560	\$ 47,661
Federal Sources sub-total	\$ 3,926,591	\$ 4,021,955	\$ 95,364	\$ 11,964,922	\$ 12,208,817	\$ 243,895
Department Charges:						
Agriculture	\$ 386	\$ 195	\$ (191)	\$ 1,166	\$ 770	\$ (396)
Police & corrections	\$ 70	\$ 0	\$ (70)	\$ 169	\$ 0	\$ (169)
Public works	\$ 35,203	\$ 900	\$ (34,303)	\$ 77,137	\$ 2,475	\$ (74,662)
Public health	\$ 22,212	\$ 10,612	\$ (11,600)	\$ 52,923	\$ 34,765	\$ (18,158)
Commerce	\$ 30,096	\$ 30,069	\$ (27)	\$ 69,432	\$ 95,664	\$ 26,232
Other charges	\$ 83,618	\$ 173,979	\$ 90,361	\$ 263,334	\$ 176,319	\$ (87,015)
Department Charges sub-total	\$ 171,585	\$ 215,755	\$ 44,170	\$ 464,161	\$ 309,993	\$ (154,168)
TOTAL GENERAL FUND REVENUES	\$ 54,471,867	\$ 56,975,768	\$ 2,503,901	\$ 141,899,698	\$ 143,855,879	\$ 1,956,181

PROVISION FOR TAX REFUNDS

	For the Month	Year-To-Date
Budget (Provision for Tax Refund per P. L. 30-196)	\$ 7,942,741	\$ 18,675,768
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 9,287,246	\$ 21,949,876

Note:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
November 30, 2010 & 2009

	For the Months			Year-To-Date		Increase (Decrease)
	November, 2010	November, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	
Income taxes:						
Individual Corporation	\$ 6,812,509	\$ 708,093	\$ 6,104,416	\$ 11,033,837	\$ 11,275,117	\$ (241,280)
Withholding	\$ 543,482	\$ 2,522,442	\$ (1,978,960)	\$ 7,408,215	\$ 6,012,797	\$ 1,395,418
Withholding - COLA	\$ 12,735,970	\$ 13,285,500	\$ (549,529)	\$ 26,458,580	\$ 28,085,772	\$ (1,627,192)
Interest & penalties	\$ 5,144	\$ 0	\$ 5,144	\$ 5,144	\$ 13,941	\$ (8,797)
	\$ 175,132	\$ 195,468	\$ (20,336)	\$ 456,931	\$ 613,286	\$ (156,355)
Income Taxes sub-total	\$ 20,272,237	\$ 16,711,502	\$ 3,560,735	\$ 45,362,708	\$ 46,000,914	\$ (638,206)
Business privilege taxes:						
Gross Receipts Taxes	\$ 15,230,231	\$ 13,475,822	\$ 1,754,409	\$ 32,328,010	\$ 29,488,446	\$ 2,839,563
Other Taxes:						
Admissions tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113	\$ (113)
Use tax	\$ 281,232	\$ 446,424	\$ (165,192)	\$ 493,745	\$ 651,939	\$ (158,194)
Business Privilege Taxes sub-total	\$ 15,511,463	\$ 13,922,245	\$ 1,589,217	\$ 32,821,755	\$ 30,140,498	\$ 2,681,257
Licenses, Fees & Permits sub-total	\$ 128,111	\$ 126,191	\$ 1,920	\$ 251,942	\$ 251,466	\$ 477
Use of Money & Property sub-total	\$ 145,147	\$ 83,785	\$ 61,362	\$ 162,606	\$ 193,127	\$ (30,521)
Federal Sources:						
Section 30	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 7,726,228	\$ 6,504,688	\$ 1,221,540
Immigration fees	\$ 224,075	\$ 163,050	\$ 61,025	\$ 418,805	\$ 294,965	\$ 123,840
Recovery from Individuals	\$ 0	\$ 135	\$ (135)	\$ 0	\$ 135	\$ (135)
Child Support AFDC Local Share	\$ 15,072	\$ 19,009	\$ (3,937)	\$ 41,829	\$ 26,757	\$ 15,073
Federal Sources sub-total	\$ 4,102,261	\$ 3,434,538	\$ 667,723	\$ 8,186,862	\$ 6,826,545	\$ 1,360,318
Department Charges:						
Agriculture	\$ 235	\$ 180	\$ 55	\$ 575	\$ 327	\$ 248
Police & corrections	\$ 0	\$ 80	\$ (80)	\$ 0	\$ 90	\$ (90)
Public works	\$ 550	\$ 18,564	\$ (18,014)	\$ 1,575	\$ 52,194	\$ (50,619)
Public health	\$ 10,715	\$ 15,305	\$ (4,590)	\$ 24,153	\$ 29,088	\$ (4,935)
Commerce	\$ 38,671	\$ 24,613	\$ 14,058	\$ 65,595	\$ 43,040	\$ 22,555
Other charges	\$ (36,918)	\$ (17,823)	\$ (19,095)	\$ 2,340	\$ 85,723	\$ (83,383)
Department Charges sub-total	\$ 13,253	\$ 40,919	\$ (27,666)	\$ 94,238	\$ 210,462	\$ (116,224)
TOTAL GENERAL FUND REVENUES	\$ 40,172,472	\$ 34,319,179	\$ 5,853,292	\$ 86,880,112	\$ 83,623,011	\$ 3,257,100
Budget (Provision per P.L. 30-196)	\$ 4,121,141	\$ 5,529,781	\$ (1,408,640)	\$ 10,733,027	\$ 14,530,639	\$ (3,797,612)
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 4,818,891	\$ 5,529,781	\$ (710,890)	\$ 12,662,630	\$ 14,530,639	\$ (1,868,009)

Note:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.
3. Individual-Income Tax Revenues received for the "ACTC" of \$3,314,637.97 on Nov 1 and on Nov 12, 2010 a single taxpayer made a payment in the amount of \$2,700,800.00 for a obligation that was due on April 15, 2010.

**Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
Two Months Ended November 30, 2010**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable	Estimated	Actual	Favorable
			(Unfavorable)			(Unfavorable)
Income taxes:						
Individual Corporation	\$ 2,694,359	\$ 6,812,509	\$ 4,118,150	\$ 11,321,585	\$ 11,033,837	\$ (287,748)
Withholding	\$ 1,891,338	\$ 543,482	\$ (1,347,856)	\$ 5,583,884	\$ 7,408,215	\$ 1,824,331
Withholding - COLA	\$ 13,551,242	\$ 12,735,970	\$ (815,272)	\$ 29,941,681	\$ 26,458,580	\$ (3,483,101)
Interest & penalties	\$ 0	\$ 5,144	\$ 5,144	\$ 0	\$ 5,144	\$ 5,144
	\$ 183,740	\$ 175,132	\$ (8,608)	\$ 568,133	\$ 456,931	\$ (111,202)
Income Taxes sub-total	\$ 18,320,679	\$ 20,272,237	\$ 1,951,558	\$ 47,415,283	\$ 45,362,708	\$ (2,052,575)
Business privilege taxes:						
Gross Receipts Taxes	\$ 14,629,018	\$ 15,230,231	\$ 601,213	\$ 30,585,514	\$ 32,328,010	\$ 1,742,496
Other Taxes:						
Admissions tax	\$ 0	\$ 0	\$ 0	\$ 115	\$ 0	\$ (115)
Use tax	\$ 336,049	\$ 281,232	\$ (54,817)	\$ 555,478	\$ 493,745	\$ (61,733)
Business Privilege Taxes sub-total	\$ 14,965,067	\$ 15,511,463	\$ 546,396	\$ 31,141,107	\$ 32,821,755	\$ 1,680,648
Licenses, Fees & Permits sub-total	\$ 151,407	\$ 128,111	\$ (23,296)	\$ 294,369	\$ 251,942	\$ (42,427)
Use of Money & Property sub-total	\$ 90,906	\$ 145,147	\$ 54,241	\$ 246,165	\$ 162,606	\$ (83,559)
Federal Sources:						
Section 30	\$ 3,852,429	\$ 3,863,114	\$ 10,685	\$ 7,704,858	\$ 7,726,228	\$ 21,370
Immigration fees	\$ 133,105	\$ 224,075	\$ 90,970	\$ 329,357	\$ 418,805	\$ 89,448
Recovery from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Child Support AFDC Local Share	\$ 434	\$ 15,072	\$ 14,638	\$ 4,116	\$ 41,829	\$ 37,713
Federal Sources sub-total	\$ 3,985,968	\$ 4,102,261	\$ 116,293	\$ 8,038,331	\$ 8,186,862	\$ 148,531
Department Charges:						
Agriculture	\$ 200	\$ 235	\$ 35	\$ 780	\$ 575	\$ (205)
Police & corrections	\$ 20	\$ 0	\$ (20)	\$ 99	\$ 0	\$ (99)
Public works	\$ 12,884	\$ 550	\$ (12,334)	\$ 41,934	\$ 1,575	\$ (40,359)
Public health	\$ 14,405	\$ 10,715	\$ (3,690)	\$ 30,711	\$ 24,153	\$ (6,558)
Commerce	\$ 18,810	\$ 38,671	\$ 19,861	\$ 39,336	\$ 65,595	\$ 26,259
Other charges	\$ 51,106	\$ (36,918)	\$ (88,024)	\$ 179,716	\$ 2,340	\$ (177,376)
Department Charges sub-total	\$ 97,425	\$ 13,253	\$ (84,172)	\$ 292,576	\$ 94,238	\$ (198,338)
TOTAL GENERAL FUND REVENUES	\$ 37,611,452	\$ 40,172,472	\$ 2,561,020	\$ 87,427,831	\$ 86,880,112	\$ (547,719)

PROVISION FOR TAX REFUNDS

	For the Month	Year-To-Date
Budget (Provision for Tax Refund per P.L. 30-196)	\$ 4,121,141	\$ 10,733,027
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 4,818,891	\$ 12,662,630

Note:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.

**Government Of Guam
Combined Comparative Statement Of Revenues
General Fund
October 31, 2010 & 2009**

	For the Months			Increase (Decrease)	Year-To-Date		Increase (Decrease)
	October, 2010	October, 2009			Fiscal Year 2011	Fiscal Year 2010	
Income taxes:							
Individual	\$ 4,221,328	\$ 10,567,025	\$ (6,345,697)	\$ 4,221,328	\$ 10,567,025	\$ (6,345,697)	
Corporation	\$ 6,864,734	\$ 3,490,356	\$ 3,374,378	\$ 6,864,734	\$ 3,490,356	\$ 3,374,378	
Withholding	\$ 13,722,610	\$ 14,800,273	\$ (1,077,663)	\$ 13,722,610	\$ 14,800,273	\$ (1,077,663)	
Withholding - COLA	\$ 0	\$ 13,941	\$ (13,941)	\$ 0	\$ 13,941	\$ (13,941)	
Interest & penalties	\$ 281,799	\$ 417,818	\$ (136,019)	\$ 281,799	\$ 417,818	\$ (136,019)	
Income Taxes sub-total	\$ 25,090,471	\$ 29,289,412	\$ (4,198,941)	\$ 25,090,471	\$ 29,289,412	\$ (4,198,941)	
Business privilege taxes:							
Gross Receipts Taxes	\$ 17,097,779	\$ 16,012,624	\$ 1,085,155	\$ 17,097,779	\$ 16,012,624	\$ 1,085,155	
Other Taxes:							
Admissions tax	\$ 0	\$ 113	\$ (113)	\$ 0	\$ 113	\$ (113)	
Use tax	\$ 212,513	\$ 205,516	\$ 6,998	\$ 212,513	\$ 205,516	\$ 6,998	
Business Privilege Taxes sub-total	\$ 17,310,292	\$ 16,218,252	\$ 1,092,040	\$ 17,310,292	\$ 16,218,252	\$ 1,092,040	
Licenses, Fees & Permits sub-total	\$ 123,831	\$ 125,275	\$ (1,444)	\$ 123,831	\$ 125,275	\$ (1,444)	
Use of Money & Property sub-total	\$ 17,459	\$ 109,342	\$ (91,883)	\$ 17,459	\$ 109,342	\$ (91,883)	
Federal Sources:							
Section 30	\$ 3,863,114	\$ 3,252,344	\$ 610,770	\$ 3,863,114	\$ 3,252,344	\$ 610,770	
Immigration fees	\$ 194,730	\$ 131,915	\$ 62,815	\$ 194,730	\$ 131,915	\$ 62,815	
Recovery from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Child Support AFDC Local Share	\$ 26,758	\$ 7,748	\$ 19,010	\$ 26,758	\$ 7,748	\$ 19,010	
Federal Sources sub-total	\$ 4,084,602	\$ 3,392,007	\$ 692,595	\$ 4,084,602	\$ 3,392,007	\$ 692,595	
Department Charges:							
Agriculture	\$ 340	\$ 147	\$ 193	\$ 340	\$ 147	\$ 193	
Police & corrections	\$ 0	\$ 10	\$ (10)	\$ 0	\$ 10	\$ (10)	
Public works	\$ 1,025	\$ 33,630	\$ (32,605)	\$ 1,025	\$ 33,630	\$ (32,605)	
Public health	\$ 13,438	\$ 13,783	\$ (345)	\$ 13,438	\$ 13,783	\$ (345)	
Commerce	\$ 26,924	\$ 18,427	\$ 8,497	\$ 26,924	\$ 18,427	\$ 8,497	
Other charges	\$ 39,257	\$ 103,546	\$ (64,289)	\$ 39,257	\$ 103,546	\$ (64,289)	
Department Charges sub-total	\$ 80,984	\$ 169,543	\$ (88,559)	\$ 80,984	\$ 169,543	\$ (88,559)	
TOTAL GENERAL FUND REVENUES	\$ 46,707,640	\$ 49,303,832	\$ (2,596,192)	\$ 46,707,640	\$ 49,303,832	\$ (2,596,192)	
Budget (Provision per P.L. 30-196)	\$ 6,611,886	\$ 9,000,858	\$ (2,388,972)	\$ 6,611,886	\$ 9,000,858	\$ (2,388,972)	
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 7,843,739	\$ 9,000,858	\$ (1,157,119)	\$ 7,843,739	\$ 9,000,858	\$ (1,157,119)	
PROVISION FOR TAX REFUNDS							
	\$ 6,611,886	\$ 9,000,858	\$ (2,388,972)	\$ 6,611,886	\$ 9,000,858	\$ (2,388,972)	

Note:
 1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
 2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is provided for 12 months.
 3. Individual Income Tax Revenues doesn't include the ACTC of \$3,314,637.97. It was received on Nov. 2010 this year as compared to FY2010 when it was received on Oct. 2009.
 4. Income Tax-Corporation, a single taxpayer made a payment of \$4,395,551.00 for prior year tax obligations from 2007 through 2009.

**Government Of Guam
Actual Revenues Compared to Original Estimates
General Fund
One Month Ended October 31, 2010**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Income taxes:						
Individual	\$ 8,627,226	\$ 4,221,328	\$ (4,405,898)	\$ 8,627,226	\$ 4,221,328	\$ (4,405,898)
Corporation	\$ 3,692,546	\$ 6,864,734	\$ 3,172,188	\$ 3,692,546	\$ 6,864,734	\$ 3,172,188
Withholding	\$ 16,390,439	\$ 13,722,610	\$ (2,667,829)	\$ 16,390,439	\$ 13,722,610	\$ (2,667,829)
Withholding - COLA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest & penalties	\$ 384,393	\$ 281,799	\$ (102,594)	\$ 384,393	\$ 281,799	\$ (102,594)
Income Taxes sub-total	\$ 29,094,604	\$ 25,090,471	\$ (4,004,133)	\$ 29,094,604	\$ 25,090,471	\$ (4,004,133)
Business privilege taxes:						
Gross Receipts Taxes	\$ 15,956,496	\$ 17,097,779	\$ 1,141,283	\$ 15,956,496	\$ 17,097,779	\$ 1,141,283
Other Taxes:						
Admissions tax	\$ 115	\$ 0	\$ (115)	\$ 115	\$ 0	\$ (115)
Use tax	\$ 219,429	\$ 212,513	\$ (6,916)	\$ 219,429	\$ 212,513	\$ (6,916)
Business Privilege Taxes sub-total	\$ 16,176,040	\$ 17,310,292	\$ 1,134,252	\$ 16,176,040	\$ 17,310,292	\$ 1,134,252
Licenses, Fees & Permits sub-total	\$ 142,962	\$ 123,831	\$ (19,131)	\$ 142,962	\$ 123,831	\$ (19,131)
Use of Money & Property sub-total	\$ 155,259	\$ 17,459	\$ (137,800)	\$ 155,259	\$ 17,459	\$ (137,800)
Federal Sources:						
Section 30						
Immigration fees	\$ 3,852,429	\$ 3,863,114	\$ 10,685	\$ 3,852,429	\$ 3,863,114	\$ 10,685
Recovery from Individuals	\$ 196,252	\$ 194,730	\$ (1,522)	\$ 196,252	\$ 194,730	\$ (1,522)
Child Support AFDC Local Share	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other charges	\$ 3,682	\$ 26,758	\$ 23,076	\$ 3,682	\$ 26,758	\$ 23,076
Federal Sources sub-total	\$ 4,052,363	\$ 4,084,602	\$ 32,239	\$ 4,052,363	\$ 4,084,602	\$ 32,239
Department Charges:						
Agriculture	\$ 580	\$ 340	\$ (240)	\$ 580	\$ 340	\$ (240)
Police & corrections	\$ 79	\$ 0	\$ (79)	\$ 79	\$ 0	\$ (79)
Public works	\$ 29,050	\$ 1,025	\$ (28,025)	\$ 29,050	\$ 1,025	\$ (28,025)
Public health	\$ 16,306	\$ 13,438	\$ (2,868)	\$ 16,306	\$ 13,438	\$ (2,868)
Commerce	\$ 20,526	\$ 26,924	\$ 6,398	\$ 20,526	\$ 26,924	\$ 6,398
Other charges	\$ 128,610	\$ 39,257	\$ (89,353)	\$ 128,610	\$ 39,257	\$ (89,353)
Department Charges sub-total	\$ 195,151	\$ 80,984	\$ (114,167)	\$ 195,151	\$ 80,984	\$ (114,167)
TOTAL GENERAL FUND REVENUES	\$ 49,816,379	\$ 46,707,640	\$ (3,108,739)	\$ 49,816,379	\$ 46,707,640	\$ (3,108,739)

PROVISION FOR TAX REFUNDS

	For the Month	Year-To-Date
Budget (Provision for Tax Refund per P.L. 30-196)	\$ 6,611,886	\$ 6,611,886
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 7,843,739	\$ 7,843,739

Note:

1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.