



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

FEB 29 2012

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

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	<u>2/29/12</u>
TIME:	<u>3:10pm</u>
BY:	<u>JH</u>

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 2012 for the month ending January 2012 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

JOHN A. RIOS

<i>Certification of Information Contained in Attachment A</i>
John A. Rios, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Vice Speaker
Benjamin JF Cruz

Rcd. By [Signature] Date 2-29-12

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 2/29/12
Time 3:06
Received by JH

Government of Guam
 FY 2012 Special Revenue Fund Tracking
 For the month ending January 31, 2012
 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
FY2012 (Oct 11-Sept 12)					
(A) October	Actual	1,544,529	1,371,086	158,988	1,813,320
(B) November	Actual	1,432,749	1,734,880	212,430	1,531,697
(C) December	Actual	1,765,826	1,472,849	1,351,763	1,536,425
(D) January	Actual	2,293,283	1,468,034	1,668,615	2,550,638
(E) February	Forecast	1,398,056	1,451,142	8,865,094	2,190,492
(F) March	Forecast	1,522,869	1,462,914	1,190,871	2,011,745
(G) April	Forecast	1,672,238	1,423,859	4,639,102	1,907,928 ^a
(H) May	Forecast	1,401,146	1,410,450	338,290	1,409,954
(I) June	Forecast	1,499,923	1,329,307	462,286	1,449,914
(J) July	Forecast	1,568,117	1,621,977	384,468	1,376,675
(K) August	Forecast	1,590,550	1,820,748	331,056	1,861,229
(L) September	Forecast	1,580,028	1,747,995	167,077	2,597,619
(M) Tracking FY2012		19,269,315	18,315,243	19,770,038	22,237,637
(N) Public Law 31-77		17,152,782	13,781,645	21,619,104	23,160,585
(O) Overage/(Shortage)	(M-N)	2,116,533	4,533,598	(1,849,066)	(922,948)

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

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Government Of Guam
 Combined Comparative Statement Of Revenue
 Special Revenue Funds
 January 31, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2012	January, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	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	4,204	2,850	1,554	8,642	3,350	3,292
Use of money and property	0	0	0	0	0	0
TOTAL	4,204	2,850	1,554	8,642	3,350	3,292
Chamorro Land Trust Operations Fund						
Land trust application fees	650	150	500	1,900	450	1,350
Commercial leases / license	90,457	62,543	27,913	378,875	236,471	142,404
Land trust lease	502	38	464	1,143	(2,429)	3,572
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	20,581	0	20,581	20,581	0	20,581
Use of money and property	36	0	36	118	0	118
TOTAL	112,225	62,731	49,493	402,516	234,492	168,024
Corrections Revolving Fund						
DOC revolving fund	0	0	0	124,125	138,450	(14,325)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	124,125	138,450	(14,325)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	5	(5)
Passenger inspection fee - Port Authority	4,380	3,110	1,270	24,280	11,570	12,710
Passenger inspection fee - Airport Authority	1,091,719	752,140	339,578	2,825,378	2,678,129	148,250
Cargo inspection fee - All	0	8,125	(8,125)	39,481	32,825	6,656
Port inspection fee - single <4000#	1,100	0	1,100	4,580	0	4,580
Port inspection fee - single >4000#	88,558	12,805	75,754	352,177	61,515	290,662
Port inspection fee - multi <4000#	0	0	0	75	0	75
Port inspection fee - multi >4000#	0	0	0	66	0	66
Air inspection fee - single <100#	4,960	0	4,960	18,040	0	18,040
Air inspection fee - single >100#	10,988	12,950	(1,962)	41,979	52,125	(10,146)
Revenue - other payments	5	0	5	19	0	19
Use of money and property	46	16	30	77	81	(4)
TOTAL	1,201,767	789,146	412,611	3,308,162	2,834,260	471,902
DPW Building and Design Fund						
Building inspection fee	14,538	81,486	(66,947)	116,231	178,174	(61,943)
Use of money and property	0	0	0	0	0	0
TOTAL	14,538	81,486	(66,947)	116,231	178,174	(61,943)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	178,357	114,932	63,424	626,812	450,470	175,342
Use of money and property	0	0	0	0	0	0
TOTAL	178,357	114,932	63,424	626,812	450,470	175,342
Environmental Health Fund						
Health permits - business	6,417	4,521	1,896	34,971	21,472	13,499
PH registration and penalty	0	0	0	820	200	620
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	24,820	23,314	1,508	81,456	78,545	2,911
Administrative penalties	0	420	(420)	0	1,060	(1,060)
Use of money and property	0	0	0	0	0	0
TOTAL	31,237	28,255	2,982	117,247	101,777	15,470
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	343	(343)	2,583	2,558	25
Fire prevention fees	2,006	5,103	(3,098)	17,790	17,862	(72)
Other fees	14	7	7	56	113	(57)
Ambulance service	21	29	(8)	21	282	(261)
Fire citations	0	0	0	0	0	0
TOTAL	2,041	5,482	(3,441)	20,460	20,813	(353)
Guam Contractors License Board Fund						
Contractors fees	12,165	11,925	240	58,440	62,193	(3,753)
Use of money and property	3	0	3	11	0	11
TOTAL	12,168	11,925	243	58,451	62,193	(3,742)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2012	January, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	192,801	159,795	33,006	801,402	573,984	27,416
Diesel fuel tax	67,749	68,555	(806)	259,747	289,521	(29,774)
Other fuel tax	27,088	27,401	(313)	103,782	115,731	(11,969)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	433,486	421,751	11,734	1,574,166	1,686,232	(92,066)
Auto surcharge on other fuels	157,610	153,356	4,254	572,338	605,871	(33,533)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	878,711	830,868	47,843	3,111,418	3,281,338	(139,924)
License and registrations	1,414,637	782,337	632,300	4,273,164	2,836,783	1,436,371
Use of money and property	35	29	6	180	64	86
TOTAL	2,293,283	1,613,224	680,059	7,384,719	6,088,186	1,296,533
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,974	6,492	482	26,701	27,115	(414)
Use of money and property	2	0	2	6	0	6
TOTAL	6,976	6,492	484	26,707	27,115	(408)
Healthy Futures Funds						
Cigarettes	1,537,423	779,859	757,564	4,741,275	2,350,913	2,390,362
Cigars	1,837	0	1,837	7,517	676	6,841
Others	6,933	39,928	(30,995)	129,606	139,908	(10,300)
Distilled spirit	61,704	36,334	25,370	189,487	192,135	(2,648)
Vinous beverages	14,682	19,891	(5,139)	97,891	91,614	6,277
Malted fermented beverages	33,197	220,347	(187,150)	513,695	595,638	(81,943)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	1	(1)	1	3	(2)
TOTAL	1,667,766	1,096,270	661,486	6,679,474	3,371,067	2,308,387
Indirect Cost Fund						
Office of the Governor	0	0	0	0	6,036	(6,036)
Department of Revenue & Taxation	0	0	0	0	0	0
Department of Law	0	0	0	0	9,985	(9,985)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	19,418	0	19,418	32,180	4,953	27,206
Dept of Public Health & Social Service	(19,527)	137,954	(157,482)	2,240	323,709	(321,469)
Guam Public Library System	0	0	0	1,030	0	1,030
Department of Youth Affairs	0	5,891	(5,891)	0	18,003	(18,003)
Dept of Mental Health & Substance Abuse	50,682	0	50,682	50,682	35,830	14,852
Dept of Labor	0	20,282	(20,282)	502	20,282	(19,781)
Dept of Parks & Recreation	0	(1)	1	0	2,574	(2,574)
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	5	(5)
TOTAL	60,673	164,127	(113,564)	66,613	418,376	(332,763)
Land Survey Revolving Fund						
Document tax - land survey fee	117,439	215,918	(98,479)	589,434	848,721	(279,287)
Rental of government land	2,768	2,768	0	11,670	12,735	(1,065)
Recording fee	26,187	29,533	(1,347)	109,196	118,680	(9,484)
Application fees	0	0	0	0	0	0
Certificates of document fees	10,341	8,571	1,770	41,473	38,811	2,662
Subpoena fees	0	0	0	35	35	0
Use of money and property	0	0	0	0	0	0
TOTAL	166,734	266,790	(98,056)	731,897	1,018,982	(287,175)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	29,716	61,992	(52,246)	218,747	423,991	(205,244)
Registration fees - Labor share	12,735	35,126	(22,391)	93,749	181,710	(87,961)
Citation fee - non immigration temp worker	11,325	1,500	9,825	18,075	20,433	(2,358)
Use of money and property	25	42	(17)	43	74	(31)
TOTAL	63,802	118,630	(54,828)	330,613	626,208	(295,595)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2012	January, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$600	800	600	0	660	600	60
Government of Guam ID / \$25	0	50	(50)	0	600	(600)
Traffic report copy fee / \$15	6,990	8,002	(1,012)	28,672	31,903	(3,231)
Police blotter report \$1 1st page / .10each	0	0	0	60	14	46
Police clearance \$7 / \$1 copies	18,157	22,528	(4,371)	65,797	97,862	(32,065)
Filing record - security officer \$75	0	0	0	0	75	(75)
Firearm trainers \$500	0	0	0	500	514	(14)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	6,600	8,085	515	21,815	20,470	1,145
Non-concealed firearm ID / \$25	2,825	3,505	(680)	8,428	15,125	(6,697)
Concealed firearm ID / \$60	480	420	60	1,080	1,020	60
Fingerprinting fee \$20	1,280	1,640	(360)	5,207	5,600	(393)
Subpoena fee	43	0	43	120	35	85
Abstract criminal records \$15	960	990	(30)	4,080	4,230	(150)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee \$5	15	160	(145)	190	440	(250)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	750	715	35	2,555	2,730	(175)
Witness fees \$35	0	0	0	0	0	0
Special event fee \$100	100	0	100	900	250	650
Use of money and property	0	0	0	0	0	0
TOTAL	38,780	44,696	(6,916)	138,664	181,468	(41,604)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	8,890	16,742	(7,852)	56,455	67,192	(10,737)
Use of money and property	0	0	0	0	0	0
TOTAL	8,890	16,742	(7,852)	56,455	67,192	(10,737)
Public Recreation Services Fund						
Park fees / park use permits	3,280	3,610	(320)	13,890	15,930	(2,040)
Park vendor permits	265	130	135	15,815	4,996	10,620
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	5,000	(5,000)	2,700	5,480	(2,780)
Pool and beach fees	650	7,041	(6,391)	5,603	12,862	(7,079)
Recreational admin fees	0	0	0	0	500	(500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,480	1,053	1,427	6,234	5,315	919
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	1,605	146	1,460	2,530	1,028	1,502
Guerrero Stadium / Tiyan Fields	450	448	3	3,250	3,352	(102)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopeo	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	4	0	4	13	0	13
TOTAL	8,744	17,427	(8,683)	60,036	49,282	783
Public School Library Resources Fund						
School library resources fund	65,992	54,805	11,187	222,027	186,296	35,731
Use of money and property	63	30	33	238	91	147
TOTAL	66,055	54,835	11,220	222,265	186,387	36,878
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	8,000	16,000	(8,000)
Use of money and property	0	0	0	1	0	1
TOTAL	0	0	0	8,001	16,000	(7,999)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	50	0	50
Fee - household collection	506,424	460,560	45,864	2,043,230	1,436,172	607,058
Fee - compact Ordof tipping fee \$4 cu yd	933,361	682,044	251,317	3,884,544	2,816,232	1,068,312
Fee - uncompact Ordof tipping fee \$4 cu yd	28,185	27,436	750	118,788	189,904	(51,136)
Fee - uncompact Agat transfer station	0	0	0	0	532	(532)
Fee - uncompact Dededo transfer station	0	0	0	0	2,308	(2,308)
Fee - uncompact Maleloj transfer station	0	0	0	0	735	(735)
Use of money and property	64	121	(57)	318	423	(107)
TOTAL	1,468,034	1,170,161	297,874	6,046,908	4,426,306	1,620,602

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Government Of Guam
 Combined Comparative Statement Of Revenue
 Special Revenue Funds
 January 31, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2012	January, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	87	332,160	(332,073)	548,914	1,199,190	(652,276)
Use of money and property	0	0	0	0	0	0
TOTAL	87	332,160	(332,073)	548,914	1,199,190	(652,276)
Tax Collection Enhancement Fund						
Passport fees	58,338	47,005	11,334	192,444	158,215	34,229
Passport expedite fees	7,654	7,801	(147)	29,584	28,081	1,503
Passport expedite mail fees	1,664	859	805	6,103	3,084	3,019
Use of money and property	0	0	0	0	0	0
TOTAL	67,656	55,664	11,992	228,130	189,380	38,750
Territorial Education Facilities Fund						
R&T property taxes	1,664,725	1,852,763	(188,038)	3,335,084	3,299,085	36,019
Penalties and interest	3,850	28,665	(24,815)	58,641	93,486	(36,824)
Real property tax bank fees	0	0	(0)	0	220	(220)
Bank deposit shortage / coverage	0	0	0	0	0	0
Use of money and property	41	73	(32)	71	100	(29)
TOTAL	1,668,616	1,881,501	(212,885)	3,391,796	3,392,891	(1,094)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,550,633	2,021,235	529,398	7,539,789	6,927,166	612,623
Use of money and property	6	4	2	28	11	15
TOTAL	2,550,638	2,021,239	529,400	7,539,814	6,927,177	612,637
Water Protection Fund						
Grading plan review fees	165	1,513	(1,348)	3,473	7,606	(4,133)
Clearing and grubbing permits	1,098	1,800	(704)	10,278	4,383	5,895
Stockpiling permits	1,306	10	1,296	2,484	1,846	639
Field citation violations	0	0	0	8,833	0	8,833
Use of money and property	0	0	0	0	0	0
TOTAL	2,667	3,323	(757)	25,068	13,834	11,234
Water Research and Development Fund						
Well drilling permit	850	7,776	(6,926)	1,100	11,476	(10,376)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 850	\$ 7,776	\$ (6,926)	\$ 1,100	\$ 11,476	\$ (10,376)

Notes:

1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds. Section 30 revenues are prorated over 12 months using straight-line.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2012

	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	4,230	4,204	(26)	5,384	6,642	1,258
Use of money and property	0	0	0	0	0	0
TOTAL	4,230	4,204	(4,230)	5,384	6,642	1,284
Chamorro Land Trust Operations Fund						
Land trust application fees	100	650	550	362	1,800	1,438
Commercial leases / license	59,744	90,457	30,713	225,571	378,875	153,304
Land trust lease	32	502	470	69	1,143	1,074
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	0	20,581	20,581	0	20,581	20,581
Use of money and property	0	36	36	0	118	118
TOTAL	69,876	112,226	52,349	228,002	402,616	178,614
Corrections Revolving Fund						
DOC revolving fund	0	0	0	628,450	124,125	(504,325)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	628,450	124,125	(504,325)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	3,910	4,380	470	18,713	24,280	7,567
Passenger inspection fee - Airport Authority	722,140	1,091,719	369,579	2,430,729	2,825,379	394,650
Cargo inspection fee - All	0	0	0	18,728	39,481	20,753
Port inspection fee - single <4000#	1,005	1,100	95	5,185	4,580	(585)
Port inspection fee - single >4000#	18,750	88,559	71,809	191,040	352,177	161,137
Port inspection fee - multi <4000#	0	0	0	0	75	75
Port inspection fee - multi >4000#	0	0	0	0	66	66
Air inspection fee - single <100#	4,200	4,960	760	12,750	18,040	5,290
Air inspection fee - single >100#	9,125	10,988	1,863	29,125	41,979	12,854
Revenue - other payments	0	5	5	0	19	19
Use of money and property	0	48	48	0	77	77
TOTAL	767,130	1,291,767	444,627	2,704,260	3,306,162	601,902
DPW Building and Design Fund						
Building inspection fee	82,598	14,538	(68,060)	182,826	118,231	(68,395)
Use of money and property	0	0	0	0	0	0
TOTAL	82,598	14,538	(68,060)	182,826	118,231	1,886
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	109,974	178,357	68,383	430,634	625,812	195,178
Use of money and property	0	0	0	0	0	0
TOTAL	109,974	178,357	(109,974)	430,634	625,812	126,798
Environmental Health Fund						
Health permits - business	11,521	6,417	(5,104)	49,471	34,971	(14,500)
PH registration and penalty	0	0	0	1,600	820	(780)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	45,314	24,820	(20,494)	168,545	81,456	(85,089)
Administrative penalties	1,009	0	(1,009)	2,249	0	(2,249)
Use of money and property	0	0	0	0	0	0
TOTAL	57,844	31,237	(48,710)	219,865	117,247	(76,011)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,718	0	(1,718)	6,931	2,583	(4,348)
Fire prevention fees	5,104	2,006	(3,098)	19,938	17,790	(2,148)
Other fees	2,007	14	(1,993)	9,668	56	(9,610)
Ambulance service	41,308	21	(41,287)	162,898	21	(162,877)
Fire citations	0	0	0	0	0	0
TOTAL	50,136	2,041	(48,094)	199,431	20,460	(178,981)
Guam Contractors License Board Fund						
Contractors fees	14,652	12,185	(2,467)	73,101	58,440	(14,661)
Use of money and property	0	3	0	0	11	5
TOTAL	14,652	12,188	(14,652)	73,101	68,451	(12,169)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Four Months Ended January 31, 2012

	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	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	139,795	192,801	53,006	493,983	601,402	107,419
Diesel fuel tax	55,555	67,749	12,194	237,521	259,747	22,226
Other fuel tax	17,402	27,066	9,664	75,732	103,782	28,050
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	396,751	433,486	36,735	1,566,231	1,574,166	7,935
Auto surcharge on other fuels	143,281	157,810	14,329	565,571	572,338	6,767
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	752,784	878,711	125,927	2,939,038	3,111,416	172,377
Licenses and registrations	767,337	1,414,637	647,200	2,736,784	4,273,164	1,536,370
Use of money and property	0	36	36	0	160	160
TOTAL	1,510,121	2,293,283	783,162	6,675,822	7,384,719	1,708,897
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,575	6,974	399	27,444	26,701	(743)
Use of money and property	0	2	2	0	6	4
TOTAL	6,575	6,976	(6,573)	27,444	26,707	(1,138)
Healthy Futures Funds						
Cigarettes	1,143,069	1,537,423	394,354	3,091,694	4,741,275	1,649,581
Cigars	1,940	1,637	(103)	6,833	7,517	684
Others	8,198	8,933	735	124,908	129,608	4,800
Distilled spirit	61,543	61,704	161	196,974	189,487	(7,487)
Vinous beverages	14,011	14,662	651	106,454	97,891	(8,563)
Malted fermented beverages	33,557	33,197	(360)	508,629	513,695	5,066
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	1	1
TOTAL	1,282,318	1,657,766	(1,282,318)	4,036,392	6,679,474	1,248,287
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Department of Law	0	0	0	10,200	0	(10,200)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	19,420	19,418	(2)	42,140	32,160	(9,980)
Dept of Public Health & Social Service	103,650	(19,527)	(123,177)	328,860	2,240	(326,620)
Guam Public Library System	0	0	0	1,220	1,030	(190)
Department of Youth Affairs	0	0	0	10,420	0	(10,420)
Dept of Mental Health & Substance Abuse	52,650	50,662	(1,988)	89,460	50,662	(38,776)
Dept of Labor	0	0	0	2,960	502	(2,358)
Dept of Parks & Recreation	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	250	0	(250)
Use of money and property	0	0	0	0	0	0
TOTAL	176,720	60,673	(126,147)	466,410	66,613	(399,797)
Land Survey Revolving Fund						
Document tax - land survey fee	236,918	117,439	(118,479)	926,722	569,434	(357,288)
Rental of government land	3,968	2,768	(1,200)	17,536	11,670	(5,866)
Recording fee	35,823	28,187	(7,437)	143,041	109,196	(33,845)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,570	10,341	(2,230)	54,809	41,473	(13,337)
Subpoena fees	30	0	(30)	124	35	(89)
Use of money and property	0	0	0	0	0	0
TOTAL	289,109	168,734	(120,375)	1,144,232	731,807	(412,425)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	111,962	29,716	(82,246)	543,990	218,747	(325,243)
Registration fees - Labor share	55,127	12,735	(42,392)	261,710	93,749	(167,961)
Citation fee - non immigration temp worker	11,048	11,325	277	58,626	18,075	(40,551)
Use of money and property	0	25	25	0	43	43
TOTAL	178,137	63,801	(124,336)	664,326	330,613	(333,713)

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Services Fund						
Annual gun business registration \$900	1,200	600	(600)	1,220	660	(560)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic report copy fee / \$15	8,502	8,990	(1,512)	33,903	28,672	(5,231)
Police blotter report \$1 1st page / .10each	10	0	(10)	33	60	27
Police clearance \$7 / \$1 copies	23,128	18,157	(4,971)	100,262	65,787	(34,465)
Filing record - security officer \$75	75	0	(75)	130	0	(130)
Firearm trainers \$500	0	0	0	1,000	500	(500)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	8,385	8,600	215	21,670	21,615	(55)
Non-concealed firearm ID / \$25	3,805	2,825	(980)	16,325	8,428	(7,897)
Concealed firearm ID / \$60	520	480	(40)	1,420	1,080	(340)
Fingerprinting fee \$20	2,040	1,260	(780)	7,200	5,207	(1,993)
Subpoena fee	12	43	31	89	120	31
Abstract criminal records \$15	1,290	960	(330)	5,610	4,060	(1,530)
Fine - unauthorized use uniform / \$500mx	0	0	0	40	0	(40)
Firearm ID late renewal fee \$5	260	15	(245)	660	190	(470)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	935	750	(185)	3,510	2,555	(955)
Witness fees \$35	0	0	0	105	0	(105)
Special event fee \$100	200	100	(100)	950	900	(50)
Use of money and property	0	0	0	0	0	0
TOTAL	48,362	36,780	(9,583)	184,127	139,864	(54,263)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	9,382	8,890	(502)	37,792	56,455	18,663
Use of money and property	0	0	0	0	0	0
TOTAL	9,382	8,890	(502)	37,792	56,455	18,663
Public Recreation Services Fund						
Park fees / park use permits	4,110	3,290	(820)	14,030	13,890	(140)
Park vendor permits	330	265	(65)	13,135	15,815	2,680
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	5,200	0	(5,200)	5,680	2,700	(2,980)
Pool and beach fees	3,140	650	(2,490)	8,061	5,603	(2,478)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	3,153	2,480	(673)	5,415	6,234	819
Paseo Recreational Center	0	0	0	0	0	0
Higatna / Tiyan Tennis Center	2,246	1,605	(641)	3,429	2,530	(899)
Guerrero Stadium / Tiyan Fields	448	450	2	4,353	3,250	(1,103)
Tiyan Football / Soccer Field	0	0	0	0	0	0
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	4	4	0	13	13
TOTAL	18,627	8,744	(9,883)	64,123	60,035	(4,088)
Public School Library Resources Fund						
School library resources fund	51,832	65,982	14,160	174,405	222,027	47,622
Use of money and property	0	63	63	0	236	236
TOTAL	51,832	66,045	14,223	174,405	222,263	47,858
Safe Streets Fund						
DOC - Safe streets fund	20,063	0	(20,063)	60,332	8,000	(72,332)
Use of money and property	0	0	0	0	1	1
TOTAL	20,063	0	(20,063)	60,332	8,001	(72,331)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	50	50	0
Fee - household collection	456,560	506,424	49,864	1,520,172	2,043,230	523,058
Fee - compact Ordof tipping fee \$4 cu yd	678,044	933,381	257,317	2,702,231	3,884,544	1,182,313
Fee - uncompact Ordof tipping fee \$4 cu yd	26,900	28,185	1,285	117,714	119,768	1,054
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
Use of money and property	0	64	64	0	318	318
TOTAL	1,163,504	1,468,034	304,530	4,340,187	6,048,908	1,708,741

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2012

	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	319,893	87	(319,806)	1,150,122	548,914	(603,208)
Use of money and property	0	0	0	0	0	0
TOTAL	319,893	87	(319,806)	1,150,122	548,914	(603,208)
Tax Collection Enhancement Fund						
Passport fees	48,805	58,338	11,533	155,918	192,444	36,528
Passport expedite fees	7,600	7,854	54	26,781	29,584	2,803
Passport expedite mail fees	821	1,684	843	4,932	6,103	1,171
Use of money and property	0	0	0	0	0	0
TOTAL	68,226	67,666	12,430	187,629	228,130	40,501
Territorial Education Facilities Fund						
R&T property taxes	1,982,762	1,684,725	(318,037)	3,819,084	3,335,084	(483,990)
Penalties and interest	52,913	3,850	(49,063)	190,460	56,841	(133,619)
Real property tax bank fees	0	0	0	220	0	(220)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	41	41	0	71	71
TOTAL	2,038,675	1,688,616	(367,060)	4,009,744	3,391,796	(617,948)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,044,753	2,550,833	505,880	7,021,235	7,539,769	518,564
Use of money and property	0	8	8	0	28	28
TOTAL	2,044,753	2,550,838	505,888	7,021,235	7,539,814	518,679
Water Protection Fund						
Grading plan review fees	863	165	(698)	6,508	3,473	(3,033)
Clearing and grubbing permits	3,250	1,096	(2,154)	12,224	10,278	(1,946)
Stockpiling permits	2,052	1,308	(748)	4,271	2,484	(1,787)
Field citation violations	0	0	0	2,200	8,833	6,633
Use of money and property	0	0	0	0	0	0
TOTAL	6,165	2,667	(3,698)	28,201	28,068	(133)
Water Research and Development Fund						
Well drilling permit	8,258	850	(7,408)	13,240	1,100	(12,140)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,258	\$ 850	\$ (7,408)	\$ 13,240	\$ 1,100	\$ (12,140)

Notes:

1 Revenues are based on the modified accrual basis and current financial resource measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 09/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.