



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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RAY TENORIO
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JAN 31 2012

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

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

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 1/31/12
Time 1:46 PM
Received by [Signature]

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 December 2011 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

Certification of Information Contained in Attachment A

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

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Vice Speaker
Benjamin Jr. Cruz
Rcd. By [Signature] Date 1-31-12

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
DATE: 1/31/12
TIME: 1:50 PM
BY: [Signature]

Government of Guam
 FY 2012 Special Revenue Fund Tracking
 For the month ending December 31, 2011
 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	Forecast	1,612,319	1,503,792	1,759,006	1,944,847
(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
(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		18,588,350	18,351,001	19,860,428	21,631,845
(N) Public Law 31-77		17,152,782	13,781,645	21,619,104	23,160,585
(O) Overage/(Shortage)	(M-N)	1,435,568	4,569,356	(1,758,676)	(1,528,740)

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 Revenues
 Special Revenue Funds
 December 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2011	December, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$8 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	638	200	438	2,438	700	1,738
Use of money and property	0	0	0	0	0	0
TOTAL	638	200	438	2,438	700	1,738
Chamorro Land Trust Operations Fund						
Land trust application fees	500	50	450	1,150	300	850
Commercial leases / license	84,808	82,763	2,044	288,418	173,928	114,491
Land trust lease	327	(3,203)	3,530	841	(2,487)	3,108
Payment in lieu of real property tax	0	0	0	0	0	0
Use of money and property	38	0	38	82	0	82
TOTAL	85,670	79,610	6,060	290,291	171,761	118,531
Corrections Revolving Fund						
DOC revolving fund	77,775	7,875	69,900	124,125	138,450	(14,325)
Use of money and property	0	0	0	0	0	0
TOTAL	77,775	7,875	69,900	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	0	8,380	(8,380)	19,610	8,480	11,150
Passenger inspection fee - Airport Authority	594,736	661,942	(67,206)	1,733,660	1,023,989	(190,329)
Cargo inspection fee - All	0	6,865	(6,865)	39,481	24,700	14,781
Port inspection fee - single <4000\$	0	0	0	2,335	0	2,335
Port inspection fee - single >4000\$	0	14,915	(14,915)	168,014	48,710	119,304
Port inspection fee - multi <4000\$	0	0	0	75	0	75
Port inspection fee - multi >4000\$	0	0	0	68	0	68
Air inspection fee - single <100\$	0	0	0	8,175	0	8,175
Air inspection fee - single >100\$	0	13,500	(13,500)	19,169	39,175	(20,006)
Revenue - other payments	10	0	10	14	0	14
Use of money and property	15	12	3	31	65	(34)
TOTAL	594,761	707,698	(112,934)	1,990,629	2,046,104	(54,476)
DPW Building and Design Fund						
Building inspection fee	20,522	34,348	(13,826)	101,693	96,688	5,005
Use of money and property	0	0	0	0	0	0
TOTAL	20,522	34,348	(13,826)	101,693	96,688	5,005
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	93,344	98,598	(5,252)	447,455	335,538	111,917
Use of money and property	0	0	0	0	0	0
TOTAL	93,344	98,598	(5,252)	447,455	335,538	111,917
Environmental Health Fund						
Health permits - business	14,518	4,256	10,261	28,554	16,951	11,603
PH registration and penalty	0	200	(200)	820	200	620
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	18,207	14,614	1,593	56,636	55,231	1,405
Administrative penalties	0	640	(640)	0	640	(640)
Use of money and property	0	0	0	0	0	0
TOTAL	30,728	19,710	11,014	88,010	73,622	12,488
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,849	900	949	2,583	2,215	366
Fire prevention fees	4,001	2,778	1,225	15,784	12,759	3,026
Other fees	14	22	(8)	42	106	(64)
Ambulance service	0	0	0	0	254	(254)
Fire citations	0	0	0	0	0	0
TOTAL	5,864	3,698	2,166	16,409	16,333	3,076
Guam Contractors License Board Fund						
Contractors fees	14,490	22,280	(7,790)	46,275	50,268	(3,993)
Use of money and property	3	0	3	6	0	6
TOTAL	14,493	22,280	(7,787)	46,281	50,268	(3,987)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2011	December, 2010	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	48,971	140,047	(91,077)	324,721	414,189	(89,468)
Diesel fuel tax	25,020	78,994	(53,974)	184,537	220,966	(58,429)
Other fuel tax	9,976	31,581	(21,605)	65,712	89,330	(22,618)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	170,418	410,789	(240,371)	974,994	1,244,481	(269,487)
Auto surcharge on other fuels	61,949	149,370	(87,421)	354,478	452,515	(98,037)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	316,334	810,781	(494,447)	1,884,442	2,420,481	(536,039)
Licenses and registrations	1,449,482	738,833	710,649	2,858,817	2,064,446	804,171
Use of money and property	0	0	0	80	38	42
TOTAL	1,766,926	1,549,414	218,412	4,743,139	4,474,962	268,177
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,473	6,830	(357)	19,727	20,623	(896)
Use of money and property	2	0	2	4	0	4
TOTAL	6,475	6,830	(355)	19,731	20,623	(892)
Healthy Futures Funds						
Cigarettes	473,670	558,021	(84,351)	3,203,852	1,571,054	1,832,798
Cigars	1,892	878	1,018	5,880	876	4,804
Others	38,906	30,968	7,938	120,875	99,980	20,896
Distilled spirit	58,744	24,888	34,056	127,783	155,801	(28,018)
Vinous beverages	23,429	14,908	8,521	82,873	71,813	11,060
Malted fermented beverages	174,530	47,653	126,877	480,499	375,291	105,208
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	(0)	1	2	(1)
TOTAL	771,171	677,113	94,057	4,021,361	2,274,818	1,746,543
Indirect Cost Fund						
Office of the Governor	0	0	0	0	8,038	(8,038)
Department of Revenue & Taxation	0	0	0	0	0	0
Department of Law	0	9,985	(9,985)	0	9,985	(9,985)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	12,741	4,953	7,788
Dept of Public Health & Social Service	543	102,249	(101,706)	21,767	185,754	(163,987)
Guam Public Library System	0	0	0	1,030	0	1,030
Department of Youth Affairs	0	10,112	(10,112)	0	10,112	(10,112)
Dept of Mental Health & Substance Abuse	0	0	0	0	35,830	(35,830)
Dept of Labor	0	0	0	502	0	502
Dept of Parks & Recreation	0	1	(1)	0	2,575	(2,575)
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	543	122,347	(121,803)	36,048	266,249	(219,201)
Land Survey Revolving Fund						
Document tax - land survey fee	134,717	401,073	(266,355)	451,995	632,803	(180,808)
Rental of government land	3,368	3,368	0	8,903	9,967	(1,065)
Recording fee	27,309	30,873	(3,564)	81,009	89,147	(8,138)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,853	10,124	(272)	31,132	30,240	892
Subpoena fees	0	0	0	35	35	0
Use of money and property	0	0	0	0	0	0
TOTAL	175,246	445,437	(270,190)	573,074	762,192	(189,118)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	104,076	200,917	(96,842)	189,349	342,029	(152,679)
Registration fees - Labor share	44,804	86,107	(41,504)	81,150	148,584	(65,434)
Citation fee - non immigration temp worker	600	2,100	(1,500)	6,750	18,933	(12,183)
Use of money and property	10	20	(10)	18	32	(15)
TOTAL	149,289	289,145	(139,856)	277,267	509,578	(230,311)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2011	December, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$800	0	0	0	60	0	60
Government of Guam ID / \$10	0	125	(125)	0	550	(550)
Traffic report copy fee / \$10	7,455	8,325	(870)	21,882	23,901	(2,219)
Police blotter report \$1 1st page / .10each	0	5	(5)	60	14	46
Police clearance \$7 / \$1 copies	16,235	25,922	(9,687)	47,601	75,334	(27,733)
Filing record - security officer \$75	0	0	0	0	75	(75)
Firearm trainers \$500	0	7	(7)	500	514	(14)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,880	5,185	895	15,015	14,385	630
Non-concealed firearm ID / \$25	1,175	3,700	(2,525)	5,603	11,620	(6,017)
Concealed firearm ID / \$80	60	180	(120)	600	600	0
Fingerprinting fee \$20	1,760	1,300	460	3,947	3,860	(13)
Subpoena fee	0	0	0	78	35	43
Abstract criminal records \$15	886	990	(105)	3,120	3,240	(120)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee \$5	0	125	(125)	175	280	(105)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	675	775	(100)	1,805	2,015	(210)
Witness fees \$35	0	0	0	0	0	0
Special event fee \$100	0	150	(150)	800	250	550
Use of money and property	0	0	0	0	0	0
TOTAL	34,128	46,789	(12,664)	101,046	138,773	(36,728)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	5,595	10,740	(5,145)	47,565	50,450	(2,885)
Use of money and property	0	0	0	0	0	0
TOTAL	5,595	10,740	(5,145)	47,565	50,450	(2,885)
Public Recreation Services Fund						
Park fees / park use permits	4,190	3,376	815	10,800	12,320	(1,720)
Park vendor permits	710	1,235	(525)	15,550	4,865	10,685
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	2,500	0	2,500	2,700	480	2,220
Pool and beach fees	3,377	2,222	1,155	4,953	5,641	(688)
Recreational admin fees	0	0	0	0	500	(500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,182	438	1,744	3,754	4,262	(508)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyen Tennis Center	180	590	(410)	825	883	43
Guerrero Stadium / Tiyen Fields	1,125	2,563	(1,438)	2,800	2,905	(105)
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypsopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	4	0	4	9	0	9
TOTAL	14,268	10,423	3,845	41,291	31,665	9,436
Public School Library Resources Fund						
School library resources fund	63,853	34,517	29,337	158,036	131,491	24,545
Use of money and property	62	25	37	175	81	114
TOTAL	63,915	34,542	29,374	158,211	131,572	24,659
Safe Streets Fund						
DOC - Safe streets fund	0	8,000	(8,000)	8,000	18,000	(8,000)
Use of money and property	0	0	0	1	0	1
TOTAL	0	8,000	(8,000)	8,001	18,000	(7,999)
Solid Waste Operations Fund						
Solid waste bid package fee	20	0	20	50	0	50
Fee - household collection	509,592	326,662	182,930	1,536,806	975,812	561,194
Fee - compact Ordot tipping fee \$4 cu yd	936,148	706,201	229,945	2,951,183	2,134,188	616,995
Fee - uncompact Ordot tipping fee \$4 cu yd	26,022	27,711	311	90,583	142,468	(51,886)
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 Malofoj transfer station	0	0	0	0	735	(735)
Use of money and property	89	111	(43)	193	302	(109)
TOTAL	1,472,849	1,060,684	412,164	4,678,818	3,266,146	1,322,670

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	December, 2011	December, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	1,188	297,674	(296,486)	546,827	867,030	(320,203)
Use of money and property	0	0	0	0	0	0
TOTAL	1,188	297,674	(296,486)	546,827	867,030	(320,203)
Tax Collection Enhancement Fund						
Passport fees	58,008	29,507	28,502	134,106	111,211	22,895
Passport expedite fees	7,845	6,010	2,835	21,930	20,261	1,850
Passport expedite mail fees	936	404	532	4,439	2,225	2,214
Use of money and property	0	0	0	0	0	0
TOTAL	64,789	34,921	29,869	160,475	133,716	26,759
Territorial Education Facilities Fund						
R&T property taxes	1,336,596	1,150,243	186,353	1,670,360	1,446,302	224,057
Penalties and interest	15,142	32,420	(17,278)	52,791	64,800	(12,009)
Real property tax bank fees	0	0	0	0	220	(220)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	25	21	4	30	27	3
TOTAL	1,351,763	1,182,664	169,099	1,723,161	1,511,349	211,811
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,536,425	1,662,135	(125,710)	4,881,435	4,905,931	(24,496)
Use of money and property	0	1	(1)	15	7	7
TOTAL	1,536,425	1,662,136	(125,711)	4,881,449	4,905,938	(24,489)
Water Protection Fund						
Grading plan review fees	559	493	66	3,845	6,093	(2,248)
Clearing and grubbing permits	1,072	2,028	(956)	9,029	2,583	6,447
Stockpiling permits	272	724	(453)	1,178	1,835	(657)
Field citation violations	0	0	0	8,833	0	8,833
Use of money and property	0	0	0	0	0	0
TOTAL	1,903	3,245	(1,343)	22,885	10,611	12,375
Water Research and Development Fund						
Well drilling permit	0	950	(950)	2,604	3,700	(1,096)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 950	\$ (950)	\$ 2,604	\$ 3,700	\$ (1,096)

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

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Three Months Ended December 31, 2011

	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	327	638	311	1,154	2,438	1,284
Use of money and property	0	0	0	0	0	0
TOTAL	327	638	311	1,154	2,438	1,284
Chamorro Land Trust Operations Fund						
Land trust application fees	44	500	456	262	1,150	888
Commercial leases / license	79,863	84,808	4,945	165,827	288,418	122,591
Land trust lease	0	327	327	37	641	604
Payment in lieu of real property tax	0	0	0	0	0	0
Use of money and property	0	38	38	0	82	82
TOTAL	79,907	88,670	8,763	166,126	290,291	124,165
Corrections Revolving Fund						
DOC revolving fund	97,875	77,775	(20,100)	628,450	124,125	(504,325)
Use of money and property	0	0	0	0	0	0
TOTAL	97,875	77,775	(20,100)	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	8,380	0	(8,380)	20,903	19,810	(1,293)
Passenger inspection fee - Airport Authority	631,942	594,736	(37,206)	1,775,489	1,733,860	(41,629)
Cargo inspection fee - All	8,888	0	(8,888)	27,593	39,481	11,888
Port inspection fee - single <4000#	12,915	0	(12,915)	15,990	2,335	(13,655)
Port inspection fee - single >4000#	13,500	0	(13,500)	84,425	168,014	73,589
Port inspection fee - multi <4000#	0	0	0	0	75	75
Port inspection fee - multi >4000#	0	0	0	0	56	56
Air inspection fee - single <100#	0	0	0	3,750	8,175	4,425
Air inspection fee - single >100#	0	0	0	9,000	19,189	10,189
Revenue - other payments	0	10	10	0	14	14
Use of money and property	0	15	15	0	31	31
TOTAL	676,682	594,761	(80,921)	1,947,120	1,990,829	43,809
DPW Building and Design Fund						
Building inspection fee	35,481	20,822	(14,659)	100,028	101,893	1,865
Use of money and property	0	0	0	0	0	0
TOTAL	35,481	20,822	(14,659)	100,028	101,893	1,865
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	93,637	93,344	(293)	320,860	447,455	126,795
Use of money and property	0	0	0	0	0	0
TOTAL	93,637	93,344	(293)	320,860	447,455	126,795
Environmental Health Fund						
Health permits - business	11,258	14,518	3,262	37,950	28,554	(9,396)
PH registration and penalty	600	0	(600)	1,800	820	(780)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	36,814	16,207	(20,407)	121,231	56,836	(64,595)
Administrative penalties	1,240	0	(1,240)	1,240	0	(1,240)
Use of money and property	0	0	0	0	0	0
TOTAL	49,710	30,728	(18,982)	162,021	86,010	(76,011)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,900	1,849	(51)	5,215	2,583	(2,632)
Fire prevention fees	2,778	4,001	1,225	14,832	15,784	952
Other fees	2,395	14	(2,381)	7,859	42	(7,817)
Ambulance service	42,280	0	(42,280)	121,560	0	(121,560)
Fire citations	0	0	0	0	0	0
TOTAL	49,381	5,864	(43,487)	148,296	18,409	(130,887)
Guam Contractors License Board Fund						
Contractors fees	25,007	14,490	(10,517)	58,449	46,275	(12,174)
Use of money and property	0	3	3	0	8	8
TOTAL	25,007	14,493	(10,514)	58,449	46,283	(12,169)

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Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Social Revenue Funds
Three Months Ended December 31, 2011

	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	120,047	48,971	(71,076)	354,188	324,721	(29,467)
Diesel fuel tax	65,994	25,020	(40,974)	181,996	164,537	(17,459)
Other fuel tax	21,581	9,976	(11,606)	58,330	65,712	7,382
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	385,789	170,418	(215,371)	1,169,480	974,984	(194,496)
Auto surcharge on other fuels	139,295	61,949	(77,346)	422,290	354,478	(67,812)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	732,706	316,334	(416,372)	2,186,254	1,884,442	(301,812)
Licenses and registrations	713,633	1,448,482	735,859	1,979,447	2,668,617	679,170
Use of money and property	0	0	0	0	80	80
TOTAL	1,446,339	1,765,826	319,487	4,165,701	4,743,139	577,438
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,912	6,473	(439)	20,869	19,727	(1,142)
Use of money and property	0	2	2	0	4	4
TOTAL	6,912	6,475	(437)	20,869	19,731	(1,138)
Healthy Futures Funds						
Cigarettes	591,231	473,670	(117,561)	2,002,625	3,203,652	1,201,227
Cigars	984	1,892	908	4,693	5,680	787
Others	64,178	38,908	(25,272)	139,610	120,675	(18,935)
Distilled spirit	57,898	58,744	846	135,431	127,763	(7,668)
Vinous beverages	48,118	23,429	(24,689)	108,443	82,673	(25,770)
Malted fermented beverages	80,863	174,530	93,667	382,072	480,499	98,427
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	1	1
TOTAL	843,272	771,171	(72,101)	2,773,074	4,021,381	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	10,200	0	(10,200)	10,200	0	(10,200)
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	1,320	0	(1,320)	22,720	12,741	(9,979)
Dept of Public Health & Social Service	120,310	543	(119,767)	225,210	21,767	(203,443)
Guam Public Library System	0	0	0	1,220	1,030	(190)
Department of Youth Affairs	10,420	0	(10,420)	10,420	0	(10,420)
Dept of Mental Health & Substance Abuse	0	0	0	36,810	0	(36,810)
Dept of Labor	0	0	0	2,880	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	250	0	(250)	250	0	(250)
Use of money and property	0	0	0	0	0	0
TOTAL	142,600	543	(141,957)	309,690	36,040	(273,650)
Land Survey Revolving Fund						
Document tax - land survey fee	421,073	134,717	(286,356)	692,804	451,995	(240,809)
Rental of government land	4,568	3,368	(1,200)	13,568	8,903	(4,665)
Recording fee	36,963	27,309	(9,654)	107,418	81,009	(26,409)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,122	9,653	(4,270)	42,239	31,132	(11,107)
Subpoena fees	30	0	(30)	94	35	(59)
Use of money and property	0	0	0	0	0	0
TOTAL	476,756	178,248	(301,510)	856,123	573,074	(283,049)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	230,917	104,076	(126,841)	432,028	189,349	(242,679)
Registration fees - Labor share	108,107	44,604	(61,503)	206,583	81,150	(125,433)
Citation fee - non immigration temp worker	11,648	600	(11,048)	47,576	8,750	(40,828)
Use of money and property	0	10	10	0	18	18
TOTAL	348,672	148,288	(199,383)	686,188	277,287	(408,922)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Three Months Ended December 31, 2011

	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 \$600	0	0	0	20	60	40
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,825	7,455	(1,370)	25,401	21,682	(3,719)
Police blotter report \$1 1st page / .10each	5	0	(5)	23	60	37
Police clearance \$7 / \$1 copies	26,522	16,235	(10,287)	77,134	47,601	(29,533)
Filing record - security officer \$75	0	0	0	55	0	(55)
Firearm trainers \$500	500	0	(500)	1,000	500	(500)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,485	5,880	395	15,285	15,015	(270)
Non-concealed firearm ID / \$25	4,000	1,175	(2,825)	12,520	5,603	(6,917)
Concealed firearm ID / \$80	280	60	(220)	900	600	(300)
Fingerprinting fee \$20	1,700	1,760	60	5,180	3,947	(1,213)
Subpoena fee	30	0	(30)	77	78	1
Abstract criminal records \$15	1,290	885	(405)	4,320	3,120	(1,200)
Fine - unauthorized use uniform / \$500mx	20	0	(20)	40	0	(40)
Firearm ID late renewal fee \$5	225	0	(225)	400	175	(225)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	995	675	(320)	2,575	1,805	(770)
Witness fees \$35	105	0	(105)	105	0	(105)
Special event fee \$100	250	0	(250)	750	800	50
Use of money and property	0	0	0	0	0	0
TOTAL	60,232	34,128	(16,107)	148,768	101,046	(44,720)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	3,390	5,686	2,296	28,400	47,585	19,185
Use of money and property	0	0	0	0	0	0
TOTAL	3,390	5,686	2,296	28,400	47,585	19,185
Public Recreation Services Fund						
Park fees / park use permits	3,875	4,190	315	9,920	10,600	680
Park vendor permits	1,435	710	(725)	12,805	15,550	2,745
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	40	2,500	2,460	480	2,700	2,220
Pool and beach fees	2,322	3,377	1,055	4,941	4,953	12
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	538	2,182	1,644	2,262	3,754	1,492
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	690	180	(510)	1,183	925	(258)
Guerrero Stadium / Tiyan Fields	2,563	1,125	(1,438)	3,905	2,800	(1,105)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaeao	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	9	9
TOTAL	11,463	14,288	2,825	35,486	41,291	5,796
Public School Library Resources Fund						
School library resources fund	31,544	63,853	32,309	122,573	156,036	33,463
Use of money and property	0	62	62	0	175	175
TOTAL	31,544	63,915	32,371	122,573	156,211	33,638
Safe Streets Fund						
DOC - Safe streets fund	20,083	0	(20,083)	60,249	5,000	(52,249)
Use of money and property	0	0	0	0	1	1
TOTAL	20,083	0	(20,083)	60,249	5,001	(52,248)
Solid Waste Operations Fund						
Solid waste bid package fee	0	20	20	50	50	0
Fee - household collection	322,662	509,592	186,930	963,612	1,536,806	573,194
Fee - compact Ordot tipping fee \$4 cu yd	700,201	935,148	234,945	2,126,187	2,951,183	824,996
Fee - uncompact Ordot tipping fee \$4 cu yd	27,176	28,022	846	90,814	90,583	(231)
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Matoljoj transfer station	0	0	0	0	0	0
Use of money and property	0	69	69	0	193	193
TOTAL	1,050,039	1,472,848	422,810	3,180,663	4,678,816	1,398,152

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Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Social Revenue Funds
Three Months Ended December 31, 2011

	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	285,407	1,188	(284,219)	830,229	548,827	(283,402)
Use of money and property	0	0	0	0	0	0
TOTAL	285,407	1,188	(284,219)	830,229	548,827	(283,402)
Tax Collection Enhancement Fund						
Passport fees	29,307	56,008	26,701	109,111	134,108	24,995
Passport expedite fees	4,810	7,845	3,035	19,181	21,930	2,749
Passport expedite mail fees	368	938	570	4,111	4,439	328
Use of money and property	0	0	0	0	0	0
TOTAL	34,483	64,789	30,306	132,403	160,476	28,072
Territorial Education Facilities Fund						
R&T property taxes	1,280,243	1,338,598	58,353	1,838,302	1,670,360	(168,942)
Penalties and interest	56,889	15,142	(41,527)	137,547	52,791	(84,756)
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	25	25	0	30	30
TOTAL	1,336,912	1,361,763	14,861	1,974,069	1,723,181	(250,888)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,685,652	1,536,425	(149,227)	4,976,482	4,881,435	(95,047)
Use of money and property	0	0	0	0	15	15
TOTAL	1,685,652	1,536,425	(149,227)	4,976,482	4,881,449	(95,033)
Water Protection Fund						
Grading plan review fees	793	559	(234)	5,643	3,845	(1,798)
Clearing and grubbing permits	3,678	1,072	(2,606)	8,974	9,029	55
Stockpiling permits	1,617	272	(1,345)	2,219	1,178	(1,041)
Field citation violations	0	0	0	2,200	8,833	6,633
Use of money and property	0	0	0	0	0	0
TOTAL	6,088	1,903	(4,185)	19,036	22,885	3,850
Water Research and Development Fund						
Well drilling permit	1,350	0	(1,350)	4,982	2,604	(2,378)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,350	\$ 0	\$ (1,350)	\$ 4,982	\$ 2,604	\$ (2,378)

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 34 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.