



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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DEPUTY DIRECTOR

MAR 30 2012

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: 3/30/12
Time: 4:19 PM
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RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	Received by
DATE: 3/30/12	
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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 February 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,

[Signature]
JOHN A. RIOS

<i>Certification of Information Contained in Attachment A</i>
[Signature]
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: 3/30/12

Government of Guam
 FY 2012 Special Revenue Fund Tracking
 For the month ending February 29, 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 Actual	2,078,411	1,382,369	7,262,040	2,840,760
(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	19,949,669	18,246,470	18,166,984	22,887,904
(N)	Public Law 31-77	17,152,782	13,781,645	21,619,104	23,160,585
(O)	Overage/(Shortage) (M-N)	2,796,887	4,464,825	(3,452,120)	(272,681)

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
 February 28, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2012	February, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 500	\$ 0	\$ 500	\$ 500	\$ 0	\$ 500
Penalty - excess emission / \$1,000	8,814	19,905	(11,291)	15,256	23,255	(7,999)
Use of money and property	0	0	0	0	0	0
TOTAL	9,114	19,905	(10,791)	15,756	23,255	(7,499)
Chamorro Land Trust Operations Fund						
Land trust application fees	450	250	200	2,250	700	1,550
Commercial leases / license	89,731	74,737	14,993	468,806	311,208	157,397
Land trust lease	179	289	(90)	1,322	(2,160)	3,482
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	0	0	0	20,581	0	20,581
Use of money and property	32	0	32	150	0	150
TOTAL	90,392	75,256	15,136	492,908	309,748	183,160
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	0	0	0	24,280	11,570	12,710
Passenger inspection fee - Airport Authority	718,931	740,819	(21,888)	3,544,310	3,418,948	127,362
Cargo inspection fee - All	0	8,855	(8,855)	39,481	41,480	(1,999)
Port inspection fee - single <4000#	0	0	0	4,580	0	4,580
Port inspection fee - single >4000#	45,000	14,410	30,590	397,177	75,925	321,252
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#	2,800	0	2,800	20,840	0	20,840
Air inspection fee - single >100#	5,100	10,325	(5,225)	47,079	82,450	(15,371)
Revenue - other payments	5	0	5	24	0	24
Use of money and property	64	13	50	140	94	46
TOTAL	771,900	774,222	(2,322)	4,078,062	3,608,472	469,590
DPW Building and Design Fund						
Building inspection fee	28,142	41,568	(15,424)	142,373	219,740	(77,367)
Use of money and property	0	0	0	0	0	0
TOTAL	28,142	41,568	(15,424)	142,373	219,740	(77,367)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	142,040	227,295	(85,255)	767,852	677,765	90,086
Use of money and property	0	0	0	0	0	0
TOTAL	142,040	227,295	(85,255)	767,852	677,765	90,086
Environmental Health Fund						
Health permits - business	4,745	8,033	(288)	39,718	26,505	13,211
PH registration and penalty	0	0	0	820	200	620
De-rating inspection and certificates	0	0	0	0	500	(500)
Health certificates	19,515	19,427	388	101,271	97,972	3,299
Administrative penalties	400	0	400	400	1,060	(660)
Use of money and property	0	0	0	0	0	0
TOTAL	24,960	24,460	500	142,207	126,237	15,970
Fire, Life & Medical Emergency Fund						
Transport / standby fees	580	140	440	3,163	2,898	485
Fire prevention fees	3,285	4,474	(1,189)	21,076	22,338	(1,261)
Other fees	14	28	(14)	70	141	(71)
Ambulance service	0	(282)	282	21	0	21
Fire citations	0	0	0	0	0	0
TOTAL	3,879	4,360	(481)	24,329	26,178	(848)
Guam Contractors License Board Fund						
Contractors fees	12,261	8,995	3,266	70,701	71,188	(487)
Use of money and property	2	0	2	13	0	13
TOTAL	12,263	8,995	3,268	70,714	71,188	(474)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2012	February, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	4	0	4	4	0	4
Use of money and property	0	0	0	0	0	0
TOTAL	4	0	4	4	0	4
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	195,152	152,078	43,078	798,554	728,060	70,494
Diesel fuel tax	58,710	72,581	(13,881)	318,457	362,112	(43,656)
Other fuel tax	23,451	28,930	(5,479)	127,213	144,881	(17,448)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	407,805	402,840	5,184	1,981,871	2,068,872	(88,902)
Auto surcharge on other fuels	148,272	148,405	1,667	720,810	752,278	(31,665)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	833,390	802,843	30,747	3,944,804	4,063,982	(109,177)
Licenses and registrations	1,245,021	634,828	610,493	6,618,178	3,471,311	2,046,866
Use of money and property	0	13	(13)	150	77	72
TOTAL	2,078,411	1,437,184	641,227	9,483,130	7,525,370	1,937,759
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,733	6,631	102	33,434	33,748	(312)
Use of money and property	2	0	2	8	0	8
TOTAL	6,735	6,631	104	33,442	33,748	(304)
Healthy Futures Funds						
Cigarettes	1,689,711	1,191,477	478,235	6,410,988	3,542,390	2,868,597
Cigars	2,805	0	2,805	10,322	878	9,446
Others	88,435	30,548	57,887	218,043	170,458	47,587
Distilled spirit	55,974	33,490	22,484	245,481	225,625	19,836
Vinous beverages	43,898	23,813	20,285	141,788	115,227	29,582
Malted fermented beverages	332,212	58,898	275,315	845,908	652,538	193,372
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	4	(4)	1	7	(6)
TOTAL	2,193,035	1,336,029	857,006	7,872,509	4,707,116	3,165,393
Indirect Cost Fund						
Office of the Governor	0	0	0	0	8,038	(8,038)
Department of Revenue & Taxation	0	51,060	(51,060)	0	51,060	(51,060)
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	18,058	0	18,058	48,218	4,953	43,264
Dept of Public Health & Social Service	(10,532)	308,019	(318,552)	(8,293)	831,728	(840,021)
Guam Public Library System	0	0	0	1,030	0	1,030
Department of Youth Affairs	0	0	0	0	18,003	(18,003)
Dept of Mental Health & Substance Abuse	0	0	0	50,882	35,830	14,852
Dept of Labor	181	4,402	(4,241)	683	24,884	(24,021)
Dept of Parks & Recreation	0	28,257	(28,257)	0	30,831	(30,831)
Dept of Vocational Rehabilitation	17,798	0	17,798	17,798	0	17,798
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	23,484	381,738	(368,254)	110,097	811,116	(701,017)
Land Survey Revolving Fund						
Document tax - land survey fee	275,598	168,045	109,553	845,031	1,014,768	(169,735)
Rental of government land	3,289	2,768	501	14,939	15,503	(564)
Recording fee	42,980	24,868	18,092	152,178	143,568	8,608
Application fees	0	0	0	0	0	0
Certificates of document fees	10,211	10,108	103	51,864	48,919	2,765
Subpoena fees	0	0	0	35	35	0
Use of money and property	0	0	0	0	0	0
TOTAL	332,067	203,809	128,248	1,063,864	1,222,791	(158,927)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	64,592	124,092	(59,500)	283,339	648,083	(264,744)
Registration fees - Labor share	27,882	63,183	(25,501)	121,431	234,893	(113,462)
Citation fee - non immigration temp worker	4,750	1,700	3,050	22,825	22,133	892
Use of money and property	6	18	(10)	48	90	(42)
TOTAL	97,030	178,991	(81,962)	427,643	808,199	(377,556)

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Government Of Guam
 Combined Comparative Statement Of Revenue
 Special Revenue Funds
 February 28, 2012 & 2011

	ACTUAL Collection for this month			ACTUAL Collection for the Year-To-Date		
	February, 2012	February, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$600	0	0	0	680	600	80
Government of Guam ID / \$25	0	0	0	0	600	(600)
Traffic report copy fee / \$15	7,350	6,967	383	38,022	38,870	(2,848)
Police blotter report \$1 1st page / .10each	0	8	(8)	80	22	38
Police clearance \$7 / \$1 copies	17,236	17,657	(421)	83,033	115,519	(32,486)
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	9,040	3,965	5,075	30,655	24,435	6,220
Non-concealed firearm ID / \$25	9,025	2,400	6,625	17,453	17,525	(72)
Concealed firearm ID / \$60	1,080	0	1,080	2,160	1,020	1,140
Fingerprinting fee \$20	1,640	1,180	460	6,647	6,780	67
Subpoena fee	43	0	43	183	35	128
Abtract criminal records \$15	1,385	1,110	255	5,445	5,340	105
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee \$5	80	95	(15)	270	535	(265)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	805	455	350	3,360	3,185	175
Witness fees \$35	0	70	(70)	0	70	(70)
Special event fee \$100	0	2,750	(2,750)	900	3,000	(2,100)
Use of money and property	0	0	0	0	0	0
TOTAL	47,664	36,667	11,006	187,628	218,126	(30,698)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	20,935	19,900	1,035	77,390	87,092	(9,702)
Use of money and property	0	0	0	0	0	0
TOTAL	20,935	19,900	1,035	77,390	87,092	(9,702)
Public Recreation Services Fund						
Park fees / park use permits	3,240	2,895	545	17,130	16,825	(1,495)
Park vendor permits	310	2,795	(2,485)	16,125	7,790	6,335
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	6,100	4,575	1,525	8,800	10,055	(1,255)
Pool and beach fees	1,548	7,434	(5,886)	7,151	20,116	(12,965)
Recreational admin fees	0	0	0	0	500	(500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,118	1,238	(120)	7,352	6,553	799
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyen Tennis Center	370	2,310	(1,940)	2,900	3,338	(438)
Guerrero Stadium / Tiyen Fields	240	80	160	3,490	3,432	58
Tiyen 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	1	0	1	14	0	14
TOTAL	12,927	21,127	(6,200)	62,982	70,409	(7,427)
Public School Library Resources Fund						
School library resources fund	71,779	66,504	5,275	293,806	252,800	41,006
Use of money and property	57	12	46	296	103	193
TOTAL	71,836	66,516	6,321	294,102	252,903	41,199
Safe Streets Fund						
DOC - Safe streets fund	0	8,000	(8,000)	8,000	24,000	(16,000)
Use of money and property	0	0	0	1	0	1
TOTAL	0	8,000	(8,000)	8,001	24,000	(15,999)
Solid Waste Operations Fund						
Solid waste bid package fee	150	0	150	200	0	200
Fee - household collection	505,302	459,432	45,870	2,548,532	1,895,804	652,928
Fee - compact Ordot tipping fee \$4 cu yd	839,125	642,088	197,037	4,723,689	3,458,320	1,265,348
Fee - uncompact Ordot tipping fee \$4 cu yd	37,743	27,552	10,192	158,511	197,456	(40,944)
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 Malojoj transfer station	0	0	0	0	735	(735)
Use of money and property	49	118	(68)	368	641	(175)
TOTAL	1,382,370	1,129,190	253,180	7,429,278	5,656,496	1,873,782

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	February, 2012	February, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	125	290,684	(290,559)	547,039	1,489,874	(942,835)
Use of money and property	0	0	0	0	0	0
TOTAL	125	290,684	(290,559)	547,039	1,489,874	(942,835)
Tax Collection Enhancement Fund						
Passport fees	63,532	57,445	6,088	255,976	215,660	40,316
Passport expedite fees	8,247	9,080	(813)	37,831	37,141	690
Passport expedite mail fees	1,847	809	1,038	7,850	3,893	4,057
Use of money and property	0	0	0	0	0	0
TOTAL	73,626	67,313	6,313	301,756	256,693	45,063
Territorial Education Facilities Fund						
R&T property taxes	7,241,128	8,974,608	(1,733,481)	10,576,212	12,273,673	(1,697,461)
Penalties and interest	22,046	34,444	(12,398)	78,687	127,909	(49,222)
Real property tax bank fees	(1,242)	(0)	(1,242)	(1,242)	220	(1,462)
Bank deposit shortage / overage	0	0	(0)	0	0	(0)
Use of money and property	108	104	4	179	204	(25)
TOTAL	7,262,039	9,009,156	(1,747,117)	10,653,836	12,402,006	(1,748,171)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,840,760	2,416,006	424,754	10,380,548	9,343,172	1,037,377
Use of money and property	0	(0)	0	26	11	15
TOTAL	2,840,760	2,416,006	424,754	10,380,574	9,343,182	1,037,392
Water Protection Fund						
Grading plan review fees	539	175	365	4,013	7,781	(3,768)
Clearing and grubbing permits	4,897	778	4,120	15,175	5,161	10,014
Stockpiling permits	91	86	5	2,574	1,931	643
Field citation violations	2,250	0	2,250	11,083	0	11,083
Use of money and property	0	0	0	0	0	0
TOTAL	7,777	1,039	6,738	32,845	14,872	17,973
Water Research and Development Fund						
Well drilling permit	5,750	17,000	(11,250)	6,850	28,476	(21,626)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,750	\$ 17,000	\$ (11,250)	\$ 6,850	\$ 28,476	\$ (21,626)

Note:

1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 60 days after the 06/30 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
Five Months Ended February 28, 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 / \$8 per ton per year	\$ 0	\$ 500	\$ 500	\$ 0	\$ 500	\$ 500
Penalty - excess emission / \$1,000	21,805	8,814	(12,991)	26,989	15,258	(11,733)
Use of money and property	0	0	0	0	0	0
TOTAL	21,805	9,114	(21,805)	26,989	16,758	(20,347)
Chamorro Land Trust Operations Fund						
Land trust application fees	240	450	210	602	2,250	1,648
Commercial leases / license	71,847	89,731	17,884	287,418	468,606	171,188
Land trust leases	263	179	(84)	332	1,322	990
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	0	0	0	0	20,581	20,581
Use of money and property	0	32	32	0	150	150
TOTAL	72,350	90,392	18,042	288,382	492,908	194,668
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	0	0	0	18,713	24,280	7,567
Passenger inspection fee - Airport Authority	710,819	718,931	8,112	3,141,548	3,544,310	402,762
Cargo inspection fee - All	0	0	0	18,728	39,481	20,753
Port inspection fee - single <4000#	0	0	0	5,185	4,580	(585)
Port inspection fee - single >4000#	24,790	45,000	20,210	215,830	397,177	181,347
Port inspection fee - multi <4000#	0	0	0	0	75	75
Port inspection fee - multi >4000#	0	0	0	0	68	68
Air inspection fee - single <100#	2,100	2,800	700	14,850	20,840	5,990
Air inspection fee - single >100#	4,500	5,100	600	33,625	47,079	13,454
Revenue - other payments	0	5	5	0	24	24
Use of money and property	0	64	64	0	140	140
TOTAL	742,209	771,900	29,691	3,446,468	4,078,062	631,893
DPW Building and Design Fund						
Building inspection fee	42,679	26,142	(16,537)	225,305	142,373	(82,932)
Use of money and property	0	0	0	0	0	0
TOTAL	42,679	26,142	(42,679)	225,305	142,373	(109,074)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	222,336	142,040	(80,296)	852,970	787,852	114,882
Use of money and property	0	0	0	0	0	0
TOTAL	222,336	142,040	(222,336)	852,970	787,852	(27,158)
Environmental Health Fund						
Health permits - business	12,032	4,745	(7,287)	61,503	39,716	(21,787)
PH registration and penalty	0	0	0	1,800	820	(780)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	41,428	19,815	(21,613)	207,973	101,271	(106,702)
Administrative penalties	0	400	400	2,249	400	(1,849)
Use of money and property	0	0	0	0	0	0
TOTAL	53,460	24,960	(53,460)	273,325	142,207	(156,078)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,940	580	(1,360)	8,871	3,163	(5,708)
Fire prevention fees	4,474	3,285	(1,189)	24,410	21,078	(3,332)
Other fees	2,100	14	(2,086)	11,766	70	(11,696)
Ambulance service	41,580	0	(41,580)	204,478	21	(204,457)
Fire citations	0	0	0	0	0	0
TOTAL	50,094	3,879	(46,215)	249,525	24,328	(225,196)
Guam Contractors License Board Fund						
Contractors fees	11,722	12,281	559	84,823	70,701	(14,122)
Use of money and property	0	2	0	0	13	5
TOTAL	11,722	12,283	(11,722)	84,823	70,714	(28,378)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 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	4	4	0	4	4
Use of money and property	0	0	0	0	0	0
TOTAL	0	4	0	0	4	0
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	132,076	195,152	63,076	626,059	796,554	170,495
Diesel fuel tax	59,591	58,710	(881)	297,112	318,457	21,345
Other fuel tax	18,930	23,451	4,521	84,862	127,213	32,551
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	377,640	407,805	30,165	1,943,971	1,981,971	38,100
Auto surcharge on other fuels	136,330	148,272	11,942	701,901	720,610	18,709
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	724,567	833,390	108,823	3,663,605	3,944,804	281,199
Licenses and registrations	809,528	1,248,021	638,493	3,348,312	5,618,176	2,171,864
Use of money and property	0	0	0	0	150	150
TOTAL	1,334,096	2,078,411	744,316	7,009,917	9,483,130	2,483,213
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,714	6,733	19	34,158	33,434	(724)
Use of money and property	0	2	2	0	8	4
TOTAL	6,714	6,735	(6,712)	34,158	33,442	(7,453)
Healthy Futures Funds						
Cigarettes	1,224,687	1,869,711	445,024	4,316,361	6,410,988	2,094,605
Cigars	0	2,805	2,805	6,833	10,322	3,489
Others	63,758	86,435	24,677	188,566	218,043	29,477
Distilled spirit	68,701	55,974	(10,727)	263,675	245,481	(18,214)
Vinous beverages	56,823	43,898	(12,925)	183,277	141,788	(21,489)
Malted fermented beverages	90,107	332,212	242,105	698,736	845,908	247,172
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	1	1
TOTAL	1,602,076	2,193,036	(1,602,078)	6,537,486	7,872,609	142,008
Indirect Cost Fund						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	52,060	0	(52,060)	52,060	0	(52,060)
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	420	16,058	15,638	42,560	48,218	5,658
Dept of Public Health & Social Service	310,500	(10,532)	(321,032)	639,360	(6,293)	(647,653)
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	0	0	0	89,460	50,682	(38,778)
Dept of Labor	4,620	181	(4,439)	7,480	863	(6,617)
Dept of Parks & Recreation	28,800	0	(28,800)	28,800	0	(28,800)
Dept of Vocational Rehabilitation	0	17,798	17,798	0	17,798	17,798
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	250	0	(250)
TOTAL	396,400	23,484	(372,916)	861,810	110,097	(771,713)
Land Survey Revolving Fund						
Document tax - land survey fee	186,046	275,598	89,552	1,114,766	845,031	(269,737)
Rental of government land	3,968	3,269	(699)	21,504	14,939	(6,565)
Recording fee	30,978	42,980	12,002	174,019	152,178	(21,843)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,107	10,211	(3,896)	68,816	51,684	(17,233)
Subpoena fees	30	0	(30)	154	35	(119)
Use of money and property	0	0	0	0	0	0
TOTAL	235,129	332,057	96,928	1,379,361	1,063,864	(316,497)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	154,092	64,592	(89,500)	698,082	283,339	(414,743)
Registration fees - Labor share	73,182	27,882	(45,300)	334,892	121,431	(213,461)
Citation fee - non immigration temp worker	11,248	4,750	(6,498)	69,874	22,925	(47,049)
Use of money and property	0	6	6	0	48	48
TOTAL	238,522	97,030	(141,492)	1,102,848	427,643	(675,205)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 2012

	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	1,220	680	(560)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic report copy fee / \$15	7,487	7,350	(117)	41,370	38,022	(5,348)
Police blotter report \$1 1st page / .10each	18	0	(18)	61	60	9
Police clearance \$7 / \$1 copies	18,257	17,238	(1,021)	118,519	83,033	(35,486)
Filing record - security officer \$75	0	0	0	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	4,265	9,040	4,775	25,935	30,855	4,720
Non-concealed firearm ID / \$25	2,700	9,025	6,325	19,025	17,453	(1,572)
Concealed firearm ID / \$80	220	1,080	860	1,840	2,160	320
Fingerprinting fee \$20	1,580	1,640	60	8,780	8,847	(1,933)
Subpoena fee	12	43	31	101	163	62
Abstract criminal records \$15	1,410	1,365	(45)	7,020	5,445	(1,575)
Fine - unauthorized use uniform / \$500mx	20	0	(20)	80	0	(80)
Firearm ID late renewal fee \$5	195	80	(115)	855	270	(585)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	675	805	130	4,185	3,360	(825)
Witness fees \$35	105	0	(105)	210	0	(210)
Special event fee \$100	2,850	0	(2,850)	3,800	900	(2,900)
Use of money and property	0	0	0	0	0	0
TOTAL	39,774	47,864	7,890	233,901	187,528	(46,374)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	12,550	20,938	8,388	50,342	77,390	27,048
Use of money and property	0	0	0	0	0	0
TOTAL	12,550	20,938	8,388	50,342	77,390	27,048
Public Recreation Services Fund						
Park fees / park use permits	3,195	3,240	45	17,226	17,130	(95)
Park vendor permits	3,045	310	(2,735)	16,180	16,125	(55)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	4,774	6,100	1,326	10,454	8,800	(1,654)
Pool and beach fees	7,534	1,548	(5,986)	15,615	7,151	(8,464)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,338	1,118	(220)	6,753	7,352	599
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyen Tennis Center	2,410	370	(2,040)	5,839	2,900	(2,939)
Guerrero Stadium / Tiyen Fields	80	240	160	4,433	3,490	(943)
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypocapo	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	1	1	0	14	14
TOTAL	22,376	12,927	(9,449)	76,499	82,962	(13,537)
Public School Library Resources Fund						
School library resources fund	63,632	71,779	8,247	237,937	293,808	55,869
Use of money and property	0	57	57	0	298	298
TOTAL	63,632	71,836	8,304	237,937	294,102	56,168
Safe Streets Fund						
DOC - Safe streets fund	20,083	0	(20,083)	100,416	8,000	(92,415)
Use of money and property	0	0	0	0	1	1
TOTAL	20,083	0	(20,083)	100,416	8,001	(92,414)
Solid Waste Operations Fund						
Solid waste bid package fee	0	150	150	60	200	150
Fee - household collection	455,432	505,302	49,870	1,975,804	2,548,532	572,928
Fee - compact Ordot tipping fee \$4 cu yd	636,088	839,125	203,037	3,338,319	4,723,869	1,385,350
Fee - uncompact Ordot tipping fee \$4 cu yd	27,018	37,743	10,725	144,732	158,611	11,779
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	49	49	0	368	368
TOTAL	1,118,538	1,382,370	263,832	5,458,705	7,429,278	1,970,573

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Five Months Ended February 28, 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	278,417	125	(278,292)	1,428,539	547,039	(881,500)
Use of money and property	0	0	0	0	0	0
TOTAL	278,417	125	(278,292)	1,428,539	547,039	(881,500)
Tax Collection Enhancement Fund						
Passport fees	57,244	63,532	6,288	213,160	255,976	42,816
Passport expedite fees	8,860	8,247	(613)	35,841	37,831	2,190
Passport expedite mail fees	770	1,847	1,077	5,702	7,950	2,248
Use of money and property	0	0	0	0	0	0
TOTAL	66,874	73,626	6,752	254,503	301,756	47,253
Territorial Education Facilities Fund						
R&T property taxes	9,104,610	7,241,128	(1,863,482)	12,923,674	10,576,212	(2,347,462)
Penalties and interest	58,693	22,048	(36,647)	249,153	78,687	(170,466)
Real property tax bank fees	0	(1,242)	(1,242)	220	(1,242)	(1,462)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	108	108	0	179	179
TOTAL	9,163,303	7,262,039	(1,901,264)	13,173,047	10,663,836	(2,509,212)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,439,522	2,840,760	401,238	9,460,757	10,380,548	919,791
Use of money and property	0	0	0	0	26	26
TOTAL	2,439,522	2,840,760	401,238	9,460,757	10,380,574	919,817
Water Protection Fund						
Grading plan review fees	776	539	(237)	7,282	4,013	(3,269)
Clearing and grubbing permits	2,877	4,897	2,020	15,101	15,176	74
Stockpiling permits	228	91	(137)	4,499	2,574	(1,925)
Field citation violations	0	2,260	2,260	2,200	11,083	6,883
Use of money and property	0	0	0	0	0	0
TOTAL	3,881	7,777	3,896	29,082	32,846	3,763
Water Research and Development Fund						
Well drilling permit	17,441	5,750	(11,691)	30,681	8,850	(23,831)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 17,441	\$ 5,750	\$ (11,691)	\$ 30,681	\$ 8,850	\$ (23,831)

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 O&SO closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.