



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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DEPUTY DIRECTOR

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	<u>8/17/12</u>
TIME:	<u>4:20 pm</u>
BY:	<u>Harris Carbon</u>

AUG 17 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	<u>8/17/12</u>
Time	<u>4:15 pm</u>
Received by	<u>[Signature]</u>

Dear Speaker Won Pat:

Attached is the special revenue fund tracking report for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), and the Territorial Education Facilities Fund for Fiscal Year 2012 for the month ending June 30, 2012 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The Department of Administration has noted that there are pending adjustments to the Street Light Fund (SLF) and the Guam Highway Fund (GHF). The tracking of revenues for these funds will be inaccurate until such time as all adjustments are made. As such, the tracking report for the SLF and GHF will not be available for transmittal at this time.

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 8/17/12

Government of Guam
FY 2012 Special Revenue Fund Tracking
For the month ending June 30, 2012
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Month		<i>Solid Waste Operations</i> 416	<i>Territorial Education Facilities</i> 205	<i>Tourist Attraction</i> 206
FY2012 (Oct 11-Sept 12)				
(A) October	Actual	1,371,086	158,988	1,813,320
(B) November	Actual	1,734,880	212,430	1,531,697
(C) December	Actual	1,472,849	1,352,955	1,644,152
(D) January	Actual	1,468,034	1,672,658	2,703,700
(E) February	Actual	1,382,369	8,858,306	2,697,705
(F) March	Actual	1,432,406	948,116	2,292,835
(G) April	Actual	1,386,345	5,121,667	2,424,746
(H) May	Actual	1,438,053	964,260	1,710,488
(I) June	Actual	1,449,093	631,912	1,737,014
(J) July	Forecast	1,621,977	384,468	1,376,675
(K) August	Forecast	1,820,748	331,056	1,861,229
(L) September	Forecast	1,747,995	167,077	2,597,619
(M) Tracking FY2012		18,325,836	20,803,892	24,391,180
(N) Public Law 31-77		13,781,645	21,619,104	23,160,585
(O) Overage/(Shortage)	(M-N)	4,544,191	(815,212)	1,230,595

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.

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 June 30, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2012	June, 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	\$ 500	\$ 0	\$ 500
Penalty - excess emission / \$1,000	200	82,781	(82,581)	165,687	173,406	(7,719)
Use of money and property	0	0	0	0	0	0
TOTAL	200	82,781	(82,581)	166,187	173,406	(7,219)
Chamorro Land Trust Operations Fund						
Land trust application fees	400	400	0	3,600	1,850	1,750
Commercial leases / license	43,533	35,956	7,577	751,071	512,662	238,409
Land trust lease	717	242	475	3,010	(1,392)	4,402
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	23,959	0	23,959	44,540	0	44,540
Use of money and property	52	0	52	339	0	339
TOTAL	68,682	38,598	32,084	802,560	513,120	289,440
Corrections Revolving Fund						
DOC revolving fund	82,350	0	82,350	584,100	185,925	398,175
Use of money and property	0	0	0	0	0	0
TOTAL	82,350	0	82,350	584,100	185,925	398,175
Custom, Agric and Quarantine inspection Fund						
Customs overtime services	47,518	0	47,518	84,000	0	84,000
Passenger inspection fee - All	0	0	0	0	5	(5)
Passenger inspection fee - Port Authority	2,290	0	2,290	55,680	62,980	(7,300)
Passenger inspection fee - Airport Authority	584,624	527,969	56,655	6,121,850	5,608,362	513,487
Cargo inspection fee - All	15,868	6,226	7,642	98,599	66,824	31,774
Port inspection fee - single <4000#	630	19,100	(18,470)	6,960	154,590	(145,630)
Port inspection fee - single >4000#	78,586	0	78,586	786,951	0	786,951
Port inspection fee - multi <4000#	0	0	0	75	0	75
Port inspection fee - multi >4000#	0	0	0	122	0	122
Air inspection fee - single <100#	2,935	0	2,935	37,530	0	37,530
Air inspection fee - single >100#	6,372	10,225	(3,853)	95,413	109,175	(13,762)
Revenue - other payments	3	0	3	50	0	50
Use of money and property	134	6	128	574	141	433
TOTAL	738,961	565,527	173,434	7,289,803	6,002,078	1,287,726
DPW Building and Design Fund						
Building inspection fee	59,816	46,768	13,048	581,476	394,375	187,101
Use of money and property	0	0	0	0	0	0
TOTAL	59,816	46,768	13,048	581,476	394,375	187,101
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	136,586	137,800	(1,214)	1,362,722	1,228,061	134,661
Use of money and property	0	0	0	0	0	0
TOTAL	136,586	137,800	(1,214)	1,362,722	1,228,061	134,661
Environmental Health Fund						
Health permits - business	453,925	319,959	133,966	510,507	356,220	154,287
PH registration and penalty	2,650	0	2,650	6,200	400	5,800
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	23,618	21,680	2,138	189,098	179,598	9,500
Administrative penalties	800	0	800	1,900	1,060	840
Use of money and property	0	0	0	0	0	0
TOTAL	481,193	341,639	139,554	707,704	537,778	169,926
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	7	(7)	5,360	6,519	(1,159)
Fire prevention fees	10,275	8,898	1,377	56,215	43,821	12,394
Other fees	7	7	0	119	225	(106)
Ambulance service	2,729	0	2,729	5,991	289	5,702
Fire citations	0	0	0	0	1,200	(1,200)
TOTAL	13,011	8,912	4,098	67,685	52,054	15,631
Guam Contractors License Board Fund						
Contractors fees	420,290	440,634	(20,344)	637,388	660,554	(23,166)
Use of money and property	4	0	4	27	0	27
TOTAL	420,294	440,634	(20,340)	637,415	660,554	(23,139)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 June 30, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2012	June, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	103,740	(103,740)	328,330	385,462	(57,131)
Use of money and property	0	0	0	0	0	0
TOTAL	0	103,740	(103,740)	328,330	385,462	(57,131)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,348	6,046	(1,698)	62,149	63,010	(861)
Use of money and property	2	0	2	17	0	17
TOTAL	8,350	6,046	(1,696)	62,166	63,010	(844)
Healthy Futures Funds						
Cigarettes	(59,270)	844,244	(903,514)	7,797,419	6,222,164	1,575,255
Cigars	1,232	0	1,232	16,668	1,142	15,526
Others	26,438	37,562	(11,124)	338,029	316,294	21,735
Distilled spirit	55,558	24,182	31,376	449,663	315,140	134,523
Vinous beverages	14,711	24,731	(10,020)	256,950	202,435	54,515
Malted fermented beverages	31,476	136,219	(104,743)	1,438,709	1,287,923	150,785
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	2	6	(6)
TOTAL	70,146	1,066,938	(996,792)	10,297,439	6,345,106	1,952,333
Indirect Cost Fund						
Office of the Governor	0	160,977	(160,977)	758	173,625	(173,067)
Department of Revenue and Taxation	0	0	0	0	51,060	(51,060)
Bureau Statistics and Plans	40,472	0	40,472	40,472	0	40,472
Department of Law	0	0	0	0	9,985	(9,985)
Agency of Human Resources Development	0	0	0	0	6,649	(6,649)
Department of Agriculture	0	15,546	(15,546)	48,216	39,604	8,613
Dept of Public Health & Social Service	187,050	378,717	(189,667)	295,036	1,122,670	(827,635)
Guam Public Library System	1,429	0	1,429	2,459	3,921	(1,482)
Department of Youth Affairs	0	0	0	0	16,003	(16,003)
Dept of Mental Health & Substance Abuse	0	0	0	52,664	35,830	16,834
Dept of Labor	0	0	0	64,550	28,851	37,699
Dept of Parks & Recreation	0	0	0	0	30,831	(30,831)
Dept of Vocational Rehabilitation	0	0	0	17,798	0	17,798
Guan Energy Office	0	0	0	0	7,560	(7,560)
Council of Arts & Humanities	0	0	0	0	33,052	(33,052)
Use of money and property	0	0	(0)	1	6	(5)
TOTAL	228,951	553,241	(324,290)	521,954	1,558,047	(1,036,093)
Land Survey Revolving Fund						
Document tax - land survey fee	114,061	113,469	593	1,447,171	1,559,575	(112,404)
Rental of government land	2,768	2,768	0	25,908	26,973	(1,065)
Recording fee	30,437	29,265	1,172	274,700	266,148	8,552
Application fees	0	0	0	0	0	0
Certificates of document fees	11,230	12,350	(1,120)	94,584	97,537	(2,953)
Subpoena fees	0	35	(35)	70	105	(35)
Use of money and property	0	0	0	0	0	0
TOTAL	158,496	157,886	610	1,842,433	1,950,338	(107,905)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	55,252	121,691	(66,439)	574,304	670,292	(295,989)
Registration fees - Labor share	23,679	52,153	(28,474)	246,130	372,982	(126,852)
Citation fee - non immigration temp worker	6,750	1,250	5,500	73,725	28,933	44,792
Use of money and property	14	14	(0)	160	145	15
TOTAL	85,895	175,107	(89,413)	894,319	1,272,353	(378,035)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 June 30, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2012	June, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$600	8,400	7,800	600	9,060	6,400	660
Government of Guam ID / \$25	0	0	0	0	600	(600)
Traffic report copy fee / \$15	6,645	6,220	425	62,386	66,922	(4,536)
Police blotter report \$1 1st page / .10each	0	23	(23)	64	64	(0)
Police clearance \$7 / \$1 copies	21,951	20,720	1,231	153,288	203,787	(50,499)
Filing record - security officer \$75	0	0	0	0	82	(82)
Firearm trainers \$500	0	0	0	1,460	1,014	446
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	8,440	3,600	4,840	56,860	43,840	13,220
Non-concealed firearm ID / \$25	3,975	6,250	(2,275)	36,768	33,047	3,721
Concealed firearm ID / \$60	240	540	(300)	3,180	2,640	540
Fingerprinting fee \$20	1,700	2,320	(620)	13,227	13,800	(573)
Subpoena fee	0	0	0	233	36	196
Abstract criminal records \$15	1,515	1,485	30	11,810	10,800	810
Police clearance additional copies	814	0	614	814	0	614
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	(20)
Firearm ID late renewal fee \$5	100	160	(60)	585	970	(385)
Certified copy of records \$10	0	0	0	10	0	10
Firearm inspection fee \$5	830	370	460	6,175	5,255	920
Witness fees \$35	0	0	0	0	175	(175)
Special event fee \$100	0	3,200	(3,200)	1,000	13,400	(12,400)
Use of money and property	0	0	0	0	0	0
TOTAL	54,410	52,688	1,722	356,520	404,653	(48,133)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	15,005	22,015	(7,010)	261,927	289,922	(27,995)
Use of money and property	0	0	0	0	0	0
TOTAL	15,005	22,015	(7,010)	261,927	289,922	(27,995)
Public Recreation Services Fund						
Park fees / park use permits	4,180	3,105	1,075	32,050	31,090	960
Park vendor permits	160	7,830	(7,670)	16,835	17,120	(185)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	13,000	10,220	2,780
Pool and beach fees	4,106	4,869	(763)	20,933	37,155	(16,222)
Recreational admIn fees	500	0	500	500	500	0
Youth Center fees	0	335	(335)	165	335	(170)
Guam Sports Complex	348	182	166	11,883	10,258	1,625
Paseo Recreational Center	0	0	0	118	426	(310)
Hagatna / Tiyan Tennis Center	1,053	120	933	5,391	4,478	913
Guerrero Stadium / Tiyan Fields	50	114	(64)	5,832	6,103	(2,271)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	95	0	95
Recreational water use plan	0	0	0	0	0	0
Use of money and property	2	0	2	23	0	23
TOTAL	10,400	18,555	(8,155)	108,922	119,684	(12,763)
Public School Library Resources Fund						
School library resources fund	96,448	75,446	21,003	631,749	545,944	85,805
Use of money and property	73	32	41	605	187	418
TOTAL	96,521	75,478	21,043	632,354	546,131	86,223
Safe Streets Fund						
DOC - Safe streets fund	48,000	0	48,000	56,000	56,000	0
Use of money and property	0	0	0	2	0	2
TOTAL	48,000	0	48,000	58,002	56,000	2
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	288,636	0	288,636
Solid waste bid package fee	0	0	0	245	20	225
Fee - household collection	496,270	409,426	86,844	4,555,170	3,532,992	1,022,178
Fee - compact Ordof tipping fee \$4 cu yd	920,199	591,594	328,604	8,239,506	6,060,659	2,178,847
Fee - uncompact Ordof tipping fee \$4 cu yd	32,564	33,279	(715)	320,555	335,534	(14,979)
Fee - uncompact Agat transfer station	0	0	0	0	532	(532)
Fee - uncompact Dededo transfer station	0	0	0	0	2,306	(2,306)
Fee - uncompact Malojloj transfer station	0	0	0	0	735	(735)
Interest from settlement Lagu	0	0	0	18,430	0	18,430
Use of money and property	60	86	(27)	679	940	(261)
TOTAL	1,449,093	1,034,386	414,706	13,423,222	9,933,721	3,489,501

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 June 30, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2012	June, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Tax Collection Enhancement Fund						
Passport fees	80,664	62,156	18,508	544,957	462,386	82,571
Passport expedite fees	15,785	13,290	2,495	88,793	83,559	3,234
Passport expedite mail fees	1,687	1,181	506	15,631	7,790	7,841
Use of money and property	0	0	0	0	0	0
TOTAL	98,135	76,627	21,509	647,380	553,734	93,646
Territorial Education Facilities Fund						
R&T property taxes	592,406	479,031	113,375	19,679,996	18,673,407	1,006,589
Penalties and interest	39,346	59,124	(19,779)	237,483	292,374	(54,892)
Real property tax bank fees	0	16	(16)	(1,192)	(1,525)	332
Bank deposit shortage / overage	0	0	0	0	0	(0)
Use of money and property	160	8	152	1,299	411	888
TOTAL	631,911	538,179	93,732	19,917,585	18,964,688	852,917
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,737,014	1,554,242	182,772	18,555,811	18,777,272	1,778,339
Use of money and property	0	19	(19)	51	41	10
TOTAL	1,737,014	1,554,261	182,753	18,555,863	18,777,314	1,778,349
Water Protection Fund						
Grading plan review fees	196	179	18	6,879	10,290	(3,411)
Clearing and grubbing permits	2,125	3,161	(1,036)	33,015	19,413	13,603
Stockpiling permits	27	215	(188)	10,061	3,014	7,047
Field citation violations	875	0	875	47,898	59	47,836
Use of money and property	0	0	0	0	0	0
TOTAL	3,223	3,555	(332)	97,850	32,775	65,075
Water Research and Development Fund						
Well drilling permit	1,800	6,500	(4,700)	8,900	71,172	(62,272)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 1,800	\$ 6,500	\$ (4,700)	\$ 8,900	\$ 71,172	\$ (62,272)

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 06/30 closing.

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 30, 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	\$ 500	\$ 500	\$ 0
Penalty - excess emission / \$1,000	86,781	200	(86,581)	184,820	165,687	(18,933)
Use of money and property	0	0	0	0	0	0
TOTAL	86,781	200	(86,581)	185,120	166,187	(18,933)
Chamorro Land Trust Operations Fund						
Land trust application fees	250	400	150	1,446	3,600	2,154
Commercial leases / license	33,206	43,533	10,327	487,710	751,071	263,361
Land trust lease	236	717	481	932	3,010	2,078
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	0	23,959	23,959	0	44,540	44,540
Use of money and property	0	52	52	0	339	339
TOTAL	33,692	68,662	34,970	490,088	802,560	312,472
Corrections Revolving Fund						
DOC revolving fund	0	82,350	82,350	784,624	584,100	(200,524)
Use of money and property	0	0	0	0	0	0
TOTAL	0	82,350	82,350	784,624	584,100	(200,524)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	47,516	47,516	0	84,000	84,000
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	2,290	2,290	41,546	55,680	14,134
Passenger inspection fee - Airport Authority	497,969	584,624	86,655	5,216,793	6,121,850	903,057
Cargo inspection fee - All	8,226	15,868	7,642	33,114	98,599	65,485
Port inspection fee - single <4000#	300	630	330	27,453	6,960	(18,493)
Port inspection fee - single >4000#	22,228	78,586	56,360	293,491	786,951	493,460
Port inspection fee - multi <4000#	0	0	0	0	75	75
Port inspection fee - multi >4000#	0	0	0	0	122	122
Air inspection fee - single <100#	0	2,935	2,935	22,670	37,530	14,860
Air inspection fee - single >100#	4,800	6,372	1,572	66,575	95,413	28,838
Revenue - other payments	0	3	3	0	50	50
Use of money and property	0	134	134	0	574	574
TOTAL	533,521	738,961	205,440	5,703,642	7,289,803	1,586,161
DPW Building and Design Fund						
Building inspection fee	47,881	59,816	11,935	404,392	581,478	177,084
Use of money and property	0	0	0	0	0	0
TOTAL	47,881	59,816	11,935	404,392	581,478	177,084
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	132,841	136,586	3,745	1,183,430	1,362,722	179,292
Use of money and property	0	0	0	0	0	0
TOTAL	132,841	136,586	3,745	1,183,430	1,362,722	179,292
Environmental Health Fund						
Health permits - business	344,958	453,925	108,967	437,218	510,507	73,289
PH registration and penalty	2,550	2,650	100	4,950	6,200	1,250
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	23,130	23,818	688	356,650	189,098	(167,553)
Administrative penalties	500	800	300	3,649	1,900	(1,749)
Use of money and property	0	0	0	0	0	0
TOTAL	371,138	481,193	110,055	802,467	707,704	(94,763)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	0	0	14,758	5,360	(9,398)
Fire prevention fees	10,276	10,275	(3)	47,275	56,215	8,940
Other fees	2,016	7	(2,009)	20,605	119	(20,486)
Ambulance service	41,280	2,729	(38,551)	368,905	5,991	(362,914)
Fire citations	0	0	0	1,200	0	(1,200)
TOTAL	53,574	13,011	(40,563)	452,743	67,685	(385,058)
Guam Contractors License Board Fund						
Contractors fees	443,360	420,290	(23,070)	685,097	637,388	(47,709)
Use of money and property	0	4	4	0	27	27
TOTAL	443,360	420,294	(23,066)	685,097	637,415	(47,682)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 30, 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	101,241	0	(101,241)	375,356	328,330	(47,026)
Use of money and property	0	0	0	0	0	0
TOTAL	101,241	0	(101,241)	375,356	328,330	(47,026)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,129	6,348	(1,781)	63,754	62,149	(1,605)
Use of money and property	0	2	2	0	17	17
TOTAL	8,129	6,350	(1,779)	63,754	62,166	(1,588)
Healthy Futures Funds						
Cigarettes	877,454	(59,270)	(936,724)	7,100,797	7,797,419	696,622
Cigars	0	1,232	1,232	49,654	18,668	(32,986)
Others	70,772	28,438	(44,334)	418,154	338,029	(80,125)
Distilled spirit	57,392	55,558	(1,834)	482,890	449,663	(33,227)
Vinous beverages	57,941	14,711	(43,230)	363,464	256,950	(106,514)
Malted fermented beverages	169,429	31,476	(137,953)	1,424,964	1,438,709	13,745
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	2	2
TOTAL	1,232,988	70,148	(1,162,842)	9,839,923	10,297,439	457,516
Indirect Cost Fund						
Office of the Governor	117,000	0	(117,000)	124,850	759	(124,092)
Department of Revenue & Taxation	0	0	0	36,060	0	(36,060)
Bureau Statistics and Plans	45,000	40,472	(4,528)	45,000	40,472	(4,528)
Department of Law	0	0	0	10,200	0	(10,200)
Agency of Human Resources Development	0	0	0	6,800	0	(6,800)
Department of Agriculture	13,600	0	(13,600)	91,410	48,218	(43,192)
Dept of Public Health & Social Service	380,500	187,050	(193,450)	1,132,670	295,036	(837,634)
Guam Public Library System	2,000	1,429	(571)	7,240	2,459	(4,781)
Department of Youth Affairs	0	0	0	10,420	0	(10,420)
Dept of Mental Health & Substance Abuse	0	0	0	91,520	52,664	(38,856)
Dept of Labor	0	0	0	46,420	64,550	18,130
Dept of Parks & Recreation	0	0	0	0	0	0
Dept of Vocational Rehabilitation	0	0	0	28,800	17,798	(11,002)
Guan Energy Office	0	0	0	7,800	0	(7,800)
Council of Arts & Humanities	0	0	0	3,310	0	(3,310)
Use of money and property	0	0	0	0	1	1
TOTAL	558,100	228,951	(329,149)	1,842,500	521,954	(1,120,546)
Land Survey Revolving Fund						
Document tax - land survey fee	133,469	114,061	(19,408)	1,756,479	1,447,171	(309,308)
Rental of government land	3,968	2,768	(1,200)	35,706	25,908	(9,798)
Recording fee	35,355	30,437	(4,918)	314,590	274,700	(39,890)
Application fees	0	0	0	0	0	0
Certificates of document fees	16,350	11,230	(5,120)	125,132	94,584	(30,549)
Subpoena fees	34	0	(34)	221	70	(151)
Use of money and property	0	0	0	0	0	0
TOTAL	188,178	158,496	(30,682)	2,232,128	1,842,433	(389,695)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	151,691	55,252	(96,439)	1,130,291	574,304	(555,987)
Registration fees - Labor share	72,153	23,679	(48,474)	542,992	246,130	(296,862)
Citation fee - non immigration temp worker	10,788	6,750	(4,038)	134,856	73,725	(61,131)
Use of money and property	0	14	14	0	180	180
TOTAL	234,632	85,695	(148,938)	1,808,139	894,319	(913,820)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 30, 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	9,000	8,400	(600)	10,220	9,060	(1,160)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic blotter copy fee / \$15	6,720	8,645	(75)	71,240	62,386	(8,854)
Police blotter report \$1 1st page / .10each	23	0	(23)	95	64	(31)
Police clearance \$7 / \$1 copies	21,320	21,951	631	207,287	153,288	(53,999)
Filing record - security officer \$75	75	0	(75)	280	0	(280)
Firearm trainers \$500	0	0	0	2,000	1,460	(540)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	8,900	8,440	(460)	54,390	56,860	2,470
Non-concealed firearm ID / \$25	4,550	3,975	(575)	37,947	36,768	(1,179)
Concealed firearm ID / \$60	640	240	(400)	3,780	3,180	(600)
Fingerprinting fee \$20	2,720	1,700	(1,020)	17,450	13,227	(4,223)
Subpoena fee	12	0	(12)	168	233	65
Abstract criminal records \$15	1,786	1,515	(271)	13,631	11,610	(2,021)
Police clearance additional copies	0	614	614	0	614	614
Fine - unauthorized use uniform / \$500mx	0	0	0	80	0	(80)
Firearm ID late renewal fee \$5	260	100	(160)	1,570	585	(985)
Certified copy of records \$10	0	0	0	0	10	10
Firearm inspection fee \$5	590	830	240	7,240	6,175	(1,065)
Witness fees \$35	0	0	0	280	0	(280)
Special event fee \$100	300	0	(300)	6,450	1,000	(5,450)
Use of money and property	0	0	0	0	0	0
TOTAL	58,896	54,410	(2,488)	434,108	358,520	(77,588)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	14,665	15,005	340	223,752	261,927	38,175
Use of money and property	0	0	0	0	0	0
TOTAL	14,665	15,005	340	223,752	261,927	38,175
Public Recreation Services Fund						
Park fees / park use permits	4,605	4,180	(425)	32,690	32,050	(640)
Park vendor permits	8,080	160	(5,920)	22,997	18,935	(6,062)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	40	0	(40)	14,574	13,000	(1,574)
Pool and beach fees	4,969	4,108	(863)	31,055	20,933	(10,122)
Recreational admin fees	0	500	500	0	500	500
Youth Center fees	335	0	(335)	335	165	(170)
Guam Sports Complex	282	348	66	10,858	11,883	1,025
Paseo Recreational Center	0	0	0	0	118	116
Hagatna / Tiyan Tennis Center	1,220	1,053	(167)	8,597	5,391	(3,206)
Guerrero Stadium / Tiyan Fields	113	50	(63)	9,310	5,832	(3,478)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	95	95
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	2	2	0	23	23
TOTAL	17,844	10,400	(7,244)	130,416	106,922	(23,494)
Public School Library Resources Fund						
School library resources fund	72,473	96,448	23,975	519,189	631,749	112,560
Use of money and property	0	73	73	0	605	605
TOTAL	72,473	96,521	24,048	519,189	632,354	113,165
Safe Streets Fund						
DOC - Safe streets fund	20,084	48,000	27,916	180,748	56,000	(124,748)
Use of money and property	0	0	0	0	2	2
TOTAL	20,084	48,000	27,916	180,748	58,002	(124,746)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	288,636	288,636
Solid waste bid package fee	0	0	0	190	245	55
Fee - household collection	405,428	496,270	90,844	3,597,052	4,555,170	958,118
Fee - compact Ordot tipping fee \$4 cu yd	585,594	920,199	334,605	5,918,458	8,239,506	2,323,048
Fee - uncompact Ordot tipping fee \$4 cu yd	32,745	32,564	(181)	260,671	320,555	59,884
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Maiojoj transfer station	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	0	18,430	18,430
Use of money and property	0	60	60	0	679	679
TOTAL	1,023,765	1,449,093	425,328	9,774,371	13,423,222	3,648,851

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine Months Ended June 30, 2012

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Tax Collection Enhancement Fund						
Passport fees	61,956	80,664	18,708	459,088	544,957	85,869
Passport expedite fees	13,090	15,785	2,695	80,459	86,793	6,334
Passport expedite mail fees	1,142	1,687	545	10,245	15,631	5,386
Use of money and property	0	0	0	0	0	0
TOTAL	76,188	96,135	21,947	549,792	647,380	97,588
Territorial Education Facilities Fund						
R&T property taxes	609,031	592,406	(16,625)	19,842,158	19,679,996	(162,162)
Penalties and interest	83,373	39,346	(44,027)	510,815	237,483	(273,132)
Real property tax bank fees	16	0	(16)	1,495	(1,192)	(2,687)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	160	160	0	1,299	1,299
TOTAL	692,420	631,911	(60,509)	20,354,268	19,917,585	(436,683)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,577,759	1,737,014	159,255	16,988,926	18,555,611	1,566,685
Use of money and property	0	0	0	0	51	51
TOTAL	1,577,759	1,737,014	159,255	16,988,926	18,555,663	1,566,737
Water Protection Fund						
Grading plan review fees	279	196	(83)	11,013	6,879	(4,134)
Clearing and grubbing permits	2,061	2,125	64	33,743	33,015	(728)
Stockpiling permits	57	27	(30)	6,417	10,061	3,644
Field citation violations	400	675	475	3,580	47,696	44,316
Use of money and property	0	0	0	0	0	0
TOTAL	2,797	3,223	426	54,753	97,850	43,097
Water Research and Development Fund						
Well drilling permit	6,941	1,800	(5,141)	75,152	8,900	(66,252)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,941	\$ 1,800	\$ (5,141)	\$ 75,152	\$ 8,900	\$ (66,252)

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 06/30 closing.