



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

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 6/29/12
Time 2:59 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 May 31, 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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
DATE: <u>29 June 2012</u>
TIME: <u>4:00 pm</u>
BY: <u>Chile</u>

Office of the Vice Speaker
Benjamin JF Cruz

Rec. By [Signature] Date 6/29/12
Lysa

Government of Guam
 FY 2012 Special Revenue Fund Tracking
 For the month ending May 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	2,114,087	1,472,849	1,352,955	1,644,152
(D)	January	Actual	2,392,762	1,468,034	1,672,658	2,703,700
(E)	February	Actual	1,978,932	1,382,369	8,858,306	2,697,705
(F)	March	Actual	2,038,258	1,432,406	948,116	2,292,835
(G)	April	Actual	2,080,555	1,386,345	5,139,802	2,424,746
(H)	May	Actual	1,999,816	1,438,053	963,902	1,697,421
(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		21,820,306	18,206,050	20,652,043	24,091,013
(N)	Public Law 31-77		17,152,782	13,781,645	21,619,104	23,160,585
(O)	Overage/(Shortage)	(M-N)	4,667,524	4,424,405	(967,061)	930,428

Footnote:

/1 The Department of Administration's Special Revenue Funds report for the month of April show account updates.

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.

DRAFT

Government Of Guam
Actual Revenues Compared to Prompted Adopted Revenues
Social Revenue Funds
Seven Months Ended April 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	\$ 500	\$ 500	\$ 0
Penalty - excess emission / \$1,000	612	8,614	6,002	94,307	83,182	(11,145)
Use of money and property	0	0	0	0	0	0
TOTAL	612	8,614	6,002	94,807	83,662	(11,145)
Chamorro Land Trust Operations Fund						
Land trust application fees	180	1,980	1,780	1,102	4,610	3,808
Commercial leases / license	29,330	91,155	61,825	396,175	654,858	258,681
Land trust lease	133	334	201	624	2,153	1,529
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	45	45	0	233	233
TOTAL	29,643	93,493	63,850	397,901	662,433	284,832
Corrections Revolving Fund						
DOC revolving fund	0	195,525	195,525	765,925	373,500	(392,425)
Use of money and property	0	0	0	0	0	0
TOTAL	0	195,525	195,525	765,925	373,500	(392,425)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	15,623	22,520	6,897	38,786	53,390	14,604
Passenger inspection fee - Airport Authority	438,929	506,504	67,575	4,261,129	5,000,359	739,230
Cargo inspection fee - All	1,920	14,498	12,678	20,648	53,979	33,331
Port inspection fee - single <4000#	728	755	27	8,083	7,590	(493)
Port inspection fee - single >4000#	19,880	88,573	68,693	259,365	821,410	382,045
Port inspection fee - multi <4000#	0	0	0	0	78	78
Port inspection fee - multi >4000#	0	0	0	0	122	122
Air inspection fee - single <100#	3,525	3,535	10	22,670	31,700	9,030
Air inspection fee - single >100#	8,100	9,330	1,230	61,775	82,000	20,225
Revenue - other payments	0	7	7	0	48	48
Use of money and property	0	68	68	0	300	300
TOTAL	488,708	646,790	157,085	4,672,466	5,860,970	1,178,514
DPW Building and Design Fund						
Building inspection fee	53,609	312,407	258,798	311,784	496,566	164,781
Use of money and property	0	0	0	0	0	0
TOTAL	53,609	312,407	262,242	311,784	496,566	188,225
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	175,359	180,080	4,721	921,492	1,088,440	166,948
Use of money and property	0	0	0	0	0	0
TOTAL	175,359	180,080	4,721	921,492	1,088,440	166,948
Environmental Health Fund						
Health permits - business	10,363	4,786	(5,577)	61,964	49,749	(32,215)
PH registration and penalty	0	740	740	2,100	1,560	(540)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	40,180	21,271	(18,869)	292,575	143,994	(148,582)
Administrative penalties	0	0	0	3,149	400	(2,749)
Use of money and property	0	0	0	0	0	0
TOTAL	50,523	26,797	(23,726)	379,788	196,702	(184,066)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,996	177	(1,819)	12,847	4,277	(8,570)
Fire prevention fees	2,282	5,219	2,937	31,888	26,441	(3,447)
Other fees	2,380	14	(2,366)	16,233	98	(16,135)
Ambulance service	41,280	1,422	(39,858)	286,338	1,845	(284,693)
Fire citations	0	0	0	1,200	0	(1,200)
TOTAL	47,938	6,832	(41,106)	348,506	34,461	(314,046)
Guam Contractors License Board Fund						
Contractors fees	51,232	23,627	(27,605)	154,914	119,418	(35,496)
Use of money and property	0	3	3	0	18	18
TOTAL	51,232	23,630	(27,602)	154,914	119,437	(35,477)

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Seven Months Ended April 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	59,821	61,829	2,008	274,115	284,500	(9,615)
Use of money and property	0	0	0	0	0	0
TOTAL	59,821	61,829	2,008	274,115	284,500	(9,615)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	142,821	184,916	42,095	978,672	1,151,511	172,839
Diesel fuel tax	61,644	119,851	58,207	397,110	486,667	89,557
Other fuel tax	19,828	47,902	28,074	130,427	194,427	64,000
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	404,155	363,046	(41,109)	2,644,294	2,674,266	29,992
Auto surcharge on other fuels	145,967	131,990	(13,977)	956,515	972,315	15,800
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	774,415	847,706	73,290	6,107,018	5,478,206	372,187
Licenses and registrations	693,168	1,232,824	539,689	4,862,168	8,102,532	3,240,364
Use of money and property	0	28	28	0	237	237
TOTAL	1,467,580	2,080,558	612,976	9,989,186	13,581,974	3,612,788
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,476	6,307	831	48,463	49,059	596
Use of money and property	0	2	2	0	12	12
TOTAL	7,476	6,309	833	48,463	49,071	608
Healthy Futures Funds						
Cigarettes	328,832	111,631	(217,201)	5,552,843	7,398,318	1,645,475
Cigars	0	0	0	49,123	13,160	(35,963)
Others	71,176	37,226	(33,952)	275,350	281,869	6,519
Distilled spirit	57,448	43,560	(13,888)	366,017	345,775	(20,242)
Vinous beverages	45,022	43,877	(1,145)	242,968	216,370	(26,598)
Malted fermented beverages	203,150	168,559	(36,591)	1,028,646	1,177,081	150,435
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	1	1
TOTAL	705,630	402,863	(416,391)	7,612,947	9,432,674	1,807,013
Indirect Cost Fund						
Office of the Governor	7,100	0	(7,100)	7,850	758	(7,092)
Department of Revenue & Taxation	0	0	0	38,060	0	(38,060)
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	17,650	0	(17,650)	78,210	46,218	(27,992)
Dept of Public Health & Social Service	75,200	47,975	(27,225)	741,310	66,488	(674,822)
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	91,520	52,664	(38,656)
Dept of Labor	0	26,711	26,711	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)
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	3,310	0	(3,310)
Use of money and property	0	0	0	0	1	1
TOTAL	99,950	74,686	(25,264)	1,053,320	251,606	(801,816)
Land Survey Revolving Fund						
Document tax - land survey fee	127,810	148,138	20,528	1,402,127	1,212,133	(189,994)
Rental of government land	3,968	2,768	(1,200)	27,370	20,373	(6,997)
Recording fee	35,089	29,466	(5,603)	244,850	216,438	(28,412)
Application fees	0	0	0	0	0	0
Certificates of document fees	16,582	10,637	(5,745)	91,962	72,973	(18,989)
Subpoena fees	30	0	(30)	154	35	(119)
Use of money and property	0	0	0	0	0	0
TOTAL	183,279	191,228	7,949	1,766,463	1,521,962	(244,511)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	70,925	58,240	(12,685)	909,387	450,423	(458,964)
Registration fees - Labor share	37,539	24,960	(12,579)	434,023	183,645	(250,378)
Citation fee - non immigration temp worker	10,498	0	(10,498)	112,020	56,875	(55,145)
Use of money and property	0	34	34	0	101	101
TOTAL	118,962	83,234	(36,728)	1,465,430	691,044	(764,386)

DRAFT

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Social Revenue Funds
Seven Months Ended April 31, 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	660	(560)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic report copy fee / \$15	6,829	6,204	(625)	57,037	48,871	(8,166)
Police blotter report \$1 1st page / .10each	10	3	(7)	57	84	7
Police clearance \$7 / \$1 copies	18,006	14,916	(3,089)	163,903	116,584	(47,319)
Filing record - security officer \$75	0	0	0	205	0	(205)
Firearm trainers \$500	0	0	0	1,500	1,460	(40)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	3,340	5,730	2,390	40,025	43,300	3,275
Non-concealed firearm ID / \$25	2,085	4,430	2,345	28,540	28,168	(372)
Concealed firearm ID / \$60	280	240	(40)	2,680	2,700	20
Fingerprinting fee \$20	2,120	1,400	(720)	13,050	9,967	(3,083)
Subpoena fee	12	35	23	145	233	88
Abstract criminal records \$15	1,880	1,290	(390)	10,615	8,175	(2,440)
Fine - unauthorized use uniform / \$500mx	0	0	0	60	0	(60)
Firearm ID late renewal fee \$5	165	45	(140)	1,165	415	(750)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	550	650	100	5,795	4,615	(980)
Witness fees \$35	105	0	(105)	210	0	(210)
Special event fee \$100	2,200	0	(2,200)	3,150	900	(2,250)
Use of money and property	0	0	0	0	0	0
TOTAL	37,402	34,948	(2,457)	329,357	266,312	(83,045)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	53,270	75,920	22,650	183,577	225,526	41,948
Use of money and property	0	0	0	0	0	0
TOTAL	63,270	76,920	22,650	183,577	225,526	41,948
Public Recreation Services Fund						
Perk fees / park use permits	3,520	3,580	60	24,550	24,565	15
Park vendor permits	202	320	118	16,707	16,770	63
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	315	1,300	985	14,494	11,800	(2,694)
Pool and beach fees	4,280	4,140	(140)	22,046	13,288	(8,762)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	165	165	0	165	165
Guam Sports Complex	647	465	(182)	6,647	10,070	1,423
Paseo Recreational Center	0	0	0	0	0	0
Hagatne / Tiyen Tennis Center	100	743	643	8,497	3,823	(2,674)
Guerrero Stadium / Tiyen Fields	3,294	225	(3,069)	8,147	4,595	(3,552)
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopeo	0	95	95	0	95	95
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	2	2	0	17	17
TOTAL	12,356	11,066	(1,303)	101,090	86,188	(15,904)
Public School Library Resources Fund						
School library resources fund	66,410	84,920	18,510	379,684	457,605	77,921
Use of money and property	0	95	95	0	457	457
TOTAL	66,410	85,015	18,606	379,684	458,062	78,378
Safe Streets Fund						
DOC - Safe streets fund	20,083	0	(20,083)	140,581	8,000	(132,581)
Use of money and property	0	0	0	0	1	1
TOTAL	20,083	0	(20,083)	140,581	8,001	(132,580)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	12,986	12,986	0	286,636	286,636
Solid waste bid package fee	0	0	0	190	245	55
Fee - household collection	405,306	505,950	100,644	2,788,721	3,556,920	772,199
Fee - compact Ordof tipping fee \$4 cu yd	662,277	621,364	(159,087)	4,675,834	6,431,802	1,755,968
Fee - uncompact Ordof tipping fee \$4 cu yd	29,747	39,955	10,208	200,974	237,483	36,509
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
Interest from settlement Lagu	0	6,036	6,036	0	18,430	18,430
Use of money and property	0	54	54	0	581	581
TOTAL	1,097,330	1,386,346	289,016	7,663,719	10,636,076	2,672,367

DRAFT

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Seven Months Ended April 30, 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	278,819	2,845	(275,774)	2,055,744	549,885	(1,505,859)
Use of money and property	0	0	0	0	0	0
TOTAL	278,819	2,845	(275,774)	2,055,744	549,885	(1,505,859)
Tax Collection Enhancement Fund						
Passport fees	59,134	75,101	15,967	340,385	400,230	59,845
Passport expedite fees	9,850	9,819	(31)	54,511	57,375	2,864
Passport expedite mail fees	845	2,029	1,184	8,292	11,815	3,523
Use of money and property	0	0	0	0	0	0
TOTAL	69,829	86,949	17,120	403,188	469,420	66,232
Territorial Education Facilities Fund						
R&T property taxes	4,341,190	5,092,855	751,665	18,704,408	18,199,008	(505,400)
Penalties and interest	56,828	44,983	(11,665)	370,183	139,318	(230,865)
Real property tax bank fees	9	1,822	1,813	1,479	580	(699)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	182	182	0	847	847
TOTAL	4,397,827	6,139,802	741,976	19,076,070	18,339,550	(736,520)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,085,611	2,424,740	339,129	13,874,820	15,108,114	1,233,294
Use of money and property	0	5	5	0	47	47
TOTAL	2,085,611	2,424,745	339,135	13,874,820	15,108,162	1,233,342
Water Protection Fund						
Grading plan review fees	535	1,825	1,290	7,948	6,214	(1,734)
Clearing and grubbing permits	4,558	7,572	3,016	22,921	28,841	3,920
Stockpiling permits	1,227	6,808	5,581	5,909	9,981	4,072
Field citation violations	60	11,910	11,850	3,180	33,821	30,641
Use of money and property	0	0	0	0	0	0
TOTAL	6,379	26,115	21,736	39,958	78,867	38,899
Water Research and Development Fund						
Well drilling permit	2,741	0	(2,741)	37,809	6,850	(30,759)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,741	\$ 0	\$ (2,741)	\$ 37,809	\$ 6,850	\$ (30,759)

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 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.

Combined Comparative Statement Of Revenue
Special Revenue Funds
April 30, 2012 & 2011

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2012	April, 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	8,614	232	8,382	83,162	88,393	(5,231)
Use of money and property	0	0	0	0	0	0
TOTAL	8,614	232	8,382	83,662	88,393	(4,731)
Chamorro Land Trust Operations Fund						
Land trust application fees	1,960	300	1,660	4,610	1,350	3,260
Commercial leases / license	91,155	32,110	59,045	654,656	415,515	239,341
Land trust lease	334	139	195	2,153	(1,756)	3,909
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	45	0	45	233	0	233
TOTAL	93,493	32,549	60,944	682,433	416,109	267,324
Corrections Revolving Fund						
DOC revolving fund	195,525	0	195,525	373,500	185,925	187,676
Use of money and property	0	0	0	0	0	0
TOTAL	195,525	0	195,525	373,500	185,925	187,676
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	5	(5)
Passenger inspection fee - Port Authority	22,520	19,000	3,520	53,390	60,220	(6,830)
Passenger inspection fee - Airport Authority	506,504	468,929	37,575	5,000,359	4,590,899	409,660
Cargo inspection fee - All	14,498	2,948	11,850	53,979	54,358	(379)
Port inspection fee - single <4000#	755	114,420	(113,665)	7,590	114,420	(106,830)
Port inspection fee - single >4000#	88,573	(92,540)	181,113	621,410	0	621,410
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#	3,535	0	3,535	31,700	0	31,700
Air inspection fee - single >100#	9,330	11,625	(2,295)	82,000	87,050	(5,050)
Revenue - other payments	7	0	7	46	0	46
Use of money and property	68	22	46	300	125	175
TOTAL	645,790	624,104	121,686	6,650,970	4,908,677	944,093
DPW Building and Design Fund						
Building inspection fee	312,407	52,497	259,910	496,585	303,993	192,571
Use of money and property	0	0	0	0	0	0
TOTAL	312,407	52,497	259,910	496,585	303,993	192,571
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	180,080	180,316	(236)	1,088,440	956,206	132,235
Use of money and property	0	0	0	0	0	0
TOTAL	180,080	180,316	(236)	1,088,440	956,206	132,235
Environmental Health Fund						
Health permits - business	4,786	3,363	1,423	49,749	32,965	16,783
PH registration and penalty	740	0	740	1,560	200	1,360
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	21,271	18,181	3,110	143,994	138,974	5,020
Administrative penalties	0	0	0	400	1,060	(660)
Use of money and property	0	0	0	0	0	0
TOTAL	26,797	21,624	5,273	196,702	173,699	22,003
Fire, Life & Medical Emergency Fund						
Transport / standby fees	177	1,998	(1,819)	4,277	5,674	(1,397)
Fire prevention fees	5,219	2,282	2,937	28,441	29,814	(1,374)
Other fees	14	7	7	98	182	(84)
Ambulance service	1,422	0	1,422	1,645	282	1,364
Fire citations	0	0	0	0	1,200	(1,200)
TOTAL	6,832	4,286	2,547	34,461	37,132	(2,671)
Guam Contractors License Board Fund						
Contractors fees	23,827	48,505	(24,678)	119,416	135,825	(16,407)
Use of money and property	3	0	3	18	0	18
TOTAL	23,830	48,505	(24,675)	119,434	135,825	(16,391)

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2012	April, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	61,829	59,927	1,902	264,500	281,721	(17,221)
Use of money and property	0	0	0	0	0	0
TOTAL	61,829	59,927	1,902	264,500	281,721	(17,221)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	184,916	162,821	22,095	1,151,511	1,024,114	127,397
Diesel fuel tax	119,851	74,844	45,208	486,687	501,670	(15,003)
Other fuel tax	47,902	29,828	18,074	194,427	200,426	(5,999)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	363,046	429,155	(66,109)	2,674,286	2,880,095	(205,809)
Auto surcharge on other fuels	131,990	158,042	(24,052)	972,315	1,047,240	(74,926)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	847,706	852,490	(4,785)	6,479,206	6,863,644	(174,339)
Licenses and registrations	1,232,824	718,166	614,658	8,102,632	5,037,167	3,065,366
Use of money and property	26	16	11	237	109	128
TOTAL	2,080,558	1,670,669	609,889	13,681,974	10,690,820	2,991,154
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,307	7,393	914	49,059	47,885	1,174
Use of money and property	2	0	2	12	0	12
TOTAL	8,309	7,393	916	49,071	47,885	1,186
Healthy Futures Funds						
Cigarettes	111,631	295,621	(183,990)	7,398,318	4,740,630	2,657,688
Cigars	0	0	0	13,160	876	12,284
Others	37,226	37,968	(742)	261,869	239,910	41,959
Distilled spirit	43,560	24,238	19,322	345,775	264,687	81,088
Vinous beverages	43,877	11,812	32,064	218,370	148,359	68,012
Malted fermented beverages	166,559	169,940	(3,381)	1,177,081	956,026	221,055
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	1	6	(7)
TOTAL	402,853	639,580	(136,727)	9,432,674	6,360,496	3,062,079
Indirect Cost Fund						
Office of the Governor	0	6,812	(6,812)	758	12,848	(12,090)
Department of Revenue & Taxation	0	0	0	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	0	17,328	(17,328)	48,216	23,036	25,182
Dept of Public Health & Social Service	47,975	74,525	(26,550)	66,488	735,622	(669,134)
Guam Public Library System	0	0	0	1,030	0	1,030
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	26,711	0	26,711	64,550	26,851	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
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	33,052	(33,052)
Use of money and property	0	0	0	1	6	(5)
TOTAL	74,686	98,666	(23,980)	261,606	976,122	(723,616)
Land Survey Revolving Fund						
Document tax - land survey fee	148,136	107,810	40,526	1,212,133	1,245,224	(33,091)
Rental of government land	2,768	2,768	0	20,373	21,038	(665)
Recording fee	29,486	28,999	488	216,438	208,589	7,849
Application fees	0	0	0	0	0	0
Certificates of document fees	10,837	12,584	(1,747)	72,973	72,368	606
Subpoena fees	0	0	0	35	35	0
Use of money and property	0	0	0	0	0	0
TOTAL	191,228	161,959	39,269	1,621,962	1,647,263	(26,302)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	58,240	40,925	17,315	450,423	709,388	(258,965)
Registration fees - Labor share	24,960	17,539	7,421	183,645	304,024	(120,379)
Citation fee - non immigration temp worker	0	950	(950)	56,675	25,183	31,692
Use of money and property	34	15	19	101	126	(25)
TOTAL	83,234	69,429	23,806	691,044	1,038,721	(347,677)

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2012	April, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$600	0	0	0	680	800	80
Government of Guam ID / \$25	0	0	0	0	600	(600)
Traffic report copy fee / \$15	6,204	8,329	(125)	48,871	53,719	(4,848)
Police blotter report \$1 1st page / .10each	3	0	3	84	26	36
Police clearance \$7 / \$1 copies	14,918	17,406	(2,488)	116,584	181,803	(45,019)
Filing record - security officer \$75	0	0	0	0	82	(82)
Firearm trainers \$500	0	0	0	1,460	514	946
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,730	3,040	2,690	43,300	34,875	6,425
Non-concealed firearm ID / \$25	4,430	1,785	2,645	28,168	22,240	5,928
Concealed firearm ID / \$60	240	180	60	2,700	1,740	960
Fingerprinting fee \$20	1,400	1,720	(320)	9,967	10,200	(233)
Subpoena fee	35	0	35	233	35	198
Abstract criminal records \$15	1,290	1,380	(90)	8,175	8,385	(210)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	(20)
Firearm ID late renewal fee \$5	45	85	(40)	415	765	(350)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	650	330	320	4,816	4,250	565
Witness fees \$35	0	70	(70)	0	140	(140)
Special event fee \$100	0	2,100	(2,100)	900	7,300	(6,400)
Use of money and property	0	0	0	0	0	0
TOTAL	34,946	34,426	620	268,312	307,094	(40,782)
Prof Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	75,920	60,820	15,300	225,525	235,047	(9,522)
Use of money and property	0	0	0	0	0	0
TOTAL	75,920	60,820	15,300	225,525	235,047	(9,522)
Public Recreation Services Fund						
Park fees / park use permits	3,580	3,020	560	24,565	24,950	(385)
Park vendor permits	320	0	320	18,770	9,290	7,480
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	1,300	15	1,285	11,600	10,220	1,580
Pool and beach fees	4,140	4,180	(40)	13,286	28,349	(15,063)
Recreational admin fees	0	0	0	0	500	(500)
Youth Center fees	185	0	185	185	0	185
Guam Sports Complex	485	547	(62)	10,070	8,247	1,824
Paseo Recreational Center	0	0	0	0	428	(428)
Hagatna / Tiyan Tennis Center	743	0	743	3,823	3,578	244
Guerrero Stadium / Tiyan Fields	225	3,294	(3,069)	4,595	8,939	(2,344)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	95	0	95	95	0	95
Recreational water use plan	0	0	0	0	0	0
Use of money and property	2	0	2	17	0	17
TOTAL	11,056	11,056	(1)	86,166	92,496	(7,312)
Public School Library Resources Fund						
School library resource fund	84,920	69,384	15,537	457,805	400,494	57,111
Use of money and property	95	17	78	457	130	327
TOTAL	85,015	69,401	15,616	458,062	400,624	57,438
Safe Streets Fund						
DOC - Safe streets fund	0	8,000	(8,000)	8,000	58,000	(48,000)
Use of money and property	0	0	0	1	0	1
TOTAL	0	8,000	(8,000)	8,001	58,000	(47,999)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	12,988	0	12,988	288,636	0	288,636
Solid waste bid package fee	0	0	0	245	0	245
Fee - household collection	505,950	409,306	96,644	3,558,920	2,714,661	844,259
Fee - compact Ordof tipping fee \$4 cu yd	821,364	668,277	153,088	6,431,802	4,808,035	1,623,768
Fee - uncompact Ordof tipping fee \$4 cu yd	39,955	30,281	9,674	237,483	274,768	(37,285)
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)
Interest from settlement Lagu	6,036	0	6,036	18,430	0	18,430
Use of money and property	54	96	(42)	561	788	(207)
TOTAL	1,386,348	1,107,960	278,388	10,636,076	7,801,806	2,734,269

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April, 2012	April, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	2,845	290,885	(288,040)	549,985	2,141,813	(1,591,728)
Use of money and property	0	0	0	0	0	0
TOTAL	2,845	290,885	(288,040)	549,985	2,141,813	(1,591,728)
Tax Collection Enhancement Fund						
Passport fees	75,101	59,334	15,768	400,230	343,284	56,947
Passport expedite fees	9,819	10,050	(231)	57,375	57,211	165
Passport expedite mail fees	2,029	884	1,145	11,815	5,760	6,055
Use of money and property	0	0	0	0	0	0
TOTAL	86,949	70,268	16,682	469,420	406,254	63,166
Territorial Education Facilities Fund						
R&T property taxes	5,092,855	4,211,190	881,665	18,199,006	17,795,658	403,348
Penalties and interest	44,983	32,379	12,584	139,318	200,440	(61,121)
Real property tax bank fees	1,822	5	1,817	590	(1,316)	1,895
Bank deposit shortage / overage	0	0	0	0	0	(0)
Use of money and property	162	93	70	647	368	281
TOTAL	5,139,802	4,243,668	896,138	18,339,560	17,995,148	344,402
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,424,740	2,062,094	362,646	15,108,114	13,710,201	1,397,914
Use of money and property	5	0	5	47	11	37
TOTAL	2,424,745	2,062,094	362,651	15,108,162	13,710,211	1,397,950
Water Protection Fund						
Grading plan review fees	1,825	293	1,532	6,214	8,575	(2,360)
Clearing and grubbing permits	7,572	2,608	4,965	26,841	6,841	18,000
Stockpiling permits	6,808	577	6,231	9,981	2,589	7,391
Field citation violations	11,910	59	11,851	33,821	59	33,761
Use of money and property	0	0	0	0	0	0
TOTAL	28,115	3,537	24,578	76,857	20,064	56,793
Water Research and Development Fund						
Well drilling permit	0	2,300	(2,300)	6,850	34,522	(27,672)
Use of money and property	0	0	0	0	0	0
TOTAL	0	2,300	(2,300)	6,850	34,522	(27,672)

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 90 days after the CSO closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2012	May, 2011	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	\$ 500	\$ 0	\$ 500
Penalty - excess emission / \$1,000	82,325	2,232	80,093	165,487	90,625	74,862
Use of money and property	0	0	0	0	0	0
TOTAL	82,325	2,232	80,093	165,987	90,625	75,362
Chamorro Land Trust Operations Fund						
Land trust application fees	150	100	50	4,760	1,450	3,310
Commercial leases / license	58,731	61,191	(2,459)	713,587	478,708	236,882
Land trust lease	90	122	(32)	2,243	(1,634)	3,677
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-63	0	0	0	20,581	0	20,581
Use of money and property	54	0	54	287	0	287
TOTAL	59,025	61,413	(2,387)	741,458	478,522	264,936
Corrections Revolving Fund						
DOC revolving fund	128,250	0	128,250	501,750	185,925	315,825
Use of money and property	0	0	0	0	0	0
TOTAL	128,250	0	128,250	501,750	185,925	315,825
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	36,481	0	36,481	36,481	0	36,481
Passenger inspection fee - All	0	0	0	0	5	(5)
Passenger inspection fee - Port Authority	0	2,760	(2,760)	53,390	62,980	(9,590)
Passenger inspection fee - Airport Authority	538,867	489,695	47,172	5,537,228	5,080,393	456,832
Cargo inspection fee - All	28,787	4,240	24,547	82,768	58,598	24,188
Port inspection fee - single <4000#	0	21,070	(21,070)	7,590	135,490	(127,900)
Port inspection fee - single >4000#	0	0	0	621,410	0	621,410
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#	0	0	0	31,700	0	31,700
Air inspection fee - single >100#	0	11,900	(11,900)	82,000	98,950	(16,950)
Revenue - other payments	1	0	1	47	0	47
Use of money and property	140	9	131	440	135	305
TOTAL	602,276	529,674	72,602	6,453,246	5,438,551	1,016,696
DPW Building and Design Fund						
Building inspection fee	24,774	43,614	(18,840)	521,338	347,607	173,731
Use of money and property	0	0	0	0	0	0
TOTAL	24,774	43,614	(18,840)	521,338	347,607	173,731
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	137,698	134,058	3,640	1,226,138	1,090,261	135,875
Use of money and property	0	0	0	0	0	0
TOTAL	137,698	134,058	3,640	1,226,138	1,090,261	135,875
Environmental Health Fund						
Health permits - business	6,833	3,298	3,537	56,582	38,262	20,320
PH registration and penalty	1,990	200	1,790	3,550	400	3,150
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	21,286	18,944	2,342	165,280	157,918	7,362
Administrative penalties	700	0	700	1,100	1,060	40
Use of money and property	0	0	0	0	0	0
TOTAL	30,809	22,440	8,369	226,512	198,140	30,372
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,083	838	245	5,360	6,512	(1,152)
Fire prevention fees	17,499	5,109	12,391	45,940	34,923	11,017
Other fees	14	58	(42)	112	216	(106)
Ambulance service	1,817	7	1,810	3,262	289	2,974
Fire citations	0	0	0	0	1,200	(1,200)
TOTAL	20,213	6,010	14,204	54,674	43,142	11,532

6/2/2012
DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2012	May, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Contractors License Board Fund						
Contractors fees	97,680	84,096	13,584	217,098	219,921	(2,822)
Use of money and property	5	0	5	23	0	23
TOTAL	97,685	84,096	13,589	217,121	219,921	(2,800)
Guam Environmental Trust Fund						
Insurance assessment fee	63,830	0	63,830	328,330	281,721	46,609
Use of money and property	0	0	0	0	0	0
TOTAL	63,830	0	63,830	328,330	281,721	46,609
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	171,889	111,929	59,960	1,323,400	1,138,043	185,357
Diesel fuel tax	50,119	55,638	(5,519)	536,787	567,308	(20,522)
Other fuel tax	20,011	22,224	(2,213)	214,438	222,650	(8,212)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	335,094	408,901	(71,806)	3,009,380	3,288,996	(277,616)
Auto surcharge on other fuels	121,826	147,947	(26,122)	1,094,140	1,195,167	(101,047)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	698,940	744,640	(48,700)	6,178,148	6,388,184	(220,036)
Licenses and registrations	1,300,863	729,947	570,906	9,403,385	5,767,114	3,636,271
Use of money and property	24	19	5	261	129	133
TOTAL	1,999,817	1,474,606	525,212	15,581,791	12,165,429	3,416,368
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,742	7,079	(337)	55,801	54,964	837
Use of money and property	3	0	3	15	0	15
TOTAL	6,745	7,079	(334)	55,816	54,964	852
Healthy Futures Funds						
Cigarettes	458,371	637,290	(178,919)	7,856,689	5,377,920	2,478,769
Cigars	2,278	268	2,010	15,436	1,142	14,294
Others	29,722	36,822	(9,100)	311,591	279,732	32,859
Distilled spirit	48,330	26,271	22,059	394,105	290,958	103,147
Vinous beverages	25,869	29,345	(3,476)	242,239	177,704	64,536
Malted fermented beverages	230,151	195,679	34,472	1,407,232	1,151,704	255,528
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	1	6	(5)
TOTAL	794,719	927,673	(132,954)	10,227,293	7,278,168	2,949,125
Indirect Cost Fund						
Office of the Governor	0	0	0	758	12,848	(12,090)
Department of Revenue & Taxation	0	0	0	0	51,060	(51,060)
Department of Law	0	0	0	0	8,985	(9,985)
Agency of Human Resources Development	0	6,649	(6,649)	0	6,649	(6,649)
Department of Agriculture	0	1,022	(1,022)	48,218	24,058	24,160
Dept of Public Health & Social Service	41,497	10,631	30,866	107,985	746,153	(638,168)
Guam Public Library System	0	3,921	(3,921)	1,030	3,921	(2,891)
Department of Youth Affairs	0	0	0	0	18,003	(18,003)
Dept of Mental Health & Substance Abuse	0	0	0	52,664	35,830	16,834
Dept of Labor	0	0	0	64,550	26,851	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
Guam Energy Office	0	7,560	(7,560)	0	7,580	(7,580)
Council of Arts & Humanities	0	0	0	0	33,052	(33,052)
Use of money and property	0	0	0	1	6	(5)
TOTAL	41,498	29,684	11,814	293,003	1,004,806	(711,803)
Land Survey Revolving Fund						
Document tax - land survey fee	120,978	200,883	(79,905)	1,333,110	1,448,107	(112,998)
Rental of government land	2,768	3,168	(400)	23,141	24,206	(1,065)
Recording fee	27,825	28,295	(470)	244,263	236,883	7,380
Application fees	0	0	0	0	0	0
Certificates of document fees	10,381	12,820	(2,439)	83,354	85,187	(1,834)
Subpoena fees	35	35	0	70	70	0
Use of money and property	0	0	0	0	0	0
TOTAL	161,986	245,199	(83,214)	1,683,937	1,792,452	(108,515)



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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2012	May, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	68,703	39,213	29,490	519,126	748,602	(229,476)
Registration fees - Labor share	38,838	18,808	22,032	222,483	320,829	(98,347)
Citation fee - non immigration temp worker	10,100	2,500	7,600	66,976	27,683	39,293
Use of money and property	45	5	40	148	132	16
TOTAL	117,686	58,525	59,162	608,730	1,097,246	(268,516)
Police Services Fund						
Annual gun business registration \$800	0	0	0	660	600	60
Government of Guam ID / \$25	0	0	0	0	600	(600)
Traffic report copy fee / \$15	8,670	8,983	(113)	55,741	60,702	(4,961)
Police blotter report \$1 1st page / .10each	0	15	(15)	64	41	23
Police clearance \$7 / \$1 copies	14,753	21,464	(6,711)	131,337	183,067	(51,730)
Filing record - security officer \$75	0	0	0	0	82	(82)
Firearm trainers \$500	0	500	(500)	1,460	1,014	446
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,120	5,165	(45)	48,420	40,040	8,380
Non-concealed firearm ID / \$25	4,625	4,657	68	32,793	26,797	5,996
Concealed firearm ID / \$80	240	360	(120)	2,940	2,100	840
Fingerprinting fee \$20	1,580	1,280	280	11,527	11,480	47
Subpoena fee	0	1	(1)	233	36	196
Abstract criminal records \$15	1,920	930	990	10,095	9,315	780
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	(20)
Firearm ID late renewal fee \$5	70	45	25	485	810	(325)
Certified copy of records \$10	10	0	10	10	0	10
Firearm inspection fee \$5	530	635	(105)	5,345	4,885	460
Witness fees \$35	0	35	(35)	0	175	(175)
Special event fee \$100	100	2,900	(2,800)	1,000	10,200	(9,200)
Use of money and property	0	0	0	0	0	0
TOTAL	35,798	44,670	(8,872)	302,110	361,964	(49,854)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	21,397	32,860	(11,463)	246,922	267,907	(20,985)
Use of money and property	0	0	0	0	0	0
TOTAL	21,397	32,860	(11,463)	246,922	267,907	(20,985)
Public Recreation Services Fund						
Park fees / park use permits	3,305	3,035	270	27,870	27,985	(115)
Park vendor permits	5	0	5	16,775	9,290	7,485
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	1,200	0	1,200	13,000	10,220	2,780
Pool and beach fees	3,541	3,937	(396)	16,827	32,286	(15,459)
Recreational admin fees	0	0	0	0	500	(500)
Youth Center fees	0	0	0	165	0	165
Guam Sports Complex	1,464	1,829	(365)	11,534	10,076	1,458
Paseo Recreational Center	116	0	116	116	426	(310)
Hagatna / Tyan Tennis Center	515	790	(265)	4,338	4,358	(21)
Guerrero Stadium / Tyan Fields	1,187	1,050	137	5,782	7,989	(2,207)
Tyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaoeco	0	0	0	95	0	95
Recreational water use plan	0	0	0	0	0	0
Use of money and property	3	0	3	20	0	20
TOTAL	11,336	10,631	705	96,522	103,130	(6,608)
Public School Library Resources Fund						
School library resources fund	77,896	70,005	7,892	535,301	470,499	64,803
Use of money and property	75	25	50	532	155	377
TOTAL	77,771	70,030	7,741	535,833	470,654	65,180
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	6,000	58,000	(46,000)
Use of money and property	0	0	0	1	0	1
TOTAL	0	0	0	6,001	58,000	(47,999)

DRAFT

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2012	May, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	288,836	0	288,836
Solid waste bid package fee	0	20	(20)	245	20	225
Fee - household collection	499,980	408,905	91,075	4,058,900	3,123,568	935,334
Fee - compact Ordot tipping fee \$4 cu yd	887,506	681,030	226,476	7,319,308	5,469,065	1,850,243
Fee - uncompact Ordot tipping fee \$4 cu yd	50,508	27,487	23,021	287,991	302,256	(14,264)
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 Majiñoj 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	59	85	(27)	620	654	(234)
TOTAL	1,438,063	1,097,527	340,536	11,974,129	8,899,338	3,074,791
Street Light Fund						
Abandoned vehicle fee - vehicle registration	42,677	298,447	(253,770)	592,562	2,438,060	(1,845,498)
Use of money and property	0	0	0	0	0	0
TOTAL	42,677	298,447	(253,770)	592,562	2,438,060	(1,845,498)
Tax Collection Enhancement Fund						
Passport fees	64,063	58,947	7,117	464,293	400,230	64,063
Passport expedite fees	13,633	13,058	575	71,008	70,269	740
Passport expedite mail fees	2,129	849	1,280	13,944	6,809	7,336
Use of money and property	0	0	0	0	0	0
TOTAL	79,825	70,854	8,972	549,245	477,108	72,138
Territorial Education Facilities Fund						
R&T property taxes	904,374	398,719	505,654	19,103,379	18,194,377	909,002
Penalties and Interest	58,985	32,810	26,175	198,304	233,250	(34,946)
Real property tax bank fees	50	(225)	275	630	(1,541)	2,171
Bank deposit shortage / overage	0	0	0	0	0	(0)
Use of money and property	493	37	455	1,139	403	736
TOTAL	963,901	431,341	532,560	19,303,452	18,426,489	876,962
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,697,417	1,512,830	184,587	16,806,531	15,223,030	1,582,500
Use of money and property	4	12	(8)	51	22	29
TOTAL	1,697,421	1,512,842	184,579	16,806,582	15,223,053	1,582,530
Water Protection Fund						
Grading plan review fees	468	1,538	(1,068)	6,682	10,111	(3,429)
Clearing and grubbing permits	4,050	7,411	(3,361)	30,890	18,251	14,639
Stockpiling permits	53	209	(156)	10,034	2,798	7,235
Field citation violations	13,200	0	13,200	47,021	59	46,961
Use of money and property	0	0	0	0	0	0
TOTAL	17,770	9,158	8,612	94,627	29,220	65,407
Water Research and Development Fund						
Well drilling permit	250	30,150	(29,900)	7,100	64,672	(57,572)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 250	\$ 30,150	\$ (29,900)	\$ 7,100	\$ 64,672	\$ (57,572)

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 receivable 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-year taxes collected 90 days after the 06/30 closing. Estimates are recorded for the Provisions for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

DRAFT

Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Eight Months Ended May 31, 2012

Page 1 of 4

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenue	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	3,532	82,325	78,793	97,839	165,487	67,648
Use of money and property	0	0	0	0	0	0
TOTAL	3,532	82,325	78,793	98,339	165,987	67,648
Chamorro Land Trust Operations Fund						
Land trust application fees	94	150	56	1,198	4,760	3,564
Commercial leases / license	58,329	58,731	402	454,504	713,587	259,083
Land trust lease	72	90	18	698	2,243	1,547
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	54	54	0	287	287
TOTAL	58,495	58,025	530	456,398	741,458	288,082
Corrections Revolving Fund						
DOC revolving fund	18,899	128,250	109,551	784,624	501,750	(282,874)
Use of money and property	0	0	0	0	0	0
TOTAL	18,899	128,250	109,551	784,624	501,750	(282,874)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	36,481	36,481	0	36,481	36,481
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	2,760	0	(2,760)	41,546	53,390	11,844
Passenger inspection fee - Airport Authority	459,695	536,867	77,172	4,720,824	6,537,228	816,402
Cargo inspection fee - All	4,240	28,787	24,547	24,888	82,766	57,878
Port inspection fee - single <4000#	19,070	0	(19,070)	27,153	7,590	(19,563)
Port inspection fee - single >4000#	11,900	0	(11,900)	271,265	621,410	350,145
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	0	0	22,670	31,700	9,030
Air inspection fee - single >100#	0	0	0	61,775	82,000	20,225
Revenue - other payments	0	1	1	0	47	47
Use of money and property	0	140	140	0	440	440
TOTAL	497,685	602,276	104,611	5,170,121	6,483,248	1,283,126
DPW Building and Design Fund						
Building inspection fee	44,727	24,774	(19,953)	356,511	521,338	164,827
Use of money and property	0	0	0	0	0	0
TOTAL	44,727	24,774	(19,953)	356,511	521,338	164,827
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	129,097	137,696	8,599	1,050,589	1,226,136	175,547
Use of money and property	0	0	0	0	0	0
TOTAL	129,097	137,696	8,599	1,050,589	1,226,136	175,547
Environmental Health Fund						
Health permits - business	10,296	6,833	(3,463)	92,280	58,582	(35,678)
PH registration and penalty	300	1,990	1,690	2,400	3,550	1,150
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	40,945	21,286	(19,659)	333,520	165,280	(168,241)
Administrative penalties	0	700	700	3,149	1,100	(2,049)
Use of money and property	0	0	0	0	0	0
TOTAL	51,541	30,809	(20,732)	431,329	228,511	(204,816)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,911	1,083	(828)	14,758	5,380	(9,398)
Fire prevention fees	5,109	17,499	12,390	38,997	45,940	8,943
Other fees	2,356	14	(2,342)	18,589	112	(18,477)
Ambulance service	41,287	1,617	(39,670)	327,626	3,282	(324,383)
Fire citations	0	0	0	1,200	0	(1,200)
TOTAL	50,663	20,213	(30,450)	399,169	54,674	(344,495)

DRAFT

Government Of Guam
 Actual Revenues Compared to Priorated Adopted Revenues
 Special Revenue Funds
 Eight Months Ended May 31, 2012

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam Contractors License Board Fund						
Contractors fees	86,823	97,680	10,857	241,737	217,098	(24,639)
Use of money and property	0	5	5	0	23	23
TOTAL	86,823	97,685	10,862	241,737	217,121	(24,616)
Guam Environmental Trust Fund						
Insurance assessment fee	0	63,830	63,830	274,115	328,330	54,215
Use of money and property	0	0	0	0	0	0
TOTAL	0	63,830	63,830	274,115	328,330	54,215
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	91,929	171,889	79,960	1,070,801	1,323,400	252,799
Diesel fuel tax	42,838	50,119	7,481	439,748	536,787	97,039
Other fuel tax	12,224	20,011	7,787	142,851	214,436	71,787
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	381,901	335,094	(46,807)	3,026,185	3,009,380	(16,815)
Auto surcharge on other fuels	137,872	121,826	(18,046)	1,094,387	1,094,140	(247)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	646,564	688,940	32,376	5,773,582	6,178,145	404,563
Licenses and registrations	704,947	1,300,853	595,906	5,567,115	6,403,386	3,636,270
Use of money and property	0	24	24	0	281	281
TOTAL	1,371,511	1,990,617	628,308	11,340,697	16,581,791	4,241,094
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,162	6,742	(420)	55,825	55,801	178
Use of money and property	0	3	3	0	15	15
TOTAL	7,162	6,745	(417)	55,825	55,815	191
Healthy Futures Funds						
Cigarettes	670,500	458,371	(212,129)	6,223,343	7,856,689	1,633,346
Cigars	531	2,276	1,745	49,654	15,436	(34,218)
Others	72,032	29,722	(42,310)	347,382	311,591	(35,791)
Distilled spirit	59,481	48,330	(11,151)	425,498	394,105	(31,393)
Vinuous beverages	62,555	25,869	(36,686)	305,523	242,239	(63,284)
Malted fermented beverages	228,889	230,161	1,262	1,255,535	1,407,232	151,697
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	1	1
TOTAL	1,093,988	794,719	(299,269)	8,806,935	10,227,283	1,620,358
Indirect Cost Fund						
Office of the Governor	0	0	0	7,850	758	(7,092)
Department of Revenue & Taxation	0	0	0	38,060	0	(38,060)
Department of Law	0	0	0	10,200	0	(10,200)
Agency of Human Resources Development	6,800	0	(6,800)	6,800	0	(6,800)
Department of Agriculture	1,800	0	(1,800)	77,810	48,218	(29,592)
Dept of Public Health & Social Service	10,860	41,497	30,637	752,170	107,985	(644,185)
Guam Public Library System	4,020	0	(4,020)	5,240	1,030	(4,210)
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	48,420	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)
Guam Energy Office	7,800	0	(7,800)	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	31,080	41,498	10,418	1,084,400	293,003	(791,397)
Land Survey Revolving Fund						
Document tax - land survey fee	220,883	120,978	(99,905)	1,623,010	1,333,110	(289,900)
Rental of government land	4,368	2,768	(1,600)	31,738	23,141	(8,597)
Recording fee	34,385	27,825	(6,560)	279,235	244,283	(34,972)
Application fees	0	0	0	0	0	0
Certificates of document fees	18,820	10,381	(8,440)	108,782	83,354	(25,429)
Subpoena fees	33	35	2	187	70	(117)
Use of money and property	0	0	0	0	0	0
TOTAL	278,489	161,986	(114,503)	2,042,952	1,683,937	(359,015)



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

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	69,213	68,703	(510)	978,800	518,126	(460,674)
Registration fees - Labor share	36,616	38,838	2,022	470,839	222,483	(248,356)
Citation fee - non immigration temp worker	12,048	10,100	(1,948)	124,068	66,975	(57,093)
Use of money and property	0	45	45	0	146	146
TOTAL	118,077	117,686	(391)	1,573,507	808,730	(764,777)
Police Services Fund						
Annual gun business registration \$600	0	0	0	1,220	660	(560)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic report copy fee / \$15	7,483	6,870	(613)	64,620	55,741	(8,879)
Police blotter report \$1 1st page / .10each	15	0	(15)	72	64	(8)
Police clearance \$7 / \$1 copies	22,064	14,763	(7,311)	185,967	131,337	(54,630)
Filing record - security officer \$75	0	0	0	206	0	(206)
Firearm trainers \$500	500	0	(500)	2,000	1,460	(540)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,485	5,120	(365)	45,480	48,420	2,930
Non-concealed firearm ID / \$25	4,857	4,625	(232)	33,397	32,793	(604)
Concealed firearm ID / \$80	480	240	(220)	3,140	2,940	(200)
Fingerprinting fee \$20	1,680	1,580	(100)	14,730	11,527	(3,203)
Subpoena fee	11	0	(11)	156	233	77
Abstract criminal records \$15	1,230	1,920	690	11,845	10,066	(1,750)
Fine - unauthorized use uniform / \$500mx	20	0	(20)	80	0	(80)
Firearm ID late renewal fee \$5	145	70	(75)	1,310	485	(825)
Certified copy of records \$10	0	10	10	0	10	10
Firearm inspection fee \$5	855	530	(325)	6,650	5,345	(1,305)
Witness fees \$35	70	0	(70)	280	0	(280)
Special event fee \$100	3,000	100	(2,900)	6,150	1,000	(5,150)
Use of money and property	0	0	0	0	0	0
TOTAL	47,856	36,798	(12,057)	377,212	302,110	(75,102)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	25,510	21,397	(4,113)	209,067	246,922	37,835
Use of money and property	0	0	0	0	0	0
TOTAL	25,510	21,397	(4,113)	209,067	246,922	37,835
Public Recreation Services Fund						
Park fees / park use permits	3,535	3,305	(230)	28,085	27,870	(215)
Park vendor permits	210	5	(205)	16,817	16,775	(42)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	40	1,200	1,160	14,534	13,000	(1,534)
Pool and beach fees	4,038	3,541	(497)	26,066	16,827	(9,259)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	165	165
Guam Sports Complex	1,929	1,464	(465)	10,576	11,534	958
Paseo Recreational Center	0	116	116	0	116	116
Hagana / Tiyon Tennis Center	880	515	(365)	7,377	4,338	(3,039)
Guerrero Stadium / Tiyon Fields	1,050	1,187	137	9,197	6,782	(3,415)
Tiyon 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	3	3	0	20	20
TOTAL	11,682	11,336	(346)	112,772	96,522	(16,250)
Public School Library Resources Fund						
School library resources fund	67,032	77,696	10,664	446,716	535,301	88,585
Use of money and property	0	75	75	0	532	532
TOTAL	67,032	77,771	10,739	446,716	535,833	89,117
Safe Streets Fund						
DOC - Safe streets fund	20,083	0	(20,083)	160,664	8,000	(152,664)
Use of money and property	0	0	0	0	1	1
TOTAL	20,083	0	(20,083)	160,664	8,001	(152,663)

DRAFT

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

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	288,636	288,636
Solid waste bld package fee	0	0	0	190	245	55
Fee - household collection	404,905	499,980	95,075	3,191,626	4,058,900	867,274
Fee - compact Ordot tipping fee \$4 cu yd	655,030	667,506	232,478	5,330,864	7,319,308	1,988,444
Fee - uncompact Ordot tipping fee \$4 cu yd	26,952	50,508	23,556	227,928	287,991	60,065
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dedado transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj 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	59	59	0	620	620
TOTAL	1,086,867	1,438,063	351,196	8,750,806	11,974,129	3,223,323
Street Light Fund						
Abandoned vehicle fee - vehicle registration	284,180	42,677	(241,503)	2,339,924	592,562	(1,747,362)
Use of money and property	0	0	0	0	0	0
TOTAL	284,180	42,677	(241,503)	2,339,924	592,562	(1,747,362)
Tax Collection Enhancement Fund						
Passport fees	56,747	64,063	7,316	397,132	464,293	67,161
Passport expedite fees	12,858	13,633	775	67,369	71,008	3,639
Passport expedite mail fees	611	2,129	1,318	9,103	13,944	4,841
Use of money and property	0	0	0	0	0	0
TOTAL	70,416	79,825	9,409	473,604	549,245	75,641
Territorial Education Facilities Fund						
R&T property taxes	528,719	604,374	375,655	19,233,127	19,103,379	(129,748)
Penalties and interest	57,059	58,985	1,926	427,242	198,304	(228,938)
Real property tax bank fees	0	50	50	1,479	630	(849)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	493	493	0	1,139	1,139
TOTAL	585,778	963,901	378,123	19,661,848	19,303,462	(358,396)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,536,347	1,697,417	161,070	15,411,167	16,805,531	1,394,364
Use of money and property	0	4	4	0	51	51
TOTAL	1,536,347	1,697,421	161,074	15,411,167	16,805,582	1,394,415
Water Protection Fund						
Grading plan review fees	2,786	468	(2,318)	10,734	6,662	(4,062)
Clearing and grubbing permits	8,761	4,050	(4,712)	31,882	30,890	(792)
Stockpiling permits	451	53	(398)	6,360	10,034	3,674
Field citation violations	0	13,200	13,200	3,160	47,021	43,841
Use of money and property	0	0	0	0	0	0
TOTAL	11,998	17,770	6,772	51,956	94,627	42,671
Water Research and Development Fund						
Well drilling permit	30,602	250	(30,352)	68,211	7,100	(61,111)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 30,602	\$ 250	\$ (30,352)	\$ 68,211	\$ 7,100	\$ (61,111)

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 34, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-year taxes collected 90 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.