



# 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

SEP 27 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 9/27/12  
Time 3:40 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 August 31, 2012 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. 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 PUBLIC ACCOUNTABILITY

BY: JB

DATE: 09/27/12

TIME: 3:50  AM  PM

Office of the Vice Speaker  
Benjamin JF Cruz  
Rcu. By [Signature] Date 9/27/12  
Time 3:55

Government of Guam  
 FY 2012 Special Revenue Fund Tracking  
 For the month ending August 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
<b>FY2012 (Oct 11-Sept 12)</b>					
(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	1,550,326	1,472,849	1,352,955	1,644,152
(D) January	Actual	1,830,905	1,468,034	1,672,658	2,703,700
(E) February	Actual	1,493,326	1,382,369	8,858,306	2,697,705
(F) March	Actual	1,487,294	1,432,406	948,116	2,292,835
(G) April	Actual	1,617,753	1,386,345	5,121,667	2,424,746
(H) May	Actual	1,023,264	1,438,053	964,260	1,710,488
(I) June	Actual	1,802,203	1,449,093	631,912	1,737,014
(J) July	Actual	2,004,478	1,414,479	622,164	1,785,387
(K) August	Actual	1,590,550	1,516,421	172,762	2,214,843
(L) September	Forecast	1,580,028	1,747,995	167,077	2,597,619
(M) Tracking FY2012		<b>18,957,405</b>	<b>17,814,011</b>	<b>20,883,294</b>	<b>25,153,505</b>
(N) Public Law 31-77		<b>17,152,782</b>	<b>13,781,645</b>	<b>21,619,104</b>	<b>23,160,585</b>
(O) Overage/(Shortage)	(M-N)	<b>1,804,623</b>	<b>4,032,366</b>	<b>(735,810)</b>	<b>1,992,920</b>

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  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 August 31, 2012 & 2011

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2012	August, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
Penalty - excess emission / \$1,000	100	900	(800)	166,237	179,056	(12,819)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>100</b>	<b>900</b>	<b>(800)</b>	<b>166,737</b>	<b>179,066</b>	<b>(12,319)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	350	350	0	4,500	2,400	2,100
Commercial leases / license	72,302	53,413	18,888	946,484	622,274	324,210
Land trust lease	120	50	70	2,833	(1,342)	4,175
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land - public law 31-53	0	0	0	44,540	0	44,540
Use of money and property	59	0	59	453	0	453
<b>TOTAL</b>	<b>72,831</b>	<b>53,813</b>	<b>19,018</b>	<b>998,809</b>	<b>623,332</b>	<b>375,477</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	209,400	(40,579)	249,979	1,463,475	145,346	1,318,129
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>209,400</b>	<b>(40,579)</b>	<b>249,979</b>	<b>1,463,475</b>	<b>145,346</b>	<b>1,318,129</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	55,880	62,980	(7,300)
Passenger inspection fee - Airport Authority	917,137	820,729	98,409	8,190,037	7,139,928	1,050,109
Cargo inspection fee - All	28,876	8,500	20,376	156,185	84,164	72,021
Port inspection fee - single <4000#	720	19,545	(18,825)	10,335	190,105	(179,770)
Port inspection fee - single >4000#	70,675	0	70,675	950,171	0	950,171
Port inspection fee - multi <4000#	0	0	0	75	0	75
Port inspection fee - multi >4000#	0	0	0	454	0	454
Air inspection fee - single <100#	3,155	0	3,155	43,975	0	43,975
Air inspection fee - single >100#	8,890	11,325	(2,435)	111,484	130,825	(19,341)
Revenue - other payments	3	0	3	60	0	60
Use of money and property	195	14	182	934	178	756
<b>TOTAL</b>	<b>1,029,652</b>	<b>860,113</b>	<b>169,539</b>	<b>9,519,390</b>	<b>7,608,180</b>	<b>1,911,210</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	77,252	19,413	57,839	709,322	453,839	255,483
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>77,252</b>	<b>19,413</b>	<b>57,839</b>	<b>709,322</b>	<b>453,839</b>	<b>255,483</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	180,894	248,760	(67,866)	1,729,652	1,571,780	157,872
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>180,894</b>	<b>248,760</b>	<b>(67,866)</b>	<b>1,729,652</b>	<b>1,571,780</b>	<b>157,872</b>
<b>Environmental Health Fund</b>						
Health permits - business	24,879	12,193	12,686	684,503	420,877	263,626
PH registration and penalty	4,390	210	4,180	12,310	610	11,700
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	25,145	21,502	3,643	239,282	220,681	18,601
Administrative penalties	1,000	400	600	3,950	1,460	2,490
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>55,414</b>	<b>34,305</b>	<b>21,109</b>	<b>940,044</b>	<b>644,128</b>	<b>295,916</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	780	0	780	6,390	7,666	(1,276)
Fire prevention fees	6,501	4,062	2,439	71,565	51,005	20,560
Other fees	28	7	21	161	232	(71)
Ambulance service	4,885	7	4,878	13,202	296	12,906
Fire citations	0	0	0	0	1,200	(1,200)
<b>TOTAL</b>	<b>12,194</b>	<b>4,076</b>	<b>8,118</b>	<b>91,318</b>	<b>60,399</b>	<b>30,919</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	39,379	41,820	(2,441)	760,922	788,954	(28,032)
Use of money and property	5	0	5	36	0	36
<b>TOTAL</b>	<b>39,384</b>	<b>41,820</b>	<b>(2,436)</b>	<b>760,958</b>	<b>788,954</b>	<b>(27,996)</b>

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Government Of Guam  
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 Special Revenue Funds  
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2012	August, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	332,443	385,462	(53,019)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,443</b>	<b>386,462</b>	<b>(53,019)</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	158,995	152,083	6,912	1,810,761	1,537,454	273,307
Diesel fuel tax	71,597	63,417	8,180	728,679	749,103	(20,424)
Other fuel tax	28,604	25,335	3,269	291,083	299,152	(8,069)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	383,245	379,356	3,889	4,147,284	4,463,145	(315,861)
Auto surcharge on other fuels	139,335	137,928	1,407	1,507,841	1,622,823	(114,982)
Interest and penalties on taxes	0	0	0	1,500	0	1,500
<b>Liquid fuel taxes</b>	<b>781,776</b>	<b>768,118</b>	<b>23,668</b>	<b>8,487,148</b>	<b>8,671,877</b>	<b>(184,629)</b>
Licenses and registrations	1,388,160	894,327	493,833	9,467,781	8,056,765	1,411,026
Use of money and property	18	28	(9)	318	198	120
<b>TOTAL</b>	<b>2,169,954</b>	<b>1,662,473</b>	<b>617,482</b>	<b>17,956,247</b>	<b>16,728,630</b>	<b>1,226,616</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,022	6,566	456	76,198	75,952	246
Use of money and property	0	0	0	18	0	18
<b>TOTAL</b>	<b>7,022</b>	<b>6,566</b>	<b>456</b>	<b>76,216</b>	<b>76,952</b>	<b>264</b>
<b>Healthy Futures Funds</b>						
Cigarettes	129,602	1,284,974	(1,155,373)	9,123,971	8,110,324	1,013,647
Cigars	1,067	1,346	(279)	20,515	3,445	17,070
Others	30,744	23,862	6,882	502,033	390,766	111,267
Distilled spirit	35,460	4,715	30,744	534,010	338,102	195,908
Vinous beverages	15,350	6,593	8,757	286,398	231,533	54,865
Malted fermented beverages	54,401	168,347	(113,947)	1,535,695	1,599,196	(63,501)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	16	0	16	17	8	9
<b>TOTAL</b>	<b>266,639</b>	<b>1,489,839</b>	<b>(1,223,200)</b>	<b>12,002,640</b>	<b>10,673,374</b>	<b>1,329,266</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	39,149	(39,149)	758	212,975	(212,217)
Department of Revenue and Taxation	0	0	0	0	51,060	(51,060)
Bureau Statistics and Plans	0	0	0	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	42,779	(42,779)
Department of Agriculture	0	56,579	(56,579)	48,218	119,860	(71,642)
Dept of Public Health & Social Service	3,313	0	3,313	294,881	1,128,249	(833,368)
Guam Public Library System	0	0	0	2,459	3,921	(1,462)
Department of Youth Affairs	0	0	0	24,660	16,003	8,657
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	(10,357)	10,357	0	20,474	(20,474)
Dept of Vocational Rehabilitation	0	0	0	17,798	0	17,798
Guan Energy Office	0	0	0	0	11,931	(11,931)
Council of Arts & Humanities	0	0	0	0	33,052	(33,052)
Use of money and property	0	0	0	1	6	(5)
<b>TOTAL</b>	<b>3,313</b>	<b>86,372</b>	<b>(82,069)</b>	<b>646,460</b>	<b>1,712,974</b>	<b>(1,066,514)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	162,195	110,876	51,320	1,738,832	1,799,454	(60,622)
Rental of government land	2,768	2,768	0	31,444	32,508	(1,065)
Recording fee	34,321	27,219	7,102	336,175	319,714	16,461
Application fees	0	0	0	0	0	0
Certificates of document fees	11,682	12,378	(696)	116,949	119,098	(2,149)
Subpoena fees	35	70	(35)	140	175	(35)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>211,000</b>	<b>153,310</b>	<b>57,690</b>	<b>2,223,539</b>	<b>2,270,948</b>	<b>(47,409)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	105,531	21,131	84,400	736,614	947,376	(210,763)
Registration fees - Labor share	45,228	9,056	36,172	315,692	406,018	(90,327)
Citation fee - non immigration temp worker	7,300	2,500	4,800	85,725	36,033	49,692
Use of money and property	5	3	2	171	158	13
<b>TOTAL</b>	<b>168,064</b>	<b>32,690</b>	<b>125,374</b>	<b>1,138,201</b>	<b>1,389,586</b>	<b>(251,385)</b>

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August, 2012	August, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Police Services Fund</b>						
Annual gun business registration \$600	600	600	0	11,460	9,600	1,860
Government of Guam ID / \$25	0	0	0	0	600	(600)
Traffic report copy fee / \$15	6,060	5,527	533	74,123	78,164	(4,041)
Police blotter report \$1 1st page / .10each	0	21	(21)	64	107	(43)
Police clearance \$7 / \$1 copies	21,583	24,001	(2,418)	193,995	247,851	(53,856)
Filing record - security officer \$75	0	0	0	0	82	(82)
Firearm trainers \$500	0	7	(7)	1,460	1,021	439
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	6,040	5,960	80	87,900	55,330	12,570
Non-concealed firearm ID / \$25	4,370	3,950	420	45,288	40,972	4,316
Concealed firearm ID / \$60	660	60	600	3,960	3,000	960
Fingerprinting fee \$20	1,960	2,240	(280)	16,827	18,400	(1,573)
Subpoena fee	0	35	(35)	233	71	161
Abstract criminal records \$15	1,425	1,537	(112)	14,475	13,612	863
Police clearance additional copies	730	0	730	2,042	0	2,042
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	(20)
Firearm ID late renewal fee \$5	175	155	20	855	1,210	(355)
Certified copy of records \$10	0	0	0	10	0	10
Firearm inspection fee \$5	625	690	(65)	7,345	8,670	675
Witness fees \$35	0	70	(70)	0	245	(245)
Special event fee \$100	0	400	(400)	1,900	14,800	(12,900)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>44,228</b>	<b>46,253</b>	<b>(1,025)</b>	<b>441,937</b>	<b>491,756</b>	<b>(49,819)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	10,805	10,985	(380)	285,987	310,777	(24,790)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,805</b>	<b>10,985</b>	<b>(380)</b>	<b>285,987</b>	<b>310,777</b>	<b>(24,790)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	4,300	3,415	885	53,820	46,410	7,410
Park vendor permits	2,438	6,550	(4,113)	37,823	29,090	8,733
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	5,322	1,458	3,864	33,286	42,366	(9,080)
Recreational admin fees	0	1	(1)	560	4,126	(3,566)
Youth Center fees	0	0	0	165	335	(170)
Guam Sports Complex	1,100	561	539	14,258	10,819	3,439
Paseo Recreational Center	0	0	0	116	426	(310)
Hagatna / Tiyan Tennis Center	1,680	1,675	5	7,071	7,078	(8)
Guerrero Stadium / Tiyan Fields	225	330	(105)	6,057	9,370	(3,313)
Tiyan Football / Soccer Field	25	0	25	25	0	25
Baseball fields: Ypaopao	0	0	0	95	0	95
Recreational water use plan	0	0	0	0	0	0
Use of money and property	3	0	3	28	0	28
<b>TOTAL</b>	<b>16,093</b>	<b>13,990</b>	<b>1,103</b>	<b>166,303</b>	<b>160,240</b>	<b>6,063</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	65,773	47,901	17,872	763,978	642,392	121,587
Use of money and property	80	46	34	760	273	487
<b>TOTAL</b>	<b>66,853</b>	<b>47,947</b>	<b>17,906</b>	<b>764,738</b>	<b>642,664</b>	<b>122,074</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	32,000	(32,000)	58,000	88,000	(32,000)
Use of money and property	0	0	0	2	0	2
<b>TOTAL</b>	<b>0</b>	<b>32,000</b>	<b>(32,000)</b>	<b>58,002</b>	<b>88,000</b>	<b>(31,998)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	13,424	0	13,424	341,670	0	341,670
Solid waste bid package fee	0	10	(10)	245	30	215
Fee - household collection	495,690	533,083	(37,393)	5,547,720	4,578,549	969,171
Fee - compact Ordot tipping fee \$4 cu yd	977,465	850,623	126,842	10,070,343	7,630,948	2,439,395
Fee - uncompact Ordot tipping fee \$4 cu yd	29,786	33,020	(3,234)	376,488	398,442	(21,954)
Fee - uncompact Agal 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	0	0	0	35,886	0	35,886
Use of money and property	56	60	(3)	977	1,097	(120)
<b>TOTAL</b>	<b>1,516,422</b>	<b>1,416,796</b>	<b>99,626</b>	<b>16,373,329</b>	<b>12,612,641</b>	<b>3,760,688</b>

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
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<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	1,389	299,190	(297,801)	2,578,178	3,299,026	(720,848)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,389</b>	<b>299,190</b>	<b>(297,801)</b>	<b>2,578,178</b>	<b>3,299,026</b>	<b>(720,848)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	57,100	41,419	15,682	660,264	544,970	115,294
Passport expedite fees	8,873	6,483	2,191	103,714	97,422	6,293
Passport expedite mail fees	843	2,335	(1,492)	17,938	11,809	6,129
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>66,616</b>	<b>50,236</b>	<b>16,380</b>	<b>781,916</b>	<b>654,200</b>	<b>127,716</b>
<b>Territorial Education Facilities Fund</b>						
R&T property taxes	147,145	195,114	(47,969)	20,375,928	19,184,332	1,191,596
Penalties and interest	24,731	33,895	(9,164)	303,860	405,705	(101,845)
Real property tax bank fees	612	0	612	(280)	(1,377)	1,097
Bank deposit shortage / overage	0	0	0	0	0	(0)
Use of money and property	274	2	272	1,815	427	1,388
<b>TOTAL</b>	<b>172,763</b>	<b>229,011</b>	<b>(56,248)</b>	<b>20,681,323</b>	<b>19,689,088</b>	<b>1,092,235</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,214,837	1,980,408	234,430	22,555,836	20,061,686	2,494,150
Use of money and property	6	5	0	67	52	15
<b>TOTAL</b>	<b>2,214,843</b>	<b>1,980,413</b>	<b>234,430</b>	<b>22,555,903</b>	<b>20,061,738</b>	<b>2,494,165</b>
<b>Water Protection Fund</b>						
Grading plan review fees	3,894	96	3,799	10,823	10,802	221
Clearing and grubbing permits	7,763	3,102	4,660	41,659	23,591	18,068
Stockpiling permits	597	1,351	(754)	10,743	4,454	6,289
Field citation violations	750	0	750	48,646	59	48,586
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>13,004</b>	<b>4,649</b>	<b>8,455</b>	<b>111,871</b>	<b>38,706</b>	<b>73,164</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	1,500	0	1,500	16,150	71,422	(55,272)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 0</b>	<b>\$ 1,500</b>	<b>\$ 16,150</b>	<b>\$ 71,422</b>	<b>\$ (55,272)</b>

**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 issues collected 60 days after the 09/30 closing.

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

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ 0
Penalty - excess emission / \$1,000	1,150	100	(1,050)	191,520	166,237	(25,283)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,150</b>	<b>100</b>	<b>(1,050)</b>	<b>192,020</b>	<b>166,737</b>	<b>(25,283)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	290	350	60	1,920	4,500	2,580
Commercial leases / license	50,573	72,302	21,729	591,592	946,484	354,892
Land trust lease	44	120	76	976	2,833	1,857
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	44,540	44,540
Use of money and property	0	59	59	0	453	453
<b>TOTAL</b>	<b>50,907</b>	<b>72,831</b>	<b>21,924</b>	<b>594,488</b>	<b>998,809</b>	<b>404,321</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	130,579	209,400	78,821	915,203	1,463,475	548,272
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>130,579</b>	<b>209,400</b>	<b>78,821</b>	<b>915,203</b>	<b>1,463,475</b>	<b>548,272</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	41,546	55,680	14,134
Passenger inspection fee - Airport Authority	790,739	917,137	126,398	6,699,209	8,190,037	1,490,828
Cargo inspection fee - All	8,495	28,876	20,381	55,509	156,185	100,676
Port inspection fee - single <4000#	0	720	720	27,453	10,335	(17,118)
Port inspection fee - single >4000#	17,550	70,675	53,125	321,366	950,171	628,805
Port inspection fee - multi <4000#	0	0	0	0	75	75
Port inspection fee - multi >4000#	0	0	0	0	454	454
Air inspection fee - single <100#	2,500	3,155	655	25,170	43,975	18,805
Air inspection fee - single >100#	8,825	8,890	65	75,465	111,484	36,019
Revenue - other payments	0	3	3	0	60	60
Use of money and property	0	195	195	0	934	934
<b>TOTAL</b>	<b>828,109</b>	<b>1,029,652</b>	<b>201,543</b>	<b>7,245,718</b>	<b>9,519,390</b>	<b>2,273,672</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	20,526	77,252	56,726	466,082	709,322	243,240
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>20,526</b>	<b>77,252</b>	<b>56,726</b>	<b>466,082</b>	<b>709,322</b>	<b>243,240</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	243,801	180,894	(62,907)	1,517,231	1,729,652	212,421
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>243,801</b>	<b>180,894</b>	<b>(62,907)</b>	<b>1,517,231</b>	<b>1,729,652</b>	<b>212,421</b>
<b>Environmental Health Fund</b>						
Health permits - business	19,194	24,879	5,685	532,475	684,503	152,028
PH registration and penalty	5,210	4,390	(820)	10,160	12,310	2,150
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	38,502	25,145	(13,357)	420,133	239,282	(180,852)
Administrative penalties	600	1,000	400	4,249	3,950	(299)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>63,506</b>	<b>55,414</b>	<b>(8,092)</b>	<b>957,017</b>	<b>940,044</b>	<b>(26,973)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	1,680	780	(900)	18,585	6,390	(12,195)
Fire prevention fees	7,062	6,501	(561)	67,459	71,565	4,106
Other fees	2,380	28	(2,352)	25,358	161	(25,197)
Ambulance service	37,787	4,885	(32,903)	437,972	13,202	(424,770)
Fire citations	0	0	0	1,200	0	(1,200)
<b>TOTAL</b>	<b>48,909</b>	<b>12,194</b>	<b>(36,715)</b>	<b>550,574</b>	<b>91,318</b>	<b>(459,256)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	44,550	39,379	(5,171)	818,957	760,922	(58,035)
Use of money and property	0	5	5	0	36	36
<b>TOTAL</b>	<b>44,550</b>	<b>39,384</b>	<b>(5,166)</b>	<b>818,957</b>	<b>760,958</b>	<b>(57,999)</b>

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

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	375,356	332,443	(42,913)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,356</b>	<b>332,443</b>	<b>(42,913)</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	132,082	158,995	26,913	1,412,012	1,810,751	398,749
Diesel fuel tax	50,416	71,597	21,181	592,542	728,679	136,137
Other fuel tax	15,335	28,604	13,269	189,154	291,083	101,929
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	354,356	383,245	28,889	4,127,344	4,147,284	19,940
Auto surcharge on other fuels	127,853	139,335	11,482	1,491,798	1,507,841	16,043
Interest and penalties on taxes	0	0	0	0	1,500	1,500
Liquid fuel taxes	680,042	781,776	101,734	7,812,860	8,487,148	674,298
Licenses and registrations	869,327	1,388,160	618,833	7,781,766	9,467,781	1,686,026
Use of money and property	0	37	37	0	318	318
<b>TOTAL</b>	<b>1,649,369</b>	<b>2,169,973</b>	<b>620,604</b>	<b>16,594,605</b>	<b>17,966,247</b>	<b>2,360,642</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	6,649	7,022	373	76,862	76,198	(664)
Use of money and property	0	0	0	0	18	18
<b>TOTAL</b>	<b>6,649</b>	<b>7,022</b>	<b>373</b>	<b>76,862</b>	<b>76,216</b>	<b>(646)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,318,184	129,602	(1,188,582)	9,204,377	9,123,971	(80,406)
Cigars	1,454	1,067	(387)	52,173	20,515	(31,658)
Others	57,072	30,744	(26,328)	589,046	502,033	(87,013)
Distilled spirit	37,925	35,460	(2,465)	569,272	534,010	(35,262)
Vinous beverages	39,804	15,350	(24,454)	416,983	286,398	(130,585)
Malted fermented beverages	201,558	54,401	(147,157)	1,668,656	1,535,695	(132,961)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	16	16	0	17	17
<b>TOTAL</b>	<b>1,665,997</b>	<b>266,639</b>	<b>(1,399,358)</b>	<b>12,500,607</b>	<b>12,002,640</b>	<b>(497,967)</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	40,140	0	(40,140)	164,990	758	(164,232)
Department of Revenue & Taxation	0	0	0	36,060	0	(36,060)
Bureau Statistics and Plans	0	0	0	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	10,600	0	(10,600)
Department of Agriculture	56,600	0	(56,600)	159,010	48,218	(110,792)
Dept of Public Health & Social Service	16,200	3,313	(12,887)	1,164,270	294,881	(869,389)
Guam Public Library System	0	0	0	7,240	2,459	(4,781)
Department of Youth Affairs	0	0	0	24,020	24,660	640
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)
Guam Energy Office	0	0	0	12,184	0	(12,184)
Council of Arts & Humanities	170	0	(170)	3,480	0	(3,480)
Use of money and property	0	0	0	0	1	1
<b>TOTAL</b>	<b>113,110</b>	<b>3,313</b>	<b>(109,797)</b>	<b>1,803,794</b>	<b>546,460</b>	<b>(1,257,334)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	137,175	162,195	25,020	2,042,657	1,738,832	(303,825)
Rental of government land	2,668	2,768	100	42,342	31,444	(10,898)
Recording fee	33,308	34,321	1,013	380,334	336,175	(44,160)
Application fees	0	0	0	0	0	0
Certificates of document fees	11,428	11,682	254	149,744	116,949	(32,795)
Subpoena fees	20	35	15	271	140	(131)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>184,599</b>	<b>211,000</b>	<b>26,401</b>	<b>2,615,348</b>	<b>2,223,639</b>	<b>(391,809)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	56,135	105,531	49,396	1,272,379	736,614	(535,765)
Registration fees - Labor share	29,056	45,228	16,172	616,028	315,692	(300,336)
Citation fee - non immigration temp worker	7,048	7,300	252	156,052	85,725	(70,327)
Use of money and property	0	5	5	0	171	171
<b>TOTAL</b>	<b>92,239</b>	<b>168,064</b>	<b>66,826</b>	<b>2,044,469</b>	<b>1,138,201</b>	<b>(906,258)</b>



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

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Police Services Fund</b>						
Annual gun business registration \$600	1,200	600	(600)	12,620	11,460	(1,160)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic report copy fee / \$15	6,048	6,060	12	83,503	74,123	(9,380)
Police blotter report \$1 1st page / .10each	0	0	0	117	64	(53)
Police clearance \$7 / \$1 copies	24,601	21,583	(3,018)	252,551	193,995	(58,556)
Filing record - security officer \$75	0	0	0	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	6,260	6,040	(220)	66,680	67,900	1,220
Non-concealed firearm ID / \$25	4,250	4,370	120	46,472	45,288	(1,184)
Concealed firearm ID / \$60	660	660	0	4,840	3,960	(880)
Fingerprinting fee \$20	2,640	1,960	(680)	22,850	16,827	(6,023)
Subpoena fee	20	0	(20)	198	233	35
Abstract criminal records \$15	1,837	1,425	(412)	17,043	14,475	(2,568)
Police clearance additional copies	570	730	160	570	2,042	1,472
Fine - unauthorized use uniform / \$500mx	0	0	0	100	0	(100)
Firearm ID late renewal fee \$5	255	175	(80)	2,010	855	(1,155)
Certified copy of records \$10	0	0	0	0	10	10
Firearm inspection fee \$5	910	625	(285)	9,395	7,345	(2,050)
Witness fees \$35	0	0	0	315	0	(315)
Special event fee \$100	0	0	0	7,250	1,900	(5,350)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>49,251</b>	<b>44,228</b>	<b>(5,023)</b>	<b>528,794</b>	<b>441,937</b>	<b>(86,857)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	3,635	10,605	6,970	229,907	285,987	56,080
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,635</b>	<b>10,605</b>	<b>6,970</b>	<b>229,907</b>	<b>285,987</b>	<b>56,080</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	3,915	4,300	385	49,010	53,820	4,810
Park vendor permits	2,800	2,438	(363)	37,280	37,823	543
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	40	0	(40)	14,654	13,000	(1,654)
Pool and beach fees	5,558	5,322	(236)	40,466	33,286	(7,180)
Recreational admin fees	0	0	0	460	560	100
Youth Center fees	0	0	0	0	165	165
Guam Sports Complex	661	1,100	439	11,769	14,258	2,489
Paseo Recreational Center	0	0	0	0	116	116
Hagatna / Tiyan Tennis Center	1,775	1,680	(95)	10,372	7,071	(3,301)
Guerrero Stadium / Tiyan Fields	305	225	(80)	9,615	6,057	(3,558)
Tiyan Football / Soccer Field	25	25	0	25	25	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	28	28
<b>TOTAL</b>	<b>15,079</b>	<b>15,093</b>	<b>14</b>	<b>173,651</b>	<b>166,303</b>	<b>(7,349)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	44,927	65,773	20,846	609,690	763,978	154,288
Use of money and property	0	80	80	0	760	760
<b>TOTAL</b>	<b>44,927</b>	<b>65,853</b>	<b>20,926</b>	<b>609,690</b>	<b>764,738</b>	<b>155,048</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	20,084	0	(20,084)	220,916	56,000	(164,916)
Use of money and property	0	0	0	0	2	2
<b>TOTAL</b>	<b>20,084</b>	<b>0</b>	<b>(20,084)</b>	<b>220,916</b>	<b>56,002</b>	<b>(164,914)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	13,400	13,424	24	14,400	341,670	327,270
Solid waste bid package fee	0	0	0	190	245	55
Fee - household collection	455,683	495,690	40,007	4,549,595	5,547,720	998,125
Fee - compact Ordof tipping fee \$4 cu yd	907,623	977,465	69,842	7,541,047	10,070,343	2,529,296
Fee - uncompact Ordof tipping fee \$4 cu yd	29,487	29,786	299	316,210	376,488	60,278
Fee - uncompact Agat transfer station	0	0	0	0	0	0
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	0	0	0	0	0	0
Interest from settlement Lagu	0	0	0	10,614	35,886	25,272
Use of money and property	0	56	56	0	977	977
<b>TOTAL</b>	<b>1,405,193</b>	<b>1,616,422</b>	<b>110,229</b>	<b>12,432,056</b>	<b>16,373,329</b>	<b>3,941,273</b>

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

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	286,924	1,389	(285,535)	3,164,089	2,578,178	(585,911)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>286,924</b>	<b>1,389</b>	<b>(285,535)</b>	<b>3,184,089</b>	<b>2,578,178</b>	<b>(585,911)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	41,218	57,100	15,882	541,272	660,264	118,992
Passport expedite fees	7,782	8,673	891	95,422	103,714	8,292
Passport expedite mail fees	797	843	46	12,688	17,938	5,250
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>49,797</b>	<b>66,816</b>	<b>16,819</b>	<b>649,382</b>	<b>781,916</b>	<b>132,534</b>
<b>Territorial Education Facilities Fund</b>						
R&T property taxes	325,114	147,145	(177,969)	20,675,183	20,375,928	(299,255)
Penalties and interest	57,424	24,731	(32,693)	609,624	303,860	(305,764)
Real property tax bank fees	720	612	(108)	2,363	(280)	(2,643)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	274	274	0	1,815	1,815
<b>TOTAL</b>	<b>383,268</b>	<b>172,763</b>	<b>(210,495)</b>	<b>21,287,170</b>	<b>20,681,323</b>	<b>(605,847)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	2,003,928	2,214,837	210,909	20,320,378	22,555,836	2,235,458
Use of money and property	0	11	11	0	67	67
<b>TOTAL</b>	<b>2,003,928</b>	<b>2,214,849</b>	<b>210,921</b>	<b>20,320,378</b>	<b>22,555,903</b>	<b>2,235,525</b>
<b>Water Protection Fund</b>						
Grading plan review fees	1,838	3,894	2,056	13,469	10,823	(2,646)
Clearing and grubbing permits	4,252	7,763	3,511	41,371	41,659	288
Stockpiling permits	500	597	97	7,148	10,743	3,595
Field citation violations	800	750	(50)	4,380	48,646	44,266
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,390</b>	<b>13,004</b>	<b>5,614</b>	<b>66,368</b>	<b>111,871</b>	<b>45,503</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	441	1,500	1,059	76,284	18,150	(60,134)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 441</b>	<b>\$ 1,500</b>	<b>\$ 1,059</b>	<b>\$ 76,284</b>	<b>\$ 16,150</b>	<b>\$ (60,134)</b>

**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 09/30 closing.