



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOHN A. RIOS
DIRECTOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	30 Aug 12
TIME:	3:45 pm
BY:	WH

AUG 30 2012

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

Office of the Speaker
Judith T. Won Pat, Ed. D.

Date: 8/30/12
Time: 2:32 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 July 30, 2012 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft forms for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Sincerely,

[Signature]
JOHN A. RIOS

Certification of Information Contained in Attachment A	
[Signature]	
John A. Rios, Director, Bureau of Budget and Management Research	

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Time: 2:25
Rcd. By: [Signature]
Date: 8-28
Benjamin JF Cruz
Office of the Vice Speaker

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

Month	Description/Fund Code				
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	
FY2012 (Oct 11-Sept 12)					
(A) October	Actual	1,544,529	1,371,086	158,988	1,813,320
(B) November	Actual	1,432,749	1,734,880	212,430	1,531,697
(C) December	Actual	1,550,326	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	Forecast	1,590,550	1,820,748	331,056	1,861,229
(L) September	Forecast	1,580,028	1,747,995	167,077	2,597,619
(M) Tracking FY2012		18,957,406	18,118,338	21,041,588	24,799,892
(N) Public Law 31-77		17,152,782	13,781,645	21,619,104	23,160,585
(O) Overage/(Shortage)	(M-N)	1,804,624	4,336,693	(577,516)	1,639,307

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

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

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Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2012	July, 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	450	4,750	(4,300)	168,137	178,156	(12,019)
Use of money and property	0	0	0	0	0	0
TOTAL	450	4,750	(4,300)	168,637	178,156	(11,519)
Chamorro Land Trust Operations Fund						
Land trust application fees	550	200	350	4,150	2,050	2,100
Commercial leases / license	123,111	58,199	68,913	874,182	568,861	305,321
Land trust lease	(297)	0	(297)	2,713	(1,392)	4,105
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	54	0	54	394	0	394
TOTAL	123,419	66,399	67,020	925,978	689,619	356,460
Corrections Revolving Fund						
DOC revolving fund	669,975	0	668,975	1,254,075	185,925	1,068,150
Use of money and property	0	0	0	0	0	0
TOTAL	669,975	0	668,975	1,254,075	185,925	1,068,150
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	39,894	0	39,894	123,894	0	123,894
Passenger inspection fee - All	0	0	0	0	5	(5)
Passenger inspection fee - Port Authority	0	0	0	55,680	82,880	(7,300)
Passenger inspection fee - Airport Authority	284,678	710,832	(426,154)	6,406,528	6,319,194	87,333
Cargo inspection fee - All	28,710	8,840	19,871	127,309	75,664	51,645
Port inspection fee - single <4000#	0	15,970	(15,970)	8,960	170,560	(161,600)
Port inspection fee - single >4000#	0	0	0	798,951	0	798,951
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#	0	0	0	37,530	0	37,530
Air inspection fee - single >100#	24	10,325	(10,301)	95,437	119,500	(24,063)
Revenue - other payments	7	0	7	57	0	57
Use of money and property	164	23	141	738	164	574
TOTAL	363,478	745,990	(392,512)	7,643,281	6,748,067	895,214
DPW Building and Design Fund						
Building inspection fee	51,925	40,050	11,874	633,401	434,426	198,975
Use of money and property	0	0	0	0	0	0
TOTAL	51,925	40,050	11,874	633,401	434,426	198,975
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	186,036	94,959	91,077	1,548,758	1,323,020	225,738
Use of money and property	0	0	0	0	0	0
TOTAL	186,036	94,959	91,077	1,548,758	1,323,020	225,738
Environmental Health Fund						
Health permits - business	149,116	52,483	96,653	659,623	408,683	250,940
PH registration and penalty	1,720	0	1,720	7,920	400	7,520
De-ratting inspection and certificates	0	0	0	0	500	(500)
Health certificates	25,039	19,581	5,458	214,137	199,179	14,958
Administrative penalties	1,050	0	1,050	2,950	1,060	1,890
Use of money and property	0	0	0	0	0	0
TOTAL	176,925	72,064	104,861	884,630	609,822	274,807
Fire, Life & Medical Emergency Fund						
Transport / standby fees	250	1,147	(897)	5,610	7,666	(2,056)
Fire prevention fees	6,826	3,122	5,704	65,041	46,844	18,086
Other fees	14	0	14	133	225	(92)
Ambulance service	2,327	0	2,327	6,317	289	8,029
Fire citations	0	0	0	0	1,200	(1,200)
TOTAL	11,417	4,269	7,148	79,102	56,323	22,779
Guam Contractors License Board Fund						
Contractors fees	84,205	86,580	(2,375)	721,593	747,134	(25,541)
Use of money and property	4	0	4	31	0	31
TOTAL	84,209	86,580	(2,371)	721,624	747,134	(25,510)

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2012	July, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	4,113	0	4,113	332,443	385,462	(53,019)
Use of money and property	0	0	0	0	0	0
TOTAL	4,113	0	4,113	332,443	385,462	(53,019)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	182,047	122,353	39,694	1,651,766	1,385,371	266,395
Diesel fuel tax	83,039	63,822	(583)	857,082	685,687	(28,604)
Other fuel tax	25,179	25,418	(239)	262,479	273,817	(11,338)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	406,551	384,967	21,584	3,764,039	4,063,789	(319,750)
Auto surcharge on other fuels	147,810	139,871	7,938	1,368,506	1,484,895	(116,389)
Interest and penalties on taxes	0	0	0	1,500	0	1,500
Liquid fuel taxes	804,626	736,332	68,294	7,705,372	7,913,569	(208,187)
Licenses and registrations	1,199,852	666,772	543,080	8,079,621	7,162,428	917,193
Use of money and property	0	24	(24)	281	171	110
TOTAL	2,004,479	1,393,128	611,351	16,786,274	16,076,168	709,116
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,027	6,376	651	69,176	69,386	(210)
Use of money and property	1	0	1	18	0	18
TOTAL	7,028	6,376	652	69,194	69,386	(192)
Healthy Futures Funds						
Cigarettes	1,196,951	603,186	593,765	8,994,370	6,825,350	2,169,020
Cigars	2,780	957	1,823	19,448	2,089	17,349
Others	133,260	50,610	82,650	471,289	366,904	104,385
Distilled spirit	48,888	18,247	30,641	498,551	333,387	165,164
Vinous beverages	14,098	22,505	(8,407)	271,048	224,940	46,108
Malted fermented beverages	42,586	142,925	(100,339)	1,461,295	1,430,849	50,446
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	2	8	(6)
TOTAL	1,438,563	838,430	600,133	11,736,001	9,183,636	2,552,466
Indirect Cost Fund						
Office of the Governor	0	0	0	758	173,825	(173,067)
Department of Revenue and Taxation	0	0	0	0	51,080	(51,080)
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	36,130	(36,130)	0	42,779	(42,779)
Department of Agriculture	0	23,676	(23,676)	48,218	63,281	(15,063)
Dept of Public Health & Social Service	(3,468)	5,379	(8,847)	291,568	1,128,249	(836,681)
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	0	0	0	30,631	(30,631)
Dept of Vocational Rehabilitation	0	0	0	17,798	0	17,798
Guam Energy Office	0	4,370	(4,370)	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	8	(5)
TOTAL	(3,468)	69,566	(73,023)	643,146	1,627,602	(1,084,456)
Land Survey Revolving Fund						
Document tax - land survey fee	129,466	129,003	463	1,576,637	1,688,578	(111,941)
Rental of government land	2,768	2,788	(0)	28,676	29,741	(1,065)
Recording fee	27,154	28,347	808	301,854	292,485	9,359
Application fees	0	0	0	0	0	0
Certificates of document fees	10,864	9,184	1,501	105,268	106,720	(1,453)
Subpoena fees	35	0	35	105	105	0
Use of money and property	0	0	0	0	0	0
TOTAL	170,107	167,301	2,806	2,012,639	2,117,639	(105,099)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	56,779	55,953	826	831,083	926,248	(295,163)
Registration fees - Labor share	24,334	23,980	354	270,464	396,962	(126,498)
Citation fee - non immigration temp worker	4,700	4,600	100	78,425	33,533	44,892
Use of money and property	6	10	(4)	166	155	11
TOTAL	86,819	84,543	1,276	980,138	1,356,896	(376,758)

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2012	July, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$600	1,800	600	1,200	10,860	9,000	1,860
Government of Guam ID / \$25	0	0	0	0	600	(600)
Traffic report copy fee / \$15	5,677	5,715	(38)	66,063	72,637	(4,574)
Police blotter report \$1 1st page / .10each	0	22	(22)	64	66	(22)
Police clearance \$7 / \$1 copies	19,124	20,063	(939)	172,412	223,850	(51,438)
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	5,000	5,730	(730)	61,860	49,370	12,490
Non-concealed firearm ID / \$25	4,150	3,975	175	40,918	37,022	3,896
Concealed firearm ID / \$60	120	300	(180)	3,300	2,940	360
Fingerprinting fee \$20	1,640	2,360	(720)	14,867	16,160	(1,293)
Subpoena fee	0	0	0	233	36	198
Abstract criminal records \$15	1,440	1,275	165	13,050	12,075	975
Police clearance additional copies	698	0	698	1,312	0	1,312
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	(20)
Firearm ID late renewal fee \$5	95	65	10	680	1,055	(376)
Certified copy of records \$10	0	0	0	10	0	10
Firearm inspection fee \$5	545	725	(180)	6,720	5,980	740
Witness fees \$35	0	0	0	0	175	(175)
Special event fee \$100	900	1,000	(100)	1,900	14,400	(12,500)
Use of money and property	0	0	0	0	0	0
TOTAL	41,189	41,650	(661)	397,709	446,603	(48,794)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	13,455	9,870	3,585	275,362	299,792	(24,410)
Use of money and property	0	0	0	0	0	0
TOTAL	13,455	9,870	3,585	275,362	299,792	(24,410)
Public Recreation Services Fund						
Park fees / park use permits	17,470	11,905	5,565	49,520	42,995	6,525
Park vendor permits	16,450	5,420	13,030	35,365	22,540	12,845
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	7,031	3,753	3,278	27,964	40,908	(12,944)
Recreational admin fees	60	3,625	(3,565)	560	4,125	(3,565)
Youth Center fees	0	0	0	165	335	(170)
Guam Sports Complex	1,275	0	1,275	13,158	10,258	2,900
Paseo Recreational Center	0	0	0	116	426	(310)
Hagatna / Tiyan Tennis Center	0	925	(925)	5,391	5,403	(13)
Guerrero Stadium / Tiyan Fields	0	938	(938)	5,832	9,040	(3,208)
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	25	0	25
TOTAL	44,288	26,666	17,723	161,210	146,260	4,960
Public School Library Resources Fund						
School library resources fund	66,456	48,547	17,910	698,206	594,491	103,715
Use of money and property	75	40	35	690	227	453
TOTAL	66,531	48,586	17,945	698,896	594,718	104,167
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	56,000	56,000	0
Use of money and property	0	0	0	2	0	2
TOTAL	0	0	0	56,002	56,000	2
Solid Waste Operations Fund						
Tipping fee settlement Lagu	26,516	0	26,516	328,246	0	328,246
Solid waste bid package fee	0	0	0	245	20	225
Fee - household collection	496,860	512,474	(15,614)	5,052,030	4,045,466	1,006,564
Fee - compact Ordot tipping fee \$4 cu yd	853,372	719,666	133,706	9,092,678	6,780,325	2,312,553
Fee - uncompact Ordot tipping fee \$4 cu yd	28,147	29,667	(3,741)	346,702	365,421	(18,720)
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 Malojoj transfer station	0	0	0	0	736	(736)
Interest from settlement Lagu	11,528	0	11,528	35,886	0	35,886
Use of money and property	57	97	(41)	736	1,036	(302)
TOTAL	1,414,479	1,262,128	162,364	14,866,723	11,196,846	3,669,877

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2012	July, 2011	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	570	262,391	(261,821)	2,578,789	2,899,835	(423,046)
Use of money and property	0	0	0	0	0	0
TOTAL	570	262,391	(261,821)	2,578,789	2,999,835	(423,046)
Tax Collection Enhancement Fund						
Passport fees	58,208	41,166	17,042	603,164	503,552	99,613
Passport expedite fees	8,249	7,381	868	95,041	90,939	4,102
Passport expedite mail fees	1,464	1,684	(220)	17,095	9,474	7,621
Use of money and property	0	0	0	0	0	0
TOTAL	67,920	50,231	17,689	715,300	603,965	111,335
Territorial Education Facilities Fund						
R&T property taxes	578,768	315,811	262,957	20,256,764	18,989,219	1,269,546
Penalties and interest	42,856	79,438	(36,580)	280,338	371,810	(91,472)
Real property tax bank fees	300	148	152	(892)	(1,377)	484
Bank deposit shortage / overage	0	0	0	0	0	(0)
Use of money and property	241	13	228	1,540	425	1,115
TOTAL	622,166	396,409	226,757	20,539,761	19,360,077	1,179,684
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,785,387	1,304,006	481,381	20,340,998	16,081,278	2,259,720
Use of money and property	0	5	(5)	56	47	9
TOTAL	1,785,387	1,304,011	481,376	20,341,054	16,081,325	2,259,729
Water Protection Fund						
Grading plan review fees	50	217	(167)	6,929	10,507	(3,578)
Clearing and grubbing permits	881	1,076	(195)	33,897	20,489	13,408
Stockpiling permits	88	89	(4)	10,146	3,103	7,043
Field citation violations	0	0	0	47,896	59	47,836
Use of money and property	0	0	0	0	0	0
TOTAL	1,017	1,382	(366)	98,867	34,168	64,710
Water Research and Development Fund						
Well drilling permit	5,750	250	5,500	14,650	71,422	(56,772)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,750	\$ 250	\$ 6,500	\$ 14,650	\$ 71,422	\$ (56,772)

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.

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten Months Ended July 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 / \$8 per ton per year	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ 0
Penalty - excess emission / \$1,000	5,750	450	(5,300)	190,370	166,137	(24,233)
Use of money and property	0	0	0	0	0	0
TOTAL	5,750	450	(5,300)	190,870	166,637	(24,233)
Chamorro Land Trust Operations Fund						
Land trust application fees	184	550	366	1,630	4,150	2,520
Commercial leases / license	53,309	123,111	89,802	541,019	874,182	333,163
Land trust lease	0	(297)	(297)	932	2,713	1,781
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	54	54	0	394	394
TOTAL	53,493	123,418	89,928	543,581	925,978	382,397
Corrections Revolving Fund						
DOC revolving fund	0	669,975	669,975	784,624	1,254,075	469,451
Use of money and property	0	0	0	0	0	0
TOTAL	0	669,975	669,975	784,624	1,254,075	469,451
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	10,325	39,894	29,569	10,325	123,894	113,569
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	380,832	0	(380,832)	422,378	55,880	(366,698)
Passenger inspection fee - Airport Authority	308,845	264,878	(24,167)	5,527,638	6,406,528	876,890
Cargo inspection fee - All	13,900	28,710	14,910	47,014	127,309	80,295
Port inspection fee - single <4000#	0	0	0	27,453	6,960	(18,493)
Port inspection fee - single >4000#	0	0	0	293,491	788,951	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	0	0	22,670	37,530	14,860
Air inspection fee - single >100#	85	24	(41)	66,640	95,437	28,797
Revenue - other payments	0	7	7	0	57	57
Use of money and property	0	164	164	0	738	738
TOTAL	713,967	363,478	(360,489)	6,417,609	7,643,281	1,225,672
DPW Building and Design Fund						
Building inspection fee	41,164	51,925	10,761	445,556	633,401	187,845
Use of money and property	0	0	0	0	0	0
TOTAL	41,164	51,925	10,761	445,556	633,401	187,845
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	90,000	186,036	96,036	1,273,430	1,548,758	275,328
Use of money and property	0	0	0	0	0	0
TOTAL	90,000	186,036	96,036	1,273,430	1,548,758	275,328
Environmental Health Fund						
Health permits - business	59,463	149,116	89,653	496,681	659,823	162,942
PH registration and penalty	0	1,720	1,720	4,950	7,920	2,970
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	41,581	25,039	(16,542)	398,231	214,137	(184,095)
Administrative penalties	0	1,050	1,050	3,649	2,950	(699)
Use of money and property	0	0	0	0	0	0
TOTAL	101,044	176,925	76,881	903,511	884,630	(18,881)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	2,147	250	(1,897)	16,905	5,810	(11,295)
Fire prevention fees	3,122	8,826	5,704	50,397	65,041	14,644
Other fees	2,373	14	(2,359)	22,978	133	(22,845)
Ambulance service	41,280	2,327	(38,953)	410,185	6,317	(401,868)
Fire citations	0	0	0	1,200	0	(1,200)
TOTAL	48,922	11,417	(37,505)	601,665	79,102	(422,563)
Guam Contractors License Board Fund						
Contractors fees	89,310	84,205	(5,105)	774,407	721,593	(52,814)
Use of money and property	0	4	4	0	31	31
TOTAL	89,310	84,209	(5,101)	774,407	721,624	(52,783)

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Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
Ten Months Ended July 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	0	4,113	4,113	375,358	332,443	(42,913)
Use of money and property	0	0	0	0	0	0
TOTAL	0	4,113	4,113	375,358	332,443	(42,913)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	102,353	162,047	59,694	1,279,930	1,651,766	371,836
Diesel fuel tax	50,822	63,039	12,417	542,126	657,082	114,956
Other fuel tax	15,418	25,179	9,761	173,819	262,479	88,660
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	359,967	406,551	46,584	3,772,988	3,764,039	(8,949)
Auto surcharge on other fuels	129,897	147,810	17,813	1,363,945	1,366,506	4,561
Interest and penalties on taxes	0	0	0	0	1,500	1,500
Liquid fuel taxes	658,257	804,626	146,369	7,132,808	7,705,372	672,564
Licenses and registrations	631,772	1,199,882	568,080	6,912,428	8,079,621	1,167,193
Use of money and property	0	0	0	0	281	281
TOTAL	1,290,029	2,004,479	714,460	14,046,236	15,766,274	1,740,038
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,469	7,027	568	70,213	69,176	(1,037)
Use of money and property	0	1	1	0	18	18
TOTAL	6,469	7,028	669	70,213	69,194	(1,019)
Healthy Futures Funds						
Cigarettes	778,396	1,196,951	420,555	7,877,193	8,994,370	1,117,177
Cigars	1,065	2,780	1,715	50,719	19,448	(31,271)
Others	113,820	133,260	19,440	531,974	471,289	(60,685)
Distilled spirit	51,457	48,888	(2,569)	534,347	495,551	(35,796)
Vinous beverages	15,715	14,088	(1,617)	379,179	271,046	(108,131)
Malted fermented beverages	46,134	42,586	(3,548)	1,471,098	1,481,295	10,197
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	2	2
TOTAL	1,004,687	1,438,563	433,976	10,844,610	11,736,001	891,491
Indirect Cost Fund						
Office of the Governor	0	0	0	124,850	759	(124,092)
Department of Revenue & Taxation	0	0	0	36,060	0	(36,060)
Bureau Statistics and Plans	0	0	0	45,000	40,472	(4,529)
Department of Law	0	0	0	10,200	0	(10,200)
Agency of Human Resources Development	3,800	0	(3,800)	10,600	0	(10,600)
Department of Agriculture	24,600	0	(24,600)	102,410	46,218	(56,192)
Dept of Public Health & Social Service	15,400	(3,468)	(18,868)	1,146,070	291,568	(956,502)
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	52,884	(38,636)
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	17,768	(11,032)
Guam Energy Office	4,384	0	(4,384)	12,184	0	(12,184)
Council of Arts & Humanities	0	0	0	3,310	0	(3,310)
Use of money and property	0	0	0	0	1	1
TOTAL	48,184	(3,468)	(51,652)	1,690,684	543,146	(1,147,538)
Land Survey Revolving Fund						
Document tax - land survey fee	149,003	129,466	(19,537)	1,905,482	1,576,637	(328,845)
Rental of government land	3,968	2,768	(1,200)	39,874	28,876	(10,998)
Recording fee	32,438	27,154	(5,282)	347,028	301,854	(45,172)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,184	10,884	(2,500)	136,316	105,268	(33,048)
Subpoena fees	30	35	5	251	105	(146)
Use of money and property	0	0	0	0	0	0
TOTAL	198,621	170,107	(28,514)	2,430,749	2,012,639	(418,210)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	85,953	56,779	(29,174)	1,216,244	631,083	(585,161)
Registration fees - Labor share	43,980	24,334	(19,646)	586,972	270,464	(318,508)
Citation fee - non immigration temp worker	14,148	4,700	(9,448)	149,004	78,425	(70,579)
Use of money and property	0	8	8	0	166	166
TOTAL	144,081	86,819	(58,262)	1,962,220	980,138	(972,082)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten Months Ended July 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	1,200	1,800	600	11,420	10,860	(560)
Government of Guam ID / \$25	0	0	0	0	0	0
Traffic report copy fee / \$15	6,215	5,677	(538)	77,455	68,083	(9,392)
Police blotter report \$1 1st page / .10each	22	0	(22)	117	64	(53)
Police clearance \$7 / \$1 copies	20,683	19,124	(1,539)	227,950	172,412	(55,538)
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	6,030	5,000	(1,030)	60,420	61,860	1,440
Non-concealed firearm ID / \$25	4,275	4,150	(125)	42,222	40,918	(1,304)
Concealed firearm ID / \$60	400	120	(280)	4,180	3,300	(880)
Fingerprinting fee \$20	2,750	1,640	(1,120)	20,210	14,867	(5,343)
Subpoena fee	10	0	(10)	178	233	55
Abstract criminal records \$15	1,575	1,440	(135)	15,208	13,050	(2,158)
Police clearance additional copies	0	698	698	0	1,312	1,312
Fine - unauthorized use uniform / \$500mx	20	0	(20)	100	0	(100)
Firearm ID late renewal fee \$5	185	95	(90)	1,755	680	(1,075)
Certified copy of records \$10	0	0	0	0	10	10
Firearm inspection fee \$5	945	545	(400)	8,485	6,720	(1,765)
Witness fees \$35	35	0	(35)	315	0	(315)
Special event fee \$100	1,100	900	(200)	7,250	1,900	(5,350)
Use of money and property	0	0	0	0	0	0
TOTAL	46,436	41,189	(4,246)	479,643	397,709	(81,834)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	2,520	13,455	10,935	226,272	275,362	49,110
Use of money and property	0	0	0	0	0	0
TOTAL	2,520	13,455	10,935	226,272	275,362	49,110
Public Recreation Services Fund						
Park fees / park use permits	12,405	17,470	5,065	45,095	49,520	4,425
Park vendor permits	7,583	18,450	10,867	30,580	35,385	4,805
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	40	0	(40)	14,614	13,000	(1,614)
Pool and beach fees	3,853	7,031	3,178	34,908	27,964	(6,944)
Recreational admin fees	4,025	60	(3,965)	4,360	560	(3,800)
Youth Center fees	0	0	0	0	165	165
Guam Sports Complex	250	1,275	1,025	11,108	13,158	2,050
Paseo Recreational Center	0	0	0	0	116	116
Hagatna / Tiyan Tennis Center	0	0	0	8,597	5,391	(3,206)
Guerrero Stadium / Tiyan Fields	0	0	0	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	25	25
TOTAL	28,166	44,288	16,132	168,672	161,210	(7,362)
Public School Library Resources Fund						
School library resources fund	45,574	66,456	20,882	584,763	698,205	133,442
Use of money and property	0	75	75	0	680	680
TOTAL	45,574	66,531	20,957	584,763	698,885	134,122
Safe Streets Fund						
DOC - Safe streets fund	20,084	0	(20,084)	200,832	56,000	(144,832)
Use of money and property	0	0	0	0	2	2
TOTAL	20,084	0	(20,084)	200,832	56,002	(144,830)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	26,516	26,516	0	328,246	328,246
Solid waste bid package fee	0	0	0	190	245	55
Fee - household collection	497,860	496,860	(1,000)	4,094,912	5,052,030	957,118
Fee - compact Ordot tipping fee \$4 cu yd	713,666	853,372	139,706	6,830,124	9,092,878	2,462,754
Fee - uncompact Ordot tipping fee \$4 cu yd	29,352	28,147	(3,205)	290,023	348,702	56,679
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	10,814	11,528	914	10,614	35,886	25,272
Use of money and property	0	57	57	0	736	736
TOTAL	1,261,492	1,414,479	162,987	11,026,863	14,866,723	3,830,860

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten Months Ended July 31, 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	250,124	570	(249,554)	2,877,165	2,576,789	(300,376)
Use of money and property	0	0	0	0	0	0
TOTAL	250,124	570	(249,554)	2,877,165	2,576,789	(300,376)
Tax Collection Enhancement Fund						
Passport fees	40,966	58,208	17,242	500,054	803,164	103,110
Passport expedite fees	7,161	8,249	1,068	87,640	95,041	7,401
Passport expedite mail fees	1,848	1,484	(182)	11,891	17,095	5,204
Use of money and property	0	0	0	0	0	0
TOTAL	49,793	67,920	16,127	699,685	716,300	116,716
Territorial Education Facilities Fund						
R&T property taxes	485,811	578,768	82,957	20,337,969	20,256,764	(79,205)
Penalties and interest	53,685	42,858	(10,629)	584,300	280,338	(283,962)
Real property tax bank fees	148	300	152	1,643	(892)	(2,535)
Bank deposit shortage / coverage	0	0	0	0	0	0
Use of money and property	0	241	241	0	1,540	1,540
TOTAL	649,644	622,166	72,521	20,903,912	20,538,784	(364,161)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,327,524	1,765,387	457,863	18,316,450	20,340,999	2,024,549
Use of money and property	0	0	0	0	58	58
TOTAL	1,327,524	1,765,387	457,863	18,316,450	20,341,054	2,024,604
Water Protection Fund						
Grading plan review fees	618	50	(568)	11,631	8,929	(4,702)
Clearing and grubbing permits	3,376	861	(2,495)	37,119	33,897	(3,223)
Stockpiling permits	231	86	(145)	8,648	10,148	3,498
Field citation violations	0	0	0	3,580	47,896	44,316
Use of money and property	0	0	0	0	0	0
TOTAL	4,225	1,017	(3,208)	68,978	98,867	39,889
Water Research and Development Fund						
Well drilling permit	691	5,750	5,059	75,843	14,650	(61,193)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 691	\$ 5,750	\$ 5,059	\$ 75,843	\$ 14,650	\$ (61,193)

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 08/30 closing.