



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
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**JUN 30 2011**

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

The Honorable Judith Won Pat  
Speaker  
I Mina'trentai 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: 6/30/11  
Time: 1:29P

<b>RECEIVED</b>	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	<u>6/30/11</u>
TIME:	<u>1:45</u>
BY:	<u>man</u>

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for Fiscal Year 2011 for the month ending May 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – May 2011 for the Solid Waste Operations Fund was submitted by the Receivers, Gershman, Brickner & Bratton, Inc., (GBB). The Solid Waste Operations Fund is delinked from the Department of Administration's system. However, the Department of Administration has noted they will continue to work with GBB to ensure revenues reported are reconciled.

Should you have any questions, please do not hesitate to contact this office.


Sincerely,

  
**JOHN A. RIOS**  
Acting

**RECEIVED**  
MSL 6/30/11



Attachment(s)

<i>Certification of Information Contained in Attachment A</i>

John A. Rios, Acting Director, Bureau of Budget and Management Research

cc: Office of Public Accountability  
Office of the Vice Speaker

## Attachment A

**Government of Guam**  
**FY 2011 Special Revenue Fund Tracking**  
**For the month ending May 2011**  
*Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13*

Month		<i>Description/Fund Code</i>			
		Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206
FY2011 (Oct 10-Sept 11)					
(A) October	Actual	1,447,931	1,365,315 1/	239,707	1,995,271
(B) November	Actual	1,482,599	1,011,556 1/	88,958	1,248,531
(C) December	Actual	1,549,429	884,186 1/	1,182,684	1,662,136
(D) January	Actual	1,613,209	675,617 1/	1,882,529	2,021,239
(E) February	Actuals	1,437,184	861,025 1/	9,009,157	2,416,005
(F) March	Actuals	1,594,781	1,200,083 1/	1,352,221	2,304,935
(G) April	Actuals	1,565,688	1,023,911 1/	4,239,774	2,062,094
(H) May	Actuals	1,474,605	991,665 1/	431,341	1,512,833
(I) June	Forecast	1,518,364	1,288,100	498,956	1,505,325
(J) July	Forecast	1,555,076	706,368	483,013	1,427,129
(K) August	Forecast	1,556,763	1,109,757	335,376	1,817,201
(L) September	Forecast	1,867,847	877,984	176,621	2,464,361
(M) Tracking FY2011		<b>18,663,476</b>	<b>11,995,567</b>	<b>19,920,337</b>	<b>22,437,061</b>
(N) Public Law 30-196		<b>19,537,107</b>	<b>13,835,019</b>	<b>22,401,128</b>	<b>22,400,181</b>
(O) Overage/(Shortage)	(M-N)	<b>(873,631)</b>	<b>(1,839,452)</b>	<b>(2,480,791)</b>	<b>36,880</b>

**Footnote:**

/1 Actual Revenues shown for the Solid Waste Operations Fund was provided by Gershman, Brickner & Bratton (GBB) receivers. Forecast based on GBB projected annual collections as of 3/31/11.

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.

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2011	May, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	2,232	600	1,632	90,625	182,793	(92,167)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,232</b>	<b>600</b>	<b>1,632</b>	<b>90,625</b>	<b>182,793</b>	<b>(92,167)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	100	200	(100)	1,450	3,150	(1,700)
Leases	61,191	36,846	24,344	478,706	389,363	87,343
Land trust lease	122	198	(76)	(1,634)	1,423	(3,057)
Payment in lieu of real property tax	0	0	0	0	4,400	(4,400)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>61,413</b>	<b>37,244</b>	<b>24,169</b>	<b>476,622</b>	<b>398,336</b>	<b>78,186</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	0	27,750	(27,750)	185,925	333,004	(147,079)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>27,750</b>	<b>(27,750)</b>	<b>185,925</b>	<b>333,004</b>	<b>(147,079)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Passenger inspection fee - All	0	0	0	5	0	5
Passenger inspection fee - Port Authority	2,780	2,290	470	62,980	59,380	3,600
Passenger inspection fee - Airport Authority	489,695	585,622	(95,928)	5,080,393	4,914,003	166,390
Cargo inspection fee - All	4,240	4,870	(630)	58,568	31,495	27,103
Cargo inspection fee - Port Authority	21,070	18,380	2,680	135,490	155,685	(20,195)
Cargo inspection fee - Airport Cargo	11,900	9,825	2,075	98,950	83,500	15,450
Revenue - other payments	0	0	0	0	2	(2)
Use of money and property	9	12	(3)	135	257	(123)
<b>TOTAL</b>	<b>529,674</b>	<b>621,010</b>	<b>(91,336)</b>	<b>6,436,561</b>	<b>6,244,322</b>	<b>192,239</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	43,614	13,041	30,573	347,607	24,058	323,549
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>43,614</b>	<b>13,041</b>	<b>30,573</b>	<b>347,607</b>	<b>24,058</b>	<b>323,549</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	134,056	168,515	(54,459)	1,090,281	1,197,843	(107,562)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>134,056</b>	<b>168,515</b>	<b>(54,459)</b>	<b>1,090,281</b>	<b>1,197,843</b>	<b>(107,562)</b>
<b>Environmental Health Fund</b>						
Health permits - business	3,296	3,584	(288)	36,262	48,573	(12,312)
PH registration and penalty	200	200	0	400	1,620	(1,220)
De-ratting inspection and certificates	0	540	(540)	500	4,940	(4,440)
Health certificates	18,944	18,223	721	157,918	155,413	2,505
Administrative penalties	0	600	(600)	1,060	2,538	(1,478)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>22,440</b>	<b>23,147</b>	<b>(707)</b>	<b>196,140</b>	<b>213,084</b>	<b>(16,944)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	638	1,301	(463)	6,512	7,662	(1,350)
Fire prevention fees	5,109	2,604	2,505	34,923	25,691	9,232
Other fees	56	0	56	218	182	38
Ambulance service	7	5,656	(5,649)	289	7,515	(7,227)
Fire citations	0	0	0	1,200	0	1,200
<b>TOTAL</b>	<b>6,010</b>	<b>9,560</b>	<b>(3,550)</b>	<b>43,142</b>	<b>41,260</b>	<b>1,881</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	84,096	92,640	(8,544)	219,921	245,924	(26,003)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>84,096</b>	<b>92,640</b>	<b>(8,544)</b>	<b>219,921</b>	<b>245,924</b>	<b>(26,003)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	84,519	(84,519)	281,721	284,555	17,167
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>84,519</b>	<b>(84,519)</b>	<b>281,721</b>	<b>284,555</b>	<b>17,167</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2011	May, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	111,929	135,821	(23,892)	1,136,043	1,182,703	(26,661)
Diesel fuel tax	55,638	82,173	(26,535)	557,308	646,825	(89,516)
Other fuel tax	22,224	32,851	(10,626)	222,650	258,574	(35,924)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	408,901	411,889	(4,988)	3,286,996	3,271,601	15,394
Auto surcharge on other fuels	147,947	149,773	(1,826)	1,195,187	1,199,841	5,546
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>744,640</b>	<b>812,606</b>	<b>(67,966)</b>	<b>8,398,184</b>	<b>8,629,344</b>	<b>(131,160)</b>
Licenses and registrations	729,947	628,780	101,166	8,767,114	6,736,157	31,957
Use of money and property	19	13	6	128	184	(37)
<b>TOTAL</b>	<b>1,474,606</b>	<b>1,441,299</b>	<b>33,306</b>	<b>12,186,425</b>	<b>12,264,686</b>	<b>(98,240)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,079	6,921	158	54,964	64,783	(9,819)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,079</b>	<b>6,921</b>	<b>158</b>	<b>54,964</b>	<b>64,783</b>	<b>(9,819)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	637,290	3,111,915	(2,474,525)	5,377,920	8,292,647	(914,727)
Cigars	266	0	266	1,142	(2,718)	3,860
Others	38,822	26,743	10,079	278,732	129,938	148,794
Distilled spirit	26,271	57,859	(31,587)	290,958	506,957	(215,999)
Vinous beverages	29,345	18,637	10,708	177,704	205,503	(27,800)
Malted fermented beverages	195,679	227,285	(31,607)	1,151,704	1,512,766	(361,062)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	6	(5)	8	28	(20)
<b>TOTAL</b>	<b>927,673</b>	<b>3,444,344</b>	<b>(2,616,671)</b>	<b>7,278,168</b>	<b>8,646,122</b>	<b>(1,366,954)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	200,883	167,482	33,400	1,446,107	1,505,074	(58,969)
Rental of government land	3,168	3,147	21	24,206	26,172	(1,967)
Recording fee	28,295	31,406	(3,111)	236,883	240,489	(3,606)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,820	8,285	4,535	85,187	89,504	15,684
Subpoena fees	35	0	35	70	420	(350)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>245,199</b>	<b>210,319</b>	<b>34,880</b>	<b>1,792,462</b>	<b>1,841,689</b>	<b>(49,207)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	460	(460)
Registration fees - GCC share	39,213	19,274	19,940	748,602	1,027,843	(279,241)
Registration fees - Labor share	18,806	8,260	8,546	320,829	441,108	(120,279)
Citation fee - non immigration temp worker	2,500	41	2,459	27,683	2,298	25,387
Use of money and property	5	900	(895)	132	34,125	(33,993)
<b>TOTAL</b>	<b>58,528</b>	<b>28,478</b>	<b>30,049</b>	<b>1,097,246</b>	<b>1,608,832</b>	<b>(408,686)</b>
<b>Police Services Fund</b>						
Annual gun business registration \$600	0	0	0	600	0	600
Gov't of Guam ID / \$10	0	50	(50)	600	275	325
Traffic report copy fee / \$10	6,983	6,420	563	60,702	81,139	(437)
Police blotter report \$.02 per page	15	3	12	41	27	14
Police clearance / \$5	21,484	19,684	1,780	183,067	180,267	2,800
Filing Record - security officer \$75	0	0	0	82	7	75
Firearm trainers \$500	500	0	500	1,014	57	957
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	5,165	4,785	400	40,040	39,535	505
Non-concealed firearm ID / \$15	4,557	3,625	932	26,797	38,357	(11,560)
Concealed firearm ID / \$30	360	120	240	2,100	2,280	(180)
Fingerprinting fee \$20	1,280	1,740	(460)	11,480	13,235	(1,755)
Subpoena fee	1	0	1	36	0	36
Abstract criminal records \$15	930	1,185	(255)	9,315	11,157	(1,842)
Fine - unauthorized use uniform / \$500mx	0	0	0	20	0	20
Firearm ID late renewal fee \$5	45	125	(80)	810	1,830	(1,020)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	635	555	80	4,685	4,635	250
Witness fees \$35	35	0	35	175	35	140
Special event fee \$100	2,900	300	2,600	10,200	7,750	2,450
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>44,870</b>	<b>38,672</b>	<b>8,299</b>	<b>361,964</b>	<b>360,566</b>	<b>(6,222)</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2011	May, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	32,880	37,160	(4,300)	267,907	256,840	11,067
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>32,880</b>	<b>37,160</b>	<b>(4,300)</b>	<b>267,907</b>	<b>266,840</b>	<b>11,067</b>
<b>Public Recreation Services Fund</b>						
Park fees	3,035	7,110	(4,075)	27,985	33,964	(5,979)
Park vendor permits	0	600	(600)	9,290	10,490	(1,200)
Community programs fees	0	0	0	0	1,925	(1,925)
Paseo Stadium fees	0	1,085	(1,085)	10,220	18,515	(8,295)
Pool and beach fees	3,937	1,477	2,460	32,286	10,749	21,537
Recreational admin fees	0	0	0	500	0	500
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,829	3,241	(1,411)	10,078	15,489	(5,423)
Paseo Recreational Center	0	0	0	426	0	426
Hagatna / Tiyan Tennis Center	780	173	607	4,358	3,899	459
Guerrero Stadium / Tiyan Fields	1,050	175	875	7,989	7,471	518
Tiyan Football / Soccer Field	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,631</b>	<b>14,060</b>	<b>(3,429)</b>	<b>103,130</b>	<b>102,611</b>	<b>518</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	70,005	60,719	(9,286)	470,499	432,339	(38,160)
Use of money and property	25	49	24	155	344	189
<b>TOTAL</b>	<b>70,030</b>	<b>60,768</b>	<b>(9,262)</b>	<b>470,654</b>	<b>432,683</b>	<b>(37,971)</b>
<b>Solid Waste Operations Fund</b>						
Solid waste bid package fee	20	0	20	20	0	20
Fee - household collection \$8 month	408,905	0	408,905	3,123,568	112,520	3,011,048
Fee - compact Ordot tipping fee \$4 cu yd	661,030	3,503	657,527	5,469,065	(2,154)	5,471,219
Fee - uncompact Ordot tipping fee \$4 cu yd	27,487	560,552	(533,065)	302,255	4,228,439	(3,926,184)
Fee - uncompact Agat transfer station	0	1,945	(1,945)	532	14,588	(14,054)
Fee - uncompact Dededo transfer station	0	7,110	(7,110)	2,308	56,531	(54,223)
Fee - uncompact Malojoj transfer station	0	2,330	(2,330)	735	25,188	(24,451)
Use of money and property	84	108	(25)	852	977	(125)
<b>TOTAL</b>	<b>1,097,626</b>	<b>676,648</b>	<b>621,977</b>	<b>8,899,333</b>	<b>4,438,084</b>	<b>4,463,248</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	296,447	267,721	28,726	2,438,060	2,385,971	52,089
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>296,447</b>	<b>267,721</b>	<b>28,726</b>	<b>2,438,060</b>	<b>2,385,971</b>	<b>52,089</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	56,947	45,993	10,954	400,230	338,398	61,833
Passport expedite fees	13,058	14,726	(1,668)	70,269	93,882	(23,613)
Passport expedite mail fees	849	1,881	(1,032)	6,809	15,715	(9,106)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>70,854</b>	<b>62,600</b>	<b>8,254</b>	<b>477,108</b>	<b>447,994</b>	<b>29,114</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	398,719	209,773	188,946	18,194,259	18,148,018	46,243
Penalties and interest	32,810	20,352	12,458	233,250	194,831	38,419
Real property tax bank fees	(225)	0	(225)	(1,541)	432	(1,973)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	37	76	(41)	403	471	(68)
<b>TOTAL</b>	<b>431,341</b>	<b>230,203</b>	<b>201,138</b>	<b>18,426,371</b>	<b>18,343,760</b>	<b>82,622</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	1,512,830	1,392,834	119,995	15,223,030	13,815,173	1,407,858
Use of money and property	4	0	4	14	34	(20)
<b>TOTAL</b>	<b>1,512,833</b>	<b>1,392,834</b>	<b>119,999</b>	<b>15,223,044</b>	<b>13,815,207</b>	<b>1,407,838</b>
<b>Water Protection Fund</b>						
Grading plan review fees	1,536	1,369	167	10,111	10,974	(863)
Clearing and grubbing permits	7,411	1,152	6,259	18,251	46,683	(30,432)
Stockpiling permits	209	306	(97)	2,798	7,954	(5,156)
Field citation violations	0	3,500	(3,500)	59	3,890	(3,831)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,166</b>	<b>6,328</b>	<b>2,829</b>	<b>29,220</b>	<b>69,601</b>	<b>(40,281)</b>

**Government Of Guam  
Combined Comparative Statement of Revenues  
Special Revenue Funds  
May 31, 2011 and 2010**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May, 2011	May, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
<b>Water Research and Development Fund</b>						
Well drilling permit	30,150	1,760	28,391	64,872	67,560	(2,688)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 30,150</b>	<b>\$ 1,760</b>	<b>\$ 28,391</b>	<b>\$ 64,872</b>	<b>\$ 67,560</b>	<b>\$ (2,688)</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 taxes collected 60 days after the 06/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

**DRAFT**

Government Of Guam  
Actual Revenue Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Eight months ended May 31, 2011

	For the Month			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	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	3,700	2,232	(1,468)	261,850	90,625	(171,225)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,700</b>	<b>2,232</b>	<b>(1,468)</b>	<b>261,850</b>	<b>90,625</b>	<b>(171,225)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	100	100	0	1,900	1,450	(450)
Leases	36,900	61,191	24,291	376,880	476,706	97,826
Land trust lease	140	122	(18)	1,080	(1,634)	(2,714)
Payment in lieu of real property tax	0	0	0	4,000	0	(4,000)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>37,140</b>	<b>61,413</b>	<b>24,273</b>	<b>386,860</b>	<b>476,622</b>	<b>90,662</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	42,700	0	(42,700)	694,780	185,925	(508,855)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>42,700</b>	<b>0</b>	<b>(42,700)</b>	<b>694,780</b>	<b>185,925</b>	<b>(508,855)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Passenger inspection fee - All	0	0	0	0	5	5
Passenger inspection fee - Port Authority	5,290	2,780	(2,530)	89,240	62,980	(26,260)
Passenger inspection fee - Airport Authority	659,075	489,895	(169,380)	5,213,050	5,080,393	(132,657)
Cargo inspection fee - All	6,850	4,240	(2,610)	50,070	58,598	8,528
Cargo inspection fee - Port Authority	22,280	21,070	(1,210)	175,250	135,490	(39,760)
Cargo inspection fee - Airport Cargo	12,820	11,900	(920)	103,550	88,950	(14,600)
Revenue - other payments	0	0	0	2	0	(2)
Use of money and property	0	9	9	0	135	135
<b>TOTAL</b>	<b>708,315</b>	<b>529,674</b>	<b>(178,641)</b>	<b>5,811,162</b>	<b>5,436,661</b>	<b>(174,611)</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	42,130	43,614	1,484	298,030	347,607	49,577
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>42,130</b>	<b>43,614</b>	<b>1,484</b>	<b>298,030</b>	<b>347,607</b>	<b>49,577</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	207,105	134,056	(73,049)	1,346,600	1,090,261	(256,339)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>207,105</b>	<b>134,056</b>	<b>(73,049)</b>	<b>1,346,600</b>	<b>1,090,261</b>	<b>(256,339)</b>
<b>Environmental Health Fund</b>						
Health permits - business	5,584	3,296	(2,288)	64,975	36,262	(28,713)
PH registration and penalty	240	200	(40)	2,193	400	(1,793)
De-ratting inspection and certificates	640	0	(640)	6,413	500	(5,913)
Health certificates	20,725	18,944	(1,781)	174,821	157,916	(16,905)
Administrative penalties	700	0	(700)	2,827	1,060	(1,767)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>27,889</b>	<b>22,440</b>	<b>(5,449)</b>	<b>261,229</b>	<b>196,140</b>	<b>(65,089)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	4,300	838	(3,462)	21,870	6,512	(15,358)
Fire prevention fees	47,434	5,109	(42,325)	384,333	34,923	(349,410)
Other fees	40	56	16	429	216	(211)
Ambulance service	6,650	7	(6,643)	6,650	289	(6,361)
Fire citations	0	0	0	8,550	1,200	(7,350)
<b>TOTAL</b>	<b>58,424</b>	<b>6,010</b>	<b>(52,414)</b>	<b>421,832</b>	<b>43,142</b>	<b>(378,690)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	85,720	84,096	(1,624)	190,564	219,921	29,357
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>85,720</b>	<b>84,096</b>	<b>(1,624)</b>	<b>190,564</b>	<b>219,921</b>	<b>29,357</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	78,519	0	(78,519)	301,364	281,721	(19,643)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>78,519</b>	<b>0</b>	<b>(78,519)</b>	<b>301,364</b>	<b>281,721</b>	<b>(19,643)</b>

**DRAFT**

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Eight months ended May 31, 2011

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	149,121	111,929	(37,192)	1,289,105	1,138,043	(133,062)
Diesel fuel tax	95,473	55,838	(39,635)	753,224	557,308	(195,916)
Other fuel tax	38,701	22,224	(14,477)	289,373	222,650	(66,723)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	431,989	408,901	(25,088)	3,432,403	3,286,996	(145,407)
Auto surcharge on other fuels	163,073	147,947	(15,126)	1,296,041	1,185,187	(100,854)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>878,387</b>	<b>744,840</b>	<b>(131,717)</b>	<b>7,040,148</b>	<b>6,398,184</b>	<b>(641,962)</b>
Licenses and registrations	643,780	729,947	86,167	5,858,158	5,787,114	(88,042)
Use of money and property	0	19	19	0	128	128
<b>TOTAL</b>	<b>1,820,137</b>	<b>1,474,806</b>	<b>(46,832)</b>	<b>12,898,302</b>	<b>12,166,426</b>	<b>(729,877)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	9,001	7,079	(1,922)	81,423	54,964	(26,459)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,001</b>	<b>7,079</b>	<b>(1,922)</b>	<b>81,423</b>	<b>54,964</b>	<b>(26,459)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	3,511,815	637,290	(2,874,525)	9,891,789	5,377,920	(4,513,869)
Cigars	0	268	268	9,588	1,142	(8,426)
Others	58,743	38,822	(19,921)	389,939	279,732	(91,207)
Distilled spirit	128,658	28,271	(102,387)	973,357	290,958	(682,399)
Vinous beverages	88,837	29,345	(39,292)	555,503	177,704	(377,799)
Malted fermented beverages	377,285	195,879	(181,806)	2,482,768	1,151,704	(1,311,062)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	8	8
<b>TOTAL</b>	<b>4,146,138</b>	<b>927,673</b>	<b>(3,217,466)</b>	<b>14,282,902</b>	<b>7,278,168</b>	<b>(6,984,734)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	182,482	200,883	18,401	1,590,076	1,446,107	(143,970)
Rental of government land	3,222	3,188	(54)	28,776	24,206	(2,570)
Recording fee	29,408	28,295	(1,112)	259,490	236,883	(22,607)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,084	12,820	3,736	75,900	85,187	9,287
Subpoena fees	0	35	35	553	70	(483)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>224,194</b>	<b>248,189</b>	<b>21,006</b>	<b>1,962,796</b>	<b>1,792,462</b>	<b>(160,343)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	1,070	0	(1,070)
Registration fees - GCC share	128,274	39,213	(89,061)	1,899,842	748,802	(1,151,240)
Registration fees - Labor share	119,750	18,806	(102,944)	1,340,028	320,829	(1,019,199)
Citation fee - non immigration temp worker	2,440	2,500	60	13,800	27,883	13,883
Use of money and property	0	5	5	0	132	132
<b>TOTAL</b>	<b>260,464</b>	<b>58,825</b>	<b>(191,939)</b>	<b>3,264,740</b>	<b>1,697,246</b>	<b>(2,167,494)</b>
<b>Police Services Fund</b>						
Annual gun business registration \$600	0	0	0	0	600	600
Gov't of Guam ID / \$10	0	0	0	900	600	(300)
Traffic report copy fee / \$10	6,470	6,983	513	61,014	60,702	(312)
Police blotter report \$.02 per page	3	15	12	27	41	14
Police clearance / \$5	19,894	21,484	1,570	178,427	183,087	4,640
Filing Record - security officer \$75	0	0	0	7	82	75
Firearm trainers \$500	0	500	500	757	1,014	257
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	4,785	5,185	400	39,535	40,040	505
Non-concealed firearm ID / \$15	3,825	4,557	932	35,877	28,797	(8,880)
Concealed firearm ID / \$30	120	360	240	2,380	2,100	(280)
Fingerprinting fee \$20	1,040	1,280	240	12,535	11,480	(1,055)
Subpoena fee	0	1	1	60	36	(44)
Abstract criminal records \$15	985	930	(55)	10,807	9,315	(1,492)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	20
Firearm ID late renewal fee \$5	125	45	(80)	2,105	910	(1,295)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	555	835	80	5,100	4,885	(215)
Witness fees \$35	0	35	35	115	175	60
Special event fee \$100	1,200	2,900	1,700	12,800	10,200	(2,600)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>38,782</b>	<b>44,870</b>	<b>6,088</b>	<b>382,288</b>	<b>361,964</b>	<b>(10,302)</b>



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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Eight months ended May 31, 2011

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	31,203	32,860	1,657	208,184	267,907	58,723
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>31,203</b>	<b>32,860</b>	<b>1,657</b>	<b>208,184</b>	<b>267,907</b>	<b>58,723</b>
<b>Public Recreation Services Fund</b>						
Park fees	8,210	3,035	(5,175)	36,984	27,985	(8,979)
Park vendor permits	0	0	0	11,440	8,290	(2,150)
Community programs fees	0	0	0	1,431	0	(1,431)
Paseo Stadium fees	0	0	0	16,004	10,220	(5,784)
Pool and beach fees	3,929	3,937	8	22,250	32,286	10,036
Recreational admin fees	0	0	0	800	500	(100)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	2,157	1,829	(328)	14,178	10,076	(4,102)
Paseo Recreational Center	0	0	0	450	426	(24)
Hagatna / Tiyan Tennis Center	867	780	(87)	5,084	4,358	(726)
Guerrero Stadium / Tiyan Fields	1,000	1,050	50	10,566	7,988	(2,578)
Tiyan Football / Soccer Field	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>16,163</b>	<b>10,831</b>	<b>(6,532)</b>	<b>118,867</b>	<b>103,130</b>	<b>(15,837)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	60,719	70,005	9,286	574,931	470,489	(104,433)
Use of money and property	0	25	25	0	155	155
<b>TOTAL</b>	<b>60,719</b>	<b>70,030</b>	<b>9,311</b>	<b>674,931</b>	<b>470,644</b>	<b>(104,277)</b>
<b>Solid Waste Operations Fund</b>						
Solid waste bid package fee	0	20	20	0	20	20
Fee - household collection \$8 month	420,000	408,905	(11,095)	3,224,055	3,123,566	(100,489)
Fee - compact Ordot tipping fee \$4 cu yd	683,823	661,030	(2,793)	5,787,955	5,468,065	(298,890)
Fee - uncompact Ordot tipping fee \$4 cu yd	80,552	27,487	(53,065)	553,440	302,255	(251,185)
Fee - uncompact Age1 transfer station	4,445	0	(4,445)	18,404	532	(15,872)
Fee - uncompact Dededo transfer station	52,110	0	(52,110)	208,121	2,308	(206,813)
Fee - uncompact Malofoj transfer station	42,330	0	(42,330)	172,598	735	(171,861)
Use of money and property	0	84	84	0	852	852
<b>TOTAL</b>	<b>1,263,260</b>	<b>1,097,626</b>	<b>(168,736)</b>	<b>9,943,671</b>	<b>8,899,333</b>	<b>(1,044,238)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	266,629	296,447	29,818	2,377,235	2,438,060	60,825
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>266,629</b>	<b>296,447</b>	<b>29,818</b>	<b>2,377,235</b>	<b>2,438,060</b>	<b>60,825</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	55,893	56,947	954	418,389	400,230	(18,169)
Passport expedite fees	15,726	13,058	(2,668)	101,884	70,269	(31,616)
Passport expedite mail fees	2,160	849	(1,311)	17,952	8,609	(11,343)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>73,879</b>	<b>70,854</b>	<b>(3,026)</b>	<b>638,225</b>	<b>477,108</b>	<b>(161,128)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	435,523	398,719	(36,804)	19,954,017	18,194,259	(1,759,758)
Penalties and interest	40,352	32,810	(7,542)	354,833	233,250	(121,583)
Real property tax bank fees	0	(225)	(225)	442	(1,541)	(1,983)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	37	37	0	403	403
<b>TOTAL</b>	<b>476,876</b>	<b>431,341</b>	<b>(44,536)</b>	<b>20,309,292</b>	<b>18,426,371</b>	<b>(1,882,921)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	1,452,048	1,512,830	60,782	14,288,865	15,223,030	934,145
Use of money and property	0	4	4	0	14	14
<b>TOTAL</b>	<b>1,452,048</b>	<b>1,512,833</b>	<b>60,786</b>	<b>14,288,865</b>	<b>15,223,044</b>	<b>934,169</b>
<b>Water Protection Fund</b>						
Grading plan review fees	1,469	1,536	67	15,215	10,111	(5,104)
Clearing and grubbing permits	4,972	7,411	2,439	53,218	16,251	(36,965)
Stockpiling permits	322	209	(113)	4,190	2,798	(1,392)
Field citation violations	0	0	0	250	59	(191)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,763</b>	<b>9,166</b>	<b>2,393</b>	<b>72,871</b>	<b>29,220</b>	<b>(43,651)</b>

**DRAFT**

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Eight months ended May 31, 2011

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Water Research and Development Fund</b>						
Well drilling permit	3,110	30,150	27,040	78,479	64,672	(13,807)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,110</b>	<b>\$ 30,160</b>	<b>\$ 27,040</b>	<b>\$ 78,479</b>	<b>\$ 64,672</b>	<b>\$ (13,807)</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 GASB33, *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.

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

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for the Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for Fiscal Year 2011 for the month ending May 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – May 2011 for the Solid Waste Operations Fund was submitted by the Receivers, Gershman, Brickner & Bratton, Inc., (GBB). The Solid Waste Operations Fund is delinked from the Department of Administration's system. However, the Department of Administration has noted they will continue to work with GBB to ensure revenues reported are reconciled.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

JOHN A. RIOS  
Acting

Attachment(s)

<i>Certification of Information Contained in Attachment A</i>
John A. Rios, Acting Director, Bureau of Budget and Management Research

cc: Office of Public Accountability  
Office of the Vice Speaker