



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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RAY TENORIO
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JOHN A. RIOS
DIRECTOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

NOV 30 2011

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

RECEIVED
CAPLED

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

Date: 11/30/11
Time: 3:49 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 October 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

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

Sincerely,

[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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
DATE: 11-30-2011
TIME: 4:00 pm
BY: R. Field

Government of Guam
 FY 2012 Special Revenue Fund Tracking
 For the month ending October 31, 2011
 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 203	Tourist Attraction 206	
FY2012 (Oct 11-Sept 12)					
(A) October	Actual	1,544,485	1,371,086	158,988	1,813,320
(B) November	Forecast	1,390,577	1,450,337	170,694	1,359,293
(C) December	Forecast	1,522,581	1,368,104	1,023,520	1,551,886
(D) January	Forecast	1,612,319	1,503,792	1,759,006	1,944,847
(E) February	Forecast	1,398,056	1,451,142	8,865,094	2,190,492
(F) March	Forecast	1,522,869	1,462,914	1,190,871	2,011,745
(G) April	Forecast	1,672,238	1,423,859	4,639,102	1,907,928
(H) May	Forecast	1,401,146	1,410,450	338,290	1,409,954
(I) June	Forecast	1,499,923	1,329,307	462,286	1,449,914
(J) July	Forecast	1,568,117	1,621,977	384,468	1,376,675
(K) August	Forecast	1,590,550	1,820,748	331,056	1,861,229
(L) September	Forecast	1,580,028	1,747,995	167,077	2,597,619
(M) Tracking FY2012		18,302,890	17,956,712	19,492,450	21,474,903
(N) Public Law 31-77		17,152,782	13,781,645	21,619,104	23,160,585
(O) Overage/(Shortage)	(M-N)	1,150,108	4,175,067	(2,126,654)	(1,685,682)

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
 October 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2011	October, 2010	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	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	3,844	0	3,844	3,844	0	3,844
Use of money and property	0	0	0	0	0	0
TOTAL	3,844	0	3,844	3,844	0	3,844
Chamorro Land Trust Operations Fund						
Land trust application fees	250	150	100	250	150	100
Commercial leases / license	102,828	57,475	45,351	102,828	57,475	45,351
Land trust lease	447	132	315	447	132	315
Payment in lieu of real property tax	0	0	0	0	0	0
Use of money and property	19	0	19	19	0	19
TOTAL	103,542	57,767	45,785	103,542	57,767	45,785
Corrections Revolving Fund						
DOC revolving fund	3,000	50,475	(47,475)	3,000	50,475	(47,475)
Use of money and property	0	0	0	0	0	0
TOTAL	3,000	50,475	(47,475)	3,000	50,475	(47,475)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	5	(5)	0	5	(5)
Passenger inspection fee - Port Authority	19,320	0	19,320	19,320	0	19,320
Passenger inspection fee - Airport Authority	578,989	612,627	(33,638)	578,989	612,627	(33,638)
Cargo inspection fee - All	28,568	5,985	20,583	28,568	5,985	20,583
Port inspection fee - single <4000#	1,285	0	1,285	1,285	0	1,285
Port inspection fee - single >4000#	71,087	18,175	52,912	71,087	18,175	52,912
Port inspection fee - multi <4000#	75	0	75	75	0	75
Port inspection fee - multi >4000#	66	0	66	66	0	66
Air inspection fee - single <100#	4,090	0	4,090	4,090	0	4,090
Air inspection fee - single >100#	10,454	12,225	(1,771)	10,454	12,225	(1,771)
Revenue - other payments	1	0	1	1	0	1
Use of money and property	11	38	(27)	11	38	(27)
TOTAL	711,848	648,088	62,890	711,848	648,088	62,890
DPW Building and Design Fund						
Building inspection fee	38,040	35,404	2,636	38,040	35,404	2,636
Use of money and property	0	0	0	0	0	0
TOTAL	38,040	35,404	2,636	38,040	35,404	2,636
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	220,868	90,913	129,755	220,868	90,913	129,755
Use of money and property	0	0	0	0	0	0
TOTAL	220,868	90,913	129,755	220,868	90,913	129,755
Environmental Health Fund						
Health permits - business	7,431	6,331	1,100	7,431	6,331	1,100
PH registration and penalty	820	0	820	820	0	820
De-rating inspection and certificates	0	500	(500)	0	500	(500)
Health certificates	20,945	21,048	(101)	20,945	21,048	(101)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	29,196	27,877	1,319	29,196	27,877	1,319
Fire, Life & Medical Emergency Fund						
Transport / standby fees	80	580	(500)	80	580	(500)
Fire prevention fees	6,335	4,292	2,043	6,335	4,292	2,043
Other fees	14	63	(49)	14	63	(49)
Ambulance service	0	14	(14)	0	14	(14)
Fire citations	0	0	0	0	0	0
TOTAL	6,429	4,949	1,480	6,429	4,949	1,480
Guam Contractors License Board Fund						
Contractors fees	17,710	14,183	3,527	17,710	14,183	3,527
Use of money and property	3	0	3	3	0	3
TOTAL	17,713	14,183	3,530	17,713	14,183	3,530

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 October 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2011	October, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	142,580	140,205	2,354	142,580	140,205	2,354
Diesel fuel tax	78,052	70,398	5,654	78,052	70,398	5,654
Other fuel tax	30,385	28,138	2,248	30,385	28,138	2,248
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	397,497	411,103	(13,606)	397,497	411,103	(13,606)
Auto surcharge on other fuels	144,524	149,481	(4,958)	144,524	149,481	(4,958)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	791,017	799,328	(8,308)	791,017	799,328	(8,308)
Licenses and registrations	783,467	848,806	104,862	783,467	848,806	104,862
Use of money and property	0	19	(19)	0	19	(19)
TOTAL	1,544,485	1,447,949	96,536	1,544,485	1,447,949	96,536
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,481	6,392	89	6,481	6,392	89
Use of money and property	1	0	1	1	0	1
TOTAL	6,482	6,392	90	6,482	6,392	90
Healthy Futures Funds						
Cigarettes	1,303,681	666,184	637,497	1,303,681	666,184	637,497
Cigars	2,387	0	2,387	2,387	0	2,387
Others	44,793	40,648	4,145	44,793	40,648	4,145
Distilled spirit	23,178	99,500	(76,322)	23,178	99,500	(76,322)
Vinous beverages	12,241	39,845	(27,604)	12,241	39,845	(27,604)
Malted fermented beverages	148,480	168,969	(20,479)	148,480	168,969	(20,479)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	1	(1)	0	1	(1)
TOTAL	1,634,760	1,018,137	619,623	1,634,760	1,018,137	619,623
Indirect Cost Fund						
Office of the Governor	0	6,036	(6,036)	0	6,036	(6,036)
Department of Revenue & Taxation	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	0	0
Dept of Public Health & Social Service	28,782	63,505	(54,724)	28,782	63,505	(54,724)
Guam Public Library System	1,030	0	1,030	1,030	0	1,030
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	0	0	0
Dept of Labor	0	0	0	0	0	0
Dept of Parks & Recreation	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	5	(5)	0	5	(5)
TOTAL	29,812	69,546	(39,734)	29,812	69,546	(39,734)
Land Survey Revolving Fund						
Document tax - land survey fee	245,245	117,515	127,730	245,245	117,515	127,730
Rental of government land	2,768	3,832	(1,065)	2,768	3,832	(1,065)
Recording fee	31,063	31,061	22	31,063	31,061	22
Application fees	0	0	0	0	0	0
Certificates of document fees	9,377	10,404	(1,027)	9,377	10,404	(1,027)
Subpoena fees	35	0	35	35	0	35
Use of money and property	0	0	0	0	0	0
TOTAL	288,607	162,811	125,806	288,607	162,811	125,806
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	44,634	29,519	15,115	44,634	29,519	15,115
Registration fees - Labor share	19,129	12,651	6,478	19,129	12,651	6,478
Citation fee - non immigration temp worker	2,850	4,167	(1,317)	2,850	4,167	(1,317)
Use of money and property	6	8	(2)	6	8	(2)
TOTAL	66,619	46,344	20,276	66,619	46,344	20,276

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Government Of Guam
 Combined Comparative Statement Of Revenue
 Special Revenue Funds
 October 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2011	October, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Police Services Fund						
Annual gun business registration \$600	40	0	40	40	0	40
Government of Guam ID / \$10	0	25	(25)	0	25	(25)
Traffic report copy fee / \$10	7,402	7,057	345	7,402	7,057	345
Police blotter report \$1 1st page / .10each	45	9	36	45	9	36
Police clearance \$7 / \$1 copies	16,518	22,179	(5,661)	16,518	22,179	(5,661)
Filing record - security officer \$75	0	0	0	0	0	0
Firearm trainers \$500	500	500	0	500	500	0
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,920	4,795	1,125	5,920	4,795	1,125
Non-concealed firearm ID / \$25	4,278	4,175	103	4,278	4,175	103
Concealed firearm ID / \$60	540	300	240	540	300	240
Fingerprinting fee \$20	1,387	1,280	107	1,387	1,280	107
Subpoena fee	78	35	43	78	35	43
Abstract criminal records \$15	735	1,320	(585)	735	1,320	(585)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee \$8	170	70	100	170	70	100
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	665	740	(75)	665	740	(75)
Witness fees \$35	0	0	0	0	0	0
Special event fee \$100	500	100	400	500	100	400
Use of money and property	0	0	0	0	0	0
TOTAL	38,778	42,588	(3,808)	38,778	42,588	(3,808)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	27,248	29,045	(1,800)	27,248	29,045	(1,800)
Use of money and property	0	0	0	0	0	0
TOTAL	27,248	29,045	(1,800)	27,248	29,045	(1,800)
Public Recreation Services Fund						
Park fees / park use permits	1,545	2,980	(1,435)	1,545	2,980	(1,435)
Park vendor permits	7,630	3,450	4,180	7,630	3,450	4,180
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	240	(240)	0	240	(240)
Pool and beach fees	2,657	2,808	(149)	2,657	2,808	(149)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,141	2,771	(1,630)	1,141	2,771	(1,630)
Paseo Recreational Center	0	0	0	0	0	0
Hagsma / Tiyen Tennis Center	275	13	263	275	13	263
Guerrero Stadium / Tiyen Fields	1,488	187	1,301	1,488	187	1,301
Tiyen Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypeopeo	60	0	60	60	0	60
Recreational water use plan	0	0	0	0	0	0
Use of money and property	2	0	2	2	0	2
TOTAL	14,798	12,447	2,351	14,798	12,447	2,351
Public School Library Resources Fund						
School library resources fund	48,600	51,172	2,572	48,600	51,172	2,572
Use of money and property	55	18	(39)	55	18	(39)
TOTAL	48,655	51,187	2,533	48,655	51,187	2,533
Safe Streets Fund						
DOC - Safe streets fund	8,000	98,000	98,000	8,000	98,000	98,000
Use of money and property	1	0	(1)	1	0	(1)
TOTAL	8,001	98,000	97,999	8,001	98,000	97,999
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	516,728	323,785	192,941	516,728	323,785	192,941
Fee - compact Ordof tipping fee \$4 cu yd	821,288	682,819	138,469	821,288	682,819	138,469
Fee - uncompact Ordof tipping fee \$4 cu yd	33,007	58,629	(23,621)	33,007	58,629	(23,621)
Fee - uncompact Agat transfer station	0	532	(532)	0	532	(532)
Fee - uncompact Dededo transfer station	0	2,308	(2,308)	0	2,308	(2,308)
Fee - uncompact Molofoj transfer station	0	735	(735)	0	735	(735)
Use of money and property	65	88	(23)	65	88	(23)
TOTAL	1,371,088	1,068,898	304,190	1,371,088	1,068,898	304,190

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 October 31, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	October, 2011	October, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	296,284	297,121	(837)	296,284	297,121	(837)
Use of money and property	0	0	0	0	0	0
TOTAL	296,284	297,121	(837)	296,284	297,121	(837)
Tax Collection Enhancement Fund						
Passport fees	41,689	44,121	(2,432)	41,689	44,121	(2,432)
Passport expedite fees	6,911	7,051	(140)	6,911	7,051	(140)
Passport expedite mail fees	2,267	985	1,282	2,267	985	1,282
Use of money and property	0	0	0	0	0	0
TOTAL	50,867	52,157	(1,290)	50,867	52,157	(1,290)
Territorial Education Facilities Fund						
R&T property taxes	143,795	221,733	(77,938)	143,795	221,733	(77,938)
Penalties and interest	15,192	17,751	(2,559)	15,192	17,751	(2,559)
Real property tax bank fees	0	220	(220)	0	220	(220)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	1	3	(2)	1	3	(2)
TOTAL	168,988	239,707	(50,719)	168,988	239,707	(50,719)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,813,320	1,996,271	(181,950)	1,813,320	1,996,271	(181,950)
Use of money and property	0	0	0	0	0	0
TOTAL	1,813,320	1,996,271	(181,950)	1,813,320	1,996,271	(181,950)
Water Protection Fund						
Grading plan review fees	1,724	1,516	208	1,724	1,516	208
Clearing and grubbing permits	5,825	255	5,570	5,825	255	5,570
Stockpiling permits	511	1,073	(562)	511	1,073	(562)
Field citation violations	7,733	0	7,733	7,733	0	7,733
Use of money and property	0	0	0	0	0	0
TOTAL	15,793	2,844	12,949	15,793	2,844	12,949
Water Research and Development Fund						
Well drilling permit	250	0	250	250	0	250
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 250	\$ 0	\$ 250	\$ 250	\$ 0	\$ 250

Note:

1 Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 34 and 39, Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 06/30 closing. Estimates are recorded for the Provisions for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

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Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Special Revenue Funds
One Month Ended October 31, 2011

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	0	3,844	3,844	0	3,844	3,844
Use of money and property	0	0	0	0	0	0
TOTAL	0	3,844	3,844	0	3,844	3,844
Chamorro Land Trust Operations Fund						
Land trust application fees	144	250	106	144	250	106
Commercial leases / license	54,575	102,828	48,251	54,575	102,828	48,251
Land trust leases	13	447	434	13	447	434
Payment in lieu of real property tax	0	0	0	0	0	0
Use of money and property	0	19	19	0	19	19
TOTAL	54,732	103,542	48,810	54,732	103,542	48,810
Corrections Revolving Fund						
DOC revolving fund	250,475	3,000	(247,475)	250,475	3,000	(247,475)
Use of money and property	0	0	0	0	0	0
TOTAL	250,475	3,000	(247,475)	250,475	3,000	(247,475)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	12,500	19,320	6,820	12,500	19,320	6,820
Passenger inspection fee - Airport Authority	582,827	578,989	(3,838)	582,827	578,989	(3,838)
Cargo inspection fee - All	5,428	28,568	21,140	5,428	28,568	21,140
Port inspection fee - single <4000#	1,175	1,285	110	1,175	1,285	110
Port inspection fee - single >4000#	11,925	71,087	59,162	11,925	71,087	59,162
Port inspection fee - multi <4000#	0	75	75	0	75	75
Port inspection fee - multi >4000#	0	86	86	0	86	86
Air inspection fee - single <100#	500	4,090	3,590	500	4,090	3,590
Air inspection fee - single >100#	2,000	10,454	8,454	2,000	10,454	8,454
Revenue - other payments	0	1	1	0	1	1
Use of money and property	0	11	0	0	11	0
TOTAL	618,188	711,948	98,760	618,188	711,948	98,760
DPW Building and Design Fund						
Building inspection fee	38,517	38,040	1,523	38,517	38,040	1,523
Use of money and property	0	0	0	0	0	0
TOTAL	38,517	38,040	1,523	38,517	38,040	1,523
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	85,954	220,668	134,714	85,954	220,668	134,714
Use of money and property	0	0	0	0	0	0
TOTAL	85,954	220,668	134,714	85,954	220,668	134,714
Environmental Health Fund						
Health permits - business	13,331	7,431	(5,900)	13,331	7,431	(5,900)
PH registration and penalty	1,000	820	(180)	1,000	820	(180)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	43,048	20,945	(22,101)	43,048	20,945	(22,101)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	57,377	29,196	(28,181)	57,377	29,196	(28,181)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	580	80	(500)	580	80	(500)
Fire prevention fees	6,365	6,335	(31)	6,365	6,335	(31)
Other fees	2,670	14	(2,856)	2,670	14	(2,856)
Ambulance service	39,790	0	(39,790)	39,790	0	(39,790)
Fire citations	0	0	0	0	0	0
TOTAL	49,605	6,429	(43,177)	49,605	6,429	(43,177)
Guam Contractors License Board Fund						
Contractors fees	18,910	17,710	800	18,910	17,710	800
Use of money and property	0	3	3	0	3	3
TOTAL	18,910	17,713	803	18,910	17,713	803

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
One Month Ended October 31, 2011

	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	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	120,206	0	(120,206)	120,206	0	(120,206)
Diesel fuel tax	57,398	142,580	85,182	57,398	142,580	85,182
Other fuel tax	18,138	78,052	57,914	18,138	78,052	57,914
Drawbacks	0	30,385	30,385	0	30,385	30,385
Mass transit surcharge on diesel fuel	378,103	0	(378,103)	378,103	0	(378,103)
Auto surcharge on other fuels	139,408	397,497	258,091	139,408	397,497	258,091
Interest and penalties on taxes	0	144,524	144,524	0	144,524	144,524
Liquid fuel taxes	711,280	791,017	79,737	711,280	791,017	79,737
Licenses and registrations	823,608	783,487	(40,121)	823,608	783,487	(40,121)
Use of money and property	0	0	0	0	0	0
TOTAL	1,334,888	1,544,488	209,600	1,334,888	1,544,488	209,600
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,474	6,481	7	6,474	6,481	7
Use of money and property	0	1	1	0	1	1
TOTAL	6,474	6,482	8	6,474	6,482	8
Healthy Futures Funds						
Cigarettes	939,394	1,303,681	364,287	939,394	1,303,681	364,287
Cigars	2,850	2,387	(463)	2,850	2,387	(463)
Others	43,858	44,793	935	43,858	44,793	935
Distilled spirit	32,710	23,178	(9,532)	32,710	23,178	(9,532)
Vinuous beverages	13,055	12,241	(814)	13,055	12,241	(814)
Malted fermented beverages	149,319	148,480	(839)	149,319	148,480	(839)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	1,181,188	1,534,760	353,572	1,181,188	1,534,760	353,572
Indirect Cost Fund						
Office of the Governor	6,200	0	(6,200)	6,200	0	(6,200)
Department of Revenue & Taxation	0	0	0	0	0	0
Department of Law	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	0	0
Dept of Public Health & Social Service	84,600	28,782	(55,818)	84,600	28,782	(55,818)
Guam Public Library System	1,220	1,030	(190)	1,220	1,030	(190)
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	0	0	0	0	0
Dept of Labor	0	0	0	0	0	0
Dept of Parks & Recreation	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	92,020	29,812	(62,208)	92,020	29,812	(62,208)
Land Survey Revolving Fund						
Document tax - land survey fee	137,515	245,245	107,730	137,515	245,245	107,730
Rental of government land	5,032	2,788	(2,244)	5,032	2,788	(2,244)
Recording fee	37,151	31,083	(6,068)	37,151	31,083	(6,068)
Application fees	0	0	0	0	0	0
Certificates of document fees	14,404	9,377	(5,027)	14,404	9,377	(5,027)
Subpoena fees	30	35	94,370	30	35	94,370
Use of money and property	0	0	0	0	0	0
TOTAL	194,132	288,507	188,740	194,132	288,507	188,740
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	59,519	44,634	(14,885)	59,519	44,634	(14,885)
Registration fees - Labor share	32,651	19,129	(13,522)	32,651	19,129	(13,522)
Cratton fee - non immigration temp worker	13,715	2,850	(10,865)	13,715	2,850	(10,865)
Use of money and property	0	6	6	0	6	6
TOTAL	108,885	66,619	(39,266)	108,885	66,619	(39,266)

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Government Of Guam
Actual Revenues Compared to Priorated Adopted Revenues
Social Revenue Funds
One Month Ended October 31, 2011

	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 \$800	0	40	40	0	40	40
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,557	7,402	(155)	7,557	7,402	(155)
Police blotter report \$1 1st page / .10each	9	45	36	9	45	36
Police clearance \$7 / \$1 copies	22,779	18,518	(8,261)	22,779	18,518	(8,261)
Filing record - security officer \$75	0	0	0	0	0	0
Firearm trainers \$500	500	500	0	500	500	0
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	5,095	5,920	825	5,095	5,920	825
Non-concealed firearm ID / \$25	4,475	4,278	(197)	4,475	4,278	(197)
Concealed firearm ID / \$80	400	540	140	400	540	140
Fingerprinting fee \$20	1,880	1,387	(293)	1,880	1,387	(293)
Subpoena fee	38	78	43	35	78	43
Abstract criminal records \$15	1,620	735	(885)	1,620	735	(885)
Fine - unauthorized use uniform / \$500mx	20	0	(20)	20	0	(20)
Firearm ID late renewal fee \$6	170	170	0	170	170	0
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	980	685	(295)	980	685	(295)
Witness fees \$35	0	0	0	0	0	0
Special event fee \$100	200	500	300	200	500	300
Use of money and property	0	0	0	0	0	0
TOTAL	48,500	38,778	(8,723)	48,500	38,778	(8,723)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	21,896	27,245	5,550	21,896	27,245	5,550
Use of money and property	0	0	0	0	0	0
TOTAL	21,896	27,245	5,550	21,896	27,245	5,550
Public Recreation Services Fund						
Park fees / park use permits	2,480	1,545	(935)	2,480	1,545	(935)
Park vendor permits	5,650	7,630	1,980	5,650	7,630	1,980
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	2,908	2,657	(249)	2,908	2,657	(249)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	1,171	1,141	(30)	1,171	1,141	(30)
Paseo Recreational Center	0	0	0	0	0	0
Hagana / Tlyan Tennis Center	113	275	162	113	275	162
Guerrero Stadium / Tlyan Fields	1,187	1,488	301	1,187	1,488	301
Tlyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	140	60	(80)	140	60	(80)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	2	2	0	2	2
TOTAL	13,647	14,798	1,151	13,647	14,798	1,151
Public School Library Resources Fund						
School library resources fund	48,199	48,600	401	48,199	48,600	401
Use of money and property	0	55	55	0	55	55
TOTAL	48,199	48,655	456	48,199	48,655	456
Safe Streets Fund						
DOC - Safe streets fund	20,083	8,000	(12,083)	20,083	8,000	(12,083)
Use of money and property	0	1	1	0	1	1
TOTAL	20,083	8,001	(12,082)	20,083	8,001	(12,082)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	319,785	516,728	196,941	319,785	516,728	196,941
Fee - compact Ordof tipping fee \$4 cu yd	678,819	621,288	(144,489)	678,819	621,288	(144,489)
Fee - uncompact Ordof tipping fee \$4 cu yd	38,094	33,007	(3,087)	38,094	33,007	(3,087)
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
Use of money and property	0	65	65	0	65	65
TOTAL	1,032,698	1,371,088	338,388	1,032,698	1,371,088	338,388

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Government Of Guam
Actual Revenues Compared to Proposed Adopted Revenues
Social Revenue Funds
One Month Ended October 31, 2011

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	284,854	296,284	11,430	284,854	296,284	11,430
Use of money and property	0	0	0	0	0	0
TOTAL	284,854	296,284	11,430	284,854	296,284	11,430
Tax Collection Enhancement Fund						
Passport fees	42,421	41,689	(732)	42,421	41,689	(732)
Passport expedite fees	6,851	6,911	60	6,851	6,911	60
Passport expedite mail fees	2,447	2,267	(180)	2,447	2,267	(180)
Use of money and property	0	0	0	0	0	0
TOTAL	51,719	50,867	(853)	51,719	50,867	(853)
Territorial Education Facilities Fund						
R&T property taxes	351,733	143,796	(207,938)	351,733	143,796	(207,938)
Penalties and interest	42,000	15,192	(26,808)	42,000	15,192	(26,808)
Real property tax bank fees	220	0	(220)	220	0	(220)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	1	1	0	1	1
TOTAL	393,953	168,988	(224,965)	393,953	168,988	(224,965)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,018,788	1,813,320	(205,468)	2,018,788	1,813,320	(205,468)
Use of money and property	0	0	0	0	0	0
TOTAL	2,018,788	1,813,320	(205,468)	2,018,788	1,813,320	(205,468)
Water Protection Fund						
Grading plan review fees	1,668	1,724	58	1,668	1,724	58
Clearing and grubbing permits	2,797	5,825	3,028	2,797	5,825	3,028
Stockpiling permits	223	511	288	223	511	288
Field citation violations	1,000	7,733	6,733	1,000	7,733	6,733
Use of money and property	0	0	0	0	0	0
TOTAL	5,688	16,793	10,107	5,688	16,793	10,107
Water Research and Development Fund						
Well drilling permit	400	250	(150)	400	250	(150)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 400	\$ 250	\$ (150)	\$ 400	\$ 250	\$ (150)

1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 34 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. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.