



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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AUG 26 2011

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

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

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

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	Date: <u>8/26/11</u>
DATE: <u>08/26/11</u>	Time: <u>11:28</u>
TIME: <u>11:28 am</u>	Received by: <u>[Signature]</u>
BY: <u>[Signature]</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 July 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – July 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.

Based on the Department of Administration's Special Revenue Fund Report – "Actual Collections" compared to "Adopted Revenues" the following special revenue funds are \$900,000 or more below the prorated adopted revenues for the period of October 2010 – July 2011 as follows: 1) Corrections Revolving Fund; 2) Guam Highway Fund; 3) Healthy Futures Fund; 4) Manpower Development Fund; 5) Territorial Education Facilities Fund.

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

Sincerely,

JOHN A. RIOS
Acting

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

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Vice Speaker
Benjamin JF Cruz
Rcd. By [Signature] Date 8-26-11

Attachment A

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

Month		<i>Description/Fund Code</i>			
		<i>Guam Highway</i> 208	<i>Solid Waste Operations</i> 416	<i>Territorial Education Facilities</i> 205	<i>Tourist Attraction</i> 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 Actuals	1,517,605	873,094	1/ 538,179	1,554,261
(J)	July Actuals	1,393,127	1,262,125	1/ 394,123	1,304,011
(K)	August Forecast	1,556,763	1,031,177	335,376	1,817,201
(L)	September Forecast	1,867,847	815,814	176,621	2,464,361
(M)	Tracking FY2011	18,500,767	11,995,568	19,870,670	22,362,879
(N)	Public Law 30-196	19,537,107	13,835,019	22,401,128	22,400,181
(O)	Overage/(Shortage) (M-N)	(1,036,340)	(1,839,451)	(2,530,458)	(37,302)

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.

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Combined Comparative Statement of Revenues
Special Revenue Funds
July 31, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2011	July, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	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	4,750	5,600	(850)	178,156	188,393	(10,236)
Use of money and property	0	0	0	0	0	0
TOTAL	4,750	5,600	(850)	178,156	188,393	(10,236)
Chamorro Land Trust Operations Fund						
Land trust application fees	200	4,700	(4,500)	2,050	8,100	(6,050)
Leases	58,199	31,921	24,278	568,861	453,271	115,590
Land trust lease	0	34	(34)	(1,392)	1,490	(2,882)
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
TOTAL	66,399	36,655	19,744	568,519	467,261	102,258
Corrections Revolving Fund						
DOC revolving fund	0	426,600	(426,600)	185,925	759,604	(573,679)
Use of money and property	0	0	0	0	0	0
TOTAL	0	426,600	(426,600)	185,925	759,604	(573,679)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	5	0	5
Passenger inspection fee - Port Authority	0	560	(560)	62,980	60,180	2,800
Passenger inspection fee - Airport Authority	710,832	742,237	(31,405)	8,319,194	6,237,112	82,082
Cargo inspection fee - All	8,840	4,540	4,300	75,664	40,450	35,214
Cargo inspection fee - Port Authority	15,685	19,300	(3,615)	170,475	195,405	(24,930)
Cargo inspection fee - Airport Cargo	10,300	10,300	0	119,475	104,600	14,875
Revenue - other payments	0	5	(5)	0	7	(7)
Use of money and property	23	11	12	164	285	(121)
TOTAL	745,880	776,963	(31,074)	8,747,957	6,638,239	109,718
DPW Building and Design Fund						
Building inspection fee	40,050	16,255	23,795	434,426	60,762	373,664
Use of money and property	0	0	0	0	0	0
TOTAL	40,050	16,255	23,795	434,426	60,762	373,664
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	94,959	90,555	4,404	1,323,020	1,394,081	(71,061)
Use of money and property	0	0	0	0	0	0
TOTAL	94,959	90,555	4,404	1,323,020	1,394,081	(71,061)
Environmental Health Fund						
Health permits - business	52,463	129,064	(76,601)	408,683	423,988	(15,305)
PH registration and penalty	0	400	(400)	400	2,420	(2,020)
De-ratting inspection and certificates	0	250	(250)	500	5,690	(5,190)
Health certificates	19,581	21,165	(1,584)	199,179	199,531	(352)
Administrative penalties	0	50	(50)	1,080	2,788	(1,728)
Use of money and property	0	0	0	0	0	0
TOTAL	72,044	180,929	(78,885)	609,822	634,417	(24,595)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,147	20	1,127	7,668	6,537	(871)
Fire prevention fees	3,122	2,285	837	48,944	33,475	13,469
Other fees	0	7	(7)	225	224	1
Ambulance service	0	4,648	(4,648)	289	22,798	(22,509)
Fire citations	0	0	0	1,200	0	1,200
TOTAL	4,269	6,960	(2,691)	86,323	66,034	(8,711)
Guam Contractors License Board Fund						
Contractors fees	88,580	69,247	17,333	747,134	767,013	(19,878)
Use of money and property	0	0	0	0	0	0
TOTAL	88,580	69,247	17,333	747,134	767,013	(19,878)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	385,462	285,883	99,579
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	385,462	285,883	99,579

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**Combined Comparative Statement of Revenues
Special Revenue Funds
July 31, 2011 and 2010**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2011	July, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	122,353	159,013	(36,660)	1,385,371	1,468,178	(83,807)
Diesel fuel tax	63,622	70,151	(6,529)	685,687	790,605	(104,919)
Other fuel tax	25,416	28,039	(2,620)	273,817	318,043	(42,226)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	384,967	399,083	(14,116)	4,083,789	4,100,930	(17,141)
Auto surcharge on other fuels	139,971	145,113	(5,142)	1,484,895	1,491,202	(6,307)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	736,332	801,399	(65,067)	7,913,669	8,187,968	(254,399)
Licenses and registrations	666,772	749,636	(82,864)	7,162,428	7,219,987	(67,559)
Use of money and property	24	11	13	171	167	(16)
TOTAL	1,393,128	1,561,046	(167,918)	15,076,188	15,388,133	(311,976)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,376	7,062	(706)	69,366	78,213	(8,827)
Use of money and property	0	0	0	0	0	0
TOTAL	6,376	7,062	(706)	69,366	78,213	(8,827)
Healthy Futures Funds						
Cigarettes	603,186	67,260	535,926	6,625,350	7,842,743	(1,017,393)
Cigars	957	0	957	2,099	(2,099)	4,198
Others	50,610	54,417	(3,807)	386,904	223,670	143,234
Distilled spirit	14,927	62,692	(47,765)	330,067	622,587	(292,520)
Vinous beverages	22,505	30,462	(7,958)	224,940	269,606	(44,666)
Malted fermented beverages	142,925	162,129	(19,203)	1,430,849	1,785,307	(354,458)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	2	(2)	8	40	(32)
TOTAL	835,110	376,962	458,148	9,180,216	10,741,862	(1,561,637)
Land Survey Revolving Fund						
Document tax - land survey fee	128,003	148,305	(19,302)	1,688,576	2,340,212	(651,634)
Rental of government land	2,768	2,635	133	29,741	31,953	(2,213)
Recording fee	26,347	35,925	(9,578)	292,495	311,879	(19,384)
Application fees	0	0	0	0	0	0
Certificates of document fees	9,184	11,469	(2,286)	106,720	91,208	15,512
Subpoena fees	0	(35)	35	105	490	(385)
Use of money and property	0	0	0	0	0	0
TOTAL	167,301	198,299	(30,998)	2,117,639	2,776,742	(658,103)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	480	(480)
Registration fees - GCC share	55,953	35,894	20,060	926,246	1,159,803	(233,557)
Registration fees - Labor share	23,980	15,383	8,597	396,962	497,577	(100,615)
Citation fee - non immigration temp worker	4,600	25	4,575	33,533	2,365	31,169
Use of money and property	10	10,000	(9,990)	155	44,325	(44,170)
TOTAL	84,643	61,302	23,241	1,356,896	1,704,329	(347,433)
Police Services Fund						
Annual gun business registration \$800	800	1,800	(1,200)	9,000	10,200	(1,200)
Gov't of Guam ID / \$10	0	25	(25)	600	600	0
Traffic report copy fee / \$10	5,715	6,600	(885)	72,837	75,749	(3,112)
Police blotter report \$.02 per page	22	14	8	86	43	43
Police clearance / \$5	20,063	22,392	(2,329)	223,850	236,078	(12,228)
Filing Record - security officer \$75	0	0	0	82	7	75
Firearm trainers \$500	0	7	(7)	1,014	71	943
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	5,730	5,240	490	49,370	49,375	(5)
Non-concealed firearm ID / \$15	3,975	4,525	(550)	37,022	47,157	(10,135)
Concealed firearm ID / \$30	300	120	180	2,940	2,820	120
Fingerprinting fee \$20	2,360	1,620	540	18,160	16,415	(255)
Subpoena fee	0	35	(35)	36	35	1
Abstract criminal records \$15	1,275	1,260	15	12,075	13,572	(1,497)
Fine - unauthorized use uniform / \$500mx	0	0	0	20	0	20
Firearm ID late renewal fee \$5	85	200	(115)	1,055	2,220	(1,165)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	725	575	150	5,980	5,685	295
Witness fees \$35	0	35	(35)	175	105	70
Special event fee \$100	1,000	0	1,000	14,400	9,350	5,050
Use of money and property	0	0	0	0	0	0
TOTAL	41,860	44,648	(2,788)	446,503	469,482	(22,980)

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**Combined Comparative Statement of Revenues
Special Revenue Funds
July 31, 2011 and 2010**

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2011	July, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	9,420	8,849	571	299,342	274,459	24,883
Use of money and property	0	0	0	0	0	0
TOTAL	9,420	8,849	571	299,342	274,459	24,883
Public Recreation Services Fund						
Park fees	11,905	13,130	(1,225)	42,995	51,144	(8,149)
Park vendor permits	5,420	7,810	(2,390)	22,540	27,830	(5,290)
Community programs fees	0	75	(75)	0	2,000	(2,000)
Paseo Stadium fees	0	0	0	10,220	19,207	(8,987)
Pool and beach fees	3,753	1,871	2,082	40,908	15,146	25,762
Recreational admin fees	3,825	4,525	(900)	4,125	8,195	(4,070)
Youth Center fees	0	0	0	335	0	335
Guam Sports Complex	0	5,493	(5,493)	10,258	28,202	(17,944)
Paseo Recreational Center	0	0	0	426	0	426
Hegaina / Tiyen Tennis Center	925	225	700	5,403	5,584	(181)
Guerrero Stadium / Tiyen Fields	938	188	750	9,040	7,835	1,205
Tiyen 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
TOTAL	28,566	33,116	(6,550)	146,260	165,142	(18,892)
Public School Library Resources Fund						
School library resources fund	48,547	56,894	8,348	594,491	554,175	(40,316)
Use of money and property	40	62	22	227	490	232
TOTAL	48,588	56,956	8,370	594,718	554,665	(40,084)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	20	0	20
Fee - household collection \$8 month	512,474	0	512,474	4,045,466	112,520	3,932,946
Fee - compact Ordot tipping fee \$4 cu yd	719,866	(150)	719,816	6,780,325	(5,864)	6,786,189
Fee - uncompact Ordot tipping fee \$4 cu yd	29,887	142,856	(112,769)	365,421	4,940,198	(4,574,778)
Fee - uncompact Agat transfer station	0	2,438	(2,438)	532	19,814	(19,082)
Fee - uncompact Dededo transfer station	0	7,374	(7,374)	2,308	72,214	(69,906)
Fee - uncompact Malofoj transfer station	0	2,703	(2,703)	735	30,966	(30,231)
Use of money and property	97	89	8	1,038	1,127	(90)
TOTAL	1,262,126	165,109	1,107,015	11,195,845	6,170,774	6,025,071
Street Light Fund						
Abandoned vehicle fee - vehicle registration	282,391	282,838	(20,447)	2,999,835	2,967,268	32,567
Use of money and property	0	0	0	0	0	0
TOTAL	282,391	282,838	(20,447)	2,999,835	2,967,268	32,567
Tax Collection Enhancement Fund						
Passport fees	41,166	47,825	(6,459)	503,552	438,131	67,421
Passport expedite fees	7,381	9,270	(1,889)	90,939	117,984	(27,045)
Passport expedite mail fees	1,884	987	697	9,474	18,245	(8,771)
Use of money and property	0	0	0	0	0	0
TOTAL	50,231	57,881	(7,660)	603,965	574,360	31,605
Territorial Education Facilities Fund						
DRT property taxes	315,811	228,597	89,214	18,989,219	18,658,947	330,272
Penalties and interest	78,151	17,870	60,482	370,526	241,448	129,078
Real property tax bank fees	148	124	24	(1,377)	570	(1,947)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	13	6	7	425	485	(60)
TOTAL	394,124	244,396	149,728	19,358,792	18,901,460	457,342
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,304,008	1,624,499	(320,493)	18,081,278	18,999,402	1,081,877
Use of money and property	5	0	5	47	34	12
TOTAL	1,304,011	1,624,500	(320,488)	18,081,325	18,999,436	1,081,889

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Combined Comparative Statement of Revenues
Special Revenue Funds
July 31, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July, 2011	July, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	217	284	(67)	10,507	12,525	(2,018)
Clearing and grubbing permits	1,076	105	971	20,489	46,839	(26,351)
Stockpiling permits	89	187	(78)	3,103	8,808	(5,502)
Field citation violations	0	0	0	59	4,190	(4,131)
Use of money and property	0	0	0	0	0	0
TOTAL	1,382	666	827	34,168	72,160	(38,002)
Water Research and Development Fund						
Well drilling permit	250	750	(500)	71,422	69,860	1,562
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 250	\$ 750	\$ (500)	\$ 71,422	\$ 69,860	\$ 1,662

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 Nonspecialized 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 Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.

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

	For the Month			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	12,400	4,750	(7,650)	274,250	178,158	(96,094)
Use of money and property	0	0	0	0	0	0
TOTAL	12,400	4,750	(7,650)	274,250	178,158	(96,094)
Chamorro Land Trust Operations Fund						
Land trust application fees	500	200	(300)	2,550	2,050	(500)
Leases	33,500	56,199	22,699	443,480	568,881	125,401
Land trust lease	15	0	(15)	1,115	(1,382)	(2,507)
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
TOTAL	34,015	56,399	22,384	481,125	569,519	116,394
Corrections Revolving Fund						
DOC revolving fund	585,600	0	(585,600)	1,283,980	185,925	(1,098,055)
Use of money and property	0	0	0	0	0	0
TOTAL	585,600	0	(585,600)	1,283,980	185,925	(1,098,055)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	5	5
Passenger inspection fee - Port Authority	0	0	0	69,240	62,980	(8,260)
Passenger inspection fee - Airport Authority	781,405	710,832	(50,573)	8,593,880	6,319,194	(2,274,686)
Cargo inspection fee - All	8,440	8,840	400	86,570	75,664	(9,094)
Cargo inspection fee - Port Authority	22,500	15,885	(6,615)	219,190	170,475	(48,715)
Cargo inspection fee - Airport Cargo	12,500	10,300	(2,200)	128,550	119,475	(9,075)
Revenue - other payments	0	0	0	2	0	(2)
Use of money and property	0	23	23	0	184	184
TOTAL	804,845	746,880	(58,965)	7,077,412	6,747,987	(329,425)
DPW Building and Design Fund						
Building inspection fee	44,340	40,050	(4,290)	393,910	434,428	40,518
Use of money and property	0	0	0	0	0	0
TOTAL	44,340	40,050	(4,290)	393,910	434,428	40,518
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	109,145	94,959	(14,186)	1,580,017	1,323,020	(256,997)
Use of money and property	0	0	0	0	0	0
TOTAL	109,145	94,959	(14,186)	1,580,017	1,323,020	(256,997)
Environmental Health Fund						
Health permits - business	131,564	52,483	(79,101)	449,743	408,683	(41,060)
PH registration and penalty	850	0	(850)	2,843	400	(2,443)
De-ratting inspection and certificates	400	0	(400)	6,813	500	(6,313)
Health certificates	23,388	19,581	(3,787)	220,342	199,179	(21,163)
Administrative penalties	90	0	(90)	2,917	1,080	(1,857)
Use of money and property	0	0	0	0	0	0
TOTAL	156,072	72,044	(84,028)	682,668	609,822	(72,846)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	1,020	1,147	127	25,540	7,688	(17,874)
Fire prevention fees	47,115	3,122	(43,993)	481,777	46,944	(434,834)
Other fees	80	0	(80)	551	225	(326)
Ambulance service	6,650	0	(6,650)	25,930	289	(25,642)
Fire citations	0	0	0	8,550	1,200	(7,350)
TOTAL	54,845	4,269	(50,576)	542,348	56,323	(486,025)
Guam Contractors License Board Fund						
Contractors fees	62,327	86,580	24,253	697,813	747,134	49,321
Use of money and property	0	0	0	0	0	0
TOTAL	62,327	86,580	24,253	697,813	747,134	49,321
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	334,692	385,462	50,770
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	334,692	385,462	50,770

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

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	172,313	122,353	(49,960)	1,602,179	1,385,371	(216,808)
Diesel fuel tax	83,451	83,622	(19,829)	923,604	885,687	(237,917)
Other fuel tax	31,889	25,418	(6,471)	354,543	273,817	(80,726)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	419,183	384,987	(34,216)	4,301,932	4,083,789	(218,143)
Auto surcharge on other fuels	158,413	139,971	(18,442)	1,624,202	1,484,695	(139,307)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	864,249	736,332	(128,917)	8,806,460	7,913,669	(892,901)
Licenses and registrations	764,836	886,772	(107,883)	7,389,988	7,162,428	(207,668)
Use of money and property	0	24	24	0	171	171
TOTAL	1,629,884	1,383,128	(236,756)	16,176,448	15,076,168	(1,100,280)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	9,162	6,376	(2,786)	99,013	89,386	(29,627)
Use of money and property	0	0	0	0	0	0
TOTAL	9,162	6,376	(2,786)	99,013	89,386	(29,627)
Healthy Futures Funds						
Cigarettes	587,280	603,186	35,926	12,341,884	6,825,350	(5,516,514)
Cigars	1,100	957	(143)	11,808	2,099	(9,707)
Others	84,417	50,810	(33,607)	523,671	366,904	(156,767)
Distilled spirit	33,492	14,927	(18,565)	1,130,587	330,067	(800,520)
Vinous beverages	79,382	22,505	(56,857)	718,505	224,940	(493,565)
Malted fermented beverages	312,129	142,925	(169,204)	3,035,307	1,430,649	(1,604,458)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	8	8
TOTAL	1,077,780	836,110	(242,680)	17,781,740	9,180,218	(8,601,525)
Land Survey Revolving Fund						
Document tax - land survey fee	158,305	129,003	(29,302)	2,445,214	1,688,578	(756,636)
Rental of government land	2,710	2,768	58	32,708	29,741	(2,967)
Recording fee	38,925	28,347	(12,579)	335,880	292,495	(43,385)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,269	9,184	(3,088)	100,204	106,720	6,516
Subpoena fees	0	0	0	661	105	(556)
Use of money and property	0	0	0	0	0	0
TOTAL	212,209	187,301	(44,908)	2,914,667	2,117,639	(797,028)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	1,070	0	(1,070)
Registration fees - GCC share	144,894	55,953	(88,941)	2,249,602	926,248	(1,323,356)
Registration fees - Labor share	127,873	23,980	(103,893)	1,621,478	396,962	(1,224,514)
Citation fee - non immigration temp worker	1,420	4,600	3,180	16,780	33,533	16,773
Use of money and property	0	10	10	0	155	155
TOTAL	274,187	84,543	(189,644)	3,888,960	1,386,896	(2,502,012)
Police Services Fund						
Annual gun business registration \$600	1,800	600	(1,200)	10,200	9,000	(1,200)
Gov't of Guam ID / \$10	25	0	(25)	925	600	(325)
Traffic report copy fee / \$10	8,600	5,715	(885)	75,824	72,637	(2,987)
Police blotter report \$0.02 per page	14	22	8	43	86	43
Police clearance / \$5	21,802	20,063	(1,539)	232,858	223,850	(8,808)
Filing Record - security officer \$75	0	0	0	7	82	75
Firearm trainers \$500	7	0	(7)	784	1,014	250
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	5,240	5,730	490	48,375	49,370	895
Non-concealed firearm ID / \$15	4,525	3,975	(550)	45,784	37,022	(8,762)
Concealed firearm ID / \$30	120	300	180	2,920	2,940	20
Fingerprinting fee \$20	1,820	2,380	540	15,715	16,180	445
Subpoena fee	35	0	(35)	115	36	(79)
Abstract criminal records \$15	1,260	1,275	15	13,257	12,075	(1,182)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	20
Firearm ID late renewal fee \$5	200	85	(115)	2,495	1,055	(1,440)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	575	725	150	6,150	5,980	(170)
Witness fees \$35	35	0	(35)	150	175	25
Special event fee \$100	1,000	1,000	0	18,400	14,400	(2,000)
Use of money and property	0	0	0	0	0	0
TOTAL	44,858	41,880	(3,098)	471,682	446,603	(25,080)

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Ten months ended July 31, 2011**

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	2,892	8,420	6,528	214,889	299,342	84,453
Use of money and property	0	0	0	0	0	0
TOTAL	2,892	9,420	6,528	214,889	299,342	84,453
Public Recreation Services Fund						
Park fees	14,430	11,905	(2,525)	58,544	42,995	(13,549)
Park vendor permits	7,810	5,420	(2,390)	28,780	22,540	(6,240)
Community programs fees	0	0	0	1,431	0	(1,431)
Paseo Stadium fees	0	0	0	18,004	10,220	(5,784)
Pool and beach fees	1,817	3,753	1,936	27,952	40,908	12,956
Recreational admin fees	4,570	3,825	(945)	8,470	4,125	(4,345)
Youth Center fees	0	0	0	410	335	(75)
Guam Sports Complex	4,159	0	(4,159)	28,083	10,258	(15,805)
Paseo Recreational Center	235	0	(235)	1,955	428	(1,529)
Hegatna / Tiyen Tennis Center	998	925	(73)	8,289	5,403	(888)
Guerrero Stadium / Tiyen Fields	1,050	938	(113)	11,818	9,040	(2,778)
Tiyen 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
TOTAL	38,089	28,586	(8,603)	185,894	148,260	(39,444)
Public School Library Resource Fund						
School library resources fund	56,894	48,547	(8,348)	696,767	594,491	(102,277)
Use of money and property	0	40	40	0	227	227
TOTAL	56,894	48,586	(8,308)	696,767	594,718	(102,049)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	0	20	20
Fee - household collection \$8 month	75,015	512,474	437,459	3,299,070	4,045,466	746,396
Fee - compact Ordot tipping fee \$4 cu yd	742,656	719,666	(22,990)	6,510,811	8,780,325	2,699,714
Fee - uncompact Ordot tipping fee \$4 cu yd	25,000	29,887	4,887	1,747,543	385,421	(1,382,122)
Fee - uncompact Agai transfer station	0	0	0	21,494	532	(20,962)
Fee - uncompact Dededo transfer station	0	0	0	262,430	2,308	(260,122)
Fee - uncompact Malojoj transfer station	0	0	0	215,674	735	(214,939)
Use of money and property	0	97	97	0	1,038	1,038
TOTAL	842,671	1,262,126	419,454	12,086,822	11,196,846	(889,977)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	281,746	282,391	(19,355)	2,958,348	2,999,835	43,487
Use of money and property	0	0	0	0	0	0
TOTAL	281,746	282,391	(19,366)	2,958,348	2,999,835	43,487
Tax Collection Enhancement Fund						
Passport fees	57,825	41,166	(16,459)	536,133	503,552	(32,582)
Passport expedite fees	10,270	7,381	(2,890)	127,987	90,939	(37,048)
Passport expedite mail fees	1,268	1,894	416	21,041	9,474	(11,567)
Use of money and property	0	0	0	0	0	0
TOTAL	69,161	50,231	(18,930)	685,161	603,965	(81,196)
Territorial Education Facilities Fund						
DRT property taxes	402,347	315,811	(86,536)	20,866,448	18,989,219	(1,877,230)
Penalties and interest	87,870	78,151	(9,519)	491,450	370,526	(120,924)
Real property tax bank fees	124	148	24	588	(1,377)	(1,965)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	13	13	0	425	425
TOTAL	490,141	394,124	(96,017)	21,368,486	19,368,792	(1,999,694)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,683,892	1,304,006	(379,886)	17,591,725	18,081,276	489,551
Use of money and property	0	5	5	0	47	47
TOTAL	1,683,892	1,304,011	(379,881)	17,591,725	18,081,323	489,600

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

	For the Month			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Water Protection Fund						
Grading plan review fees	384	217	(167)	15,766	10,507	(5,259)
Clearing and grubbing permits	405	1,076	671	55,792	20,489	(35,303)
Stockpiling permits	183	89	(84)	4,574	3,103	(1,471)
Field citation violations	0	0	0	250	59	(191)
Use of money and property	0	0	0	0	0	0
TOTAL	972	1,382	410	76,382	34,168	(42,224)
Water Research and Development Fund						
Well drilling permit	2,100	250	(1,850)	83,479	71,422	(12,057)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,100	\$ 280	\$ (1,850)	\$ 83,479	\$ 71,422	\$ (12,057)

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 06/30 closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.