



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
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**DEC 29 2011**

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

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

Date 12/20/11  
Time 12:51 PM  
Received by [Signature]

The Honorable Judith Won Pat  
Speaker  
I Mina'Trenta 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 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 November 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,

JOHN A. RIOS

*Certification of Information Contained in Attachment A*  
  
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: 12/29/11  
TIME: 1:00 PM  
BY: JB

Office of the Vice Speaker  
**Benjamin JF Cruz**  
Rcd. By [Signature] Date: 12/29/11

Government of Guam  
 FY 2012 Special Revenue Fund Tracking  
 For the month ending November 30, 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 205	Tourist Attraction 206
<b>FY2012 (Oct 11-Sept 12)</b>					
(A) October	Actual	1,544,485	1,371,086	158,988	1,813,320
(B) November	Actual	1,432,749	1,412,027	212,430	1,531,689
(C) December	Forecast	1,522,581	1,363,104	1,025,520	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		<b>18,345,061</b>	<b>17,918,403</b>	<b>19,534,185</b>	<b>21,647,299</b>
(N) Public Law 31-77		<b>17,152,782</b>	<b>13,781,645</b>	<b>21,619,104</b>	<b>23,160,585</b>
(O) Overage/(Shortage)	(M-N)	<b>1,192,279</b>	<b>4,136,758</b>	<b>(2,084,919)</b>	<b>(1,513,286)</b>

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

**DRAFT**

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 November 30, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2011	November, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$8 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	1,800	500	1,300	1,800	500	1,300
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,800</b>	<b>500</b>	<b>1,300</b>	<b>1,800</b>	<b>500</b>	<b>1,300</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	300	100	200	650	250	400
Commercial leases / license	97,284	33,689	63,595	203,611	91,184	112,446
Land trust lease	5	604	(599)	314	736	(422)
Payment in lieu of real property tax	0	0	0	0	0	0
Use of money and property	28	0	28	48	0	48
<b>TOTAL</b>	<b>97,617</b>	<b>34,393</b>	<b>63,224</b>	<b>204,621</b>	<b>92,160</b>	<b>112,471</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	0	80,100	(80,100)	3,000	130,575	(127,575)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>80,100</b>	<b>(80,100)</b>	<b>3,000</b>	<b>130,575</b>	<b>(127,575)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Passenger inspection fee - All	0	0	0	0	5	(5)
Passenger inspection fee - Port Authority	0	100	(100)	19,320	100	19,220
Passenger inspection fee - Airport Authority	559,934	649,420	(89,485)	1,138,923	1,262,047	(123,123)
Cargo inspection fee - All	12,913	9,850	3,063	39,481	15,835	23,646
Port inspection fee - single <4000#	65	0	65	1,350	0	1,350
Port inspection fee - single >4000#	7,990	15,620	(7,630)	79,077	33,795	45,282
Port inspection fee - multi <4000#	0	0	0	75	0	75
Port inspection fee - multi >4000#	0	0	0	68	0	68
Air inspection fee - single <100#	155	0	155	4,245	0	4,245
Air inspection fee - single >100#	473	13,450	(12,977)	10,927	25,875	(14,748)
Revenue - other payments	3	0	3	4	0	4
Use of money and property	6	15	(10)	16	53	(37)
<b>TOTAL</b>	<b>581,539</b>	<b>688,455</b>	<b>(106,915)</b>	<b>1,293,484</b>	<b>1,337,810</b>	<b>(44,026)</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	43,132	28,937	16,195	81,171	62,340	19,831
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>43,132</b>	<b>28,937</b>	<b>16,195</b>	<b>81,171</b>	<b>62,340</b>	<b>19,831</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	133,443	146,028	(12,585)	354,111	238,941	117,170
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>133,443</b>	<b>146,028</b>	<b>(12,585)</b>	<b>354,111</b>	<b>238,941</b>	<b>117,170</b>
<b>Environmental Health Fund</b>						
Health permits - business	6,606	6,363	242	14,036	12,696	1,342
PH registration and penalty	0	0	0	820	0	820
De-rating inspection and certificates	0	0	0	0	500	(500)
Health certificates	19,484	19,571	(87)	40,429	40,817	(188)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>26,089</b>	<b>25,934</b>	<b>155</b>	<b>55,285</b>	<b>53,812</b>	<b>1,474</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	654	735	(81)	734	1,315	(581)
Fire prevention fees	5,449	5,691	(242)	11,783	9,983	1,801
Other fees	14	21	(7)	28	84	(56)
Ambulance service	0	240	(240)	0	254	(254)
Fire citations	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,117</b>	<b>6,686</b>	<b>(569)</b>	<b>12,545</b>	<b>11,636</b>	<b>910</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	14,075	13,805	270	31,785	27,988	3,797
Use of money and property	2	0	2	5	0	5
<b>TOTAL</b>	<b>14,077</b>	<b>13,805</b>	<b>272</b>	<b>31,790</b>	<b>27,988</b>	<b>3,802</b>

**DRAFT**

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 November 30, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2011	November, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	133,191	133,936	(746)	275,750	274,142	1,609
Diesel fuel tax	63,465	71,574	(8,109)	139,518	141,972	(2,455)
Other fuel tax	25,351	28,811	(3,281)	55,738	56,749	(1,013)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	407,079	422,588	(15,510)	804,575	833,691	(29,116)
Auto surcharge on other fuels	148,005	153,664	(5,659)	292,529	303,145	(10,616)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	<b>777,091</b>	<b>810,374</b>	<b>(33,283)</b>	<b>1,668,108</b>	<b>1,609,699</b>	<b>(41,591)</b>
Licenses and registrations	666,668	667,208	(11,650)	1,409,125	1,315,613	93,312
Use of money and property	0	17	(17)	0	36	(36)
<b>TOTAL</b>	<b>1,432,749</b>	<b>1,477,599</b>	<b>(44,850)</b>	<b>2,977,233</b>	<b>2,925,348</b>	<b>51,886</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	6,773	7,401	(628)	13,254	13,793	(539)
Use of money and property	1	0	1	2	0	2
<b>TOTAL</b>	<b>6,774</b>	<b>7,401</b>	<b>(627)</b>	<b>13,256</b>	<b>13,793</b>	<b>(537)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,426,500	346,849	1,079,652	2,730,181	1,013,033	1,717,148
Cigars	1,401	0	1,401	3,788	0	3,788
Others	36,976	29,364	8,612	91,769	69,012	12,758
Distilled spirit	45,861	31,613	14,248	69,039	131,113	(62,074)
Vinous beverages	47,203	17,060	30,143	59,444	56,905	2,539
Malted fermented beverages	157,490	158,880	(1,390)	305,969	327,638	(21,669)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	1	(1)
<b>TOTAL</b>	<b>1,715,431</b>	<b>582,566</b>	<b>1,132,865</b>	<b>3,290,191</b>	<b>1,897,703</b>	<b>1,652,488</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	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	4,953	(4,953)	665	4,953	(4,288)
Dept of Public Health & Social Service	(5,195)	0	(5,195)	23,587	83,505	(59,919)
Guam Public Library System	0	0	0	1,030	0	1,030
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	0	35,830	(35,830)	0	35,830	(35,830)
Dept of Labor	502	0	502	502	0	502
Dept of Parks & Recreation	0	2,574	(2,574)	0	2,574	(2,574)
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	5	(5)
<b>TOTAL</b>	<b>(4,693)</b>	<b>43,367</b>	<b>(48,060)</b>	<b>25,764</b>	<b>132,903</b>	<b>(107,119)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	72,033	114,216	(42,183)	317,277	231,731	85,547
Rental of government land	2,768	2,768	0	5,535	6,600	(1,065)
Recording fee	22,616	27,214	(4,598)	53,701	58,274	(4,574)
Application fees	0	0	0	0	0	0
Certificates of document fees	11,903	9,713	2,190	21,280	20,116	1,164
Subpoena fees	0	35	(35)	35	35	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>109,320</b>	<b>153,946</b>	<b>(44,624)</b>	<b>397,827</b>	<b>316,766</b>	<b>81,072</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	40,639	111,592	(70,953)	85,274	141,111	(55,838)
Registration fees - Labor share	17,417	47,825	(30,408)	36,548	60,476	(23,930)
Citation fee - non immigration temp worker	3,300	12,667	(9,367)	6,150	18,833	(10,683)
Use of money and property	2	4	(2)	6	12	(4)
<b>TOTAL</b>	<b>61,358</b>	<b>172,088</b>	<b>(110,731)</b>	<b>127,976</b>	<b>218,433</b>	<b>(90,458)</b>

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Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 November 30, 2011 & 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2011	November, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Police Services Fund</b>						
Annual gun business registration \$600	20	0	20	60	0	60
Government of Guam ID / \$10	0	400	(400)	0	425	(425)
Traffic report copy fee / \$10	6,825	8,519	(1,694)	14,227	15,576	(1,349)
Police blotter report \$1 1st page / .10each	15	0	15	60	9	51
Police clearance \$7 / \$1 copies	14,848	27,233	(12,385)	31,366	49,412	(18,046)
Filing record - security officer \$75	0	75	(75)	0	75	(75)
Firearm trainers \$500	0	7	(7)	500	507	(7)
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	3,215	4,405	(1,190)	9,135	9,200	(65)
Non-concealed firearm ID / \$25	150	3,745	(3,595)	4,428	7,920	(3,492)
Concealed firearm ID / \$60	0	120	(120)	540	420	120
Fingerprinting fee \$20	800	1,380	(580)	2,167	2,660	(473)
Subpoena fee	0	0	0	78	35	43
Abstract criminal records \$15	1,500	930	570	2,235	2,250	(15)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee \$5	5	85	(80)	175	155	20
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	485	500	(35)	1,130	1,240	(110)
Witness fees \$35	0	0	0	0	0	0
Special event fee \$100	300	0	300	800	100	700
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>28,143</b>	<b>47,399</b>	<b>(19,256)</b>	<b>66,921</b>	<b>89,984</b>	<b>(23,064)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	18,225	10,665	7,560	41,970	39,710	2,260
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>18,225</b>	<b>10,665</b>	<b>7,560</b>	<b>41,970</b>	<b>39,710</b>	<b>2,260</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	4,865	5,965	(1,100)	6,410	8,945	(2,535)
Park vendor permits	7,210	180	7,030	14,840	3,630	11,210
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	200	240	(40)	200	480	(280)
Pool and beach fees	(1,081)	813	(1,694)	1,576	3,419	(1,843)
Recreational admin fees	0	500	(500)	0	500	(500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	431	1,053	(622)	1,572	3,824	(2,252)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyán Tennis Center	470	280	190	745	293	453
Guerrero Stadium / Tiyán Fields	188	155	33	1,675	342	1,333
Tiyán Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	(60)	0	(60)	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	3	0	3	5	0	5
<b>TOTAL</b>	<b>12,225</b>	<b>8,968</b>	<b>3,239</b>	<b>27,023</b>	<b>21,433</b>	<b>5,591</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	43,583	45,803	2,220	92,183	96,975	4,792
Use of money and property	58	20	(38)	113	36	(77)
<b>TOTAL</b>	<b>43,641</b>	<b>45,823</b>	<b>2,182</b>	<b>92,296</b>	<b>97,011</b>	<b>4,715</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	0	0	8,000	8,000	0
Use of money and property	0	0	(0)	1	0	(1)
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>8,001</b>	<b>8,000</b>	<b>(1)</b>
<b>Solid Waste Operations Fund</b>						
Solid waste bid package fee	30	0	30	30	0	30
Fee - household collection	510,488	325,185	185,323	1,027,214	846,950	378,264
Fee - compact Ordot tipping fee \$4 cu yd	871,695	745,167	126,728	1,693,183	1,427,967	265,197
Fee - uncompact Ordot tipping fee \$4 cu yd	29,553	58,129	(28,576)	82,500	114,757	(52,197)
Fee - uncompact Agat transfer station	0	0	0	0	532	(532)
Fee - uncompact Dededo transfer station	0	0	0	0	2,308	(2,308)
Fee - uncompact Masiñajo transfer station	0	0	0	0	735	(735)
Use of money and property	60	103	(43)	125	191	(66)
<b>TOTAL</b>	<b>1,412,027</b>	<b>1,126,564</b>	<b>283,462</b>	<b>2,783,112</b>	<b>2,195,460</b>	<b>587,653</b>

**DRAFT**

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	November, 2011	November, 2010	Increase (Decrease)	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	249,355	272,235	(22,880)	545,639	569,356	(23,717)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>249,355</b>	<b>272,235</b>	<b>(22,880)</b>	<b>545,639</b>	<b>569,356</b>	<b>(23,717)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	36,409	37,583	(1,175)	78,098	81,704	(3,607)
Passport expedite fees	7,175	8,220	(1,045)	14,065	15,271	(1,186)
Passport expedite mail fees	1,236	836	400	3,503	1,821	1,682
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>44,819</b>	<b>46,639</b>	<b>(1,820)</b>	<b>95,666</b>	<b>98,796</b>	<b>(3,110)</b>
<b>Territorial Education Facilities Fund</b>						
R&T property taxes	189,969	74,326	115,643	333,764	296,059	37,705
Penalties and interest	22,457	14,829	7,628	37,649	32,380	5,269
Real property tax bank fees	0	0	0	0	220	(220)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	4	3	2	5	6	(1)
<b>TOTAL</b>	<b>212,430</b>	<b>89,958</b>	<b>123,472</b>	<b>371,418</b>	<b>328,665</b>	<b>42,753</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	1,531,689	1,248,525	283,164	3,345,009	3,243,796	101,214
Use of money and property	0	6	(6)	7	8	1
<b>TOTAL</b>	<b>1,531,689</b>	<b>1,248,531</b>	<b>283,158</b>	<b>3,345,016</b>	<b>3,243,802</b>	<b>101,214</b>
<b>Water Protection Fund</b>						
Grading plan review fees	1,281	4,084	(2,803)	3,286	5,600	(2,314)
Clearing and grubbing permits	2,133	299	1,833	7,958	555	7,403
Stockpiling permits	385	37	357	906	1,110	(204)
Field citation violations	1,100	0	1,100	8,833	0	8,833
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,999</b>	<b>4,421</b>	<b>487</b>	<b>20,983</b>	<b>7,265</b>	<b>13,718</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	2,354	2,750	(396)	2,604	2,750	(146)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,354</b>	<b>\$ 2,750</b>	<b>\$ (396)</b>	<b>\$ 2,604</b>	<b>\$ 2,750</b>	<b>\$ (146)</b>

**Note:**  
 1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 34 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.

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Social Revenue Funds  
Two Months Ended November 30, 2011

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Air Pollution Control Special Fund</b>						
Emission fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	827	1,800	973	827	1,800	973
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>827</b>	<b>1,800</b>	<b>973</b>	<b>827</b>	<b>1,800</b>	<b>973</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	74	300	228	218	650	432
Commercial leases / license	31,389	97,284	65,895	85,964	203,911	117,947
Land trust lease	24	5	(19)	37	314	277
Payment in lieu of real property tax	0	0	0	0	0	0
Use of money and property	0	28	28	0	48	48
<b>TOTAL</b>	<b>31,487</b>	<b>97,617</b>	<b>66,130</b>	<b>86,219</b>	<b>204,621</b>	<b>118,402</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	280,100	0	(280,100)	530,575	3,000	(527,575)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>280,100</b>	<b>0</b>	<b>(280,100)</b>	<b>530,575</b>	<b>3,000</b>	<b>(527,575)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	43	0	(43)	12,543	19,320	6,777
Passenger inspection fee - Airport Authority	619,420	559,934	(59,486)	1,202,047	1,138,923	(63,124)
Cargo inspection fee - All	22,300	12,913	(9,387)	27,728	39,481	11,753
Port inspection fee - single <4000#	5,870	65	(5,805)	7,045	1,350	(5,695)
Port inspection fee - single >4000#	8,000	7,990	(10)	19,925	79,077	59,152
Port inspection fee - multi <4000#	0	0	0	0	75	75
Port inspection fee - multi >4000#	0	0	0	0	88	88
Air inspection fee - single <100#	250	155	(95)	750	4,245	3,495
Air inspection fee - single >100#	500	473	(27)	2,500	10,927	9,427
Revenue - other payments	0	3	3	0	4	4
Use of money and property	0	8	8	0	16	16
<b>TOTAL</b>	<b>656,383</b>	<b>681,539</b>	<b>(25,156)</b>	<b>1,272,538</b>	<b>1,293,484</b>	<b>20,946</b>
<b>DPW Building and Design Fund</b>						
Building inspection fee	28,050	43,132	15,082	64,567	91,171	26,604
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>28,050</b>	<b>43,132</b>	<b>15,082</b>	<b>64,567</b>	<b>91,171</b>	<b>26,604</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	141,089	133,443	(7,646)	227,023	354,111	127,088
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>141,089</b>	<b>133,443</b>	<b>(7,646)</b>	<b>227,023</b>	<b>354,111</b>	<b>127,088</b>
<b>Environmental Health Fund</b>						
Health permits - business	13,383	6,605	(6,778)	26,694	14,038	(12,656)
PH registration and penalty	0	0	0	1,000	920	(80)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	41,571	19,484	(22,087)	84,617	40,429	(44,188)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>54,934</b>	<b>26,089</b>	<b>(28,845)</b>	<b>112,311</b>	<b>55,288</b>	<b>(57,023)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	2,735	654	(2,081)	3,315	734	(2,581)
Fire prevention fees	5,891	5,449	(442)	12,056	11,783	(273)
Other fees	2,394	14	(2,380)	5,284	25	(5,259)
Ambulance service	39,520	0	(39,520)	79,310	0	(79,310)
Fire citations	0	0	0	0	0	0
<b>TOTAL</b>	<b>50,340</b>	<b>6,117</b>	<b>(44,223)</b>	<b>99,945</b>	<b>12,542</b>	<b>(87,403)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	16,532	14,075	(2,457)	33,442	31,785	(1,657)
Use of money and property	0	2	2	0	5	5
<b>TOTAL</b>	<b>16,532</b>	<b>14,077</b>	<b>(2,455)</b>	<b>33,442</b>	<b>31,790</b>	<b>(1,652)</b>

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Two Months Ended November 30, 2011

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	113,936	133,191	19,255	234,141	275,750	41,609
Diesel fuel tax	58,574	63,465	4,891	115,972	139,516	23,546
Other fuel tax	18,611	25,351	6,740	36,749	55,736	18,987
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	397,588	407,079	9,491	783,691	804,575	20,884
Auto surcharge on other fuels	143,589	148,005	4,416	282,995	292,529	9,534
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>732,298</b>	<b>777,091</b>	<b>44,793</b>	<b>1,483,548</b>	<b>1,668,108</b>	<b>114,560</b>
Licenses and registrations	642,206	665,658	13,450	1,266,814	1,409,125	143,311
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,374,606</b>	<b>1,432,749</b>	<b>58,243</b>	<b>2,719,362</b>	<b>2,977,233</b>	<b>257,871</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,483	6,773	(710)	13,957	13,254	(703)
Use of money and property	0	0	0	0	2	2
<b>TOTAL</b>	<b>7,483</b>	<b>6,774</b>	<b>(709)</b>	<b>13,957</b>	<b>13,256</b>	<b>(701)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	473,059	1,426,500	953,441	1,412,453	2,730,181	1,317,728
Cigars	0	1,401	1,401	2,850	3,788	938
Others	31,574	36,976	5,402	75,432	81,788	6,357
Distilled spirit	44,823	45,861	1,038	77,533	69,039	(8,494)
Vinous beverages	47,270	47,203	(67)	60,325	59,444	(881)
Malted fermented beverages	151,890	157,490	5,600	301,209	305,969	4,760
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>748,616</b>	<b>1,715,431</b>	<b>966,816</b>	<b>1,929,802</b>	<b>3,250,191</b>	<b>1,320,389</b>
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	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	5,200	0	(5,200)	5,200	665	(4,535)
Dept of Public Health & Social Service	30,300	(5,195)	(35,495)	114,900	23,587	(81,313)
Guam Public Library System	0	0	0	1,220	1,030	(190)
Department of Youth Affairs	0	0	0	0	0	0
Dept of Mental Health & Substance Abuse	36,810	0	(36,810)	36,810	0	(36,810)
Dept of Labor	2,860	502	(2,358)	2,860	502	(2,358)
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
<b>TOTAL</b>	<b>75,170</b>	<b>(4,693)</b>	<b>(79,863)</b>	<b>167,190</b>	<b>26,784</b>	<b>(141,406)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	134,216	72,033	(62,183)	271,731	317,277	45,546
Rental of government land	3,968	2,768	(1,200)	9,000	5,535	(3,465)
Recording fee	33,304	22,616	(10,687)	70,455	53,701	(16,755)
Application fees	0	0	0	0	0	0
Certificates of document fees	13,713	11,903	(1,811)	28,117	21,280	(6,838)
Subpoena fees	34	0	(75,881)	64	35	18,489
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>186,235</b>	<b>109,320</b>	<b>(151,761)</b>	<b>379,367</b>	<b>397,827</b>	<b>36,979</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	141,592	40,639	(100,953)	201,111	65,274	(115,837)
Registration fees - Labor share	67,825	17,417	(50,408)	100,476	38,548	(63,930)
Citation fee - non immigration temp worker	22,215	3,300	(18,915)	35,930	8,150	(29,780)
Use of money and property	0	2	2	0	6	6
<b>TOTAL</b>	<b>231,632</b>	<b>61,358</b>	<b>(170,274)</b>	<b>337,517</b>	<b>127,978</b>	<b>(209,539)</b>



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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Social Revenue Funds  
Two Months Ended November 30, 2011

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Police Services Fund</b>						
Annual gun business registration \$600	20	20	0	20	60	40
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	9,019	8,825	(2,194)	16,578	14,227	(2,349)
Police blotter report \$1 1st page / .10each	9	15	6	18	60	42
Police clearance \$7 / \$1 copies	27,833	14,848	(12,985)	50,612	31,366	(18,246)
Filing record - security officer \$75	55	0	(55)	55	0	(55)
Firearm trainers \$500	0	0	0	500	500	0
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$40	4,705	3,215	(1,490)	9,800	9,135	(665)
Non-concealed firearm ID / \$25	4,045	150	(3,895)	8,520	4,428	(4,092)
Concealed firearm ID / \$60	220	0	(220)	620	540	(80)
Fingerprinting fee \$20	1,780	800	(980)	3,480	2,187	(1,273)
Subpoena fee	12	0	(12)	47	78	31
Abstract criminal records \$15	1,410	1,500	90	3,030	2,235	(795)
Fine - unauthorized use uniform / \$500mx	0	0	0	20	0	(20)
Firearm ID late renewal fee \$5	5	5	0	175	175	0
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	620	465	(155)	1,580	1,130	(450)
Witness fees \$35	0	0	0	0	0	0
Special event fee \$100	300	300	0	500	800	300
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>50,033</b>	<b>28,143</b>	<b>(21,890)</b>	<b>98,633</b>	<b>66,921</b>	<b>(28,813)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	3,315	18,225	14,910	25,010	41,970	16,960
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,315</b>	<b>18,225</b>	<b>14,910</b>	<b>25,010</b>	<b>41,970</b>	<b>16,960</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	4,465	4,865	400	6,945	6,410	(535)
Park vendor permits	3,680	7,210	3,530	9,330	14,840	5,510
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	440	200	(240)	440	200	(240)
Pool and beach fees	713	(1,081)	(1,794)	3,619	1,578	(2,043)
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	553	431	(122)	1,724	1,572	(152)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	380	470	90	493	745	252
Guerrero Stadium / Tiyan Fields	155	188	33	1,342	1,675	333
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields Ypaopao	0	(60)	(60)	140	0	(140)
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	3	3	0	5	5
<b>TOTAL</b>	<b>10,386</b>	<b>12,226</b>	<b>1,839</b>	<b>24,033</b>	<b>27,023</b>	<b>2,990</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	42,830	43,583	753	91,029	92,183	1,154
Use of money and property	0	58	58	0	113	113
<b>TOTAL</b>	<b>42,830</b>	<b>43,641</b>	<b>811</b>	<b>91,029</b>	<b>92,295</b>	<b>1,268</b>
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	20,083	0	(20,083)	40,166	8,000	(32,166)
Use of money and property	0	0	0	0	1	1
<b>TOTAL</b>	<b>20,083</b>	<b>0</b>	<b>(20,083)</b>	<b>40,166</b>	<b>8,001</b>	<b>(32,166)</b>
<b>Solid Waste Operations Fund</b>						
Solid waste bid package fee	50	30	(20)	50	30	(20)
Fee - household collection	321,185	510,488	189,323	640,950	1,027,214	386,264
Fee - compact Ordof tipping fee \$4 cu yd	739,167	671,695	(132,728)	1,415,986	1,693,183	277,197
Fee - uncompact Ordof tipping fee \$4 cu yd	37,544	29,553	(7,991)	73,638	62,560	(11,078)
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
Use of money and property	0	60	60	0	125	125
<b>TOTAL</b>	<b>1,097,926</b>	<b>1,412,027</b>	<b>314,101</b>	<b>2,130,624</b>	<b>2,783,112</b>	<b>652,488</b>

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Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Two Months Ended November 30, 2011

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	259,968	249,355	(10,613)	544,822	545,839	817
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>259,968</b>	<b>249,355</b>	<b>(10,613)</b>	<b>544,822</b>	<b>545,839</b>	<b>817</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	37,383	36,409	(975)	79,804	78,088	(1,707)
Passport expedite fees	7,520	7,175	(346)	14,371	14,085	(286)
Passport expedite mail fees	1,298	1,236	(62)	3,745	3,503	(242)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>48,201</b>	<b>44,819</b>	<b>(1,382)</b>	<b>97,920</b>	<b>95,686</b>	<b>(2,236)</b>
<b>Territorial Education Facilities Fund</b>						
R&T property taxes	204,326	189,969	(14,357)	556,059	333,764	(222,295)
Penalties and interest	38,878	22,457	(16,421)	80,678	37,849	(43,229)
Real property tax bank fees	0	0	0	220	0	(220)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	4	4	0	5	5
<b>TOTAL</b>	<b>243,204</b>	<b>212,430</b>	<b>(30,774)</b>	<b>637,157</b>	<b>371,418</b>	<b>(265,739)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest and penalties	1,272,042	1,531,689	259,647	3,290,830	3,346,009	54,179
Use of money and property	0	0	0	0	7	7
<b>TOTAL</b>	<b>1,272,042</b>	<b>1,531,689</b>	<b>259,647</b>	<b>3,290,830</b>	<b>3,346,016</b>	<b>54,186</b>
<b>Water Protection Fund</b>						
Grading plan review fees	3,184	1,281	(1,903)	4,850	3,286	(1,564)
Clearing and grubbing permits	2,499	2,133	(366)	5,296	7,958	2,662
Stockpiling permits	378	395	18	802	906	304
Field citation violations	1,200	1,100	(100)	2,200	8,833	6,633
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,262</b>	<b>4,909</b>	<b>(2,353)</b>	<b>12,948</b>	<b>20,983</b>	<b>8,035</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	3,232	2,354	(878)	3,632	2,604	(1,028)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,232</b>	<b>\$ 2,354</b>	<b>\$ (878)</b>	<b>\$ 3,632</b>	<b>\$ 2,604</b>	<b>\$ (1,028)</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 Billing 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.