



Office of the Vice Speaker
Benjamin JF Cruz

Rcd. By [Signature] Date: 7-25-11
BUREAU OF BUDGET & MANAGEMENT RESEARCH
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GOVERNOR

BENITA A. MANGLONA
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LIEUTENANT GOVERNOR

JUL 25 2011

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

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

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 7/25/11
Time 3:02
Received by [Signature]

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 June 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – June 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 Revenues Compared to Adopted Revenues (Allocated) Estimated" the following special revenue funds are \$900,000 or more below the prorated adopted revenues for the period of October 2010 – June 2011 as follows: 1) Healthy Futures Fund; 2) Manpower Development Fund; 3) Solid Waste Operations Fund; and the 4) Territorial Education Facilities Fund.

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

Sincerely,

[Signature]
JOHN A. RIOS
Acting

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
DATE: 7/25/2011
TIME: 3:10pm
BY: R. Field

Attachment(s)

Certification of Information Contained in Attachment A
[Signature]
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 June 30, 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	239,707	1,995,271
(B) November	Actual	1,482,599	1,011,556	88,958	1,248,531
(C) December	Actual	1,549,429	884,186	1,182,684	1,662,136
(D) January	Actual	1,613,209	675,617	1,882,529	2,021,239
(E) February	Actuals	1,437,184	861,025	9,009,157	2,416,005
(F) March	Actuals	1,594,781	1,200,083	1,352,221	2,304,935
(G) April	Actuals	1,565,688	1,023,911	4,239,774	2,062,094
(H) May	Actuals	1,474,605	991,665	431,341	1,512,833
(I) June	Actuals	1,517,605	873,094	538,179	1,554,261
(J) July	Forecast	1,555,076	815,177	483,013	1,427,129
(K) August	Forecast	1,556,763	1,280,707	335,376	1,817,201
(L) September	Forecast	1,867,847	1,013,230	176,621	2,464,361
(M) Tracking FY2011		18,662,717	11,995,566	19,959,560	22,485,997
(N) Public Law 30-196		19,537,107	13,835,019	22,401,128	22,400,181
(O) Overage/(Shortage)	(M-N)	(874,390)	(1,839,453)	(2,441,568)	85,816

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.

Government Of Guam
Combined Comparative Statement of Revenue
Special Revenue Funds
June 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2011	June, 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	62,781	0	62,781	173,406	162,793	(9,386)
Use of money and property	0	0	0	0	0	0
TOTAL	62,781	0	62,781	173,406	162,793	(9,386)
Chamorro Land Trust Operations Fund						
Land trust application fees	400	250	150	1,650	3,400	(1,550)
Leases	35,958	31,988	3,969	512,862	421,350	91,312
Land trust lease	242	33	209	(1,392)	1,458	(2,848)
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	36,598	32,271	4,328	613,120	430,608	82,514
Corrections Revolving Fund						
DOC revolving fund	0	0	0	185,925	333,004	(147,079)
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	185,925	333,004	(147,079)
Custom, Agric and Quarantina Inspection Fund						
Passenger inspection fee - All	0	0	0	5	0	5
Passenger inspection fee - Port Authority	0	240	(240)	62,980	58,820	3,360
Passenger inspection fee - Airport Authority	527,969	580,872	(52,902)	5,808,382	5,494,875	113,488
Cargo inspection fee - All	8,226	4,415	3,811	66,824	35,910	30,914
Cargo inspection fee - Port Authority	19,100	20,420	(1,320)	154,590	176,105	(21,515)
Cargo inspection fee - Airport Cargo	10,225	11,000	(775)	109,175	94,500	14,675
Revenue - other payments	0	0	0	0	2	(2)
Use of money and property	8	17	(11)	141	275	(134)
TOTAL	565,527	616,964	(61,437)	6,062,078	6,861,288	140,792
DPW Building and Design Fund						
Building inspection fee	46,788	20,448	26,320	394,375	44,507	349,869
Use of money and property	0	0	0	0	0	0
TOTAL	46,788	20,448	26,320	394,375	44,507	349,869
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	137,800	105,682	32,118	1,228,061	1,303,526	(75,464)
Use of money and property	0	0	0	0	0	0
TOTAL	137,800	105,682	32,118	1,228,061	1,303,526	(75,464)
Environmental Health Fund						
Health permits - business	319,959	246,351	73,608	356,220	294,924	61,296
PH registration and penalty	0	400	(400)	400	2,020	(1,620)
De-ratting inspection and certificates	0	500	(500)	500	5,440	(4,940)
Health certificates	21,680	22,953	(1,273)	179,598	178,366	1,232
Administrative penalties	0	200	(200)	1,060	2,738	(1,678)
Use of money and property	0	0	0	0	0	0
TOTAL	341,639	270,404	71,235	637,778	483,488	54,290
Fire, Life & Medical Emergency Fund						
Transport / standby fees	7	655	(648)	6,518	8,517	(1,998)
Fire prevention fees	8,898	5,499	3,399	43,821	31,190	12,631
Other fees	7	35	(28)	225	217	8
Ambulance service	0	10,635	(10,635)	289	18,150	(17,861)
Fire citations	0	0	0	1,200	0	1,200
TOTAL	8,912	16,823	(7,911)	62,064	58,074	(6,020)
Guam Contractors License Board Fund						
Contractors fees	440,634	451,842	(11,208)	660,554	697,766	(37,211)
Use of money and property	0	0	0	0	0	0
TOTAL	440,634	451,842	(11,208)	660,554	697,766	(37,211)
Guam Environmental Trust Fund						
Insurance assessment fee	103,740	21,328	82,412	385,462	285,883	99,579
Use of money and property	0	0	0	0	0	0
TOTAL	103,740	21,328	82,412	385,462	285,883	99,579

Government Of Guam
Combined Comparative Statement of Revenues
Special Revenue Funds
June 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2011	June, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	126,975	147,481	(20,486)	1,283,018	1,310,164	(47,147)
Diesel fuel tax	84,758	73,829	(8,874)	622,064	720,454	(98,390)
Other fuel tax	25,749	29,431	(3,682)	248,399	288,005	(39,606)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	411,828	430,248	(18,419)	3,896,822	3,701,847	(3,025)
Auto surcharge on other fuels	149,736	158,448	(8,711)	1,344,924	1,346,089	(1,185)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	779,042	837,216	(58,172)	7,177,228	7,366,669	(189,333)
Licenses and registrations	738,642	738,198	3,347	6,606,668	6,470,362	36,304
Use of money and property	20	12	8	147	177	(29)
TOTAL	1,517,605	1,572,422	(54,817)	13,683,030	13,837,088	(154,058)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,046	8,348	1,698	63,010	71,131	(8,121)
Use of money and property	0	0	0	0	0	0
TOTAL	8,046	8,348	1,698	63,010	71,131	(8,121)
Healthy Futures Funds						
Cigarettes	844,244	1,482,835	(638,592)	6,222,184	7,775,463	(1,553,319)
Cigars	0	818	(818)	1,142	(2,099)	3,241
Others	37,562	39,315	(1,753)	319,294	169,253	147,041
Distilled spirit	24,182	52,938	(28,756)	315,140	559,895	(244,755)
Vinous beverages	24,731	33,840	(8,909)	202,435	239,144	(38,709)
Malted fermented beverages	138,219	110,412	25,807	1,287,923	1,823,176	(335,255)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	9	(9)	8	37	(30)
TOTAL	1,068,938	1,719,769	(652,831)	8,346,106	10,384,891	(2,019,786)
Land Survey Revolving Fund						
Document tax - land survey fee	113,469	886,833	(573,365)	1,569,675	2,191,907	(632,332)
Rental of government land	2,768	3,147	(379)	28,973	29,319	(2,348)
Recording fee	29,285	35,485	(6,200)	266,148	275,954	(9,806)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,350	10,235	2,115	97,537	79,739	17,798
Subpoena fees	35	106	(70)	105	525	(420)
Use of money and property	0	0	0	0	0	0
TOTAL	167,868	735,784	(577,916)	1,960,338	2,677,443	(627,106)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	480	(480)
Registration fees - GCC share	121,881	95,866	25,824	870,292	1,123,709	(253,417)
Registration fees - Labor share	52,153	41,086	11,068	372,982	482,194	(109,212)
Citation fee - non immigration temp worker	1,250	44	1,206	28,933	2,340	26,594
Use of money and property	14	200	(186)	145	34,325	(34,180)
TOTAL	176,107	137,196	37,912	1,272,353	1,643,027	(370,674)
Police Services Fund						
Annual gun business registration \$600	7,800	8,400	(600)	8,400	8,400	0
Gov't of Guam ID / \$10	0	300	(300)	600	575	25
Traffic report copy fee / \$10	8,220	8,010	(1,790)	66,922	69,149	(2,227)
Police blotter report \$.02 per page	23	2	21	64	29	35
Police clearance / \$5	20,720	33,419	(12,699)	203,787	213,888	(9,899)
Filing Record - security officer \$75	0	0	0	82	7	75
Firearm trainers \$500	0	7	(7)	1,014	64	950
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	3,600	4,800	(1,000)	43,640	44,135	(495)
Non-concealed firearm ID / \$15	8,250	4,275	1,975	33,047	42,632	(9,585)
Concealed firearm ID / \$30	540	420	120	2,640	2,700	(60)
Fingerprinting fee \$20	2,320	1,360	960	13,600	14,595	(795)
Subpoena fee	0	0	0	38	0	38
Abstract criminal records \$15	1,485	1,155	330	10,800	12,312	(1,512)
Fine - unauthorized use uniform / \$500mx	0	0	0	20	0	20
Firearm ID late renewal fee \$5	160	190	(30)	970	2,020	(1,050)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	370	475	(105)	5,255	5,110	145
Witness fees \$35	0	35	(35)	175	70	105
Special event fee \$100	3,200	1,600	1,600	13,400	9,350	4,050
Use of money and property	0	0	0	0	0	0
TOTAL	52,688	64,248	(11,560)	404,653	424,834	(20,182)

Government Of Guam
Combined Comparative Statement of Revenues
Special Revenue Funds
June 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2011	June, 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	22,015	6,770	13,245	289,922	265,610	24,312
Use of money and property	0	0	0	0	0	0
TOTAL	22,015	6,770	13,245	289,922	265,610	24,312
Public Recreation Services Fund						
Park fees	3,105	4,050	(945)	31,090	38,014	(6,924)
Park vendor permits	7,830	9,530	(1,700)	17,120	20,020	(2,900)
Community programs fees	0	0	0	0	1,925	(1,925)
Paseo Stadium fees	0	692	(692)	10,220	19,207	(8,987)
Pool and beach fees	4,869	2,728	2,143	37,155	13,475	23,680
Recreational admin fees	0	3,670	(3,670)	500	3,870	(3,170)
Youth Center fees	335	0	335	335	0	335
Guam Sports Complex	182	7,210	(7,028)	10,258	22,709	(12,451)
Paseo Recreational Center	0	0	0	428	0	428
Hagstna / Tiyen Tennis Center	120	1,460	(1,340)	4,478	5,359	(881)
Guerrero Stadium / Tiyen Fields	114	177	(83)	8,103	7,647	456
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	16,686	29,616	(12,930)	119,684	132,026	(12,342)
Public School Library Resources Fund						
School library resources fund	75,446	64,942	(10,504)	545,944	497,291	(48,654)
Use of money and property	32	54	(22)	197	398	(201)
TOTAL	75,478	64,996	(10,482)	546,141	497,689	(48,483)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	20	0	20
Fee - household collection \$8 month	409,426	0	409,426	3,532,892	112,520	3,420,472
Fee - compact Ord01 tipping fee \$4 cu yd	591,594	(3,560)	595,154	6,060,659	(5,714)	9,066,373
Fee - uncompact Ord01 tipping fee \$4 cu yd	33,279	569,103	(535,823)	335,534	4,797,542	(4,462,007)
Fee - uncompact Agat transfer station	0	2,590	(2,590)	532	17,176	(16,644)
Fee - uncompact Dededo transfer station	0	8,309	(8,309)	2,308	64,840	(62,532)
Fee - uncompact Malojo transfer station	0	3,078	(3,078)	735	28,263	(27,528)
Use of money and property	66	81	(15)	940	1,039	(98)
TOTAL	1,034,366	679,661	354,705	9,933,721	6,015,666	3,918,055
Street Light Fund						
Abandoned vehicle fee - vehicle registration	299,384	298,459	925	2,737,444	2,684,430	53,014
Use of money and property	0	0	0	0	0	0
TOTAL	299,384	298,459	925	2,737,444	2,684,430	53,014
Tax Collection Enhancement Fund						
Passport fees	62,156	50,109	12,047	462,386	388,506	73,880
Passport expedite fees	13,290	14,833	(1,543)	63,559	108,715	(45,156)
Passport expedite mail fees	1,181	1,543	(362)	7,790	17,258	(9,468)
Use of money and property	0	0	0	0	0	0
TOTAL	76,627	66,485	10,142	533,734	514,479	19,255
Territorial Education Facilities Fund						
DRT property taxes	479,031	284,334	194,696	18,873,407	16,432,350	2,441,057
Penalties and interest	59,124	28,947	30,177	292,374	223,778	68,596
Real property tax bank fees	16	14	2	(1,525)	447	(1,971)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	6	6	(0)	411	479	(68)
TOTAL	538,177	313,304	224,873	19,164,667	16,657,054	2,507,613
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,554,242	1,559,730	(5,488)	16,777,272	15,374,902	1,402,370
Use of money and property	19	0	19	41	34	7
TOTAL	1,554,261	1,559,730	(5,469)	16,777,313	15,374,936	1,402,377

Government Of Guam
Combined Comparative Statement of Revenues
Special Revenue Funds
June 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	June, 2011	June, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	179	1,267	(1,089)	10,290	12,241	(1,952)
Clearing and grubbing permits	3,181	51	3,110	19,413	46,734	(27,322)
Stockpiling permits	215	485	(269)	3,014	8,439	(5,425)
Field citation violations	0	300	(300)	59	4,190	(4,131)
Use of money and property	0	0	0	0	0	0
TOTAL	3,565	2,193	1,452	32,776	71,604	(38,829)
Water Research and Development Fund						
Well drilling permit	6,500	1,550	4,950	71,172	69,110	2,062
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,500	\$ 1,550	\$ 4,950	\$ 71,172	\$ 69,110	\$ 2,062

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.

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine months ended June 30, 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	0	62,781	62,781	261,850	173,408	(88,444)
Use of money and property	0	0	0	0	0	0
TOTAL	0	62,781	62,781	261,850	173,408	(88,444)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	400	250	2,050	1,850	(200)
Leases	31,080	35,956	4,876	409,960	512,662	102,702
Land trust lease	20	242	222	1,100	(1,392)	(2,492)
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	31,250	36,598	6,348	417,110	613,120	96,010
Corrections Revolving Fund						
DOC revolving fund	23,600	0	(23,600)	718,380	185,925	(532,455)
Use of money and property	0	0	0	0	0	0
TOTAL	23,600	0	(23,600)	718,380	185,925	(532,455)
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	(6,260)
Passenger inspection fee - Airport Authority	619,405	527,969	(91,436)	5,832,455	5,608,362	(224,093)
Cargo inspection fee - All	8,060	8,226	166	58,130	66,824	8,694
Cargo inspection fee - Port Authority	21,440	19,100	(2,340)	196,690	154,590	(42,100)
Cargo inspection fee - Airport Cargo	12,500	10,225	(2,275)	118,050	109,175	(8,875)
Revenue - other payments	0	0	0	2	0	(2)
Use of money and property	0	6	6	0	141	141
TOTAL	661,405	666,527	(95,876)	6,272,667	6,002,078	(270,489)
DPW Building and Design Fund						
Building inspection fee	51,540	46,768	(4,772)	349,570	394,375	44,805
Use of money and property	0	0	0	0	0	0
TOTAL	51,540	46,768	(4,772)	349,570	394,375	44,805
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	124,272	137,600	13,328	1,470,872	1,228,061	(242,811)
Use of money and property	0	0	0	0	0	0
TOTAL	124,272	137,600	13,328	1,470,872	1,228,061	(242,811)
Environmental Health Fund						
Health permits - business	253,204	319,959	66,755	318,179	356,220	38,041
PH registration and penalty	0	0	0	2,193	400	(1,793)
De-ratting inspection and certificates	0	0	0	6,413	500	(5,913)
Health certificates	22,153	21,680	(473)	196,874	179,598	(17,276)
Administrative penalties	0	0	0	2,627	1,060	(1,567)
Use of money and property	0	0	0	0	0	0
TOTAL	275,357	341,639	66,282	626,686	637,778	11,192
Fire, Life & Medical Emergency Fund						
Transport / standby fees	2,650	7	(2,643)	24,520	9,519	(15,001)
Fire prevention fees	50,329	6,896	(41,431)	434,662	43,821	(390,841)
Other fees	62	7	(55)	491	225	(266)
Ambulance service	12,630	0	(12,630)	19,280	289	(18,992)
Fire citations	0	0	0	8,550	1,200	(7,350)
TOTAL	65,671	6,912	(58,759)	487,603	52,064	(435,449)
Guam Contractors License Board Fund						
Contractors fees	444,922	440,634	(4,288)	635,486	660,554	25,068
Use of money and property	0	0	0	0	0	0
TOTAL	444,922	440,634	(4,288)	635,486	660,554	25,068
Guam Environmental Trust Fund						
Insurance assessment fee	33,328	103,740	70,412	334,692	385,462	50,770
Use of money and property	0	0	0	0	0	0
TOTAL	33,328	103,740	70,412	334,692	385,462	50,770

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine months ended June 30, 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	180,761	126,875	(33,786)	1,429,866	1,263,018	(166,848)
Diesel fuel tax	86,929	64,756	(22,173)	840,153	622,064	(218,089)
Other fuel tax	33,281	25,749	(7,532)	322,654	248,399	(74,255)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	450,348	411,826	(38,520)	3,882,749	3,698,822	(183,927)
Auto surcharge on other fuels	188,748	149,738	(20,012)	1,465,789	1,344,924	(120,865)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	901,066	779,042	(122,023)	7,941,211	7,177,226	(763,985)
Licenses and registrations	760,195	738,642	(11,663)	6,606,361	6,505,656	(99,696)
Use of money and property	0	20	20	0	147	147
TOTAL	1,661,260	1,517,808	(133,856)	14,646,682	13,683,030	(863,632)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,428	6,046	(382)	89,851	63,010	(26,841)
Use of money and property	0	0	0	0	0	0
TOTAL	8,428	6,046	(382)	89,851	63,010	(26,841)
Healthy Futures Funds						
Cigarettes	1,882,835	844,244	(1,038,591)	11,774,604	6,222,184	(5,552,440)
Cigars	1,138	0	(1,138)	10,706	1,142	(9,564)
Others	69,315	37,582	(31,733)	439,254	316,294	(122,960)
Distilled spirit	123,738	24,182	(99,556)	1,097,095	315,140	(781,955)
Vinous beverages	83,840	24,731	(59,099)	639,143	202,435	(436,708)
Malted fermented beverages	260,412	138,219	(124,193)	2,723,178	1,287,923	(1,435,255)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	2,421,078	1,066,938	(1,364,140)	16,663,980	8,346,106	(8,338,874)
Land Survey Revolving Fund						
Document tax - land survey fee	696,833	113,469	(583,365)	2,286,909	1,559,575	(727,334)
Rental of government land	3,222	2,768	(454)	29,998	28,873	(3,025)
Recording fee	37,465	29,265	(8,200)	296,955	286,148	(30,807)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,035	12,350	315	87,935	97,537	9,602
Subpoena fees	108	35	(73)	661	105	(556)
Use of money and property	0	0	0	0	0	0
TOTAL	749,663	167,866	(691,777)	2,702,468	1,960,338	(762,120)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	1,070	0	(1,070)
Registration fees - GCC share	204,866	121,891	(83,175)	2,104,708	670,292	(1,234,416)
Registration fees - Labor share	153,575	52,153	(101,422)	1,493,603	372,982	(1,120,621)
Citation fee - non immigration temp worker	1,540	1,250	(290)	15,340	28,933	13,593
Use of money and property	0	14	14	0	145	145
TOTAL	369,981	176,107	(184,674)	3,614,721	1,272,353	(2,342,368)
Police Services Fund						
Annual gun business registration \$600	8,400	7,800	(600)	8,400	8,400	0
Gov't of Guam ID / \$10	0	0	0	900	600	(300)
Traffic report copy fee / \$10	8,010	6,220	(1,790)	69,024	66,922	(2,102)
Police blotter report \$0.02 per page	2	23	21	29	64	35
Police clearances / \$5	32,629	20,720	(11,909)	211,058	203,787	(7,269)
Filing Record - security officer \$75	0	0	0	7	82	75
Firearm trainers \$500	0	0	0	757	1,014	257
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	3,600	3,600	0	43,135	43,640	505
Non-concealed firearm ID / \$15	5,582	6,250	668	41,259	33,047	(8,212)
Concealed firearm ID / \$30	420	540	120	2,800	2,640	(160)
Fingerprinting fee \$20	1,380	2,320	960	13,895	13,800	(95)
Subpoena fee	0	0	0	80	36	(44)
Abstract criminal records \$15	1,180	1,485	295	11,997	10,800	(1,197)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	20
Firearm ID late renewal fee \$5	190	160	(30)	2,295	870	(1,325)
Certified copy of records \$10	0	0	0	0	0	0
Firearm inspection fee \$5	475	370	(105)	5,575	5,255	(320)
Witness fees \$35	0	0	0	115	175	60
Special event fee \$100	2,600	3,200	600	15,400	13,400	(2,000)
Use of money and property	0	0	0	0	0	0
TOTAL	64,468	52,888	(11,770)	426,724	404,653	(22,072)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine months ended June 30, 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	2,813	22,015	19,202	211,997	289,922	77,925
Use of money and property	0	0	0	0	0	0
TOTAL	2,813	22,015	19,202	211,997	289,922	77,925
Public Recreation Services Fund						
Park fees	5,150	3,105	(2,045)	42,114	31,090	(11,024)
Park vendor permits	9,530	7,830	(1,700)	20,970	17,120	(3,850)
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	3,885	4,899	984	26,135	37,155	11,020
Recreational admin fees	3,300	0	(3,300)	3,900	500	(3,400)
Youth Center fees	410	335	(75)	410	335	(75)
Guam Sports Complex	7,726	182	(7,544)	21,904	10,258	(11,646)
Paseo Recreational Center	1,270	0	(1,270)	1,720	426	(1,294)
Hagatna / Tiyen Tennis Center	187	120	(67)	5,271	4,478	(793)
Guerrero Stadium / Tiyen Fields	200	114	(86)	10,766	8,103	(2,664)
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	31,868	16,655	(15,103)	160,625	119,664	(30,941)
Public School Library Resources Fund						
School library resources fund	64,942	75,446	10,504	639,873	545,944	(93,929)
Use of money and property	0	32	32	0	167	167
TOTAL	64,942	75,478	10,836	639,873	546,131	(93,742)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	0	20	20
Fee - household collection \$8 month	0	0	0	3,224,055	3,123,566	(100,489)
Fee - compact Ordot tipping fee \$4 cu yd	0	0	0	5,787,955	5,489,065	(298,890)
Fee - uncompact Ordot tipping fee \$4 cu yd	1,169,103	0	(1,169,103)	1,722,543	302,255	(1,420,288)
Fee - uncompact Agat transfer station	5,090	0	(5,090)	21,494	532	(20,962)
Fee - uncompact Dededo transfer station	53,309	0	(53,309)	262,430	2,308	(260,122)
Fee - uncompact Malojoj transfer station	43,078	0	(43,078)	215,674	735	(214,939)
Use of money and property	0	86	86	0	940	940
TOTAL	1,270,580	86	(1,270,494)	11,214,161	8,699,421	(2,314,730)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	297,367	299,384	2,017	2,674,602	2,737,444	62,842
Use of money and property	0	0	0	0	0	0
TOTAL	297,367	299,384	2,017	2,674,602	2,737,444	62,842
Tax Collection Enhancement Fund						
Passport fees	60,109	62,156	2,047	478,508	482,396	(16,123)
Passport expedite fees	15,833	13,290	(2,543)	117,717	63,559	(34,159)
Passport expedite mail fees	1,823	1,161	(642)	19,775	7,790	(11,985)
Use of money and property	0	0	0	0	0	0
TOTAL	77,765	76,627	(1,138)	616,000	653,734	(82,266)
Territorial Education Facilities Fund						
DRT property taxes	510,084	479,031	(31,053)	20,464,101	18,873,407	(1,790,694)
Penalties and interest	48,947	59,124	10,177	403,780	292,374	(111,406)
Real property tax bank fees	22	16	(6)	464	(1,525)	(1,989)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	8	8	0	411	411
TOTAL	569,053	538,179	(20,874)	20,868,346	18,964,688	(1,903,677)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	1,618,948	1,554,242	(64,706)	15,907,833	16,777,272	869,439
Use of money and property	0	19	19	0	41	41
TOTAL	1,618,948	1,554,261	(64,687)	15,907,833	16,777,314	869,481

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Nine months ended June 30, 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	167	179	12	15,382	10,290	(5,092)
Clearing and grubbing permits	2,171	3,161	990	55,387	19,413	(35,974)
Stockpiling permits	201	215	14	4,391	3,014	(1,377)
Field citation violations	0	0	0	250	59	(191)
Use of money and property	0	0	0	0	0	0
TOTAL	2,539	3,555	1,016	75,410	32,776	(42,636)
Water Research and Development Fund						
Well drilling permit	2,900	6,500	3,600	81,379	71,172	(10,207)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,900	\$ 6,500	\$ 3,600	\$ 81,379	\$ 71,172	\$ (10,207)

Note:
1. Revenues are based on the modified accrual basis and current financial resources measurement focus. During the year, revenues are recognized when collected or become susceptible to accrual. In accordance with GASB 33, Accounting and Financial Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-year taxes collected 60 days after the OBOO closing. Estimates are recorded for the Provision for Refunds; Section 30 revenues are prorated over 12 months using straight-line.