



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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RAY TENORIO
LIEUTENANT GOVERNOR

OCT 28 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

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE: <u>10/28/11</u>	
TO: <u>1510</u>	Office of the Speaker Judith T. Won Pat, Ed. D.
BY: <u>MUN</u>	Date: <u>10/28/11</u>
	Time: <u>2:02 PM</u>
	Received by: <u>SS</u>

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 2011 for the month ending September 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – September 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 adopted revenues for the period of October 2010 – September 2011 as follows: 1) Corrections Revolving Fund; 2) Guam Highway Fund; 3) Healthy Futures Fund; 4) Land Survey Revolving Fund; 5) Manpower Development Fund; and 6) Territorial Education Facilities Fund.

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

Office of the Vice Speaker
Benjamin JF Cruz

Rcd. By [Signature] Date 10-28-11

Sincerely,

[Signature]
JOHN A. RIOS
Acting

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

Attachment(s)

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 September 30, 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	1,066,896	/1	239,707	1,995,271
(B) November	Actual	1,482,599	1,128,564	/1	88,958	1,248,531
(C) December	Actual	1,549,429	1,060,685	/1	1,182,684	1,662,136
(D) January	Actual	1,613,209	1,170,160	/1	1,881,500	2,021,239
(E) February	Actual	1,437,184	1,129,191	/1	9,009,157	2,416,005
(F) March	Actual	1,594,781	1,138,351	/1	1,349,475	2,304,935
(G) April	Actual	1,565,688	1,107,961	/1	4,243,667	2,062,094
(H) May	Actual	1,474,605	1,097,527	/1	431,341	1,512,833
(I) June	Actual	1,517,605	1,034,386	/1	538,180	1,554,261
(J) July	Actual	1,393,127	1,262,124	/1	395,409	1,304,011
(K) August	Actual	1,652,473	1,416,796	/1	229,011	1,980,413
(L) September	Actual	1,661,288	1,360,184	/1	177,689	2,816,699
(M) Tracking FY2011		18,389,918	13,972,825		19,766,777	22,878,429
(N) Public Law 30-196		19,537,107	13,835,019		22,401,128	22,400,181
(O) Overage/(Shortage)	(M-N)	(1,147,189)	137,806		(2,634,351)	478,248

Footnote:

/1 Actual Revenues shown for the Solid Waste Operations Fund was provided to the Department of Administration by Gershman, Brickner and Bratton (GBB) receivers.

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
September 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2011	September, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Air Pollution Control Special Fund						
Emission fee / \$8 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	0	250	(250)	179,056	189,591	(10,504)
Use of money and property	0	0	0	0	0	0
TOTAL	0	250	(250)	179,056	189,591	(10,504)
Chamorro Land Trust Operations Fund						
Land trust application fees	400	500	(100)	2,900	4,450	(1,650)
Leases	143,343	56,664	86,679	765,616	747,398	18,218
Land trust lease	251	10	241	(1,091)	3,000	(4,091)
Payment in lieu of real property tax	0	0	0	0	4,400	(4,400)
Use of money and property	4	0	4	4	0	4
TOTAL	143,998	67,174	86,824	767,330	769,248	6,682
Corrections Revolving Fund						
DOC revolving fund	0	138,034	(138,034)	145,346	922,763	(777,417)
Use of money and property	0	0	0	0	0	0
TOTAL	0	138,034	(138,034)	145,346	922,763	(777,417)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	550	(550)	62,980	60,730	2,250
Passenger inspection fee - Airport Authority	685,326	718,801	(33,475)	7,805,289	7,780,472	44,787
Cargo inspection fee - All	6,395	3,735	2,660	90,559	48,680	44,899
Cargo inspection fee - Port Authority	17,210	21,990	(4,780)	207,316	241,250	(33,935)
Cargo inspection fee - Airport Cargo	9,350	11,775	(2,425)	140,175	127,550	12,625
Revenue - other payments	0	0	0	0	7	(7)
Use of money and property	3	18	(12)	181	308	(127)
TOTAL	698,284	759,867	(61,583)	8,306,469	8,236,976	70,493
DPW Building and Design Fund						
Building inspection fee	37,515	68,017	(30,501)	491,354	162,201	329,153
Use of money and property	0	0	0	0	0	0
TOTAL	37,515	68,017	(30,501)	491,354	162,201	329,153
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	96,013	81,229	14,784	1,667,793	1,572,823	94,970
Use of money and property	0	0	0	0	0	0
TOTAL	96,013	81,229	14,784	1,667,793	1,572,823	94,970
Environmental Health Fund						
Health permits - business	7,175	6,030	1,145	428,062	448,321	(18,269)
PH registration and penalty	0	1,000	(1,000)	610	3,540	(2,930)
De-rating inspection and certificates	0	500	(500)	500	6,590	(6,090)
Health certificates	25,208	22,063	3,145	245,889	242,448	3,443
Administrative penalties	1,400	0	1,400	2,860	3,038	(178)
Use of money and property	0	0	0	0	0	0
TOTAL	33,783	29,693	4,190	677,911	701,836	(24,024)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	7	(7)	7,666	8,674	(1,008)
Fire prevention fees	3,109	5,738	(2,629)	54,114	48,529	7,585
Other fees	14	63	(49)	246	315	(69)
Ambulance service	0	1,226	(1,226)	296	25,759	(25,463)
Fire citations	0	0	0	1,200	0	1,200
TOTAL	3,123	7,034	(3,911)	63,522	81,277	(17,755)
Guam Contractors License Board Fund						
Contractors fees	31,036	25,767	5,271	619,992	917,148	(97,155)
Use of money and property	1	0	1	1	0	1
TOTAL	31,039	25,767	5,271	619,993	917,148	(97,155)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	365,462	266,978	98,483
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	365,462	266,978	98,483

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Combined Comparative Statement of Revenues
Special Revenue Funds
September 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2011	September, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	167,486	141,038	26,448	1,704,940	1,762,247	(57,307)
Diesel fuel tax	66,868	80,048	(13,178)	615,972	945,647	(129,675)
Other fuel tax	26,714	31,995	(5,281)	325,868	378,014	(52,146)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	406,393	430,927	(24,534)	4,689,538	4,932,323	(62,785)
Auto surcharge on other fuels	147,755	156,893	(8,938)	1,770,578	1,783,810	(22,932)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	816,217	840,700	(24,483)	9,486,894	9,811,740	(324,846)
Licenses and registrations	846,041	699,422	146,619	8,902,798	8,779,133	123,665
Use of money and property	29	16	13	228	222	6
TOTAL	1,661,288	1,540,138	121,149	18,389,916	18,691,096	(201,178)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,872	6,409	463	62,824	91,146	(6,322)
Use of money and property	0	0	0	0	0	0
TOTAL	6,872	6,409	463	62,824	91,146	(6,322)
Healthy Futures Funds						
Cigarettes	1,305,570	3,502,419	(2,196,849)	9,415,694	11,451,923	(2,036,030)
Cigars	4,038	291	3,747	7,483	(1,808)	9,291
Others	45,215	454,354	(409,139)	435,891	723,888	(287,996)
Distilled spirit	30,491	50,411	(19,920)	368,593	718,411	(349,818)
Vinous beverages	21,792	(382,438)	414,230	253,325	(106,690)	360,005
Malted fermented beverages	145,459	141,279	4,180	1,744,658	2,116,696	(374,041)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	4	(4)	8	48	(40)
TOTAL	1,552,566	3,768,320	(2,203,754)	12,226,940	14,904,478	(2,678,538)
Land Survey Revolving Fund						
Document tax - land survey fee	193,749	159,893	33,856	1,993,203	2,740,873	(747,670)
Rental of government land	2,768	2,635	133	35,276	37,222	(1,946)
Recording fee	30,472	30,694	(222)	350,186	375,875	(25,689)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,172	11,623	549	131,289	114,428	16,841
Subpoena fees	0	0	0	175	490	(315)
Use of money and property	0	0	0	0	0	0
TOTAL	239,160	204,844	34,316	2,510,108	3,268,668	(758,779)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	480	(480)
Registration fees - GCC share	93,857	14,587	79,270	1,041,234	1,184,752	(143,518)
Registration fees - Labor share	40,225	8,252	33,973	448,243	508,366	(62,112)
Citation fee - non immigration temp worker	2,550	5	2,545	38,583	2,375	36,208
Use of money and property	10	4,167	(4,157)	169	48,492	(48,324)
TOTAL	136,642	26,911	111,631	1,628,228	1,744,433	(216,205)
Police Services Fund						
Annual gun business registration \$600	0	1,200	(1,200)	9,600	12,000	(2,400)
Gov't of Guam ID / \$10	0	100	(100)	600	700	(100)
Traffic report copy fee / \$10	7,049	7,600	(551)	65,213	91,449	(6,236)
Police blotter report \$0.02 per page	8	1	7	115	58	57
Police clearance / \$5	24,199	30,097	(5,898)	272,050	292,199	(20,149)
Filing Record - security officer \$75	1	8	(7)	83	18	65
Firearm trainers \$600	0	0	0	1,021	71	950
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	8,235	5,915	2,320	63,566	61,296	2,270
Non-concealed firearm ID / \$15	4,445	5,150	(705)	45,417	57,132	(11,715)
Concealed firearm ID / \$30	120	300	(180)	3,120	3,240	(120)
Fingerprinting fee \$20	2,390	1,980	380	20,760	20,035	725
Subpoena fee	0	0	0	71	35	36
Abstract criminal records \$15	1,410	1,312	98	15,022	16,309	(1,287)
Fine - unauthorized use uniform / \$500mx	0	0	0	20	0	20
Firearm ID late renewal fee \$5	80	130	(50)	1,290	2,480	(1,190)
Certified copy of records \$10	0	0	0	0	40	(40)
Firearm inspection fee \$5	1,020	910	110	7,890	7,420	270
Witness fees \$35	0	0	0	245	140	105
Special event fee \$100	1,100	200	900	15,900	9,950	5,950
Use of money and property	0	0	0	0	0	0
TOTAL	50,027	54,903	(4,876)	641,783	674,668	(32,885)

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Combined Comparative Statement of Revenues
Special Revenue Funds
September 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2011	September, 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	21,505	30,295	(8,790)	332,282	315,794	16,488
Use of money and property	0	0	0	0	0	0
TOTAL	21,505	30,295	(8,790)	332,282	315,794	16,488
Public Recreation Services Fund						
Park fees	2,575	2,890	(315)	48,985	58,869	(9,884)
Park vendor permits	3,535	4,000	(465)	32,625	37,010	(4,385)
Community programs fees	0	0	0	0	2,000	(2,000)
Paseo Stadium fees	4,000	0	4,000	14,220	18,207	(4,987)
Pool and beach fees	1,662	1,206	446	44,018	18,818	27,202
Recreational admin fees	3,631	12	3,618	7,758	8,878	(1,123)
Youth Center fees	0	0	0	335	0	335
Guam Sports Complex	1,690	1,530	160	12,509	30,118	(17,607)
Paseo Recreational Center	0	0	0	428	0	428
Hagatna / Tiyas Tennis Center	390	2,040	(1,650)	7,488	7,744	(276)
Guerrero Stadium / Tiyas Fields	580	150	430	9,950	8,045	1,906
Tiyas 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	18,063	11,828	6,224	178,292	188,884	(10,592)
Public School Library Resources Fund						
School library resources fund	45,723	51,578	5,855	688,115	663,283	(24,832)
Use of money and property	48	0	(48)	321	481	160
TOTAL	45,771	51,578	5,806	688,436	663,763	(24,672)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	30	0	30
Fee - household collection \$8 month	513,360	0	513,360	5,091,909	462,630	4,629,279
Fee - compact Ordof tipping fee \$4 cu yd	813,893	34	813,859	8,444,842	(5,830)	8,450,672
Fee - uncompact Ordof tipping fee \$4 cu yd	32,871	4,516	28,356	431,313	4,965,924	(4,534,612)
Fee - uncompact Agai transfer station	0	1,861	(1,861)	832	23,749	(23,217)
Fee - uncompact Dededo transfer station	0	7,188	(7,188)	2,308	87,536	(85,228)
Fee - uncompact Malojoj transfer station	0	2,788	(2,788)	735	36,827	(36,092)
Use of money and property	58	74	(14)	1,158	1,282	(125)
TOTAL	1,380,184	18,458	1,343,726	13,672,828	5,672,117	8,400,708
Street Light Fund						
Abandoned vehicle fee - vehicle registration	321,711	301,594	20,116	3,620,738	3,578,256	44,481
Use of money and property	0	0	0	0	0	0
TOTAL	321,711	301,594	20,116	3,620,738	3,578,256	44,481
Tax Collection Enhancement Fund						
Passport fees	39,243	43,568	(4,355)	584,213	529,129	55,085
Passport expedite fees	6,480	7,980	(1,500)	103,902	134,084	(30,183)
Passport expedite mail fees	2,164	581	1,583	13,973	19,670	(5,697)
Use of money and property	0	0	0	0	0	0
TOTAL	47,887	52,129	(4,272)	702,087	682,883	19,198
Territorial Education Facilities Fund						
DRT property taxes	154,799	169,672	(14,873)	19,339,131	19,165,480	173,671
Penalties and interest	22,888	22,827	259	428,591	286,005	142,586
Real property tax bank fees	0	72	(72)	(1,377)	842	(2,019)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	4	2	2	431	490	(60)
TOTAL	177,689	192,374	(14,684)	19,768,777	19,452,998	314,179
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,816,687	2,709,546	107,142	22,878,373	21,689,428	1,188,945
Use of money and property	4	0	4	56	34	22
TOTAL	2,816,691	2,709,546	107,146	22,878,429	21,689,462	1,188,967

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Combined Comparative Statement of Revenues
Special Revenue Funds
September 30, 2011 and 2010

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2011	September, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
Water Protection Fund						
Grading plan review fees	138	1,045	(908)	10,740	13,997	(3,257)
Clearing and grubbing permits	1,311	5,481	(4,180)	24,902	53,174	(28,272)
Stockpiling permits	363	654	(291)	4,817	9,437	(4,620)
Field citation violations	850	0	850	709	4,190	(3,481)
Use of money and property	0	0	0	0	0	0
TOTAL	2,462	7,190	(4,728)	41,168	80,798	(39,630)
Water Research and Development Fund						
Well drilling permit	250	3,800	(3,550)	71,672	75,410	(3,738)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 250	\$ 3,800	\$ (3,550)	\$ 71,672	\$ 75,410	\$ (3,738)

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 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 09/30 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
Twelve months ended September 30, 2011

	For the Month			Year-To-Date		
	Adopted Revenue	Actual Collections	Favorable (Unfavorable)	Adopted Revenue	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	845	0	(845)	280,795	179,056	(101,739)
Use of money and property	0	0	0	0	0	0
TOTAL	845	0	(845)	280,795	179,056	(101,739)
Chamorro Land Trust Operations Fund						
Land trust application fees	350	400	50	3,100	2,800	(300)
Leases	45,409	143,343	97,934	704,369	765,616	61,247
Land trust lease	210	251	41	2,825	(1,091)	(3,718)
Payment in lieu of real property tax	0	0	0	4,000	0	(4,000)
Use of money and property	0	4	4	0	4	4
TOTAL	45,969	143,998	98,029	714,094	767,330	63,236
Corrections Revolving Fund						
DOC revolving fund	48,950	0	(48,950)	1,366,062	145,346	(1,220,716)
Use of money and property	0	0	0	0	0	0
TOTAL	48,950	0	(48,950)	1,366,062	145,346	(1,220,716)
Custom, Agric and Quarantine Inspection Fund						
Passenger inspection fee - All	0	0	0	0	0	0
Passenger inspection fee - Port Authority	0	0	0	70,060	62,980	(7,100)
Passenger inspection fee - Airport Authority	749,645	665,328	(84,318)	8,200,190	7,805,259	(394,931)
Cargo inspection fee - All	7,200	6,395	(805)	77,340	90,559	13,219
Cargo inspection fee - Port Authority	21,850	17,210	(4,640)	266,740	207,315	(58,425)
Cargo inspection fee - Airport Cargo	15,850	9,350	(6,500)	157,370	140,175	(17,195)
Revenue - other payments	0	0	0	2	0	(2)
Use of money and property	0	3	3	0	181	181
TOTAL	794,545	698,284	(96,261)	8,770,722	8,308,469	(462,253)
DPW Building and Design Fund						
Building inspection fee	106,592	37,515	(69,077)	562,012	491,354	(70,658)
Use of money and property	0	0	0	0	0	0
TOTAL	106,592	37,515	(69,077)	562,012	491,354	(70,658)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	99,859	96,013	(3,846)	1,795,979	1,667,793	(128,186)
Use of money and property	0	0	0	0	0	0
TOTAL	99,859	96,013	(3,846)	1,795,979	1,667,793	(128,186)
Environmental Health Fund						
Health permits - business	7,050	7,175	125	475,096	429,052	(47,044)
PH registration and penalty	0	0	0	3,183	610	(2,573)
De-ratting inspection and certificates	0	0	0	7,483	500	(6,983)
Health certificates	25,065	25,208	143	266,762	245,889	(22,873)
Administrative penalties	1,200	1,400	200	4,367	2,860	(1,507)
Use of money and property	0	0	0	0	0	0
TOTAL	33,315	33,783	468	756,871	677,911	(80,960)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	735	0	(735)	28,405	7,666	(20,739)
Fire prevention fees	50,548	3,109	(47,439)	584,471	54,114	(530,357)
Other fees	83	14	(69)	712	248	(464)
Ambulance service	1,228	0	(1,228)	30,888	296	(30,591)
Fire citations	0	0	0	8,550	1,200	(7,350)
TOTAL	52,592	3,123	(49,469)	653,024	63,522	(589,502)
Guam Contractors License Board Fund						
Contractors fees	18,838	31,038	12,202	834,097	619,692	(14,105)
Use of money and property	0	1	1	0	1	1
TOTAL	18,838	31,039	12,203	834,097	619,693	(14,104)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	336,796	385,462	48,666
Use of money and property	0	0	0	0	0	0
TOTAL	0	0	0	336,796	385,462	48,666

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**Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve months ended September 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	183,963	167,486	(16,477)	1,951,474	1,704,940	(246,534)
Diesel fuel tax	74,494	66,868	(7,626)	1,086,393	815,972	(270,421)
Other fuel tax	25,072	26,714	1,642	413,441	325,868	(87,573)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	451,027	408,393	(44,634)	5,173,525	4,889,538	(303,987)
Auto surcharge on other fuels	169,993	147,755	(22,238)	1,953,110	1,770,578	(182,532)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	904,649	815,217	(89,332)	10,877,843	9,486,884	(1,091,049)
Licenses and registrations	714,458	846,941	131,886	8,959,164	8,902,798	(56,366)
Use of money and property	0	29	29	0	228	228
TOTAL	1,619,006	1,661,288	42,283	19,637,107	16,389,918	(1,147,189)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,492	6,872	(1,620)	118,119	82,824	(33,295)
Use of money and property	0	0	0	0	0	0
TOTAL	8,492	6,872	(1,620)	118,119	82,824	(33,295)
Healthy Futures Funds						
Cigarettes	1,173,419	1,306,570	132,151	14,442,045	9,415,894	(5,026,151)
Cigars	4,811	4,038	(773)	18,617	7,483	(9,134)
Others	44,354	45,215	861	593,898	435,981	(157,907)
Distilled spirit	31,211	30,491	(720)	1,168,012	388,593	(799,419)
Vinous beverages	23,440	21,782	(1,648)	748,297	263,325	(484,972)
Malted fermented beverages	151,279	145,459	(5,820)	3,328,697	1,744,655	(1,584,042)
Interest and penalties on alcohol	0	0	0	0	0	0
Use of money and property	0	0	0	0	8	8
TOTAL	1,429,514	1,662,565	124,061	20,297,686	12,226,946	(8,071,618)
Land Survey Revolving Fund						
Document tax - land survey fee	172,893	193,749	20,856	2,868,874	1,993,203	(875,672)
Rental of government land	2,710	2,768	58	38,128	35,278	(2,852)
Recording fee	30,894	30,472	(222)	402,877	350,188	(52,691)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,421	12,172	(249)	125,021	131,269	8,248
Subpoena fees	0	0	0	681	175	(486)
Use of money and property	0	0	0	0	0	0
TOTAL	218,718	239,169	20,442	3,435,681	2,810,168	(625,483)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	1,070	0	(1,070)
Registration fees - GCC share	143,587	93,857	(49,730)	2,512,751	1,041,234	(1,471,517)
Registration fees - Labor share	98,742	40,225	(58,517)	1,837,234	446,243	(1,390,991)
Citation fee - non immigration temp worker	1,259	2,550	1,291	19,324	38,583	19,259
Use of money and property	0	10	10	0	188	188
TOTAL	243,588	136,642	(106,946)	4,370,379	1,526,228	(2,844,151)
Police Services Fund						
Annual gun business registration \$600	0	0	0	10,800	9,600	(1,200)
Gov't of Guam ID / \$10	0	0	0	925	600	(325)
Traffic report copy fee / \$10	7,100	7,049	(51)	90,824	65,213	(5,811)
Police blotter report \$.02 per page	8	5	(3)	65	115	50
Police clearance / \$5	23,921	24,199	278	282,013	272,050	(9,963)
Filing Record - security officer \$75	1	1	0	16	83	67
Firearm trainers \$500	0	0	0	784	1,021	237
Highway special use permit \$50	0	0	0	0	0	0
Firearm registration / \$20	7,215	8,235	1,020	81,595	63,565	(17,930)
Non-concealed firearm ID / \$15	4,450	4,445	(5)	55,059	45,417	(9,642)
Concealed firearm ID / \$30	200	120	(80)	3,240	3,120	(120)
Fingerprinting fee \$20	1,980	2,380	380	20,135	20,780	625
Subpoena fee	0	0	0	115	71	(44)
Abstract criminal records \$15	1,312	1,410	98	15,994	15,022	(972)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	20	20
Firearm ID late renewal fee \$5	130	80	(50)	2,758	1,290	(1,468)
Certified copy of records \$10	0	0	0	40	0	(40)
Firearm inspection fee \$5	910	1,020	110	7,885	7,690	(195)
Witness fees \$35	0	0	0	185	245	60
Special event fee \$100	900	1,100	200	17,700	15,900	(1,800)
Use of money and property	0	0	0	0	0	0
TOTAL	48,127	60,027	1,900	570,116	541,763	(28,328)

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Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve months ended September 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	24,338	21,505	(2,833)	244,309	332,282	87,973
Use of money and property	0	0	0	0	0	0
TOTAL	24,338	21,505	(2,833)	244,309	332,282	87,973
Public Recreation Services Fund						
Park fees	2,590	2,575	(15)	62,669	48,985	(13,684)
Park vendor permits	3,600	3,535	(65)	38,990	32,625	(6,365)
Community programs fees	0	0	0	1,431	0	(1,431)
Paseo Stadium fees	2,200	4,000	1,800	18,204	14,220	(3,984)
Pool and beach fees	1,273	1,852	379	30,756	44,018	13,262
Recreational admin fees	1,538	3,631	2,093	10,008	7,756	(2,253)
Youth Center fees	0	0	0	410	335	(75)
Guam Sports Complex	1,748	1,690	(58)	28,209	12,509	(15,700)
Paseo Recreational Center	0	0	0	1,955	428	(1,527)
Hagatna / Tiyen Tennis Center	480	390	(70)	7,988	7,488	(500)
Guerrero Stadium / Tiyen Fields	160	590	420	12,108	9,960	(2,148)
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	13,667	18,083	4,416	212,894	178,282	(34,612)
Public School Library Resources Fund						
School library resources fund	51,577	45,723	(5,854)	805,876	688,115	(117,762)
Use of money and property	0	48	48	0	321	321
TOTAL	51,577	45,771	(5,806)	805,876	688,436	(117,441)
Solid Waste Operations Fund						
Solid waste bid package fee	0	0	0	0	30	30
Fee - household collection \$8 month	185,017	513,380	318,343	3,922,406	5,091,909	1,169,503
Fee - compact Ordof tipping fee \$4 cu yd	504,518	813,893	309,377	7,536,338	8,444,842	908,504
Fee - uncompact Ordof tipping fee \$4 cu yd	4,380	32,871	28,511	1,776,877	431,313	(1,345,564)
Fee - uncompact Agat 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 Matofjoj transfer station	0	0	0	215,874	735	(214,939)
Use of money and property	0	59	59	0	1,156	1,156
TOTAL	703,893	1,360,184	656,291	13,936,019	13,972,828	137,809
Street Light Fund						
Abandoned vehicle fee - vehicle registration	300,498	321,711	21,215	3,563,145	3,620,736	57,591
Use of money and property	0	0	0	0	0	0
TOTAL	300,498	321,711	21,215	3,563,145	3,620,736	57,591
Tax Collection Enhancement Fund						
Passport fees	51,598	39,243	(12,355)	647,131	584,213	(62,918)
Passport expedite fees	8,980	6,480	(2,500)	145,097	103,902	(41,195)
Passport expedite mail fees	2,856	2,164	(692)	26,021	13,973	(12,048)
Use of money and property	0	0	0	0	0	0
TOTAL	63,434	47,887	(15,547)	818,249	702,087	(116,162)
Territorial Education Facilities Fund						
DRT property taxes	395,422	154,799	(240,623)	21,824,481	19,338,131	(2,486,350)
Penalties and interest	42,699	22,886	(19,813)	578,079	428,591	(149,488)
Real property tax bank fees	0	0	0	588	(1,377)	(1,965)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	4	4	0	431	431
TOTAL	438,121	177,689	(260,432)	22,401,128	19,788,777	(2,612,351)
Tourist Attraction Fund						
Occupancy taxes, including interest and penalties	2,768,760	2,816,687	47,927	22,400,181	22,878,373	478,192
Use of money and property	0	4	4	0	56	56
TOTAL	2,768,760	2,816,691	47,931	22,400,181	22,878,429	478,248

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**Government Of Guam
Actual Revenue Compared to Prorated Adopted Revenue
Special Revenue Funds
Twelve months ended September 30, 2011**

	For the Month			Year-To-Date		
	Adopted Revenue	Actual Collections	Favorable (Unfavorable)	Adopted Revenue	Actual Collections	Favorable (Unfavorable)
Water Protection Fund						
Grading plan review fees	445	138	(307)	16,337	10,740	(5,597)
Clearing and grubbing permits	5,790	1,311	(4,479)	63,126	24,902	(38,224)
Stockpiling permits	670	363	(307)	5,438	4,817	(621)
Field citation violations	700	650	(50)	950	709	(241)
Use of money and property	0	0	0	0	0	0
TOTAL	7,805	2,462	(5,143)	85,851	41,168	(44,683)
Water Research and Development Fund						
Well drilling permit	5,150	250	(4,900)	91,729	71,672	(20,057)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,150	\$ 250	\$ (4,900)	\$ 91,729	\$ 71,672	\$ (20,057)

Note:

1 Revenue are based on the modified accrual basis and current financial resources measurement focus. During the year, revenue are recognized when collected or become susceptible to accrual. In accordance with GASB 34 Reporting for Nonexchange Transactions, at year-end an accrual is made for actual collections relating to prior-years taxes collected 90 days after the 09/30 closing. Estimates are recorded for the Provision for Retardis. Section 30 revenues are prorated over 12 months using straight-line.