



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

**BENITA A. MANGLONA**  
DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

**FEB 28 2011**

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: 2-28-11  
Time: 11:20 AM  
Received by: [Signature]

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for 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 January 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – January 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. The information will be forwarded to your office upon reconciliation.

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

**RECEIVED**  
OFFICE OF PUBLIC ACCOUNTABILITY  
DATE: 2/28/11  
TIME: 11:39  
BY: Ma

Sincerely,

[Signature]  
BENITA A. MANGLONA

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

**RECEIVED**  
2-28-11



**DRAFT**

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

	For the Months			Fiscal Year 2011	Year-To-Date		
	January, 2011	January, 2010	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)	
<b>Air Pollution Control Special Fund</b>							
Emission Fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	\$ 2,650	\$ 13,566	\$ (10,916)	\$ 3,350	\$ 14,566	\$ 0	\$ (11,216)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 2,650</b>	<b>\$ 13,566</b>	<b>\$ (10,916)</b>	<b>\$ 3,350</b>	<b>\$ 14,566</b>	<b>\$ 0</b>	<b>\$ (11,216)</b>
<b>Chamorro Land Trust Operations Fund</b>							
Land Trust Application Fees	\$ 150	\$ 450	\$ (300)	\$ 450	\$ 1,550	\$ 0	\$ (1,100)
Leases	\$ 62,544	\$ 33,350	\$ 29,194	\$ 236,471	\$ 164,711	\$ 0	\$ 71,761
Land Trust Lease	\$ 38	\$ 254	\$ (216)	\$ (2,429)	\$ 512	\$ 0	\$ (2,941)
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 62,732</b>	<b>\$ 34,054</b>	<b>\$ 28,678</b>	<b>\$ 234,492</b>	<b>\$ 166,773</b>	<b>\$ 0</b>	<b>\$ 67,720</b>
<b>Corrections Revolving Fund</b>							
DOC revolving fund	\$ 0	\$ 0	\$ 0	\$ 138,450	\$ 0	\$ 0	\$ 138,450
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 138,450</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 138,450</b>
<b>Custom, Agric. &amp; Quarantine Inspec Fund</b>							
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 0	\$ 5
Passgr Inspec Fee-Port Authority	\$ 0	\$ 6,700	\$ (6,700)	\$ 6,460	\$ 5,700	\$ 0	\$ 1,760
Passgr Inspec Fee-Airport Authority	\$ 752,140	\$ 698,697	\$ 53,443	\$ 2,678,129	\$ 2,367,803	\$ 0	\$ 308,326
Cargo Inspec Fee - All	\$ 6,125	\$ 3,680	\$ 4,445	\$ 32,825	\$ 16,190	\$ 0	\$ 16,635
Cargo Inspec Fee-Port Authority	\$ 0	\$ 17,275	\$ (17,275)	\$ 48,710	\$ 77,910	\$ 0	\$ (29,200)
Cargo Inspec Fee-Airport Cargo	\$ 0	\$ 9,200	\$ (9,200)	\$ 39,175	\$ 41,225	\$ 0	\$ (2,050)
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
Use of money & property	\$ 16	\$ 20	\$ (4)	\$ 61	\$ 160	\$ 0	\$ (79)
<b>Total</b>	<b>\$ 760,281</b>	<b>\$ 735,572</b>	<b>\$ 24,709</b>	<b>\$ 2,805,385</b>	<b>\$ 2,509,988</b>	<b>\$ 0</b>	<b>\$ 295,398</b>
<b>DPW Building and Design Fund</b>							
Building Inspection Fee	\$ 81,485	\$ 0	\$ 81,485	\$ 178,174	\$ 0	\$ 0	\$ 178,174
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 81,485</b>	<b>\$ 0</b>	<b>\$ 81,485</b>	<b>\$ 178,174</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 178,174</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>							
911 Surcharge \$1	\$ 114,933	\$ 140,754	\$ (25,821)	\$ 450,470	\$ 597,018	\$ 0	\$ (146,548)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 114,933</b>	<b>\$ 140,754</b>	<b>\$ (25,821)</b>	<b>\$ 450,470</b>	<b>\$ 597,018</b>	<b>\$ 0</b>	<b>\$ (146,548)</b>
<b>Environmental Health Fund</b>							
Health Permits - Business	\$ 4,521	\$ 4,618	\$ (96)	\$ 21,472	\$ 29,019	\$ 0	\$ (7,547)
PH Registration and Penalty	\$ 0	\$ 20	\$ (20)	\$ 200	\$ 420	\$ 0	\$ (220)
De-Ratting Inspection and Certificates	\$ 0	\$ 150	\$ (150)	\$ 500	\$ 2,850	\$ 0	\$ (2,150)
Health Certificates	\$ 23,314	\$ 20,673	\$ 2,641	\$ 78,548	\$ 75,761	\$ 0	\$ 2,784
Administrative Penalties	\$ 420	\$ 0	\$ 420	\$ 1,060	\$ 673	\$ 0	\$ 387
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 28,255</b>	<b>\$ 25,461</b>	<b>\$ 2,795</b>	<b>\$ 101,777</b>	<b>\$ 108,543</b>	<b>\$ 0</b>	<b>\$ (6,766)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>							
Transport / Standby Fees	\$ 343	\$ 1,920	\$ (1,577)	\$ 2,558	\$ 3,660	\$ 0	\$ (1,102)
Fire Prevention Fees	\$ 5,104	\$ 3,078	\$ 2,026	\$ 17,862	\$ 14,548	\$ 0	\$ 3,314
Other Fees	\$ 7	\$ 14	\$ (7)	\$ 113	\$ 91	\$ 0	\$ 22
Ambulance Service	\$ 28	\$ 0	\$ 28	\$ 282	\$ 0	\$ 0	\$ 282
<b>Total</b>	<b>\$ 5,482</b>	<b>\$ 5,010</b>	<b>\$ 472</b>	<b>\$ 20,815</b>	<b>\$ 18,299</b>	<b>\$ 0</b>	<b>\$ 2,516</b>
<b>Guam Contractors License Board Fund</b>							
Contractors Fees	\$ 11,925	\$ 21,743	\$ (9,818)	\$ 62,193	\$ 74,314	\$ 0	\$ (12,120)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 11,925</b>	<b>\$ 21,743</b>	<b>\$ (9,818)</b>	<b>\$ 62,193</b>	<b>\$ 74,314</b>	<b>\$ 0</b>	<b>\$ (12,120)</b>
<b>Guam Environmental Trust Fund</b>							
Insurance Assessment Fee	\$ 0	\$ 25	\$ (25)	\$ 0	\$ 25	\$ 0	\$ (25)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 25</b>	<b>\$ (25)</b>	<b>\$ 0</b>	<b>\$ 25</b>	<b>\$ 0</b>	<b>\$ (25)</b>

**DRAFT**

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

	For the Months			Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
	January, 2011	January, 2010	Increase (Decrease)			
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$ 159,795	\$ 159,732	\$ 63	\$ 673,984	\$ 536,710	\$ 35,274
Diesel fuel tax	\$ 68,555	\$ 88,003	\$ (17,448)	\$ 289,521	\$ 342,017	\$ (52,496)
Other fuel tax	\$ 27,402	\$ 34,382	\$ (6,981)	\$ 115,731	\$ 138,723	\$ (20,992)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 421,751	\$ 418,798	\$ 4,955	\$ 1,668,232	\$ 1,842,955	\$ 23,277
Auto surcharge on other fuels	\$ 153,358	\$ 151,558	\$ 1,798	\$ 805,871	\$ 597,423	\$ 8,447
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Liquid Fuel Taxes</b>	<b>\$ 830,859</b>	<b>\$ 848,471</b>	<b>\$ (17,612)</b>	<b>\$ 3,251,339</b>	<b>\$ 3,257,829</b>	<b>\$ (6,490)</b>
<b>Total Licenses &amp; Registrations</b>	<b>\$ 782,337</b>	<b>\$ 784,579</b>	<b>\$ (2,242)</b>	<b>\$ 2,936,783</b>	<b>\$ 2,816,124</b>	<b>\$ 20,659</b>
<b>Total Use of Money &amp; Property</b>	<b>\$ 29</b>	<b>\$ 113</b>	<b>\$ (85)</b>	<b>\$ 64</b>	<b>\$ 113</b>	<b>\$ (49)</b>
<b>Total</b>	<b>\$ 1,613,224</b>	<b>\$ 1,633,164</b>	<b>\$ (19,939)</b>	<b>\$ 6,088,186</b>	<b>\$ 6,074,088</b>	<b>\$ 14,120</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$ 6,492	\$ 5,321	\$ 1,171	\$ 27,115	\$ 33,359	\$ (6,244)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 6,492</b>	<b>\$ 5,321</b>	<b>\$ 1,171</b>	<b>\$ 27,115</b>	<b>\$ 33,359</b>	<b>\$ (6,244)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$ 3,242,364	\$ 618,938	\$ 2,825,430	\$ 4,305,908	\$ 2,547,133	\$ 1,758,776
Cigars	\$ 0	\$ (8,409)	\$ 8,409	\$ 878	\$ (3,711)	\$ 4,586
Others	\$ 34,041	\$ 14,311	\$ 19,730	\$ 134,021	\$ 59,892	\$ 74,329
Distilled Spirit	\$ 36,333	\$ 63,082	\$ (26,748)	\$ 192,135	\$ 266,848	\$ (74,514)
Vinous Beverages	\$ 19,801	\$ 22,270	\$ (2,469)	\$ 91,814	\$ 98,325	\$ (6,711)
Malted Fermented Beverages	\$ 220,347	\$ 201,270	\$ 19,077	\$ 595,638	\$ 755,445	\$ (159,807)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 2	\$ 1	\$ 1	\$ 3	\$ 16	\$ (13)
<b>Total</b>	<b>\$ 3,552,889</b>	<b>\$ 909,481</b>	<b>\$ 2,643,429</b>	<b>\$ 5,320,195</b>	<b>\$ 3,723,549</b>	<b>\$ 1,596,647</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$ 215,918	\$ 199,920	\$ 15,998	\$ 846,721	\$ 726,572	\$ 120,149
Rental of Government Land	\$ 2,768	\$ 3,147	\$ (379)	\$ 12,735	\$ 13,188	\$ (451)
Recording Fee	\$ 29,533	\$ 28,903	\$ 1,030	\$ 118,880	\$ 118,342	\$ 338
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 8,571	\$ 6,989	\$ 1,603	\$ 38,811	\$ 31,644	\$ 7,167
Subpoena Fees	\$ 0	\$ 0	\$ 0	\$ 35	\$ 175	\$ (140)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 256,789</b>	<b>\$ 238,938</b>	<b>\$ 18,251</b>	<b>\$ 1,018,981</b>	<b>\$ 891,919</b>	<b>\$ 127,063</b>
<b>Manoover Development Fund</b>						
Registration Fees - Non Immigr	\$ 0	\$ 0	\$ 0	\$ 0	\$ 410	\$ (410)
Registration Fees - GCC Share	\$ 81,982	\$ 224,233	\$ (142,271)	\$ 423,991	\$ 560,794	\$ (145,803)
Registration Fees - Labor Share	\$ 35,127	\$ 96,100	\$ (60,973)	\$ 181,710	\$ 244,197	\$ (62,487)
Citation Fee - Non Immigration Temp Work	\$ 1,500	\$ (19,290)	\$ 20,790	\$ 20,433	\$ 1,948	\$ 18,489
Use of money & property	\$ 42	\$ 20,859	\$ (20,827)	\$ 74	\$ 22,535	\$ (22,461)
<b>Total</b>	<b>\$ 118,631</b>	<b>\$ 321,912</b>	<b>\$ (203,281)</b>	<b>\$ 626,209</b>	<b>\$ 838,881</b>	<b>\$ (212,672)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$800	\$ 600	\$ 0	\$ 600	\$ 600	\$ 0	\$ 600
Gov't of Guam ID/\$10	\$ 50	\$ 0	\$ 50	\$ 600	\$ 75	\$ 525
Traffic Report Copy Fee/\$10	\$ 8,002	\$ 7,701	\$ 301	\$ 31,903	\$ 30,608	\$ 1,298
Police Blotter Report \$ 02 per page	\$ 0	\$ 7	\$ (7)	\$ 14	\$ 17	\$ (3)
Police Clearance/\$5	\$ 22,528	\$ 20,850	\$ 1,872	\$ 97,882	\$ 92,036	\$ 5,826
Filing Record - Security Ofcr \$75	\$ 0	\$ 0	\$ 0	\$ 75	\$ 0	\$ 75
Firearm Trainers \$500	\$ 0	\$ 8	\$ (8)	\$ 514	\$ 30	\$ 484
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 6,085	\$ 4,160	\$ 1,925	\$ 20,470	\$ 19,085	\$ 1,385
Non Concealed Firearm ID/\$15	\$ 3,505	\$ 4,075	\$ (1,170)	\$ 15,125	\$ 19,907	\$ (4,782)
Concealed Firearm ID/\$30	\$ 420	\$ 720	\$ (300)	\$ 1,020	\$ 1,620	\$ (600)
Fingerprinting Fee \$20	\$ 1,640	\$ 1,920	\$ (280)	\$ 5,600	\$ 5,840	\$ (240)
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 35	\$ 0	\$ 35
Abstract Criminal Records \$15	\$ 990	\$ 1,895	\$ (705)	\$ 4,230	\$ 5,767	\$ (1,537)
Fine - Unauth use uniform / \$500mx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 180	\$ 265	\$ (105)	\$ 440	\$ 840	\$ (400)
Certified copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 715	\$ 490	\$ 225	\$ 2,730	\$ 2,105	\$ 566
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 0	\$ 0	\$ 0	\$ 250	\$ 400	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 44,095</b>	<b>\$ 42,297</b>	<b>\$ 2,398</b>	<b>\$ 181,468</b>	<b>\$ 178,420</b>	<b>\$ 3,048</b>

**DRAFT**

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

	For the Months			Fiscal Year 2011	Year-To-Date Fiscal Year 2010	Increase (Decrease)
	January, 2011	January, 2010	Increase (Decrease)			
<b>Prof Eng. Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$ 16,742	\$ 6,405	\$ 10,337	\$ 67,192	\$ 78,992	\$ (11,800)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 16,742</b>	<b>\$ 6,405</b>	<b>\$ 10,337</b>	<b>\$ 67,192</b>	<b>\$ 78,992</b>	<b>\$ (11,800)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$ 3,010	\$ 3,345	\$ 288	\$ 18,930	\$ 15,409	\$ 521
Park Vendor Permits	\$ 130	\$ 1,190	\$ (1,060)	\$ 4,995	\$ 6,890	\$ (1,095)
Community Programs Fees	\$ 0	\$ 745	\$ (745)	\$ 0	\$ 1,461	\$ (1,461)
Paseo Stadium Fees	\$ 5,000	\$ 7,700	\$ (2,700)	\$ 5,480	\$ 11,090	\$ (5,610)
Pool & Beach Fees	\$ 7,041	\$ 2,021	\$ 5,020	\$ 12,682	\$ 5,003	\$ 7,879
Recreational Admin Fees	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
Youth Center Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 1,053	\$ 761	\$ 292	\$ 5,315	\$ 6,397	\$ (1,083)
Hagatna / Tiyon Tennis Center	\$ 146	\$ 420	\$ (274)	\$ 1,028	\$ 959	\$ 70
Guerrero Stadium / Tiyon Fields	\$ 448	\$ 2,535	\$ (2,188)	\$ 3,352	\$ 3,773	\$ (421)
Tiyon Football / Soccer Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreational Water Use Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 17,427</b>	<b>\$ 18,817</b>	<b>\$ (1,390)</b>	<b>\$ 49,282</b>	<b>\$ 50,982</b>	<b>\$ (1,700)</b>
<b>Public School Library Resources Fund</b>						
School Library Resources Fund	\$ 54,805	\$ 41,544	\$ (13,261)	\$ 186,286	\$ 177,039	\$ (9,257)
Use of money & property	\$ 30	\$ 48	\$ 18	\$ 91	\$ 167	\$ 76
<b>Total</b>	<b>\$ 54,834</b>	<b>\$ 41,592</b>	<b>\$ (13,245)</b>	<b>\$ 186,386</b>	<b>\$ 177,206</b>	<b>\$ (9,181)</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$6 mo	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,500	\$ (112,500)
Fee-Compact Ordot Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,079)	\$ 6,079
Fee-Uncompact Ordot Tip \$4 cu yd	\$ 0	\$ 477,884	\$ (477,884)	\$ 481	\$ 1,682,009	\$ (1,681,528)
Fee-Uncompact Agat Transfer \$1	\$ 0	\$ 2,527	\$ (2,527)	\$ 532	\$ 7,832	\$ (7,100)
Fee-Uncompact Dededo Transfer	\$ 0	\$ 7,245	\$ (7,245)	\$ 2,308	\$ 26,110	\$ (25,802)
Fee-Uncompact Malojoj Transfer	\$ 0	\$ 3,056	\$ (3,056)	\$ 735	\$ 15,933	\$ (15,198)
Use of money & property	\$ 87	\$ 124	\$ (37)	\$ 389	\$ 624	\$ (234)
<b>Total</b>	<b>\$ 87</b>	<b>\$ 490,637</b>	<b>\$ (490,750)</b>	<b>\$ 4,445</b>	<b>\$ 2,040,729</b>	<b>\$ (2,036,283)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$ 332,160	\$ 317,295	\$ 14,865	\$ 1,199,190	\$ 1,177,469	\$ 21,721
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 332,160</b>	<b>\$ 317,295</b>	<b>\$ 14,865</b>	<b>\$ 1,199,190</b>	<b>\$ 1,177,469</b>	<b>\$ 21,721</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$ 47,005	\$ 32,710	\$ 14,295	\$ 158,215	\$ 134,738	\$ 23,477
Passport Expedite Fees	\$ 7,800	\$ 8,634	\$ (1,034)	\$ 28,081	\$ 42,241	\$ (14,161)
Passport Expedite Mail Fees	\$ 859	\$ 1,325	\$ (466)	\$ 3,084	\$ 5,645	\$ (2,561)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 55,664</b>	<b>\$ 42,669</b>	<b>\$ 12,995</b>	<b>\$ 189,380</b>	<b>\$ 182,624</b>	<b>\$ 6,756</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$ 1,851,485	\$ 1,740,709	\$ 110,777	\$ 3,297,788	\$ 3,133,843	\$ 163,944
Penalties & Interest	\$ 28,864	\$ 16,405	\$ 12,280	\$ 93,465	\$ 85,823	\$ 7,641
Real Property Tax Bank Fees	\$ 0	\$ 0	\$ 0	\$ 220	\$ 296	\$ (76)
Use of money & property	\$ 73	\$ 90	\$ (17)	\$ 100	\$ 187	\$ (87)
<b>Total</b>	<b>\$ 1,880,223</b>	<b>\$ 1,757,203</b>	<b>\$ 123,019</b>	<b>\$ 3,391,572</b>	<b>\$ 3,220,130</b>	<b>\$ 171,442</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$ 2,021,236	\$ 1,956,607	\$ 64,569	\$ 8,927,166	\$ 6,380,530	\$ 536,637
Use of money & property	\$ 3	\$ 18	\$ (15)	\$ 11	\$ 18	\$ (9)
<b>Total</b>	<b>\$ 2,021,239</b>	<b>\$ 1,956,685</b>	<b>\$ 64,554</b>	<b>\$ 8,927,177</b>	<b>\$ 6,380,548</b>	<b>\$ 536,629</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$ 1,512	\$ 255	\$ 1,258	\$ 7,606	\$ 1,647	\$ 5,959
Clearing & Grubbing Permits	\$ 1,800	\$ 208	\$ 1,594	\$ 4,383	\$ 6,849	\$ (2,466)
Stockpiling Permits	\$ 10	\$ 33	\$ (23)	\$ 1,845	\$ 5,005	\$ (3,160)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 3,323</b>	<b>\$ 494</b>	<b>\$ 2,829</b>	<b>\$ 13,834</b>	<b>\$ 13,651</b>	<b>\$ 183</b>

**DRAFT**

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

	For the Months			Year-To-Date		
	January, 2011	January, 2010	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$ 7,778	\$ 6,100	\$ 1,678	\$ 11,478	\$ 15,100	\$ (3,624)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 7,778</b>	<b>\$ 6,100</b>	<b>\$ 1,678</b>	<b>\$ 11,478</b>	<b>\$ 15,100</b>	<b>\$ (3,624)</b>

**Note:**

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. ( In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions ) Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.

**DRAFT**

**Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Four Months Ended January 31, 2011**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	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	\$ 17,800	\$ 2,650	\$ (15,150)	\$ 22,350	\$ 3,350	\$ (19,000)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 17,800</b>	<b>\$ 2,650</b>	<b>\$ (15,150)</b>	<b>\$ 22,350</b>	<b>\$ 3,350</b>	<b>\$ (19,000)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$ 300	\$ 150	\$ (150)	\$ 850	\$ 450	\$ (400)
Leases	\$ 31,350	\$ 62,544	\$ 31,194	\$ 159,800	\$ 236,471	\$ 76,671
Land Trust Lease	\$ 180	\$ 38	\$ (122)	\$ 460	\$ (2,429)	\$ (2,889)
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 31,810</b>	<b>\$ 62,732</b>	<b>\$ 30,922</b>	<b>\$ 181,110</b>	<b>\$ 234,492</b>	<b>\$ 73,382</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$ 8,650	\$ 0	\$ (8,650)	\$ 26,150	\$ 138,450	\$ 112,300
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 8,650</b>	<b>\$ 0</b>	<b>\$ (8,650)</b>	<b>\$ 26,150</b>	<b>\$ 138,450</b>	<b>\$ 112,300</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 5
Passgr Inspec Fee-Port Authority	\$ 5,600	\$ 0	\$ (5,600)	\$ 13,480	\$ 8,480	\$ (5,000)
Passgr Inspec Fee-Airport Authority	\$ 711,515	\$ 752,140	\$ 40,625	\$ 2,458,120	\$ 2,678,129	\$ 218,009
Cargo Inspec Fee - All	\$ 6,680	\$ 8,125	\$ 1,445	\$ 23,680	\$ 32,825	\$ 9,145
Cargo Inspec Fee-Port Authority	\$ 20,270	\$ 0	\$ (20,270)	\$ 81,990	\$ 48,710	\$ (33,280)
Cargo Inspec Fee-Airport Cargo	\$ 13,300	\$ 0	\$ (13,300)	\$ 50,230	\$ 39,175	\$ (11,055)
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 16	\$ 16	\$ 0	\$ 81	\$ 81
<b>Total</b>	<b>\$ 757,365</b>	<b>\$ 760,281</b>	<b>\$ 2,916</b>	<b>\$ 2,627,480</b>	<b>\$ 2,805,365</b>	<b>\$ 177,885</b>
<b>DPW Building and Design Fund</b>						
Building Inspection Fee	\$ 32,870	\$ 81,485	\$ 48,615	\$ 141,780	\$ 178,174	\$ 36,394
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 32,870</b>	<b>\$ 81,485</b>	<b>\$ 48,615</b>	<b>\$ 141,780</b>	<b>\$ 178,174</b>	<b>\$ 36,394</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$ 158,350	\$ 114,933	\$ (44,417)	\$ 671,402	\$ 450,470	\$ (220,932)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 158,350</b>	<b>\$ 114,933</b>	<b>\$ (44,417)</b>	<b>\$ 671,402</b>	<b>\$ 450,470</b>	<b>\$ (220,932)</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$ 6,718	\$ 4,621	\$ (2,187)	\$ 37,320	\$ 21,472	\$ (15,848)
PH Registration and Penalty	\$ 23	\$ 0	\$ (23)	\$ 663	\$ 200	\$ (463)
De-Ratting Inspection and Certificates	\$ 190	\$ 0	\$ (190)	\$ 3,473	\$ 500	\$ (2,973)
Health Certificates	\$ 23,273	\$ 23,314	\$ 41	\$ 85,381	\$ 78,545	\$ (6,836)
Administrative Penalties	\$ 0	\$ 420	\$ 420	\$ 679	\$ 1,080	\$ 381
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 30,204</b>	<b>\$ 28,255</b>	<b>\$ (1,949)</b>	<b>\$ 127,516</b>	<b>\$ 101,777</b>	<b>\$ (25,739)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	\$ 3,820	\$ 343	\$ (3,477)	\$ 9,130	\$ 2,558	\$ (6,572)
Fire Prevention Fees	\$ 47,906	\$ 5,104	\$ (42,802)	\$ 193,889	\$ 17,882	\$ (176,007)
Other Fees	\$ 48	\$ 7	\$ (41)	\$ 212	\$ 113	\$ (99)
Ambulance Service	\$ 1,660	\$ 28	\$ (1,632)	\$ 5,410	\$ 282	\$ (5,128)
<b>Total</b>	<b>\$ 53,434</b>	<b>\$ 5,482</b>	<b>\$ (47,952)</b>	<b>\$ 208,621</b>	<b>\$ 20,815</b>	<b>\$ (187,806)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$ 14,823	\$ 11,925	\$ (2,898)	\$ 46,634	\$ 52,193	\$ 15,559
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 14,823</b>	<b>\$ 11,925</b>	<b>\$ (2,898)</b>	<b>\$ 46,634</b>	<b>\$ 52,193</b>	<b>\$ 15,559</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$ 835	\$ 0	\$ (835)	\$ 835	\$ 0	\$ (835)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 835</b>	<b>\$ 0</b>	<b>\$ (835)</b>	<b>\$ 835</b>	<b>\$ 0</b>	<b>\$ (835)</b>

**DRAFT**

**Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Four Months Ended January 31, 2011**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$ 173,032	\$ 159,795	\$ (13,237)	\$ 591,911	\$ 573,984	\$ (17,927)
Diesel fuel tax	\$ 99,303	\$ 88,555	\$ (30,748)	\$ 395,217	\$ 289,521	\$ (105,696)
Other fuel tax	\$ 38,232	\$ 27,402	\$ (10,830)	\$ 152,123	\$ 115,731	\$ (36,392)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 436,898	\$ 421,751	\$ (15,145)	\$ 1,723,355	\$ 1,669,232	\$ (57,123)
Auto surcharge on other fuels	\$ 164,858	\$ 153,356	\$ (11,502)	\$ 650,623	\$ 605,071	\$ (44,752)
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Liquid Fuel Taxes</b>	<b>\$ 912,321</b>	<b>\$ 830,859</b>	<b>\$ (81,462)</b>	<b>\$ 3,513,229</b>	<b>\$ 3,251,339</b>	<b>\$ (261,890)</b>
<b>Total Licenses &amp; Registrations</b>	<b>\$ 799,579</b>	<b>\$ 782,337</b>	<b>\$ (17,242)</b>	<b>\$ 2,876,123</b>	<b>\$ 2,839,783</b>	<b>\$ (39,340)</b>
<b>Total Use of Money &amp; Property</b>	<b>\$ 0</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 0</b>	<b>\$ 64</b>	<b>\$ 64</b>
<b>Total</b>	<b>\$ 1,711,900</b>	<b>\$ 1,613,224</b>	<b>\$ (98,676)</b>	<b>\$ 6,389,352</b>	<b>\$ 6,088,186</b>	<b>\$ (301,166)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$ 7,401	\$ 6,492	\$ (909)	\$ 41,679	\$ 27,115	\$ (14,564)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 7,401</b>	<b>\$ 6,492</b>	<b>\$ (909)</b>	<b>\$ 41,679</b>	<b>\$ 27,115</b>	<b>\$ (14,564)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$ 1,016,935	\$ 3,242,364	\$ 2,225,429	\$ 4,146,254	\$ 4,305,908	\$ 159,654
Cigars	\$ 829	\$ 0	\$ (829)	\$ 7,535	\$ 876	\$ (8,659)
Others	\$ 44,311	\$ 34,041	\$ (10,270)	\$ 179,693	\$ 134,021	\$ (45,672)
Distilled Spirit	\$ 133,862	\$ 36,333	\$ (97,549)	\$ 549,849	\$ 192,135	\$ (357,714)
Vinous Beverages	\$ 72,270	\$ 19,801	\$ (52,489)	\$ 296,325	\$ 91,814	\$ (208,711)
Malted Fermented Beverages	\$ 351,270	\$ 220,347	\$ (130,923)	\$ 1,355,444	\$ 585,838	\$ (759,606)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 2	\$ 2	\$ 0	\$ 3	\$ 3
<b>Total</b>	<b>\$ 1,619,597</b>	<b>\$ 3,562,889</b>	<b>\$ 1,933,292</b>	<b>\$ 6,537,100</b>	<b>\$ 5,320,195</b>	<b>\$ (1,216,905)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$ 209,920	\$ 215,918	\$ 5,998	\$ 788,572	\$ 848,721	\$ 80,149
Rental of Government Land	\$ 3,222	\$ 2,788	\$ (454)	\$ 13,488	\$ 12,735	\$ (753)
Recording Fee	\$ 31,503	\$ 29,535	\$ (1,970)	\$ 130,342	\$ 118,680	\$ (11,662)
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 7,768	\$ 8,571	\$ 803	\$ 34,843	\$ 38,811	\$ 3,968
Subpoena Fees	\$ 0	\$ 0	\$ 0	\$ 245	\$ 35	\$ (210)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 252,413</b>	<b>\$ 256,789</b>	<b>\$ 4,376</b>	<b>\$ 947,490</b>	<b>\$ 1,018,981</b>	<b>\$ 71,491</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$ 0	\$ 0	\$ 0	\$ 820	\$ 0	\$ (820)
Registration Fees - GCC Share	\$ 333,233	\$ 81,962	\$ (251,271)	\$ 1,005,793	\$ 423,991	\$ (581,802)
Registration Fees - Labor Share	\$ 208,590	\$ 35,127	\$ (173,463)	\$ 694,157	\$ 181,710	\$ (512,447)
Citation Fee - Non Immigration Temp Work	\$ 1,580	\$ 1,500	\$ (80)	\$ 7,050	\$ 20,433	\$ 13,383
Use of money & property	\$ 0	\$ 42	\$ 42	\$ 0	\$ 74	\$ 74
<b>Total</b>	<b>\$ 543,403</b>	<b>\$ 118,631</b>	<b>\$ (424,772)</b>	<b>\$ 1,707,820</b>	<b>\$ 626,209</b>	<b>\$ (1,081,611)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$ 0	\$ 600	\$ 600	\$ 0	\$ 800	\$ 800
Gov't of Guam ID/\$10	\$ 0	\$ 50	\$ 50	\$ 750	\$ 800	\$ (150)
Traffic Report Copy Fee/\$10	\$ 7,701	\$ 8,002	\$ 301	\$ 30,433	\$ 31,903	\$ 1,470
Police Blotter Report \$ 02 per page	\$ 7	\$ 0	\$ (7)	\$ 17	\$ 14	\$ (3)
Police Clearance/\$5	\$ 20,866	\$ 22,526	\$ 1,662	\$ 91,356	\$ 97,892	\$ 6,536
Filing Record - Security Ofcr \$75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75	\$ 75
Firearm Trainers \$500	\$ 8	\$ 0	\$ (8)	\$ 730	\$ 514	\$ (216)
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 4,160	\$ 6,085	\$ 1,925	\$ 19,095	\$ 20,470	\$ 1,375
Non-Concealed Firearm ID/\$15	\$ 4,675	\$ 3,505	\$ (1,170)	\$ 19,407	\$ 15,125	\$ (4,282)
Concealed Firearm ID/\$30	\$ 720	\$ 420	\$ (300)	\$ 1,620	\$ 1,020	\$ (600)
Fingerprinting Fee	\$ 1,920	\$ 1,640	\$ (280)	\$ 5,840	\$ 5,600	\$ (240)
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 80	\$ 35	\$ (45)
Abstract Criminal Records \$15	\$ 1,895	\$ 990	\$ (705)	\$ 5,617	\$ 4,230	\$ (1,387)
Fine - Unauth use unifrom / \$500mrx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 265	\$ 180	\$ (105)	\$ 1,115	\$ 440	\$ (675)
Confid copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 490	\$ 715	\$ 225	\$ 2,060	\$ 2,730	\$ 70
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 0	\$ 0	\$ 0	\$ 550	\$ 250	\$ (300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 42,507</b>	<b>\$ 44,895</b>	<b>\$ 2,188</b>	<b>\$ 179,280</b>	<b>\$ 181,468</b>	<b>\$ 2,200</b>



**DRAFT**

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Four Months Ended January 31, 2011

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S Examination/License fees	\$ 448	\$ 10,742	\$ 16,294	\$ 55,164	\$ 87,192	\$ 12,028
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 448</b>	<b>\$ 10,742</b>	<b>\$ 16,294</b>	<b>\$ 55,164</b>	<b>\$ 87,192</b>	<b>\$ 12,028</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$ 4,445	\$ 3,610	\$ (835)	\$ 17,009	\$ 15,930	\$ (1,079)
Park Vendor Permits	\$ 1,190	\$ 130	\$ (1,060)	\$ 6,990	\$ 4,995	\$ (1,995)
Community Programs Fees	\$ 760	\$ 0	\$ (760)	\$ 1,431	\$ 0	\$ (1,431)
Paseo Stadium Fees	\$ 8,100	\$ 5,000	\$ (3,100)	\$ 11,890	\$ 5,480	\$ (6,210)
Pool & Beach Fees	\$ 2,088	\$ 7,041	\$ 4,953	\$ 7,071	\$ 12,882	\$ 5,811
Recreational Admin Fees	\$ 0	\$ 0	\$ 0	\$ 600	\$ 500	\$ (100)
Youth Center Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 1,277	\$ 1,053	\$ (224)	\$ 7,881	\$ 5,315	\$ (2,346)
Hegatina / Tiyen Tennis Center	\$ 430	\$ 146	\$ (284)	\$ 1,349	\$ 1,028	\$ (321)
Guerrero Stadium / Tiyen Fields	\$ 2,645	\$ 448	\$ (2,198)	\$ 5,613	\$ 3,352	\$ (2,261)
Tiyen Football / Soccer Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreational Water Use Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 20,935</b>	<b>\$ 17,427</b>	<b>\$ (3,508)</b>	<b>\$ 59,414</b>	<b>\$ 49,282</b>	<b>\$ (10,132)</b>
<b>Public School Library Resources Fund</b>						
School Library Resources Fund	\$ 41,544	\$ 54,805	\$ 13,261	\$ 177,040	\$ 186,298	\$ 9,258
Use of money & property	\$ 0	\$ 30	\$ 30	\$ 0	\$ 91	\$ 91
<b>Total</b>	<b>\$ 41,544</b>	<b>\$ 54,834</b>	<b>\$ 13,290</b>	<b>\$ 177,040</b>	<b>\$ 186,389</b>	<b>\$ 9,349</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$ 0	\$ 0	\$ 0	\$ 114,500	\$ 0	\$ (114,500)
Fee-Compact Ordot Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fee-Uncompact Ordot Tip \$4 cu yd	\$ 1,077,884	\$ 0	\$ (1,077,884)	\$ 4,282,010	\$ 481	\$ (4,281,529)
Fee-Uncompact Agai Transfer St	\$ 5,027	\$ 0	\$ (5,027)	\$ 17,632	\$ 532	\$ (17,100)
Fee-Uncompact Dededo Transfer	\$ 52,245	\$ 0	\$ (52,245)	\$ 208,110	\$ 2,308	\$ (205,802)
Fee-Uncompact Malojloj Transfer	\$ 43,058	\$ 0	\$ (43,058)	\$ 175,935	\$ 735	\$ (175,200)
Use of money & property	\$ 0	\$ 87	\$ 87	\$ 0	\$ 389	\$ 389
<b>Total</b>	<b>\$ 1,178,214</b>	<b>\$ 87</b>	<b>\$ (1,178,127)</b>	<b>\$ 4,798,187</b>	<b>\$ 4,445</b>	<b>\$ (4,793,742)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$ 316,203	\$ 332,160	\$ 15,957	\$ 1,173,101	\$ 1,189,190	\$ 26,089
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 316,203</b>	<b>\$ 332,160</b>	<b>\$ 15,957</b>	<b>\$ 1,173,101</b>	<b>\$ 1,189,190</b>	<b>\$ 26,089</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$ 42,710	\$ 47,005	\$ 4,295	\$ 174,739	\$ 158,215	\$ (16,524)
Passport Expedite Fees	\$ 9,834	\$ 7,800	\$ (2,034)	\$ 48,242	\$ 28,081	\$ (18,162)
Passport Expedite Mail Fees	\$ 1,604	\$ 659	\$ (745)	\$ 6,763	\$ 3,084	\$ (3,679)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 54,148</b>	<b>\$ 55,664</b>	<b>\$ 1,516</b>	<b>\$ 227,744</b>	<b>\$ 189,380</b>	<b>\$ (38,365)</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$ 1,968,459	\$ 1,851,485	\$ (116,974)	\$ 4,038,844	\$ 3,297,786	\$ (739,058)
Penalties & Interest	\$ 36,405	\$ 28,664	\$ (7,741)	\$ 165,824	\$ 93,465	\$ (72,359)
Real Property Tax Bank Fees	\$ 0	\$ 0	\$ 0	\$ 296	\$ 220	\$ (76)
Use of money & property	\$ 0	\$ 73	\$ 73	\$ 0	\$ 100	\$ 100
<b>Total</b>	<b>\$ 2,002,864</b>	<b>\$ 1,880,223</b>	<b>\$ (122,641)</b>	<b>\$ 4,202,964</b>	<b>\$ 3,391,572</b>	<b>\$ (811,392)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$ 2,015,881	\$ 2,021,236	\$ 5,355	\$ 6,627,386	\$ 6,927,166	\$ 299,780
Use of money & property	\$ 0	\$ 3	\$ 3	\$ 0	\$ 11	\$ 11
<b>Total</b>	<b>\$ 2,015,881</b>	<b>\$ 2,021,239</b>	<b>\$ 5,358</b>	<b>\$ 6,627,386</b>	<b>\$ 6,927,177</b>	<b>\$ 299,791</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$ 355	\$ 1,512	\$ 1,157	\$ 5,489	\$ 7,606	\$ 2,117
Cleaning & Grubbing Permits	\$ 508	\$ 1,800	\$ 1,294	\$ 7,861	\$ 4,383	\$ (3,278)
Stockpiling Permits	\$ 60	\$ 10	\$ (50)	\$ 2,119	\$ 1,845	\$ (274)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 930</b>	<b>\$ 3,323</b>	<b>\$ 2,383</b>	<b>\$ 15,269</b>	<b>\$ 13,834</b>	<b>\$ (1,435)</b>

**DRAFT**

Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 Special Revenue Funds  
 Four Months Ended January 31, 2011

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$ 7,450	\$ 7,776	\$ 326	\$ 20,619	\$ 11,476	\$ (9,143)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 7,450</b>	<b>\$ 7,776</b>	<b>\$ 326</b>	<b>\$ 20,619</b>	<b>\$ 11,476</b>	<b>\$ (9,143)</b>

**Note:**

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. ( In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions ) Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.