

COPY



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

**FELIX P. CAMACHO**  
GOVERNOR

**BERTHA M. DUENAS**  
DIRECTOR

**MICHAEL W. CRUZ, M.D.**  
LIEUTENANT GOVERNOR

**DEC 29 2009**

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

Office of the Speaker  
Judith T. Won Pat, M.D.  
12/30/09  
9:40

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 2010 month ending November 2009 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13. The report will be posted shortly on our website.

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

Sincerely,

BERTHA M. DUENAS

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

**RECEIVED**  
OFFICE OF THE PUBLIC AUDITOR

DATE: 12/30/09

TIME: 9:49 AM

BY: MV

Off. of V. Spk. Cruz  
**RECEIVED**  
12/30/09  
9:40 AM

# DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
November 30, 2009 & 2008

	For the Months			Fiscal Year 2010	Year-To-Date	
	November, 2009	November, 2008	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<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	0	4,100	(4,100)	1,000	13,229	(12,229)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$4,100</b>	<b>(\$4,100)</b>	<b>\$1,000</b>	<b>\$13,229</b>	<b>(\$12,229)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$350	\$1,000	(\$650)	\$750	\$1,550	(\$800)
Leases	24,829	43,497	(18,668)	73,318	64,737	8,578
Land Trust Lease	50	203	(153)	74	332	(258)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$25,229</b>	<b>\$44,700</b>	<b>(\$19,471)</b>	<b>\$74,140</b>	<b>\$66,619</b>	<b>\$7,520</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$2,745	(\$2,745)	\$0	\$165,345	(\$165,345)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$2,745</b>	<b>(\$2,745)</b>	<b>\$0</b>	<b>\$165,345</b>	<b>(\$165,345)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	0	0	0
Passgr Inspec Fee-Airport Authority	0	548,709	(548,709)	513,328	1,073,748	(560,418)
Cargo Inspec Fee - All	3,680	4,080	(380)	8,520	7,300	1,220
Cargo Inspec Fee-Port Authority	18,785	19,145	(360)	38,650	42,760	(4,110)
Cargo Inspec Fee-Airport Cargo	10,175	10,700	(525)	20,875	22,325	(1,450)
Revenue-Other Payments	0	0	(0)	0	0	(0)
Use of money & property	45	184	(119)	114	720	(607)
<b>Total</b>	<b>\$32,685</b>	<b>\$582,778</b>	<b>(\$550,093)</b>	<b>\$581,487</b>	<b>\$1,146,851</b>	<b>(\$565,364)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$147,490	\$107,417	\$40,073	\$298,934	\$286,686	\$12,248
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$147,490</b>	<b>\$107,417</b>	<b>\$40,073</b>	<b>\$298,934</b>	<b>\$286,686</b>	<b>\$12,248</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$6,550	\$8,359	(\$1,809)	\$18,890	\$17,252	\$1,438
PH Registration and Penalty	400	0	400	400	0	400
De-Ratting Inspection and Certificates	1,200	200	1,000	1,800	1,650	150
Health Certificates	19,136	16,963	2,173	40,092	36,571	3,521
Administrative Penalties	70	0	70	70	0	70
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$27,356</b>	<b>\$25,522</b>	<b>\$1,834</b>	<b>\$61,052</b>	<b>\$55,473</b>	<b>\$5,579</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	1,102	712	390	1,332	946	386
Fire Prevention Fees	2,643	1,480	1,163	8,007	5,922	2,085
Other Fees	42	42	0	63	56	7
<b>Total</b>	<b>\$3,787</b>	<b>\$2,234</b>	<b>\$1,553</b>	<b>\$9,402</b>	<b>\$6,924</b>	<b>\$2,478</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$13,833	\$11,687	\$2,146	\$33,108	\$48,693	(\$15,585)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$13,833</b>	<b>\$11,687</b>	<b>\$2,146</b>	<b>\$33,108</b>	<b>\$48,693</b>	<b>(\$15,585)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & 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>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$124,611	\$154,447	(\$29,836)	\$246,632	\$302,817	(\$56,186)
Diesel fuel tax	73,018	75,344	(2,326)	180,257	148,141	34,116
Other fuel tax	29,186	30,106	(920)	72,057	58,408	13,848
Drawbacks	1,728	0	1,728	1,728	0	1,728
Mass transit surcharge on diesel fuel	411,095	405,843	5,252	822,749	790,171	32,578
Auto surcharge on other fuels	149,488	147,569	1,920	298,177	287,330	11,847
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>789,126</b>	<b>813,309</b>	<b>(24,183)</b>	<b>1,622,599</b>	<b>1,584,867</b>	<b>37,733</b>
<b>Total Licenses &amp; Registrations</b>	<b>531,039</b>	<b>562,403</b>	<b>(31,364)</b>	<b>1,311,225</b>	<b>1,345,278</b>	<b>(34,053)</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>2</b>	<b>(2)</b>	<b>0</b>	<b>6</b>	<b>(6)</b>
<b>Total</b>	<b>\$1,320,165</b>	<b>\$1,375,714</b>	<b>(\$55,549)</b>	<b>\$2,933,825</b>	<b>\$2,930,151</b>	<b>\$3,674</b>

# DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
November 30, 2009 & 2008

	For the Months			Fiscal Year 2010	Year-To-Date	
	November, 2009	November, 2008	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$8,419	\$5,769	\$2,650	\$19,845	\$13,320	\$6,525
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,419</b>	<b>\$5,769</b>	<b>\$2,650</b>	<b>\$19,845</b>	<b>\$13,320</b>	<b>\$6,525</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$507,622	(\$21,049)	\$528,671	\$1,361,941	\$305,388	\$1,056,553
Cigars	0	0	0	4,698	0	4,698
Others	27,428	11,173	16,255	39,001	22,915	16,085
Distilled Spirit	52,518	31,164	21,353	119,400	63,671	55,729
Vinous Beverages	23,879	11,047	12,831	44,222	27,530	16,692
Malted Fermented Beverages	178,737	95,307	83,429	342,814	193,772	149,042
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	7	251	(244)	9	715	(706)
<b>Total</b>	<b>\$790,190</b>	<b>\$127,894</b>	<b>\$662,295</b>	<b>\$1,912,084</b>	<b>\$613,991</b>	<b>\$1,298,094</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$151,279	\$102,812	\$48,467	\$329,787	\$258,275	\$71,512
Rental of Government Land	3,147	3,147	0	6,293	6,293	0
Recording Fee	28,730	28,118	613	62,398	64,327	(1,929)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	8,408	10,199	(1,791)	17,885	20,783	(2,898)
Subpoena Fees	35	80	(45)	105	80	25
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$191,598</b>	<b>\$144,356</b>	<b>\$47,243</b>	<b>\$416,468</b>	<b>\$349,757</b>	<b>\$66,711</b>
<b>Mannpower Development Fund</b>						
Registration Fees - Non Immigr	\$410	\$0	\$410	\$410	\$0	\$410
Registration Fees - GCC Share	113,860	45,215	68,646	191,560	111,015	80,546
Registration Fees - Labor Share	48,797	19,378	29,420	82,097	47,578	34,520
Citation Fee - Non Immigration Temp Work	665	0	665	1,340	450	890
Use of money & property	4,552	1,466	3,086	18,660	3,406	15,463
<b>Total</b>	<b>\$168,284</b>	<b>\$66,058</b>	<b>\$102,225</b>	<b>\$294,275</b>	<b>\$162,448</b>	<b>\$131,827</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$20	\$0	\$20	\$20	\$0	\$20
Gov't of Guam ID/\$10	25	0	25	75	0	75
Traffic Report Copy Fee/\$10	7,511	7,545	(34)	15,032	16,004	(972)
Police Blotter Report \$.02 per page	3	0	3	3	0	3
Police Clearance/\$5	27,120	14,454	12,666	53,282	34,249	19,033
Filing Record - Security Ofcr \$75	0	0	0	0	14	(14)
Firearm Trainers \$500	22	0	22	22	7	15
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,845	3,240	1,605	8,405	8,600	(195)
Non-Concealed Firearm ID/\$15	4,775	1,625	3,150	9,557	6,610	2,947
Concealed Firearm ID/\$30	180	0	180	600	295	305
Fingerprinting Fee \$20	1,120	1,180	(60)	2,440	2,780	(340)
Abstract Criminal Records \$15	1,455	0	1,455	2,535	0	2,535
Firearm ID Late Renewal Fee \$5	170	0	170	250	0	250
Firearm Inspection Fee \$5	610	0	610	965	0	965
Special Event Fee \$100	300	0	300	400	0	400
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$48,158</b>	<b>\$28,044</b>	<b>\$20,112</b>	<b>\$93,586</b>	<b>\$68,559</b>	<b>\$25,027</b>
<b>Prof Eng. Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$13,405	\$6,635	\$6,770	\$44,100	\$29,460	\$14,640
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$13,405</b>	<b>\$6,635</b>	<b>\$6,770</b>	<b>\$44,100</b>	<b>\$29,460</b>	<b>\$14,640</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$5,005	\$9,905	(\$4,900)	\$7,330	\$17,048	(\$9,718)
Park Vendor Permits	1,250	0	1,250	5,575	0	5,575
Community Programs Fees	0	1,750	(1,750)	96	4,060	(3,964)
Paseo Stadium Fees	1,880	820	840	1,836	1,170	666
Pool & Beach Fees	922	1,727	(805)	2,120	2,452	(332)
Recreational Admin Fees	0	5	(5)	0	5	(5)
Guam Sports Complex	2,779	113	2,666	4,598	113	4,485
Hagatna / Tiyon Tennis Center	74	0	74	74	0	74
Guerrero Stadium / Tiyon Fields	980	80	900	1,018	80	938
Tiyon Football / Soccer Field	0	12	(12)	0	12	(12)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$12,669</b>	<b>\$14,412</b>	<b>(\$1,743)</b>	<b>\$22,846</b>	<b>\$24,940</b>	<b>(\$2,294)</b>

# DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
November 30, 2009 & 2008

	For the Months			Fiscal Year 2010	Year-To-Date	
	November, 2009	November, 2008	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$0	\$0	\$0	\$0	\$0	\$0
Fee-Compact Ordot Tip \$4 cu yd	0	212,145	(212,145)	(6,079)	399,170	(405,249)
Fee-Uncompact Ordot Tip \$4 cu yd	485,488	28,810	456,678	952,327	70,493	881,835
Fee-Uncompact Agat Transfer St	2,055	1,300	755	2,885	2,915	(30)
Fee-Uncompact Dededo Transfer	8,650	4,285	2,385	13,620	8,850	4,770
Fee-Uncompact Matoleloj Transfer	4,008	1,565	2,443	9,770	3,265	6,505
Use of money & property	205	624	(419)	396	1,882	(1,486)
<b>Total</b>	<b>\$478,403</b>	<b>\$248,709</b>	<b>\$229,694</b>	<b>\$972,919</b>	<b>\$486,554</b>	<b>\$486,365</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$225,631	\$225,184	\$447	\$539,001	\$533,632	\$5,370
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$225,631</b>	<b>\$225,184</b>	<b>\$447</b>	<b>\$539,001</b>	<b>\$533,632</b>	<b>\$5,370</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$289,897	\$118,813	\$151,084	\$485,885	\$237,960	\$227,925
Penalties & Interest	16,991	17,329	(338)	42,948	34,857	8,091
Real Property Tax Bank Fees	0	0	0	50	75	(25)
Use of money & property	21	75	(54)	43	180	(137)
<b>Total</b>	<b>\$286,909</b>	<b>\$136,216</b>	<b>\$150,693</b>	<b>\$508,926</b>	<b>\$273,072</b>	<b>\$235,854</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, Including Interest & penalties	\$1,490,652	\$1,338,696	\$151,956	\$2,942,163	\$2,736,273	\$205,890
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,490,652</b>	<b>\$1,338,696</b>	<b>\$151,956</b>	<b>\$2,942,163</b>	<b>\$2,736,273</b>	<b>\$205,890</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$914	\$285	\$629	\$914	\$285	\$629
Clearing & Grubbing Permits	1,859	11,192	(9,333)	2,100	11,192	(9,092)
Stockpiling Permits	4,766	3,653	1,113	4,967	3,653	1,305
Field Citation Violations	0	780	(780)	150	780	(630)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,539</b>	<b>\$15,909</b>	<b>(\$8,371)</b>	<b>\$8,121</b>	<b>\$15,909</b>	<b>(\$7,788)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$250	\$780	(\$530)	\$8,250	\$23,780	(\$15,530)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$250</b>	<b>\$780</b>	<b>(\$530)</b>	<b>\$8,250</b>	<b>\$23,780</b>	<b>(\$15,530)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$31,123	\$28,785	\$4,338	\$64,676	\$81,906	\$2,680
Passport Expedite Fees	11,489	9,144	2,345	21,920	18,852	3,068
Passport Expedite Mail Fees	1,100	705	395	2,337	1,837	500
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$43,711</b>	<b>\$38,634</b>	<b>\$7,078</b>	<b>\$88,932</b>	<b>\$82,684</b>	<b>\$6,248</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$42,611	\$35,929	\$6,683	\$88,595	\$80,847	\$5,748
Use of money & property	52	864	(812)	86	2,358	(2,273)
<b>Total</b>	<b>\$42,663</b>	<b>\$36,792</b>	<b>\$5,871</b>	<b>\$88,681</b>	<b>\$83,205</b>	<b>\$3,475</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$0	\$25	(\$25)	\$0	\$25	(\$25)
CPA Exam Application Fee - Re Exam	0	0	0	0	175	(175)
Confirmation & Licensure Initial	0	0	0	0	0	0
License to Practice - Renewal	0	0	0	0	0	0
Reinstatement	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$25</b>	<b>(\$25)</b>	<b>\$0</b>	<b>\$200</b>	<b>(\$200)</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 2008 Refunds & Section 30 is prorated for 12 months.

# DRAFT

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Two Months Ended November 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<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	15,244	0	(15,244)	35,517	1,000	(34,517)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$15,244</b>	<b>\$0</b>	<b>(\$15,244)</b>	<b>\$35,517</b>	<b>\$1,000</b>	<b>(\$34,517)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$1,000	\$350	(\$650)	\$1,550	\$750	(\$800)
Leases	33,497	24,829	(8,668)	44,737	73,318	28,579
Land Trust Lease	103	50	(53)	132	74	(58)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$34,600</b>	<b>\$25,229</b>	<b>(\$9,371)</b>	<b>\$46,419</b>	<b>\$74,140</b>	<b>\$27,721</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$22,582	\$0	(\$22,582)	\$205,019	\$0	(\$205,019)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$22,582</b>	<b>\$0</b>	<b>(\$22,582)</b>	<b>\$205,019</b>	<b>\$0</b>	<b>(\$205,019)</b>
<b>Custom, Agric &amp; Quarantine Inspco Fund</b>						
Passgr Inspco Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspco Fee-Port Authority	0	0	0	0	0	0
Passgr Inspco Fee-Airport Authority	608,709	0	(608,709)	1,193,746	513,328	(680,418)
Cargo Inspco Fee - All	6,080	3,680	(2,380)	10,300	8,520	(1,780)
Cargo Inspco Fee-Port Authority	20,145	18,785	(1,360)	45,780	38,650	(7,110)
Cargo Inspco Fee-Airport Cargo	11,700	10,175	(1,525)	24,325	20,875	(3,450)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	212	45	(167)	816	114	(702)
<b>Total</b>	<b>\$646,826</b>	<b>\$32,685</b>	<b>(\$614,141)</b>	<b>\$1,274,947</b>	<b>\$581,487</b>	<b>(\$693,460)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$92,718	\$147,490	\$54,772	\$257,288	\$298,934	\$41,646
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$92,718</b>	<b>\$147,490</b>	<b>\$54,772</b>	<b>\$257,288</b>	<b>\$298,934</b>	<b>\$41,646</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$6,879	\$6,550	(\$329)	\$15,772	\$16,690	\$2,918
PH Registration and Penalty	400	400	0	400	400	0
De-Rating Inspection and Certificates	1,200	1,200	0	2,650	1,800	(850)
Health Certificates	16,963	19,138	2,173	36,571	40,092	3,521
Administrative Penalties	80	70	(10)	80	70	(10)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$25,522</b>	<b>\$27,356</b>	<b>\$1,834</b>	<b>\$55,473</b>	<b>\$61,052</b>	<b>\$5,579</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	\$751	1,102	\$351	\$1,024	1,332	\$308
Fire Prevention Fees	4,280	2,643	(1,637)	11,522	8,007	(3,515)
Other Fees	42	42	0	56	63	7
<b>Total</b>	<b>\$5,073</b>	<b>\$3,787</b>	<b>(\$1,286)</b>	<b>\$12,602</b>	<b>\$9,402</b>	<b>(\$3,200)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$1,204	\$13,833	\$12,629	\$22,727	\$33,108	\$10,381
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,204</b>	<b>\$13,833</b>	<b>\$12,629</b>	<b>\$22,727</b>	<b>\$33,108</b>	<b>\$10,381</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & 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	\$184,447	\$124,611	(\$59,836)	\$322,818	\$246,632	(\$76,186)
Diesel fuel tax	79,344	73,018	(6,326)	154,141	180,257	26,116
Other fuel tax	30,858	29,188	(1,772)	60,112	72,057	11,945
Drawbacks	0	1,728	1,728	0	1,728	1,728
Mass transit surcharge on diesel fuel	415,943	411,095	(4,748)	810,171	822,749	12,578
Auto surcharge on other fuels	151,589	149,488	(2,081)	295,330	299,177	3,847
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>842,161</b>	<b>789,126</b>	<b>(53,035)</b>	<b>1,642,572</b>	<b>1,622,699</b>	<b>(19,873)</b>
<b>Total Licenses &amp; Registrations</b>	<b>582,403</b>	<b>531,039</b>	<b>(51,364)</b>	<b>1,345,278</b>	<b>1,311,225</b>	<b>(34,053)</b>
<b>Total Use of Money &amp; Property</b>	<b>2</b>	<b>0</b>	<b>(2)</b>	<b>5</b>	<b>0</b>	<b>(5)</b>
<b>Total</b>	<b>\$1,404,566</b>	<b>\$1,320,165</b>	<b>(\$84,401)</b>	<b>\$2,987,855</b>	<b>\$2,933,825</b>	<b>(\$54,030)</b>

# DRAFT

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Two Months Ended November 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$7,017	\$8,419	\$1,402	\$15,816	\$19,845	\$4,029
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,017</b>	<b>\$8,419</b>	<b>\$1,402</b>	<b>\$15,816</b>	<b>\$19,845</b>	<b>\$4,029</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$365,051	\$507,822	\$142,571	\$691,488	\$1,361,841	\$670,453
Cigars	0	0	0	0	4,698	4,698
Others	11,173	27,428	16,255	22,815	39,001	16,086
Distilled Spirit	31,164	52,518	21,354	63,670	119,400	55,730
Vinous Beverages	11,047	23,879	12,832	27,529	44,222	16,693
Malted Fermented Beverages	95,307	178,737	83,430	193,772	342,814	149,042
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	251	7	(244)	715	9	(706)
<b>Total</b>	<b>\$513,993</b>	<b>\$790,190</b>	<b>\$276,197</b>	<b>\$1,000,089</b>	<b>\$1,912,084</b>	<b>\$911,995</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$202,812	\$151,279	(\$51,534)	\$458,274	\$329,787	(\$128,487)
Rental of Government Land	4,044	3,147	(897)	8,088	8,293	(1,795)
Recording Fee	33,118	28,730	(4,388)	74,327	62,398	(11,929)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	14,198	8,408	(5,790)	28,782	17,885	(10,897)
Subpoena Fees	80	35	(45)	80	105	25
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$254,252</b>	<b>\$191,598</b>	<b>(\$62,654)</b>	<b>\$569,551</b>	<b>\$416,468</b>	<b>(\$153,083)</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$400	\$410	\$10	\$400	\$410	\$10
Registration Fees - GCC/Share	144,815	113,860	(30,955)	310,615	191,560	(119,055)
Registration Fees - Labor Share	24,378	48,797	24,419	57,578	82,097	24,519
Citation Fee - Non Immigration Temp Work	341	665	324	1,132	1,340	208
Use of money & property	4,485	4,552	67	9,405	18,868	9,463
<b>Total</b>	<b>\$174,399</b>	<b>\$168,284</b>	<b>(\$6,115)</b>	<b>\$379,130</b>	<b>\$294,275</b>	<b>(\$84,855)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$30	\$20	(\$10)	\$30	\$20	(\$10)
Gov't of Guam ID/\$10	50	25	(25)	50	75	25
Traffic Report Copy Fee/\$10	7,385	7,511	146	15,624	15,032	(592)
Police Blotter Report \$.02 per page	0	3	3	0	3	3
Police Clearance/\$5	15,654	27,120	11,466	37,649	53,282	15,633
Filing Record - Security Ofcr \$75	0	0	0	14	0	(14)
Firearm Trainers \$500	0	22	22	7	22	15
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,240	4,845	605	8,960	8,405	(555)
Non-Concealed Firearm ID/\$15	2,625	4,775	2,150	8,610	9,557	947
Concealed Firearm ID/\$30	100	180	80	415	800	385
Fingerprinting Fee \$20	1,080	1,120	40	3,580	2,440	(1,140)
Abstract Criminal Records \$15	900	1,455	555	1,960	2,535	575
Firearm ID Late Renewal Fee \$5	100	170	70	220	250	30
Firearm Inspection Fee \$5	500	810	310	860	985	125
Special Event Fee \$100	300	300	0	400	400	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$32,944</b>	<b>\$48,156</b>	<b>\$15,212</b>	<b>\$78,379</b>	<b>\$93,586</b>	<b>\$15,207</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$8,750	\$13,405	\$4,655	\$33,690	\$44,100	\$10,410
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,750</b>	<b>\$13,405</b>	<b>\$4,655</b>	<b>\$33,690</b>	<b>\$44,100</b>	<b>\$10,410</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$6,445	\$5,005	(\$1,440)	\$8,488	\$7,330	(\$1,158)
Park Vendor Permits	1,260	1,250	(10)	5,880	5,575	(305)
Community Programs Fees	50	0	(50)	160	98	(62)
Paseo Stadium Fees	770	1,880	1,110	1,070	1,838	768
Pool & Beach Fees	1,601	922	(679)	3,040	2,120	(920)
Recreational Admin Fees	5	0	(5)	5	0	(5)
Guam Sports Complex	2,813	2,779	(34)	4,213	4,598	385
Hagatna / Tiyon Tennis Center	80	74	(6)	80	74	(6)
Guerrero Stadium / Tiyon Fields	992	980	(12)	1,032	1,018	(14)
Tiyon Football / Soccer Field	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$13,816</b>	<b>\$12,668</b>	<b>(\$1,147)</b>	<b>\$23,748</b>	<b>\$22,646</b>	<b>(\$1,102)</b>

# DRAFT

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Two Months Ended November 30, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$150,260	\$0	(\$150,260)	\$305,530	\$0	(\$305,530)
Fee-Compact Ordol Tip \$4 cu yd	262,145	0	(262,145)	499,169	(8,079)	(505,248)
Fee-Uncompact Ordol Tip \$4 cu yd	53,810	465,486	411,676	120,493	952,327	831,834
Fee-Uncompact Agat Transfer St	8,144	2,055	(4,089)	12,803	2,885	(9,718)
Fee-Uncompact Dededo Transfer	9,285	6,650	(2,615)	18,850	13,620	(5,230)
Fee-Uncompact Malojloj Transfer	4,565	4,008	(558)	9,265	9,770	505
Use of money & property	624	205	(419)	1,862	398	(1,466)
<b>Total</b>	<b>\$488,813</b>	<b>\$478,403</b>	<b>(\$8,410)</b>	<b>\$967,772</b>	<b>\$972,919</b>	<b>\$5,147</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$206,379	\$225,831	\$19,252	\$496,022	\$539,001	\$42,979
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$206,379</b>	<b>\$225,831</b>	<b>\$19,252</b>	<b>\$496,022</b>	<b>\$539,001</b>	<b>\$42,979</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$183,813	\$269,897	\$86,084	\$367,961	\$465,885	\$97,924
Penalties & Interest	18,809	16,991	(1,618)	37,418	42,948	5,530
Real Property Tax Bank Fees	0	0	0	75	50	(25)
Use of money & property	75	21	(54)	180	43	(137)
<b>Total</b>	<b>\$202,497</b>	<b>\$286,909</b>	<b>\$84,412</b>	<b>\$405,634</b>	<b>\$508,926</b>	<b>\$103,292</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,481,131	\$1,490,652	\$9,521	\$3,021,143	\$2,942,163	(\$78,980)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,481,131</b>	<b>\$1,490,652</b>	<b>\$9,521</b>	<b>\$3,021,143</b>	<b>\$2,942,163</b>	<b>(\$78,980)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$285	\$914	\$629	\$285	\$914	\$629
Clearing & Grubbing Permits	11,192	1,859	(9,333)	11,192	2,100	(9,092)
Stockpiling Permits	3,652	4,766	1,114	3,652	4,957	1,305
Field Citation Violations	780	0	(780)	780	150	(630)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$15,909</b>	<b>\$7,538</b>	<b>(\$8,371)</b>	<b>\$15,909</b>	<b>\$8,121</b>	<b>(\$7,788)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$124	\$250	\$126	\$18,812	\$8,250	(\$10,562)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$124</b>	<b>\$250</b>	<b>\$126</b>	<b>\$18,812</b>	<b>\$8,250</b>	<b>(\$10,562)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$36,122	\$31,123	(\$5,000)	\$78,949	\$64,878	(\$14,274)
Passport Expedite Fees	13,000	11,489	(1,512)	27,170	21,920	(5,251)
Passport Expedite Mail Fees	697	1,100	403	1,615	2,337	722
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$49,819</b>	<b>\$43,711</b>	<b>(\$6,108)</b>	<b>\$107,734</b>	<b>\$88,932</b>	<b>(\$18,802)</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$49,088	\$42,611	(\$6,478)	\$106,053	\$86,595	(\$19,458)
Use of money & property	1,182	52	(1,130)	2,304	88	(2,218)
<b>Total</b>	<b>\$50,271</b>	<b>\$42,663</b>	<b>(\$7,608)</b>	<b>\$108,357</b>	<b>\$86,683</b>	<b>(\$21,676)</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$2,797	\$0	(\$2,797)	\$5,584	\$0	(\$5,584)
CPA Exam Application Fee - Re Exam	2,450	0	(2,450)	5,300	0	(5,300)
Confirmation & Licensure Initial	31,000	0	(31,000)	61,650	0	(61,650)
License to Practice - Renewal	0	0	0	75	0	(75)
Reinstatement	0	0	0	0	0	0
<b>Total</b>	<b>\$36,247</b>	<b>\$0</b>	<b>(\$36,247)</b>	<b>\$72,619</b>	<b>\$0</b>	<b>(\$72,619)</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 2008 Refunds & Section 30 is prorated for 12 months.

FY 2010 Special Revenue Fund Tracking

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	Tracking
Guam Highway	208	1,613,660	1,320,165	1,414,197	1,752,563	1,416,778	1,550,174	1,697,228	1,438,899	1,478,943	1,640,981	1,519,720	1,978,699	18,822,007
Solid Waste Operations	416	494,516	478,403	500,040	546,300	425,717	417,599	395,275	480,413	507,740	415,160	492,210	184,267	5,337,640
Territorial Education Facilities	205	222,016	286,909	967,264	1,683,142	8,338,634	1,274,410	4,516,378	549,515	728,800	839,554	611,640	210,686	20,228,949
Tourist Attraction	206	1,451,511	1,490,652	1,538,458	1,943,715	2,117,755	1,835,462	1,846,579	1,533,239	1,488,881	1,352,363	1,772,661	2,415,081	20,786,358

Certified By:



Bertha M. Duenas, BBMR Director

**DEC 29 2009**

Date