



**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

NOV 24 2008

The Honorable Judith Won Pat  
Speaker  
I Mina' Bente Nuebi Na Liheslaturan Guåhan  
Twenty-Ninth Guam Legislature  
155 Hesler Place  
Hagåtña, Guam 96910

**RECEIVED**  
OFFICE OF THE PUBLIC AUDITOR

DATE: 11/24/08

TIME: 11:25 AM

BY: AC

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 2008 month ending October 2008 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: Vice Speaker David L.G. Shimizu  
Office of the Public Auditor

11/24/08  
11:25 AM  
AC

Bureau of Budget & Management Research  
 FY 2009 Special Revenue Fund Tracking

Description	Fund Code	FY 2009 Special Revenue Fund Tracking												
		A Actual October 2008	B Forecast November 2008	C Forecast December 2008	D Forecast January 2009	E Forecast February 2009	F Forecast March 2009	G Forecast April 2009	H Forecast May 2009	I Forecast June 2009	J Forecast July 2009	K Forecast August 2009	L Forecast September 2009	M FY 2009
Guam Highway	208	1,447,598	1,157,010	1,270,983	1,335,959	1,475,287	1,465,714	1,507,969	1,270,468	1,277,109	3,254,911	1,514,697	2,208,617	19,186,351
Solid Waste Operations	416	236,608	430,152	442,686	570,573	441,500	455,091	430,180	708,393	501,610	388,791	461,069	644,184	5,710,836
Territorial Education Facilities	205	136,751	222,042	993,395	1,644,344	8,307,888	1,349,625	4,199,138	621,376	657,856	758,448	642,768	302,125	19,829,754
Tourist Attraction	206	1,340,467	1,404,487	1,514,570	1,825,693	2,035,197	1,790,266	1,852,413	1,514,945	1,571,798	1,420,968	1,850,158	2,394,924	20,515,886

Certified By:



Bertha M. Duenas, BBMR Director

11/24/08

Date

10/31/2008

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 October 31, 2008 & 2007

	For the Months			Fiscal Year 2009	Year-To-Date	
	October, 2008	October, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000	\$9,129	\$65,432	(\$56,304)	\$9,129	\$65,432	(\$56,304)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$9,129</b>	<b>\$65,432</b>	<b>(\$56,304)</b>	<b>\$9,129</b>	<b>\$65,432</b>	<b>(\$56,304)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$550	\$0	\$550	\$550	\$0	\$550
Leases	21,240	36,336	(14,096)	21,240	35,336	(14,096)
Land Trust Lease	129	0	129	129	0	129
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$21,919</b>	<b>\$36,336</b>	<b>(\$13,417)</b>	<b>\$21,919</b>	<b>\$35,336</b>	<b>(\$13,417)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$162,600	\$48,160	\$114,440	\$162,600	\$48,160	\$114,440
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$162,600</b>	<b>\$48,160</b>	<b>\$114,440</b>	<b>\$162,600</b>	<b>\$48,160</b>	<b>\$114,440</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	1,800	(1,800)	0	1,800	(1,800)
Passgr Inspec Fee-Airport Authority	0	608,843	(608,843)	0	608,843	(608,843)
Cargo Inspec Fee - All	3,240	0	3,240	3,240	0	3,240
Cargo Inspec Fee-Port Authority	0	28,595	(28,595)	0	28,595	(28,595)
Cargo Inspec Fee-Airport Cargo	0	12,375	(12,375)	0	12,375	(12,375)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	528	(528)	0	528	(528)
<b>Total</b>	<b>\$3,240</b>	<b>\$652,140</b>	<b>(\$648,900)</b>	<b>\$3,240</b>	<b>\$652,140</b>	<b>(\$648,900)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$179,269	\$121,644	\$57,625	\$179,269	\$121,644	\$57,625
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$179,269</b>	<b>\$121,644</b>	<b>\$57,625</b>	<b>\$179,269</b>	<b>\$121,644</b>	<b>\$57,625</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$8,893	\$8,164	\$729	\$8,893	\$8,164	\$729
PH Registration and Penalty	0	0	0	0	0	0
De-Ratting Inspection and Certificates	1,450	1,150	300	1,450	1,150	300
Health Certificates	19,608	19,478	132	19,608	19,478	132
Administrative Penalties	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$29,951</b>	<b>\$28,790</b>	<b>\$1,161</b>	<b>\$29,951</b>	<b>\$28,790</b>	<b>\$1,161</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$37,006	\$14,188	\$22,820	\$37,006	\$14,188	\$22,820
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$37,006</b>	<b>\$14,188</b>	<b>\$22,820</b>	<b>\$37,006</b>	<b>\$14,188</b>	<b>\$22,820</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	\$148,371	\$156,162	(\$7,792)	\$148,371	\$156,162	(\$7,792)
Diesel fuel tax	56,320	53,149	3,172	56,320	53,149	3,172
Other fuel tax	22,511	21,242	1,269	22,511	21,242	1,269
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	320,844	325,280	(4,436)	320,844	325,280	(4,436)
Auto surcharge on other fuels	118,676	118,181	(505)	118,676	118,181	(505)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>664,722</b>	<b>674,014</b>	<b>(9,292)</b>	<b>664,722</b>	<b>674,014</b>	<b>(9,292)</b>
<b>Total Licenses &amp; Registrations</b>	<b>782,875</b>	<b>756,674</b>	<b>26,201</b>	<b>782,875</b>	<b>756,674</b>	<b>26,201</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>12</b>	<b>(12)</b>	<b>0</b>	<b>12</b>	<b>(12)</b>
<b>Total</b>	<b>\$1,447,598</b>	<b>\$1,430,701</b>	<b>\$16,897</b>	<b>\$1,447,598</b>	<b>\$1,430,701</b>	<b>\$16,897</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$7,551	\$7,716	(\$165)	\$7,551	\$7,716	(\$165)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,551</b>	<b>\$7,716</b>	<b>(\$165)</b>	<b>\$7,551</b>	<b>\$7,716</b>	<b>(\$165)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 October 31, 2008 & 2007

	For the Months			Fiscal Year 2009	Year-To-Date	
	October, 2008	October, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	\$603,203	\$367,638	\$235,565	\$603,203	\$367,638	\$235,565
Cigars	0	3,283	(3,283)	0	3,283	(3,283)
Others	11,742	3,839	7,903	11,742	3,839	7,903
Distilled Spirit	32,508	26,444	6,062	32,506	26,444	6,062
Vinous Beverages	16,482	4,711	11,771	18,482	4,711	11,771
Malted Fermented Beverages	98,398	89,427	8,971	98,398	89,427	8,971
Interest and Penalties on Alcohol	0	(17,250)	17,250	0	(17,250)	17,250
Use of money & property	0	1,148	(1,148)	0	1,148	(1,148)
<b>Total</b>	<b>\$762,331</b>	<b>\$479,238</b>	<b>\$283,093</b>	<b>\$762,331</b>	<b>\$479,238</b>	<b>\$283,093</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$155,483	\$220,067	(\$64,604)	\$155,483	\$220,067	(\$64,604)
Rental of Government Land	3,147	3,590	(444)	3,147	3,590	(444)
Recording Fee	36,209	43,735	(7,526)	36,209	43,735	(7,526)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	10,584	8,788	1,797	10,584	8,788	1,797
Subpoena Fees	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$205,402</b>	<b>\$276,178</b>	<b>(\$70,776)</b>	<b>\$205,402</b>	<b>\$276,178</b>	<b>(\$70,776)</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$65,800	\$0	\$65,800	\$65,800	\$0	\$65,800
Registration Fees - Labor Share	28,200	0	28,200	28,200	0	28,200
Citation Fee - Non Immigration Temp Work	450	0	450	450	0	450
Use of money & property	0	860	(860)	0	860	(860)
<b>Total</b>	<b>\$94,450</b>	<b>\$860</b>	<b>\$93,590</b>	<b>\$94,450</b>	<b>\$860</b>	<b>\$93,590</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$600	(\$600)	\$0	\$600	(\$600)
Govt of Guam ID/\$10	0	7,275	(7,275)	0	7,275	(7,275)
Traffic Report Copy Fee/\$10	8,459	7,545	914	8,459	7,545	914
Police Blotter Report \$ .02 per page	0	0	0	0	0	0
Police Clearance/\$5	19,795	16,074	3,721	19,795	16,074	3,721
Filing Record - Security Ofcr \$75	14	0	14	14	0	14
Firearm Trainers \$500	7	0	7	7	0	7
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,360	5,400	(40)	5,360	5,400	(40)
Non-Concealed Firearm ID/\$15	4,985	3,825	1,360	4,985	3,825	1,360
Concealed Firearm ID/\$30	295	0	295	295	0	295
Fingerprinting Fee	1,600	3,080	(1,480)	1,600	3,080	(1,480)
Subpoena Fee	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$40,515</b>	<b>\$43,579</b>	<b>(\$3,064)</b>	<b>\$40,515</b>	<b>\$43,579</b>	<b>(\$3,064)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$22,825	\$20,383	\$2,442	\$22,825	\$20,383	\$2,442
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$22,825</b>	<b>\$20,383</b>	<b>\$2,442</b>	<b>\$22,825</b>	<b>\$20,383</b>	<b>\$2,442</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$7,143	\$5,965	\$1,178	\$7,143	\$5,965	\$1,178
Community Programs Fee	2,310	2,515	(205)	2,310	2,515	(205)
Paseo Stadium Fee	350	0	350	350	0	350
Pool & Beach Fees	725	1,161	(436)	725	1,161	(436)
Recreational Admin Fees	0	0	0	0	0	0
Youth Center Fee	0	0	0	0	0	0
Guam Sports Complex	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$10,528</b>	<b>\$9,641</b>	<b>\$887</b>	<b>\$10,528</b>	<b>\$9,641</b>	<b>\$887</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$0	\$218,410	(\$218,410)	\$0	\$218,410	(\$218,410)
Fee-Compact Ordol Tip \$4 cu yd	187,025	249,200	(62,175)	187,025	249,200	(62,175)
Fee-Uncompact Ordol Tip \$4 cu yd	41,683	104,238	(62,554)	41,683	104,238	(62,554)
Fee-Uncompact Agel Transfer \$1	1,615	2,080	(465)	1,615	2,080	(465)
Fee-Uncompact Dededo Transfer	4,585	6,425	(1,840)	4,585	6,425	(1,840)
Fee-Uncompact Malofojo Transfer	1,700	1,943	(243)	1,700	1,943	(243)
Use of money & property	0	2,177	(2,177)	0	2,177	(2,177)
<b>Total</b>	<b>\$236,608</b>	<b>\$584,470</b>	<b>(\$347,863)</b>	<b>\$236,608</b>	<b>\$584,470</b>	<b>(\$347,863)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$308,448	\$316,052	(\$7,604)	\$308,448	\$316,052	(\$7,604)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$308,448</b>	<b>\$316,052</b>	<b>(\$7,604)</b>	<b>\$308,448</b>	<b>\$316,052</b>	<b>(\$7,604)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 October 31, 2008 & 2007

	For the Months			Fiscal Year 2009	Year-To-Date	
	October, 2008	October, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes						
Penalties & Interest	\$119,147	\$200,163	(\$81,016)	\$119,147	\$200,163	(\$81,016)
Real Property Tax Bank Fees	17,528	35,196	(17,668)	17,528	35,196	(17,668)
Use of money & property	75	184	(109)	75	184	(109)
<b>Total</b>	<b>\$136,751</b>	<b>\$235,694</b>	<b>(\$98,944)</b>	<b>\$136,751</b>	<b>\$235,694</b>	<b>(\$98,944)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,340,467	\$1,319,123	\$21,344	\$1,340,467	\$1,319,123	\$21,344
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,340,467</b>	<b>\$1,319,123</b>	<b>\$21,344</b>	<b>\$1,340,467</b>	<b>\$1,319,123</b>	<b>\$21,344</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$0	\$614	(\$614)	\$0	\$614	(\$614)
Clearing & Grubbing Permits	0	1,809	(1,809)	0	1,809	(1,809)
Stockpiling Permits	0	6,030	(6,030)	0	6,030	(6,030)
Field Citation Violations	0	904	(904)	0	904	(904)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$9,357</b>	<b>(\$9,357)</b>	<b>\$0</b>	<b>\$9,357</b>	<b>(\$9,357)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$23,000	\$250	\$22,750	\$23,000	\$250	\$22,750
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$23,000</b>	<b>\$250</b>	<b>\$22,750</b>	<b>\$23,000</b>	<b>\$250</b>	<b>\$22,750</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.

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
One Month Ended October 31, 2008

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000						
Use of money & property	\$6,459	\$9,129	\$2,670	\$6,459	\$9,129	\$2,670
<b>Total</b>	<b>\$6,459</b>	<b>\$9,129</b>	<b>\$2,670</b>	<b>\$6,459</b>	<b>\$9,129</b>	<b>\$2,670</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$550	\$550	\$0	\$550	\$550	\$0
Leases	43,870	21,240	(22,630)	43,870	21,240	(22,630)
Land Trust Lease	130	129	(1)	130	129	(1)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$44,550</b>	<b>\$21,919</b>	<b>(\$22,631)</b>	<b>\$44,550</b>	<b>\$21,919</b>	<b>(\$22,631)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$100,769	\$162,600	\$61,831	\$100,769	\$162,600	\$61,831
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$100,769</b>	<b>\$162,600</b>	<b>\$61,831</b>	<b>\$100,769</b>	<b>\$162,600</b>	<b>\$61,831</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	591,387	0	(591,387)	591,387	0	(591,387)
Cargo Inspec Fee - All	3,300	3,240	(60)	3,300	3,240	(60)
Cargo Inspec Fee-Port Authority	25,822	0	(25,822)	25,822	0	(25,822)
Cargo Inspec Fee-Airport Cargo	10,275	0	(10,275)	10,275	0	(10,275)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$630,784</b>	<b>\$3,240</b>	<b>(\$627,544)</b>	<b>\$630,784</b>	<b>\$3,240</b>	<b>(\$627,544)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$131,840	\$179,289	\$47,429	\$131,840	\$179,289	\$47,429
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$131,840</b>	<b>\$179,289</b>	<b>\$47,429</b>	<b>\$131,840</b>	<b>\$179,289</b>	<b>\$47,429</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$4,212	\$8,693	\$4,681	\$4,212	\$8,693	\$4,681
PH Registration and Penalty	0	0	0	0	0	0
De-Rating Inspection and Certificates	900	1,450	550	900	1,450	550
Health Certificates	11,866	19,608	7,942	11,866	19,608	7,942
Administrative Penalties	400	0	(400)	400	0	(400)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$17,178</b>	<b>\$29,951</b>	<b>\$12,773</b>	<b>\$17,178</b>	<b>\$29,951</b>	<b>\$12,773</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$14,675	\$37,006	\$22,331	\$14,675	\$37,006	\$22,331
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$14,675</b>	<b>\$37,006</b>	<b>\$22,331</b>	<b>\$14,675</b>	<b>\$37,006</b>	<b>\$22,331</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	\$214,559	\$148,371	(\$66,188)	\$214,559	\$148,371	(\$66,188)
Diesel fuel tax	123,531	56,320	(67,211)	123,531	56,320	(67,211)
Other fuel tax	83,350	22,511	(60,839)	83,350	22,511	(60,839)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	436,847	320,844	(116,003)	436,847	320,844	(116,003)
Auto surcharge on other fuels	195,132	116,678	(78,456)	195,132	116,678	(78,456)
Interest and penalties on loans	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>1,053,419</b>	<b>664,722</b>	<b>(388,697)</b>	<b>1,053,419</b>	<b>664,722</b>	<b>(388,697)</b>
<b>Total Licenses &amp; Registrations</b>	<b>514,546</b>	<b>782,875</b>	<b>268,329</b>	<b>514,546</b>	<b>782,875</b>	<b>268,329</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>\$1,567,965</b>	<b>\$1,447,598</b>	<b>(\$120,367)</b>	<b>\$1,567,965</b>	<b>\$1,447,598</b>	<b>(\$120,367)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$3,824	\$7,551	\$3,727	\$3,824	\$7,551	\$3,727
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,824</b>	<b>\$7,551</b>	<b>\$3,727</b>	<b>\$3,824</b>	<b>\$7,551</b>	<b>\$3,727</b>

12/22/08

**Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
One Month Ended October 31, 2008**

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Healthy Futures Funds</b>						
Cigarettes						
Cigars	\$377,844	\$603,203	\$225,359	\$377,844	\$603,203	\$225,359
Others	3,883	0	(3,883)	3,883	0	(3,883)
Distilled Spirit	4,438	11,742	7,303	4,438	11,742	7,303
Vinuous Beverages	16,444	32,506	16,062	16,444	32,506	16,062
Malted Fermented Beverages	4,150	18,482	12,332	4,150	16,482	12,332
Interest and Penalties on Alcohol	47,177	98,398	51,221	47,177	98,398	51,221
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$453,937</b>	<b>\$762,331</b>	<b>\$308,394</b>	<b>\$453,937</b>	<b>\$762,331</b>	<b>\$308,394</b>
<b>Land Survey Revenue Fund</b>						
Document Tax - Land Survey Fee	\$49,990	\$155,463	\$105,473	\$49,990	\$155,463	\$105,473
Rental of Government Land	2,682	3,147	465	2,682	3,147	465
Recording Fee	12,308	38,209	23,901	12,308	38,209	23,901
Application Fee	0	0	0	0	0	0
Certificates of Document Fees	10,798	10,584	(215)	10,798	10,584	(215)
Subpoena Fees	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$75,778</b>	<b>\$205,402</b>	<b>\$129,624</b>	<b>\$75,778</b>	<b>\$205,402</b>	<b>\$129,624</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$64,816	\$85,800	\$985	\$64,816	\$85,800	\$985
Registration Fee - Labor Share	40,000	28,200	(11,800)	40,000	28,200	(11,800)
Citation Fee - Non Immigration Temp Work	100	450	350	100	450	350
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$104,916</b>	<b>\$94,450</b>	<b>(\$10,465)</b>	<b>\$104,916</b>	<b>\$94,450</b>	<b>(\$10,465)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$600	\$0	(\$600)
Gov't of Guam ID/\$10	7,275	0	(7,275)	7,275	0	(7,275)
Traffic Report Copy Fee/\$10	9,705	8,458	(1,248)	9,705	8,458	(1,248)
Police Blotter Report \$.02 per page	9	0	(9)	9	0	(9)
Police Clearance/\$5	21,074	19,795	(1,279)	21,074	19,795	(1,279)
Filing Record - Security Ofc \$75	0	14	14	0	14	14
Firearm Trainers \$500	5,400	7	(5,393)	5,400	7	(5,393)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	6,520	5,360	(1,160)	6,520	5,360	(1,160)
Non-Concealed Firearm ID/\$15	5,825	4,985	(840)	5,825	4,985	(840)
Concealed Firearm ID/\$30	90	295	205	90	295	205
Fingerprinting Fee	5,580	1,600	(3,980)	5,580	1,600	(3,980)
Subpoena Fee	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$61,858</b>	<b>\$40,515</b>	<b>(\$21,343)</b>	<b>\$61,858</b>	<b>\$40,515</b>	<b>(\$21,343)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/Licenses fees	\$13,188	\$22,825	\$9,637	\$13,188	\$22,825	\$9,637
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$13,188</b>	<b>\$22,825</b>	<b>\$9,637</b>	<b>\$13,188</b>	<b>\$22,825</b>	<b>\$9,637</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$7,945	\$7,143	(\$802)	\$7,945	\$7,143	(\$802)
Community Programs Fees	2,515	2,310	(205)	2,515	2,310	(205)
Paseo Stadium Fees	350	350	0	350	350	0
Pool & Beach Fees	1,181	725	(456)	1,181	725	(456)
Recreational Admin Fee	0	0	0	0	0	0
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,971</b>	<b>\$10,528</b>	<b>(\$1,443)</b>	<b>\$11,971</b>	<b>\$10,528</b>	<b>(\$1,443)</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$188,870	\$0	(\$188,870)	\$188,870	\$0	(\$188,870)
Fee-Compact Ordol Tip \$4 cu yd	249,200	187,025	(62,175)	249,200	187,025	(62,175)
Fee-Uncompact Ordol Tip \$4 cu yd	84,286	41,683	(42,584)	84,286	41,683	(42,584)
Fee-Uncompact Agmt Transfer St	2,080	1,615	(465)	2,080	1,615	(465)
Fee-Uncompact Dedado Transfer	6,425	4,585	(1,840)	6,425	4,585	(1,840)
Fee-Uncompact Malojloj Transfer	1,943	1,700	(243)	1,943	1,700	(243)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$530,784</b>	<b>\$236,808</b>	<b>(\$294,177)</b>	<b>\$530,784</b>	<b>\$236,808</b>	<b>(\$294,177)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$291,016	\$308,448	\$17,432	\$291,016	\$308,448	\$17,432
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$291,016</b>	<b>\$308,448</b>	<b>\$17,432</b>	<b>\$291,016</b>	<b>\$308,448</b>	<b>\$17,432</b>

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
One Month Ended October 31, 2008

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$24,815	\$119,147	\$94,332	\$24,815	\$119,147	\$94,332
Penalties & Interest	35,190	17,528	(17,662)	35,190	17,528	(17,662)
Real Property Tax Bank Fees	180	75	(105)	180	75	(105)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$59,985</b>	<b>\$136,751</b>	<b>\$76,766</b>	<b>\$59,985</b>	<b>\$136,751</b>	<b>\$76,766</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,401,550	\$1,340,467	(\$61,083)	\$1,401,550	\$1,340,467	(\$61,083)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,401,550</b>	<b>\$1,340,467</b>	<b>(\$61,083)</b>	<b>\$1,401,550</b>	<b>\$1,340,467</b>	<b>(\$61,083)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$614	\$0	(\$614)	\$614	\$0	(\$614)
Clearing & Grubbing Permits	1,809	0	(1,809)	1,809	0	(1,809)
Stockpiling Permits	4,530	0	(4,530)	4,530	0	(4,530)
Field Citation Violations	550	0	(550)	550	0	(550)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,503</b>	<b>\$0</b>	<b>(\$7,503)</b>	<b>\$7,503</b>	<b>\$0</b>	<b>(\$7,503)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$4,616	\$23,000	\$18,384	\$4,616	\$23,000	\$18,384
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$4,616</b>	<b>\$23,000</b>	<b>\$18,384</b>	<b>\$4,616</b>	<b>\$23,000</b>	<b>\$18,384</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). b  
for the provision for 2008 Refunds & Section 30 is prorated for 12 months.