



**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

OCT 25 2010

RECEIVED  
JB

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, J.D.  
Date: 10/26/10  
Time: 2:30  
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 2010 month ending September 2010 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 PUBLIC ACCOUNTABILITY  
DATE: 10.26.10  
TIME: 2.30 pm  
BY: [Signature]

**Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
September 30, 2010 & 2009**

	For the Months			Fiscal Year 2010	Year-To-Date	
	September, 2010	September, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Emission Fee / \$8 per ton per year	\$0	\$0	\$0	\$0	\$1,806	(\$1,806)
Penalty - excess emission / \$1,000	250	3,904	(3,654)	189,561	192,761	(3,200)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$250</b>	<b>\$3,904</b>	<b>(\$3,654)</b>	<b>\$189,561</b>	<b>\$194,567</b>	<b>(\$5,006)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$500	\$350	\$150	\$4,450	\$14,250	(\$9,800)
Leases	58,864	50,508	8,156	747,398	680,359	67,039
Land Trust Lease	10	454	(444)	3,000	3,588	(588)
Payment in Lieu of Real Property Tax	0	0	0	4,400	0	4,400
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$57,174</b>	<b>\$51,311</b>	<b>\$5,863</b>	<b>\$759,248</b>	<b>\$698,197</b>	<b>\$61,051</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$31,908	\$0	\$31,908	\$816,638	\$1,093,829	(\$277,191)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$31,908</b>	<b>\$0</b>	<b>\$31,908</b>	<b>\$816,638</b>	<b>\$1,093,829</b>	<b>(\$277,191)</b>
<b>Custom, Agric &amp; Quarantine Inspc Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	550	0	550	80,730	63,440	(2,710)
Passgr Inspec Fee-Airport Authority	718,801	583,895	135,105	7,760,472	7,029,956	730,516
Cargo Inspec Fee - All	3,738	3,614	121	45,860	20,894	24,768
Cargo Inspec Fee-Port Authority	22,070	19,046	3,025	241,250	270,710	(29,460)
Cargo Inspec Fee-Airport Cargo	11,775	9,300	2,475	127,550	117,275	10,275
Revenue-Other Payments	0	0	0	7	5	2
Use of money & property	18	82	(68)	308	2,905	(2,597)
<b>Total</b>	<b>\$758,947</b>	<b>\$615,736</b>	<b>\$141,210</b>	<b>\$8,235,978</b>	<b>\$7,505,186</b>	<b>\$730,791</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$81,229	\$190,193	(\$108,964)	\$1,572,823	\$1,653,469	(\$80,646)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$81,229</b>	<b>\$190,193</b>	<b>(\$108,964)</b>	<b>\$1,572,823</b>	<b>\$1,653,469</b>	<b>(\$80,646)</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$6,050	\$10,093	(\$4,043)	\$446,341	\$434,313	\$12,028
PH Registration and Penalty	1,000	0	1,000	3,540	800	2,740
De-Rolling Inspection and Certificates	500	800	(300)	6,580	9,850	(3,280)
Health Certificates	22,063	19,545	2,518	242,446	227,028	15,418
Administrative Penalties	0	0	0	3,038	0	3,038
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$29,613</b>	<b>\$31,038</b>	<b>(\$1,425)</b>	<b>\$701,955</b>	<b>\$671,991</b>	<b>\$29,964</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	7	494	(487)	8,874	7,314	1,360
Fire Prevention Fees	5,718	5,603	114	48,509	56,026	(9,517)
Other Fees	83	0	83	315	345	(30)
Ambulance Service	1,228	0	1,228	25,759	0	25,759
<b>Total</b>	<b>\$7,014</b>	<b>\$6,097</b>	<b>\$916</b>	<b>\$81,257</b>	<b>\$63,685</b>	<b>17,571.82</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$25,767	\$23,257	\$2,510	\$917,148	\$827,901	\$89,247
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$25,767</b>	<b>\$23,257</b>	<b>\$2,510</b>	<b>\$917,148</b>	<b>\$827,901</b>	<b>\$89,247</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$286,978	\$297,064	(\$10,085)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$286,978</b>	<b>\$297,064</b>	<b>(\$10,085)</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$170,883	\$131,143	\$39,520	\$1,791,872	\$1,647,167	\$144,705
Diesel fuel tax	61,194	85,190	(23,996)	928,794	890,957	35,838
Other fuel tax	21,222	34,088	(12,866)	387,241	356,138	11,103
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	430,927	473,091	(42,164)	4,932,323	4,733,340	198,983
Auto surcharge on other fuels	150,693	172,021	(15,327)	1,793,510	1,759,208	34,302
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>\$843,700</b>	<b>\$895,513</b>	<b>(\$54,813)</b>	<b>9,811,740</b>	<b>9,386,810</b>	<b>424,931</b>
<b>Total Licenses &amp; Registrations</b>	<b>689,422</b>	<b>643,147</b>	<b>58,275</b>	<b>8,779,133</b>	<b>8,521,632</b>	<b>257,501</b>
<b>Total Use of Money &amp; Property</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>222</b>	<b>0</b>	<b>213</b>
<b>Total</b>	<b>\$1,540,138</b>	<b>\$1,538,660</b>	<b>\$1,479</b>	<b>\$18,591,095</b>	<b>\$17,908,451</b>	<b>\$682,644</b>

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Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 September 30, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date	
	September, 2010	September, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$6,409	\$2,306	\$4,103	\$91,148	\$80,020	\$11,128
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$6,409</b>	<b>\$2,306</b>	<b>\$4,103</b>	<b>\$91,148</b>	<b>\$80,020</b>	<b>\$11,128</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$62,419	\$648,714	(\$586,295)	\$6,011,923	\$4,599,618	\$3,412,307
Cigars	291	0	291	(1,808)	29,147	(30,955)
Others	454,354	10,798	443,556	723,888	179,098	544,791
Distilled Spirit	50,411	66,013	(15,602)	718,411	806,549	(88,138)
Vinous Beverages	(392,438)	16,140	(408,578)	(108,680)	244,996	(361,677)
Malted Fermented Beverages	141,279	198,826	(57,547)	2,118,696	2,346,165	(227,469)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	4	2	2	48	1,283	(1,235)
<b>Total</b>	<b>\$316,320</b>	<b>\$937,493</b>	<b>(\$621,172)</b>	<b>\$11,464,478</b>	<b>\$8,206,853</b>	<b>\$3,257,625</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$159,893	\$155,403	\$4,490	\$2,740,873	\$1,892,217	\$1,048,656
Rental of Government Land	2,835	3,147	(512)	37,222	38,758	(1,536)
Recording Fee	30,684	28,158	2,526	375,875	378,813	(2,938)
Application Fees	0	0	0	0	100	(100)
Certificates of Document Fees	11,623	8,510	3,113	114,428	113,159	1,269
Subpoena Fees	0	0	0	490	210	280
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$204,844</b>	<b>\$195,218</b>	<b>\$9,626</b>	<b>\$3,268,868</b>	<b>\$2,223,257</b>	<b>\$1,045,611</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$460	\$0	\$460
Registration Fees - GCC Share	14,587	56,714	(42,127)	1,184,752	1,454,940	(270,088)
Registration Fees - Labor Share	6,252	24,300	(18,048)	508,355	623,503	(115,148)
Citation Fee - Non Immigration Temp Work	5	916	(911)	2,375	15,584	(13,209)
Use of money & property	4,167	8,100	(3,933)	48,492	22,650	25,842
<b>Total</b>	<b>\$25,011</b>	<b>\$90,030</b>	<b>(\$65,019)</b>	<b>\$1,744,433</b>	<b>\$2,116,577</b>	<b>(\$372,144)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regie \$600	\$1,200	\$0	\$1,200	\$12,000	\$10,280	\$1,740
Govt of Guam ID/\$10	100	0	100	700	4,775	(4,075)
Traffic Report Copy Fee/\$10	7,600	6,880	640	91,448	89,909	1,540
Police blotter Report \$0.2 per page	1	0	1	58	14	44
Police Clearance/\$5	23,111	22,164	947	285,213	228,202	57,011
Filing Record Security Otor \$75	8	0	8	15	220	(205)
Firearm Trainers \$500	0	0	0	71	514	(443)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,915	3,930	1,985	61,285	53,335	7,960
Non-Concoated Firearm ID/\$15	5,150	4,670	480	57,132	49,854	7,478
Concoated Firearm ID/\$30	300	420	(120)	3,240	3,410	(170)
Fingerprinting Fee \$20	1,980	1,320	660	20,036	15,885	4,170
Subpoena Fee	0	0	0	35	140	(105)
Abstract Criminal Records \$15	1,312	1,380	(68)	16,309	4,455	11,854
Fine-Unauth use uniform / \$500mx	0	0	0	0	25	(25)
Firearm ID Late Renewal Fee \$5	130	190	(60)	2,480	1,070	1,410
Certified Copy of Records \$10	0	0	0	40	0	40
Firearm Inspection Fee \$5	910	555	355	7,420	1,795	5,625
Witness Fees \$35	0	0	0	140	0	140
Special Event Fee \$100	200	0	200	9,950	33	9,917
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$47,917</b>	<b>\$41,574</b>	<b>\$6,343</b>	<b>\$587,582</b>	<b>\$483,676</b>	<b>\$103,906</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P F A L S Examination/License fees	\$30,295	\$58,430	(\$28,135)	\$315,794	\$180,594	\$155,200
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$30,295</b>	<b>\$58,430</b>	<b>(\$28,135)</b>	<b>\$315,794</b>	<b>\$180,594</b>	<b>\$155,200</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$2,890	\$3,345	(\$455)	\$58,969	\$66,103	(\$7,204)
Park Vendor Permits	4,000	3,000	1,000	37,010	22,185	14,825
Community Programs Fees	0	0	0	2,000	6,054	(4,053)
Paseo Stadium Fees	0	838	(838)	19,207	28,632	(9,428)
Pool & Beach Fees	1,208	1,889	(681)	18,816	29,341	(12,625)
Recreational Admin Fees	12	0	12	8,878	9,729	(851)
Youth Center Fees	0	0	0	0	210	(210)
Guam Sports Complex	1,530	995	534	30,116	18,011	12,105
Hagatna / Tiyen Tennis Center	2,040	1,641	399	7,744	5,347	2,397
Guerrero Stadium / Tiyen Fields	150	450	(300)	8,045	8,272	(228)
Tiyen Football / Soccer Field	0	0	0	0	484	(484)
Recreational Water Use Plan	0	0	0	0	500	(500)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,828</b>	<b>\$11,957</b>	<b>(\$128)</b>	<b>\$188,564</b>	<b>\$184,627</b>	<b>\$3,937</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 September 30, 2010 & 2009

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	For the Months			Year-To-Date		
	September, 2010	September, 2009	Increase (Decrease)	Fiscal Year 2010	Fiscal Year 2009	Increase (Decrease)
<b>Soft Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$0	\$122,968	(\$122,066)	\$482,830	\$1,450,898	(\$968,068)
Fee-Compact Ordof Tip \$4 cu yd	34	(6,185)	6,202	(5,830)	1,277,704	(1,283,534)
Fee-Uncompact Ordof Tip \$4 cu yd	4,516	494,498	(489,982)	4,985,024	1,609,810	3,356,414
Fee-Uncompact Agat Transfer St	1,861	2,045	(184)	23,749	18,040	5,109
Fee-Uncompact Dededo Transfer	7,188	0,040	(2,482)	87,538	84,118	23,421
Fee-Uncompact Malojoj Transfer	2,788	1,000	886	38,827	21,710	15,117
Use of money & property	65	261	(195)	1,259	6,183	(4,924)
<b>Total</b>	<b>\$16,450</b>	<b>\$625,141</b>	<b>(\$608,691)</b>	<b>\$5,572,085</b>	<b>\$4,449,558</b>	<b>\$1,123,537</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$301,594	\$271,004	\$30,590	\$3,576,258	\$3,529,463	\$46,793
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$301,594</b>	<b>\$271,004</b>	<b>\$30,590</b>	<b>\$3,576,258</b>	<b>\$3,529,463</b>	<b>\$46,793</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$169,672	\$107,867	\$61,805	\$19,185,480	\$18,964,055	\$201,405
Penalties & Interest	22,827	23,243	(616)	288,006	413,463	(127,458)
Real Property Tax Bank Fees	72	0	72	642	340	303
Use of money & property	2	57	(55)	490	4,597	(4,107)
<b>Total</b>	<b>\$192,374</b>	<b>\$131,167</b>	<b>\$61,207</b>	<b>\$19,452,598</b>	<b>\$19,382,454</b>	<b>\$70,144</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$2,709,545	\$2,200,785	\$508,760	\$21,889,608	\$19,196,211	\$2,494,395
Use of money & property	0	0	0	34	0	34
<b>Total</b>	<b>\$2,709,545</b>	<b>\$2,200,785</b>	<b>\$508,760</b>	<b>\$21,889,640</b>	<b>\$19,196,211</b>	<b>\$2,494,430</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$1,045	\$68	\$977	\$13,997	\$14,642	(\$645)
Clearing & Grubbing Permits	5,491	391	5,100	53,174	39,989	13,185
Stockpiling Permits	654	0	654	6,437	22,339	(12,902)
Field Citation Violations	0	0	0	4,190	1,455	2,735
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,190</b>	<b>\$459</b>	<b>\$6,731</b>	<b>\$80,798</b>	<b>\$78,625</b>	<b>\$2,173</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$3,800	\$6,975	(\$2,175)	\$75,410	\$98,529	(\$23,119)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,800</b>	<b>\$6,975</b>	<b>(\$2,175)</b>	<b>\$75,410</b>	<b>\$98,529</b>	<b>(\$23,119)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$43,598	\$31,854	\$11,744	\$529,129	\$481,181	\$47,948
Passport Expedite Fees	7,980	8,310	(330)	134,084	134,280	(191)
Passport Expedite Mail Fees	581	(330)	911	19,670	8,225	11,445
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$52,159</b>	<b>\$39,834</b>	<b>\$12,325</b>	<b>\$562,893</b>	<b>\$523,686</b>	<b>\$39,207</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$51,578	\$40,164	\$11,414	\$683,283	\$615,568	\$47,717
Use of money & property	10	24	(14)	490	4,687	(4,177)
<b>Total</b>	<b>\$51,587</b>	<b>\$40,187</b>	<b>\$11,400</b>	<b>\$683,773</b>	<b>\$620,233</b>	<b>\$43,540</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$0	\$0	\$0	\$0	\$75	(\$75)
CPA Exam Application Fee - Re Exam	0	0	0	0	200	(200)
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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$275</b>	<b>(\$275)</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 90 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.

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Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 Special Revenue Funds  
 Twelve Months Ended September 30, 2010

	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	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	15,040	250	(14,790)	328,353	189,561	(138,792)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$15,040</b>	<b>\$250</b>	<b>(\$14,790)</b>	<b>\$328,394</b>	<b>\$189,561</b>	<b>(\$138,833)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$350	\$600	\$150	\$12,250	\$4,450	(\$7,800)
Leases	34,503	56,664	22,161	556,150	747,398	191,248
Land Trust Lease	356	10	(346)	2,580	3,000	412
Payment in Lieu of Real Property Tax	0	0	0	0	4,400	4,400
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$35,209</b>	<b>\$57,274</b>	<b>\$21,963</b>	<b>\$570,980</b>	<b>\$759,248</b>	<b>\$188,268</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$31,909	\$31,909	\$1,232,690	\$816,638	(\$416,052)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$31,909</b>	<b>\$31,909</b>	<b>\$1,232,690</b>	<b>\$816,638</b>	<b>(\$416,052)</b>
<b>Custom, Auto &amp; Quarantine Inspc Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	550	550	68,740	60,730	(8,010)
Passgr Inspec Fee-Airport Authority	643,685	718,801	75,116	7,746,967	7,760,472	11,505
Cargo Inspec Fee - All	4,814	2,736	(2,078)	36,894	45,680	8,786
Cargo Inspec Fee-Port Authority	21,046	22,070	1,024	285,410	241,290	(44,120)
Cargo Inspec Fee-Airport Cargo	10,300	11,775	1,475	130,265	127,550	(2,715)
Revenue-Other Payments	0	0	0	5	7	2
Use of money & property	138	16	(122)	3,489	308	(3,181)
<b>Total</b>	<b>\$679,793</b>	<b>\$756,947</b>	<b>\$77,154</b>	<b>\$8,273,170</b>	<b>\$8,235,976</b>	<b>(\$37,194)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$175,494	\$81,229	(\$94,265)	\$1,477,080	\$1,572,823	\$95,743
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$175,494</b>	<b>\$81,229</b>	<b>(\$94,265)</b>	<b>\$1,477,080</b>	<b>\$1,572,823</b>	<b>\$95,743</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$7,593	\$6,050	(\$1,543)	\$428,281	\$446,341	\$18,060
PH Registration and Penalty	1,100	1,000	(100)	3,600	3,540	(60)
De-Ratting Inspection and Certificates	800	600	(200)	10,700	6,590	(4,110)
Health Certificates	21,545	22,083	538	220,227	242,446	22,219
Administrative Penalties	0	0	0	1,930	3,038	1,108
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$31,038</b>	<b>\$29,633</b>	<b>(\$1,405)</b>	<b>\$673,738</b>	<b>\$701,956</b>	<b>\$28,218</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	\$11	\$7	(\$4)	\$11,415	8,674	(\$2,741)
Fire Prevention Fees	5,466	5,718	252	84,291	46,509	(37,782)
Other Fees	35	63	28	414	315	(99)
Ambulance Service	800	1,228	420	3,880	25,759	21,879
<b>Total</b>	<b>\$6,312</b>	<b>\$7,014</b>	<b>\$702</b>	<b>\$100,000</b>	<b>\$81,257</b>	<b>(\$18,743)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$12,774	\$25,787	\$12,993	\$702,102	\$917,148	\$215,046
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$12,774</b>	<b>\$25,787</b>	<b>\$12,993</b>	<b>\$702,102</b>	<b>\$917,148</b>	<b>\$215,046</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$290,589	\$286,978	(\$3,611)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$290,589</b>	<b>\$286,978</b>	<b>(\$3,611)</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes</b>						
Aviation fuel tax	\$141,143	\$170,663	\$29,520	\$1,757,189	\$1,791,872	\$24,703
Diesel fuel tax	76,998	51,194	(25,804)	628,783	626,794	(1,989)
Other fuel tax	30,834	21,222	(9,612)	403,133	387,241	(15,892)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	420,547	430,927	10,380	4,790,790	4,832,323	41,533
Auto surcharge on other fuels	153,286	156,893	3,607	1,784,471	1,793,610	9,139
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>824,805</b>	<b>849,707</b>	<b>24,902</b>	<b>9,074,332</b>	<b>9,611,740</b>	<b>537,408</b>
Total Licenses & Registrations	543,147	699,422	156,275	8,521,632	8,779,133	257,501
Total Use of Money & Property	0	10	10	10	222	212
<b>Total</b>	<b>\$1,467,952</b>	<b>\$1,549,139</b>	<b>\$81,187</b>	<b>\$18,106,974</b>	<b>\$18,391,095</b>	<b>\$284,121</b>

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Twelve Months Ended September 30, 2010

	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	\$3,558	\$3,400	\$2,851	\$95,000	\$91,146	(\$3,854)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,558</b>	<b>\$3,400</b>	<b>\$2,851</b>	<b>\$95,000</b>	<b>\$91,146</b>	<b>(\$3,854)</b>
<b>Healthy Future FuDRA</b>						
Cigarettes	\$145,414	\$62,419	(\$82,996)	\$4,021,722	\$8,011,923	\$3,990,201
Cigars	300	291	(9)	15,509	(1,808)	(17,317)
Others	510,798	454,354	(56,444)	723,438	723,888	452
Distilled Spirit	66,013	60,411	(15,802)	870,188	718,411	(151,775)
Vinous Beverages	16,140	(392,438)	(408,578)	314,995	(108,680)	(421,675)
Malted Fermented Beverages	198,825	141,279	(57,546)	2,696,164	2,118,698	(477,466)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	2	4	2	1,284	48	(1,236)
<b>Total</b>	<b>\$937,492</b>	<b>\$316,320</b>	<b>(\$621,172)</b>	<b>\$9,443,298</b>	<b>\$11,464,478</b>	<b>\$2,021,182</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$256,407	\$159,893	(\$96,514)	\$2,892,223	\$2,740,873	(\$151,351)
Rental of Government Land	4,044	2,835	(1,409)	49,525	37,222	(12,303)
Recording Fee	33,166	30,894	(2,461)	438,815	375,875	(62,940)
Application Fees	0	0	0	100	0	(100)
Certificates of Document Fee	12,510	11,623	(888)	180,954	114,428	(46,526)
Subpoena Fees	0	0	0	500	490	(10)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$305,116</b>	<b>\$204,844</b>	<b>(\$100,272)</b>	<b>\$3,542,117</b>	<b>\$3,268,888</b>	<b>(\$273,229)</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$460	\$60
Registration Fees - GCC Share	158,714	14,587	(142,127)	2,879,639	1,184,752	(1,494,887)
Registration Fees - Labor Share	29,305	6,252	(23,054)	740,104	508,355	(231,749)
Citation Fee - Non Immigration Temp Work	1,281	5	(1,256)	15,295	2,375	(12,921)
Use of money & property	11,100	4,187	(6,933)	64,561	48,492	(16,069)
<b>Total</b>	<b>\$198,381</b>	<b>\$25,011</b>	<b>(\$173,370)</b>	<b>\$3,500,000</b>	<b>\$1,744,433</b>	<b>(\$1,755,567)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$800	\$800	\$1,200	\$400	\$11,000	\$12,000	\$910
Gov't of Guam ID/\$10	0	100	100	325	700	375
Traffic Report Copy Fee/\$10	7,760	7,800	(180)	94,739	91,449	(3,290)
Police Bulletin Report \$.02 per page	0	1	1	14	58	44
Police Clearance/\$5	23,164	23,111	(53)	243,402	285,213	41,811
Filing Record - Security Ofcr \$75	0	8	8	220	15	(205)
Firearm Trainers \$500	0	0	0	34	71	37
Highway Special Use Permit \$50	0	0	0	500	0	(500)
Firearm Registration/\$20	4,930	5,915	985	62,545	61,295	(1,250)
Non-Concealed Firearm ID/\$15	6,070	6,150	80	57,799	57,132	(667)
Concealed Firearm ID/\$30	420	300	(120)	3,710	3,240	(470)
Fingerprinting Fee \$20	2,020	1,980	(40)	24,785	20,035	(4,730)
Subpoena Fee	20	0	(20)	180	35	(125)
Abstract Criminal Records \$15	1,365	1,312	(53)	12,215	16,309	4,094
Fire-Unauth use unifrm / \$300mx	0	0	0	25	0	(25)
Firearm ID Late Renewal Fee \$5	190	130	(60)	2,590	2,480	(110)
Certified Copy of Records \$10	0	0	0	40	40	0
Firearm Inspection Fee \$5	625	910	284	5,498	7,420	1,924
Witness Fees \$35	0	0	0	75	140	65
Special Event Fee \$100	200	200	0	3,023	9,950	6,927
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$46,565</b>	<b>\$47,917</b>	<b>\$1,352</b>	<b>\$522,787</b>	<b>\$507,542</b>	<b>(\$4,815)</b>
<b>Prof. Eng. Architects &amp; Land Surveyors Board Fund</b>						
P E A L S Examination/License fees	\$60,545	\$30,295	(\$30,250)	\$193,235	\$315,794	\$122,559
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$60,545</b>	<b>\$30,295</b>	<b>(\$30,250)</b>	<b>\$193,235</b>	<b>\$315,794</b>	<b>\$122,559</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$2,045	\$2,890	\$845	\$50,304	\$58,869	\$565
Park Vendor Permits	3,800	4,000	200	25,845	37,010	11,165
Community Programs Fees	0	0	0	1,953	2,000	47
Paseo Stadium Fees	0	0	0	27,148	19,207	(7,939)
Pool & Beach Fees	1,639	1,208	(433)	24,787	16,816	(7,971)
Recreational Admin Fees	0	12	12	10,237	8,878	(1,359)
Youth Center Fees	0	0	0	100	0	(100)
Guam Sports Complex	1,588	1,530	(58)	28,411	30,116	3,705
Hagatna / Tiyán Tennis Center	1,841	2,040	199	8,035	7,744	(291)
Guerrero Stadium / Tiyán Fields	450	150	(300)	6,788	8,048	1,260
Tiyán Football / Soccer Field	0	0	0	172	0	(172)
Recreational Water Use Plan	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,361</b>	<b>\$11,828</b>	<b>\$467</b>	<b>\$187,775</b>	<b>\$188,684</b>	<b>\$909</b>

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**Government Of Guam**  
**Actual Revenues Compared to Original Estimates**  
**Special Revenue Funds**  
**Twelve Months Ended September 30, 2010**

	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	\$171,271	\$0	(\$171,271)	\$1,771,381	\$462,630	(\$1,308,751)
Fee-Compact Ordot Tip \$4 cu yd	130,410	34	(130,376)	1,224,662	(5,630)	(1,230,292)
Fee-Uncompact Ordot Tip \$4 cu yd	519,502	4,518	(514,984)	3,264,774	4,965,924	1,701,150
Fee-Uncompact Agat Transfer St	8,889	1,861	(5,028)	63,768	23,749	(40,019)
Fee-Uncompact Decided Transfer	14,640	7,188	(7,452)	118,115	67,536	(30,579)
Fee-Uncompact Malojoi Transfer	4,900	2,786	(2,114)	51,710	36,827	(14,883)
Use of money & property	249	65	(184)	5,570	1,259	(4,311)
<b>Total</b>	<b>\$847,861</b>	<b>\$16,450</b>	<b>(\$831,411)</b>	<b>\$5,500,000</b>	<b>\$5,572,095</b>	<b>(\$727,905)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$268,317	\$301,594	\$33,277	\$3,336,038	\$3,576,256	\$240,218
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$268,317</b>	<b>\$301,594</b>	<b>\$33,277</b>	<b>\$3,336,038</b>	<b>\$3,576,256</b>	<b>\$240,218</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$174,082	\$189,672	(\$15,590)	\$19,746,371	\$19,165,460	(\$580,911)
Penalties & Interest	24,524	22,627	(1,897)	428,836	286,005	(142,831)
Real Property Tax Bank Fees	0	72	72	519	642	123
Use of money & property	56	2	(54)	3,497	490	(3,007)
<b>Total</b>	<b>\$198,662</b>	<b>\$192,374</b>	<b>(\$6,288)</b>	<b>\$20,179,223</b>	<b>\$19,452,597</b>	<b>(\$726,626)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$2,343,739	\$2,709,545	\$365,806	\$20,904,955	\$21,689,606	\$784,651
Use of money & property	0	0	0	0	34	34
<b>Total</b>	<b>\$2,343,739</b>	<b>\$2,709,545</b>	<b>\$365,806</b>	<b>\$20,904,955</b>	<b>\$21,689,640</b>	<b>\$784,685</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$2,060	\$1,046	(\$1,014)	\$19,543	\$13,997	(\$5,546)
Clearing & Grubbing Permits	405	5,491	5,086	47,678	53,174	5,496
Stockpiling Permits	760	664	(96)	13,648	9,437	(4,211)
Field Citation Violations	150	0	(150)	5,859	4,190	(1,669)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,375</b>	<b>\$7,201</b>	<b>\$3,826</b>	<b>\$86,724</b>	<b>\$80,798</b>	<b>(\$5,926)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$5,319	\$3,800	(\$1,519)	\$90,653	\$75,410	(\$15,243)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$5,319</b>	<b>\$3,800</b>	<b>(\$1,519)</b>	<b>\$90,653</b>	<b>\$75,410</b>	<b>(\$15,243)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$30,068	\$43,598	\$13,530	\$574,282	\$529,129	(\$45,153)
Passport Expedite Fees	8,217	7,980	(237)	168,877	134,094	(34,783)
Passport Expedite Mail Fees	210	581	371	12,323	19,670	7,347
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$38,495</b>	<b>\$52,159</b>	<b>\$13,664</b>	<b>\$755,482</b>	<b>\$682,893</b>	<b>(\$72,589)</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$38,252	\$51,578	\$13,326	\$742,767	\$663,283	(\$79,484)
Use of money & property	757	10	(747)	12,715	480	(12,235)
<b>Total</b>	<b>\$39,009</b>	<b>\$51,588</b>	<b>\$12,581</b>	<b>\$755,482</b>	<b>\$663,763</b>	<b>(\$91,709)</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$2,272	\$0	(\$2,272)	\$29,800	\$0	(\$29,800)
CPA Exam Application Fee - Re Exam	2,050	0	(2,050)	27,500	0	(27,500)
Confirmation & Licensure Initial	29,600	0	(29,600)	356,450	0	(356,450)
License to Practice - Renewal	0	0	0	750	0	(750)
Reinstatement	0	0	0	500	0	(500)
<b>Total</b>	<b>\$33,922</b>	<b>\$0</b>	<b>(\$33,922)</b>	<b>\$414,000</b>	<b>\$0</b>	<b>(\$414,000)</b>

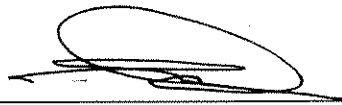
**Note:**

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 90 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

FY 2010 Special Revenue Fund Actuals (Draft)

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY 2010
		October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	Actual (Draft)
Guam Highway	208	1,613,660	1,318,437	1,508,806	1,633,164	1,557,701	1,586,882	1,604,717	1,441,299	1,572,422	1,551,045	1,662,824	1,540,138	18,591,095
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	667,086	575,548	579,581	155,103	384,878	16,450	5,572,095
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,905,135	230,203	313,304	244,396	358,774	192,374	19,452,598
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,966,825	1,910,017	1,392,835	1,559,730	1,624,678	1,980,482	2,709,545	21,689,640

Certified By:



Bertha M. Duenas, BBMR Director

OCT 25 2010

Date