



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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EDWARD J.B. CALVO
GOVERNOR

BENITA A. MANGLONA
ACTING DIRECTOR

RAYMOND S. TENORIO
LIEUTENANT GOVERNOR

31 28 11

Office of the Speaker
Judith T. Won Pat, Ed. D.

Date: 1/28/11
Time: 3:10 pm
Received by: [Signature]

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

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 December 2010 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the Solid Waste Operations Fund must be reconciled as the account is delinked from the Department of Administration's system. This information will be updated and 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:	1/28/2011
TIME:	3:30 pm
BY:	Rachel F.

Sincerely,

[Signature]
BENITA A. MANGLONA
Acting

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

RECEIVED
1-28-11

Government of Guam
FY 2011 Special Revenue Fund Tracking
For the month ending December 2010
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Month		<i>Description/Fund Code</i>			
		<i>Guam Highway 208</i>	<i>Solid Waste Operations 416</i>	<i>Territorial Education Facilities 205</i>	<i>Tourist Attraction 206</i>
FY2011 (Oct 10-Sept 11)					
(A) October	Actual	1,447,931	4,144	239,550	1,878,127
(B) November	Actual	1,477,582	77	89,716	1,248,525
(C) December	Actual	1,549,429	80	1,181,869	1,662,135
(D) January	Forecast	1,675,601	476,149	1,695,546	1,994,972
(E) February	Forecast	1,424,450	438,092	8,591,359	2,128,726
(F) March	Forecast	1,550,729	392,145	1,090,229	1,856,628
(G) April	Forecast	1,712,437	404,870	4,700,701	1,849,797
(H) May	Forecast	1,424,667	484,590	336,819	1,438,964
(I) June	Forecast	1,518,364	496,884	498,956	1,505,325
(J) July	Forecast	1,555,076	272,480	483,013	1,427,129
(K) August	Forecast	1,556,763	428,088	335,376	1,817,201
(L) September	Forecast	1,867,847	338,682	176,621	2,464,361
(M) Tracking FY2011		18,760,877	3,736,280	19,419,754	21,271,889
(N) Public Law 30-196		19,537,107	13,835,019	22,401,128	22,400,181
(O) Overage/(Shortage)	(M-N)	(776,230)	(10,098,739)	(2,981,374)	(1,128,292)

Certified by:

Benita Manglona

JAN 28 2011

Benita A. Manglona, Acting Director, BBMR

Date

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2010 & 2009

	For the Months			Fiscal Year 2011	Year-To-Date		
	December, 2010	December, 2009	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)	
Air Pollution Control Special Fund							
Emission Fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	\$ 200	\$ 0	\$ 200	\$ 700	\$ 1,000	\$ (300)	\$ (300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 200	\$ 0	\$ 200	\$ 700	\$ 1,000	\$ (300)	\$ (300)
Chamorro Land Trust Operations Fund							
Land Trust Application Fees	\$ 50	\$ 350	\$ (300)	\$ 300	\$ 1,100	\$ (800)	\$ (800)
Leases	\$ 82,763	\$ 58,045	\$ 24,718	\$ 173,928	\$ 131,361	\$ 42,567	\$ 42,567
Land Trust Lease	\$ (3,203)	\$ 184	\$ (3,387)	\$ (2,487)	\$ 258	\$ (2,725)	\$ (2,725)
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
Total	\$ 79,610	\$ 58,579	\$ 21,031	\$ 171,781	\$ 132,719	\$ 39,042	\$ 39,042
Corrections Revolving Fund							
DOC revolving fund	\$ 7,875	\$ 0	\$ 7,875	\$ 138,450	\$ 0	\$ 138,450	\$ 138,450
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,875	\$ 0	\$ 7,875	\$ 138,450	\$ 0	\$ 138,450	\$ 138,450
Custom, Aids & Quarantine Inspec Fund							
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 5	\$ 5
Passgr Inspec Fee-Port Authority	\$ 8,380	\$ 0	\$ 8,380	\$ 8,460	\$ 0	\$ 8,460	\$ 8,460
Passgr Inspec Fee-Airport Authority	\$ 0	\$ 605,695	\$ (605,695)	\$ 1,262,047	\$ 1,669,106	\$ (407,059)	\$ (407,059)
Cargo Inspec Fee - All	\$ 8,875	\$ 3,990	\$ 4,885	\$ 24,710	\$ 12,510	\$ 12,200	\$ 12,200
Cargo Inspec Fee-Port Authority	\$ 14,915	\$ 21,985	\$ (7,070)	\$ 48,710	\$ 60,835	\$ (11,925)	\$ (11,925)
Cargo Inspec Fee-Airport Cargo	\$ 13,500	\$ 11,150	\$ 2,350	\$ 39,175	\$ 32,025	\$ 7,150	\$ 7,150
Revenue-Other Payments	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ (0)
Use of money & property	\$ 12	\$ 28	\$ (14)	\$ 65	\$ 140	\$ (75)	\$ (75)
Total	\$ 45,882	\$ 642,846	\$ (597,184)	\$ 1,383,172	\$ 1,774,416	\$ (391,244)	\$ (391,244)
DPW Building and Design Fund							
Building Inspection Fee	\$ 34,348	\$ 0	\$ 34,348	\$ 96,688	\$ 0	\$ 96,688	\$ 96,688
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 34,348	\$ 0	\$ 34,348	\$ 96,688	\$ 0	\$ 96,688	\$ 96,688
Enhanced 911 Emergency Reporting System Fund							
911 Surcharge \$1	\$ 98,598	\$ 157,330	\$ (58,733)	\$ 335,538	\$ 456,264	\$ (120,726)	\$ (120,726)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 98,598	\$ 157,330	\$ (58,733)	\$ 335,538	\$ 456,264	\$ (120,726)	\$ (120,726)
Environmental Health Fund							
Health Permits - Business	\$ 4,258	\$ 5,712	\$ (1,455)	\$ 16,951	\$ 24,402	\$ (7,451)	\$ (7,451)
PH Registration and Penalty	\$ 200	\$ 0	\$ 200	\$ 200	\$ 400	\$ (200)	\$ (200)
De-Rating Inspection and Certificates	\$ 0	\$ 700	\$ (700)	\$ 500	\$ 2,500	\$ (2,000)	\$ (2,000)
Health Certificates	\$ 14,814	\$ 15,016	\$ (402)	\$ 55,231	\$ 55,108	\$ 123	\$ 123
Administrative Penalties	\$ 640	\$ 603	\$ 37	\$ 640	\$ 673	\$ (33)	\$ (33)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 19,710	\$ 22,031	\$ (2,320)	\$ 73,522	\$ 83,083	\$ (9,561)	\$ (9,561)
Fire, Life & Medical Emergency Fund							
Transport / Standby Fees	\$ 900	\$ 408	\$ 492	\$ 2,215	\$ 1,740	\$ 475	\$ 475
Fire Prevention Fees	\$ 2,778	\$ 3,465	\$ (689)	\$ 12,759	\$ 11,473	\$ 1,286	\$ 1,286
Other Fees	\$ 22	\$ 14	\$ 8	\$ 106	\$ 77	\$ 29	\$ 29
Ambulance Service	\$ 0	\$ 0	\$ 0	\$ 254	\$ 0	\$ 254	\$ 254
Total	\$ 3,698	\$ 3,887	\$ (189)	\$ 15,333	\$ 13,290	\$ 2,044	\$ 2,044
Guam Contractors License Board Fund							
Contractors Fees	\$ 22,280	\$ 19,463	\$ 2,818	\$ 50,268	\$ 52,571	\$ (2,302)	\$ (2,302)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 22,280	\$ 19,463	\$ 2,818	\$ 50,268	\$ 52,571	\$ (2,302)	\$ (2,302)
Guam Environmental Trust Fund							
Insurance Assessment Fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
December 31, 2010 & 2009

	For the Months			Fiscal Year 2011	Year-To-Date	
	December, 2010	December, 2009	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$ 140,047	\$ 132,347	\$ 7,701	\$ 414,189	\$ 378,978	\$ 35,211
Diesel fuel tax	\$ 78,994	\$ 75,757	\$ 3,237	\$ 220,986	\$ 258,014	\$ (35,048)
Other fuel tax	\$ 31,581	\$ 30,284	\$ 1,297	\$ 88,330	\$ 102,341	\$ (14,011)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 410,789	\$ 403,410	\$ 7,379	\$ 1,244,481	\$ 1,228,159	\$ 18,322
Auto surcharge on other fuels	\$ 149,370	\$ 148,898	\$ 2,882	\$ 452,515	\$ 445,886	\$ 6,649
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liquid Fuel Taxes	\$ 810,781	\$ 788,497	\$ 22,285	\$ 2,420,481	\$ 2,408,358	\$ 11,122
Total Licenses & Registrations	\$ 738,633	\$ 720,319	\$ 18,314	\$ 2,054,448	\$ 2,031,644	\$ 22,901
Total Use of Money & Property	\$ 0	\$ 0	\$ 0	\$ 35	\$ 0	\$ 35
Total	\$ 1,549,414	\$ 1,508,806	\$ 40,608	\$ 4,474,962	\$ 4,440,902	\$ 34,059
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$ 8,830	\$ 8,193	\$ (1,383)	\$ 20,623	\$ 28,038	\$ (7,415)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 8,830	\$ 8,193	\$ (1,383)	\$ 20,623	\$ 28,038	\$ (7,415)
Healthy Futures Funds						
Cigarettes	\$ 550,481	\$ 568,257	\$ (17,798)	\$ 1,063,544	\$ 1,930,188	\$ (866,654)
Cigars	\$ 878	\$ 0	\$ 878	\$ 878	\$ 4,898	\$ (3,822)
Others	\$ 30,988	\$ 8,381	\$ 24,588	\$ 99,980	\$ 45,381	\$ 54,599
Distilled Spirit	\$ 24,898	\$ 84,187	\$ (59,478)	\$ 155,801	\$ 203,588	\$ (47,786)
Vinous Beverages	\$ 14,908	\$ 31,833	\$ (16,928)	\$ 71,813	\$ 78,055	\$ (4,242)
Malted Fermented Beverages	\$ 47,853	\$ 211,361	\$ (163,709)	\$ 375,291	\$ 554,175	\$ (178,884)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 6	\$ (5)	\$ 2	\$ 15	\$ (13)
Total	\$ 669,553	\$ 902,004	\$ (232,451)	\$ 1,787,308	\$ 2,814,088	\$ (1,046,782)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$ 401,073	\$ 198,885	\$ 202,208	\$ 632,803	\$ 528,652	\$ 104,182
Rental of Government Land	\$ 3,388	\$ 3,747	\$ (379)	\$ 9,987	\$ 10,040	\$ (72)
Recording Fee	\$ 30,888	\$ 27,441	\$ 3,457	\$ 89,147	\$ 89,839	\$ (892)
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 10,099	\$ 6,791	\$ 3,309	\$ 30,240	\$ 24,878	\$ 5,585
Subpoena Fees	\$ 0	\$ 70	\$ (70)	\$ 35	\$ 175	\$ (140)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 445,437	\$ 236,913	\$ 208,524	\$ 782,192	\$ 663,381	\$ 108,812
Manpower Development Fund						
Registration Fee - Non Immigr	\$ 0	\$ 0	\$ 0	\$ 0	\$ 410	\$ (410)
Registration Fee - GCC Share	\$ 200,917	\$ 154,000	\$ 46,917	\$ 342,028	\$ 345,980	\$ (3,531)
Registration Fees - Labor Share	\$ 88,107	\$ 88,000	\$ 20,107	\$ 148,584	\$ 148,097	\$ (1,513)
Citation Fee - Non Immigration Temp Work	\$ 2,100	\$ 2,387	\$ (287)	\$ 18,933	\$ 21,235	\$ (2,302)
Use of money & property	\$ 20	\$ 327	\$ (308)	\$ 32	\$ 1,888	\$ (1,834)
Total	\$ 289,145	\$ 222,893	\$ 66,452	\$ 507,578	\$ 516,889	\$ (9,391)
Police Services Fund						
Annual Gun Business Regis \$600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Gov't of Guam ID/\$10	\$ 125	\$ 0	\$ 125	\$ 550	\$ 75	\$ 475
Traffic Report Copy Fee/\$10	\$ 8,325	\$ 7,875	\$ 450	\$ 23,901	\$ 22,907	\$ 994
Police Blotter Report \$ 0.02 per page	\$ 5	\$ 7	\$ (2)	\$ 14	\$ 10	\$ 4
Police Clearance/\$5	\$ 25,922	\$ 18,098	\$ 7,824	\$ 75,334	\$ 71,380	\$ 3,954
Filing Record - Security Ofcr \$75	\$ 0	\$ 0	\$ 0	\$ 75	\$ 0	\$ 75
Firearm Trainers \$500	\$ 7	\$ 0	\$ 7	\$ 514	\$ 22	\$ 492
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 5,185	\$ 6,520	\$ (1,335)	\$ 14,385	\$ 14,925	\$ (540)
Non-Concealed Firearm ID/\$15	\$ 3,700	\$ 5,875	\$ (1,975)	\$ 11,820	\$ 15,232	\$ (3,812)
Concealed Firearm ID/\$30	\$ 180	\$ 300	\$ (120)	\$ 600	\$ 900	\$ (300)
Fingerprinting Fee \$20	\$ 1,300	\$ 1,480	\$ (180)	\$ 3,960	\$ 3,920	\$ 40
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 35	\$ 0	\$ 35
Abstract Criminal Records \$15	\$ 990	\$ 1,537	\$ (547)	\$ 3,240	\$ 4,072	\$ (832)
Fine - Unauth use unifrom / \$500mx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 125	\$ 325	\$ (200)	\$ 280	\$ 575	\$ (295)
Certified copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 775	\$ 740	\$ 35	\$ 2,015	\$ 1,705	\$ 310
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 150	\$ 0	\$ 150	\$ 250	\$ 400	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 48,789	\$ 42,557	\$ 4,232	\$ 138,773	\$ 138,123	\$ 650

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2010 & 2009

	For the Months			Fiscal Year 2011	Year-To-Date	
	December, 2010	December, 2009	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)
Prof. Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$ 10,740	\$ 28,487	\$ (17,747)	\$ 50,450	\$ 72,587	\$ (22,137)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 10,740	\$ 28,487	\$ (17,747)	\$ 50,450	\$ 72,587	\$ (22,137)
Public Recreation Services Fund						
Park Fees	\$ 3,375	\$ 4,734	\$ (1,359)	\$ 12,320	\$ 12,084	\$ 236
Park Vendor Permits	\$ 1,235	\$ 125	\$ 1,110	\$ 4,865	\$ 5,700	\$ (835)
Community Programs Fees	\$ 0	\$ 820	\$ (820)	\$ 0	\$ 718	\$ (718)
Paseo Stadium Fees	\$ 0	\$ 1,554	\$ (1,554)	\$ 480	\$ 3,380	\$ (2,910)
Pool & Beach Fees	\$ 2,222	\$ 882	\$ 1,380	\$ 5,641	\$ 2,982	\$ 2,659
Recreational Admin Fees	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
Youth Center Fees	\$ 0	\$ (4,598)	\$ 4,598	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 438	\$ 5,638	\$ (5,198)	\$ 4,262	\$ 5,838	\$ (1,374)
Hagatna / Tiyan Tennis Center	\$ 590	\$ 465	\$ 125	\$ 883	\$ 539	\$ 344
Guerrero Stadium / Tiyan Fields	\$ 2,563	\$ 120	\$ 2,443	\$ 2,905	\$ 1,138	\$ 1,767
Tiyan 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
Total	\$ 10,423	\$ 9,518	\$ 904	\$ 31,855	\$ 32,165	\$ (310)
Public School Library Resources Fund						
School Library Resources Fund	\$ 34,517	\$ 48,901	\$ 14,384	\$ 131,491	\$ 135,486	\$ 4,005
Use of money & property	\$ 25	\$ 35	\$ 10	\$ 61	\$ 121	\$ 60
Total	\$ 34,542	\$ 48,936	\$ 14,394	\$ 131,552	\$ 135,617	\$ 4,064
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$ 0	\$ 112,500	\$ (112,500)	\$ 0	\$ 112,500	\$ (112,500)
Fee-Compact Ordot Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,079)	\$ 8,079
Fee-Uncompact Ordot Tip \$4 cu yd	\$ 0	\$ 451,568	\$ (451,568)	\$ 481	\$ 1,404,128	\$ (1,403,645)
Fee-Uncompact Agst Transfer St	\$ 0	\$ 2,220	\$ (2,220)	\$ 532	\$ 5,105	\$ (4,573)
Fee-Uncompact Dededo Transfer	\$ 0	\$ 7,245	\$ (7,245)	\$ 2,308	\$ 20,866	\$ (18,557)
Fee-Uncompact Malojloj Transfer	\$ 0	\$ 3,108	\$ (3,108)	\$ 735	\$ 12,876	\$ (12,141)
Use of money & property	\$ 80	\$ 104	\$ (23)	\$ 245	\$ 499	\$ (255)
Total	\$ 80	\$ 578,740	\$ (578,680)	\$ 4,301	\$ 1,548,891	\$ (1,545,591)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$ 297,874	\$ 321,173	\$ (23,499)	\$ 887,030	\$ 880,174	\$ 6,856
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 297,874	\$ 321,173	\$ (23,499)	\$ 887,030	\$ 880,174	\$ 6,856
Tax Collection Enhancement Fund						
Passport Fees	\$ 29,507	\$ 37,353	\$ (7,846)	\$ 111,211	\$ 102,028	\$ 9,183
Passport Expedite Fees	\$ 5,010	\$ 11,488	\$ (6,478)	\$ 20,281	\$ 33,408	\$ (13,127)
Passport Expedite Mail Fees	\$ 404	\$ 1,983	\$ (1,579)	\$ 2,225	\$ 4,320	\$ (2,095)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 34,921	\$ 50,824	\$ (15,903)	\$ 133,716	\$ 139,756	\$ (6,040)
Territorial Education Facilities Fund						
R&T Property taxes	\$ 1,149,428	\$ 927,250	\$ 222,178	\$ 1,445,329	\$ 1,393,135	\$ 52,195
Penalties & Interest	\$ 32,420	\$ 28,471	\$ 3,949	\$ 84,800	\$ 89,418	\$ (4,618)
Real Property Tax Bank Fees	\$ 0	\$ 248	\$ (248)	\$ 220	\$ 288	\$ (68)
Use of money & property	\$ 21	\$ 34	\$ (13)	\$ 27	\$ 77	\$ (50)
Total	\$ 1,181,869	\$ 954,001	\$ 227,868	\$ 1,510,376	\$ 1,482,928	\$ 27,448
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$ 1,862,135	\$ 1,491,700	\$ 370,435	\$ 4,905,931	\$ 4,433,863	\$ 472,068
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,862,135	\$ 1,491,700	\$ 370,435	\$ 4,905,931	\$ 4,433,863	\$ 472,068
Water Protection Fund						
Grading Plan Review Fees	\$ 493	\$ 479	\$ 14	\$ 8,093	\$ 1,392	\$ 6,701
Clearing & Grubbing Permits	\$ 2,028	\$ 4,543	\$ (2,514)	\$ 2,583	\$ 8,643	\$ (6,060)
Stockpiling Permits	\$ 724	\$ 15	\$ 709	\$ 1,835	\$ 4,972	\$ (3,138)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 3,245	\$ 5,036	\$ (1,791)	\$ 10,511	\$ 13,157	\$ (2,647)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
December 31, 2010 & 2009

	For the Months			Year-To-Date		Increase (Decrease)
	December, 2010	December, 2009	Increase (Decrease)	Fiscal Year 2011	Fiscal Year 2010	
Water Research & Development Fund						
Well Drilling Permit	\$ 950	\$ 750	\$ 200	\$ 3,700	\$ 9,000	\$ (5,300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 950	\$ 750	\$ 200	\$ 3,700	\$ 9,000	\$ (5,300)

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.