



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

**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.

<b>RECEIVED</b>	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	<u>1/28/2011</u>
TIME:	<u>3:30 pm</u>
BY:	<u>Rachel F.</u>

Sincerely,

*Benita A. Manglona*  
BENITA A. MANGLONA  
Acting

RECEIVED  
1-28-11

Attachment(s)

cc: Office of Public Accountability  
Office of the Vice Speaker

**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>
<b>FY2011 (Oct 10-Sept 11)</b>					
(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		<b>18,760,877</b>	<b>3,736,280</b>	<b>19,419,754</b>	<b>21,271,889</b>
(N) Public Law 30-196		<b>19,537,107</b>	<b>13,835,019</b>	<b>22,401,128</b>	<b>22,400,181</b>
(O) Overage/(Shortage)	(M-N)	<b>(776,230)</b>	<b>(10,098,739)</b>	<b>(2,981,374)</b>	<b>(1,128,292)</b>

Certified by:

*Benita Manglona*

JAN 28 2011

Benita A. Manglona, Acting Director, BBMR

Date

**DRAFT**

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)
<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	\$ 200	\$ 0	\$ 200	\$ 700	\$ 1,000	\$ (300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 200</b>	<b>\$ 0</b>	<b>\$ 200</b>	<b>\$ 700</b>	<b>\$ 1,000</b>	<b>\$ (300)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$ 50	\$ 350	\$ (300)	\$ 300	\$ 1,100	\$ (800)
Leases	\$ 82,763	\$ 58,045	\$ 24,718	\$ 173,928	\$ 131,361	\$ 42,567
Land Trust Lease	\$ (3,203)	\$ 184	\$ (3,387)	\$ (2,487)	\$ 258	\$ (2,725)
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 79,610</b>	<b>\$ 58,579</b>	<b>\$ 21,031</b>	<b>\$ 171,761</b>	<b>\$ 132,719</b>	<b>\$ 39,042</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$ 7,875	\$ 0	\$ 7,875	\$ 138,450	\$ 0	\$ 138,450
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 7,875</b>	<b>\$ 0</b>	<b>\$ 7,875</b>	<b>\$ 138,450</b>	<b>\$ 0</b>	<b>\$ 138,450</b>
<b>Custom, Aeris &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 5
Passgr Inspec Fee-Port Authority	\$ 8,380	\$ 0	\$ 8,380	\$ 8,460	\$ 0	\$ 8,460
Passgr Inspec Fee-Airport Authority	\$ 0	\$ 605,695	\$ (605,695)	\$ 1,262,047	\$ 1,669,106	\$ (407,059)
Cargo Inspec Fee - All	\$ 8,875	\$ 3,990	\$ 4,885	\$ 24,710	\$ 12,510	\$ 12,200
Cargo Inspec Fee-Port Authority	\$ 14,915	\$ 21,985	\$ (7,070)	\$ 48,710	\$ 60,835	\$ (11,925)
Cargo Inspec Fee-Airport Cargo	\$ 13,500	\$ 11,150	\$ 2,350	\$ 39,175	\$ 32,025	\$ 7,150
Revenue-Other Payments	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)
Use of money & property	\$ 12	\$ 28	\$ (14)	\$ 65	\$ 140	\$ (75)
<b>Total</b>	<b>\$ 45,682</b>	<b>\$ 642,846</b>	<b>\$ (597,164)</b>	<b>\$ 1,383,172</b>	<b>\$ 1,774,416</b>	<b>\$ (391,244)</b>
<b>DPW Building and Design Fund</b>						
Building Inspection Fee	\$ 34,348	\$ 0	\$ 34,348	\$ 96,688	\$ 0	\$ 96,688
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 34,348</b>	<b>\$ 0</b>	<b>\$ 34,348</b>	<b>\$ 96,688</b>	<b>\$ 0</b>	<b>\$ 96,688</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$ 98,598	\$ 157,330	\$ (58,733)	\$ 335,538	\$ 456,264	\$ (120,726)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 98,598</b>	<b>\$ 157,330</b>	<b>\$ (58,733)</b>	<b>\$ 335,538</b>	<b>\$ 456,264</b>	<b>\$ (120,726)</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$ 4,258	\$ 5,712	\$ (1,455)	\$ 16,951	\$ 24,402	\$ (7,451)
PH Registration and Penalty	\$ 200	\$ 0	\$ 200	\$ 200	\$ 400	\$ (200)
De-Rating Inspection and Certificates	\$ 0	\$ 700	\$ (700)	\$ 500	\$ 2,500	\$ (2,000)
Health Certificates	\$ 14,814	\$ 15,016	\$ (402)	\$ 55,231	\$ 55,108	\$ 123
Administrative Penalties	\$ 640	\$ 603	\$ 37	\$ 640	\$ 673	\$ (33)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 19,710</b>	<b>\$ 22,031</b>	<b>\$ (2,320)</b>	<b>\$ 73,522</b>	<b>\$ 83,083</b>	<b>\$ (9,561)</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	\$ 900	\$ 408	\$ 492	\$ 2,215	\$ 1,740	\$ 475
Fire Prevention Fees	\$ 2,778	\$ 3,465	\$ (689)	\$ 12,759	\$ 11,473	\$ 1,286
Other Fees	\$ 22	\$ 14	\$ 8	\$ 106	\$ 77	\$ 29
Ambulance Service	\$ 0	\$ 0	\$ 0	\$ 254	\$ 0	\$ 254
<b>Total</b>	<b>\$ 3,698</b>	<b>\$ 3,887</b>	<b>\$ (189)</b>	<b>\$ 15,333</b>	<b>\$ 13,290</b>	<b>\$ 2,044</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$ 22,280	\$ 19,463	\$ 2,818	\$ 50,268	\$ 52,571	\$ (2,302)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 22,280</b>	<b>\$ 19,463</b>	<b>\$ 2,818</b>	<b>\$ 50,268</b>	<b>\$ 52,571</b>	<b>\$ (2,302)</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>

**DRAFT**

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)
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
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
<b>Total Liquid Fuel Taxes</b>	<b>\$ 810,781</b>	<b>\$ 788,497</b>	<b>\$ 22,285</b>	<b>\$ 2,420,481</b>	<b>\$ 2,409,358</b>	<b>\$ 11,122</b>
<b>Total Licenses &amp; Registrations</b>	<b>\$ 738,633</b>	<b>\$ 720,319</b>	<b>\$ 18,314</b>	<b>\$ 2,054,448</b>	<b>\$ 2,031,644</b>	<b>\$ 22,901</b>
<b>Total Use of Money &amp; Property</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 35</b>	<b>\$ 0</b>	<b>\$ 35</b>
<b>Total</b>	<b>\$ 1,549,414</b>	<b>\$ 1,508,806</b>	<b>\$ 40,608</b>	<b>\$ 4,474,962</b>	<b>\$ 4,440,902</b>	<b>\$ 34,059</b>
<b>Guam Plant Inspection and Permit Fund</b>						
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
<b>Total</b>	<b>\$ 8,830</b>	<b>\$ 8,193</b>	<b>\$ (1,383)</b>	<b>\$ 20,623</b>	<b>\$ 28,038</b>	<b>\$ (7,415)</b>
<b>Healthy Futures Funds</b>						
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)
<b>Total</b>	<b>\$ 669,553</b>	<b>\$ 902,004</b>	<b>\$ (232,451)</b>	<b>\$ 1,787,308</b>	<b>\$ 2,814,088</b>	<b>\$ (1,046,782)</b>
<b>Land Survey Revolving Fund</b>						
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
<b>Total</b>	<b>\$ 445,437</b>	<b>\$ 236,913</b>	<b>\$ 208,524</b>	<b>\$ 782,192</b>	<b>\$ 663,381</b>	<b>\$ 108,812</b>
<b>Manpower Development Fund</b>						
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)
<b>Total</b>	<b>\$ 289,145</b>	<b>\$ 222,893</b>	<b>\$ 66,452</b>	<b>\$ 507,578</b>	<b>\$ 516,889</b>	<b>\$ (9,391)</b>
<b>Police Services Fund</b>						
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
<b>Total</b>	<b>\$ 48,789</b>	<b>\$ 42,557</b>	<b>\$ 4,232</b>	<b>\$ 138,773</b>	<b>\$ 138,123</b>	<b>\$ 650</b>

**DRAFT**

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)
<b>Prof. Eng. Architects &amp; Land Surveyors Board Fund</b>						
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
<b>Total</b>	<b>\$ 10,740</b>	<b>\$ 28,487</b>	<b>\$ (17,747)</b>	<b>\$ 50,450</b>	<b>\$ 72,587</b>	<b>\$ (22,137)</b>
<b>Public Recreation Services Fund</b>						
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
<b>Total</b>	<b>\$ 10,423</b>	<b>\$ 9,518</b>	<b>\$ 904</b>	<b>\$ 31,855</b>	<b>\$ 32,165</b>	<b>\$ (310)</b>
<b>Public School Library Resources Fund</b>						
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
<b>Total</b>	<b>\$ 34,542</b>	<b>\$ 48,936</b>	<b>\$ 14,394</b>	<b>\$ 131,552</b>	<b>\$ 135,617</b>	<b>\$ 4,064</b>
<b>Solid Waste Operations Fund</b>						
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)
<b>Total</b>	<b>\$ 80</b>	<b>\$ 578,740</b>	<b>\$ (578,680)</b>	<b>\$ 4,301</b>	<b>\$ 1,548,891</b>	<b>\$ (1,545,591)</b>
<b>Street Light Fund</b>						
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
<b>Total</b>	<b>\$ 297,874</b>	<b>\$ 321,173</b>	<b>\$ (23,499)</b>	<b>\$ 887,030</b>	<b>\$ 880,174</b>	<b>\$ 6,856</b>
<b>Tax Collection Enhancement Fund</b>						
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
<b>Total</b>	<b>\$ 34,921</b>	<b>\$ 50,824</b>	<b>\$ (15,903)</b>	<b>\$ 133,716</b>	<b>\$ 139,756</b>	<b>\$ (6,040)</b>
<b>Territorial Education Facilities Fund</b>						
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)
<b>Total</b>	<b>\$ 1,181,869</b>	<b>\$ 954,001</b>	<b>\$ 227,868</b>	<b>\$ 1,510,376</b>	<b>\$ 1,482,928</b>	<b>\$ 27,448</b>
<b>Tourist Attraction Fund</b>						
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
<b>Total</b>	<b>\$ 1,862,135</b>	<b>\$ 1,491,700</b>	<b>\$ 370,435</b>	<b>\$ 4,905,931</b>	<b>\$ 4,433,863</b>	<b>\$ 472,068</b>
<b>Water Protection Fund</b>						
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
<b>Total</b>	<b>\$ 3,245</b>	<b>\$ 5,036</b>	<b>\$ (1,791)</b>	<b>\$ 10,511</b>	<b>\$ 13,157</b>	<b>\$ (2,647)</b>

**DRAFT**

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

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

Note:

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