



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 30 2009

The Honorable Judith Won Pat
Speaker
I Mina'Trenta Na Liheslaturan Guåhan
Thirtieth 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 2010 month ending October 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.

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 11/30/09
TIME: 2:25 pm
BY: Wish

Sincerely,

BERTHA M. DUENAS
Director

*Off. of the Speaker
Judith Won Pat, Ed. D.*
RECEIVED
11/30/09
2:30 pm

Attachment(s)

Cc: Office of Public Accountability
Office of the Vice Speaker

*Off. of the Speaker
Judith Won Pat, Ed. D.*
Date: 11/30/09
Time: 2:15 PM
Received by: [Signature]

FY 2010 Special Revenue Fund Tracking

| Description | Fund Code | A Actual October 2009 | B Forecast November 2009 | C Forecast December 2009 | D Forecast January 2010 | E Forecast February 2010 | F Forecast March 2010 | G Forecast April 2010 | H Forecast May 2010 | I Forecast June 2010 | J Forecast July 2010 | K Forecast August 2010 | L Forecast September 2010 | M FY 2010 Tracking |
|----------------------------------|-----------|--------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------------|--------------------------|
| Guam Highway | 208 | 1,613,660 | 1,375,714 | 1,509,509 | 1,590,567 | 1,199,285 | 1,385,145 | 1,841,327 | 1,287,535 | 1,409,741 | 1,760,179 | 1,456,354 | 1,439,100 | 17,868,114 |
| Solid Waste Operations | 416 | 17,901 | 248,709 | 359,168 | 553,710 | 308,833 | 293,214 | 309,878 | 305,285 | 304,706 | 312,790 | 589,280 | 623,976 | 4,227,448 |
| Territorial Education Facilities | 205 | 222,016 | 136,216 | 939,875 | 1,639,592 | 8,574,988 | 1,246,173 | 4,768,621 | 353,325 | 535,375 | 514,885 | 405,382 | 132,382 | 19,468,830 |
| Tourist Attraction | 206 | 1,451,511 | 1,338,696 | 1,501,823 | 1,856,616 | 2,000,489 | 1,763,475 | 1,751,673 | 1,324,195 | 1,235,752 | 1,201,337 | 1,622,793 | 2,174,023 | 19,222,363 |

Certified By:



Bertha M. Duenas, BBMR Director

NOV 30 2009

Date

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
October 31, 2009 & 2008

| | For the Months | | | Fiscal Year 2010 | Year-To-Date | |
|---|--------------------|--------------------|------------------------|---------------------|---------------------|------------------------|
| | October, 2009 | October, 2008 | Increase (Decrease) | | Fiscal Year 2009 | Increase (Decrease) |
| Air Pollution Control Special Fund | | | | | | |
| Emission Fee / \$6 per ton per year | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Penalty - excess emission / \$1,000 | 1,000 | 9,129 | (8,129) | 1,000 | 9,129 | (8,129) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$1,000 | \$9,129 | (\$8,129) | \$1,000 | \$9,129 | (\$8,129) |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land Trust Application Fees | \$400 | \$550 | (\$150) | \$400 | \$550 | (\$150) |
| Leases | 48,487 | 21,240 | 27,247 | 48,487 | 21,240 | 27,247 |
| Land Trust Lease | 24 | 129 | (105) | 24 | 129 | (105) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$48,911 | \$21,919 | \$26,992 | \$48,911 | \$21,919 | \$26,992 |
| Corrections Revolving Fund | | | | | | |
| DOC revolving fund | \$0 | \$162,600 | (\$162,600) | \$0 | \$162,600 | (\$162,600) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$162,600 | (\$162,600) | \$0 | \$162,600 | (\$162,600) |
| Custom, Agric & Quarantine Inspec Fund | | | | | | |
| 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 | 525,037 | (525,037) | 0 | 525,037 | (525,037) |
| Cargo Inspec Fee - All | 4,840 | 3,240 | 1,600 | 4,840 | 3,240 | 1,600 |
| Cargo Inspec Fee-Port Authority | 19,865 | 23,615 | (3,750) | 19,865 | 23,615 | (3,750) |
| Cargo Inspec Fee-Airport Cargo | 10,700 | 11,625 | (925) | 10,700 | 11,625 | (925) |
| Revenue-Other Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 69 | 556 | (488) | 69 | 556 | (488) |
| Total | \$35,474 | \$564,073 | (\$528,600) | \$35,474 | \$564,073 | (\$528,600) |
| Enhanced 911 Emergency Reporting System Fund | | | | | | |
| 911 Surcharge \$1 | \$151,444 | \$179,269 | (\$27,825) | \$151,444 | \$179,269 | (\$27,825) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$151,444 | \$179,269 | (\$27,825) | \$151,444 | \$179,269 | (\$27,825) |
| Environmental Health Fund | | | | | | |
| Health Permits - Business | \$12,140 | \$8,893 | \$3,248 | \$12,140 | \$8,893 | \$3,248 |
| PH Registration and Penalty | 0 | 0 | 0 | 0 | 0 | 0 |
| De-Ratting Inspection and Certificates | 600 | 1,450 | (850) | 600 | 1,450 | (850) |
| Health Certificates | 20,956 | 19,608 | 1,348 | 20,956 | 19,608 | 1,348 |
| Administrative Penalties | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$33,696 | \$29,951 | \$3,746 | \$33,696 | \$29,951 | \$3,746 |
| Fire, Life & Medical Emergency Fund | | | | | | |
| Transport / Standby Fees | 230 | 234 | (4) | 230 | 234 | (4) |
| Fire Prevention Fees | 5,365 | 4,442 | 923 | 5,365 | 4,442 | 923 |
| Other Fees | 21 | 14 | 7 | 21 | 14 | 7 |
| Total | \$5,616 | \$4,690 | \$926 | \$5,616 | \$4,690 | \$926 |
| Guam Contractors License Board Fund | | | | | | |
| Contractors Fees | \$19,275 | \$37,006 | (\$17,731) | \$19,275 | \$37,006 | (\$17,731) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$19,275 | \$37,006 | (\$17,731) | \$19,275 | \$37,006 | (\$17,731) |
| Guam Environmental Trust Fund | | | | | | |
| Insurance Assessment Fee | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Guam (Territorial) Highway Fund | | | | | | |
| Liquid Fuel Taxes: | | | | | | |
| Aviation fuel tax | \$122,021 | \$148,371 | (\$26,350) | \$122,021 | \$148,371 | (\$26,350) |
| Diesel fuel tax | 107,239 | 70,797 | 36,443 | 107,239 | 70,797 | 36,443 |
| Other fuel tax | 42,871 | 28,302 | 14,569 | 42,871 | 28,302 | 14,569 |
| Drawbacks | 0 | 0 | 0 | 0 | 0 | 0 |
| Mass transit surcharge on diesel fuel | 411,654 | 384,328 | 27,326 | 411,654 | 384,328 | 27,326 |
| Auto surcharge on other fuels | 149,689 | 139,761 | 9,928 | 149,689 | 139,761 | 9,928 |
| Interest and penalties on taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liquid Fuel Taxes | 833,474 | 771,558 | 61,915 | 833,474 | 771,558 | 61,915 |
| Total Licenses & Registrations | 780,186 | 782,875 | (2,689) | 780,186 | 782,875 | (2,689) |
| Total Use of Money & Property | 0 | 3 | (3) | 0 | 3 | (3) |
| Total | \$1,613,660 | \$1,554,437 | \$59,223 | \$1,613,660 | \$1,554,437 | \$59,223 |

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 October 31, 2009 & 2008

| | For the Months | | | Fiscal Year 2010 | Year-To-Date | |
|---|------------------|------------------|------------------------|---------------------|---------------------|------------------------|
| | October, 2009 | October, 2008 | Increase (Decrease) | | Fiscal Year 2009 | Increase (Decrease) |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam Plant Inspection & Permit | \$11,426 | \$7,551 | \$3,875 | \$11,426 | \$7,551 | \$3,875 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$11,426 | \$7,551 | \$3,875 | \$11,426 | \$7,551 | \$3,875 |
| Healthy Futures Funds | | | | | | |
| Cigarettes | \$693,520 | \$326,437 | \$367,083 | \$693,520 | \$326,437 | \$367,083 |
| Cigars | 4,698 | 0 | 4,698 | 4,698 | 0 | 4,698 |
| Others | 11,573 | 11,742 | (169) | 11,573 | 11,742 | (169) |
| Distilled Spirit | 62,742 | 32,506 | 30,236 | 62,742 | 32,506 | 30,236 |
| Vinous Beverages | 19,031 | 16,482 | 2,549 | 19,031 | 16,482 | 2,549 |
| Malted Fermented Beverages | 149,068 | 98,465 | 50,603 | 149,068 | 98,465 | 50,603 |
| Interest and Penalties on Alcohol | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 2 | 464 | (462) | 2 | 464 | (462) |
| Total | \$940,634 | \$486,096 | \$454,537 | \$940,634 | \$486,096 | \$454,537 |
| Land Survey Revolving Fund | | | | | | |
| Document Tax - Land Survey Fee | \$178,508 | \$155,463 | \$23,045 | \$178,508 | \$155,463 | \$23,045 |
| Rental of Government Land | 3,147 | 3,147 | 0 | 3,147 | 3,147 | 0 |
| Recording Fee | 33,668 | 36,209 | (2,541) | 33,668 | 36,209 | (2,541) |
| Application Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of Document Fees | 9,477 | 10,584 | (1,107) | 9,477 | 10,584 | (1,107) |
| Subpoena Fees | 70 | 0 | 70 | 70 | 0 | 70 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$224,870 | \$205,402 | \$19,468 | \$224,870 | \$205,402 | \$19,468 |
| Manpower Development Fund | | | | | | |
| Registration Fees - GCC Share | \$77,700 | \$65,800 | \$11,900 | \$77,700 | \$65,800 | \$11,900 |
| Registration Fees - Labor Share | 33,300 | 28,200 | 5,100 | 33,300 | 28,200 | 5,100 |
| Citation Fee - Non Immigration Temp Work | 674 | 450 | 224 | 674 | 450 | 224 |
| Use of money & property | 14,317 | 1,940 | 12,377 | 14,317 | 1,940 | 12,377 |
| Total | \$125,991 | \$96,390 | \$29,601 | \$125,991 | \$96,390 | \$29,601 |
| Police Services Fund | | | | | | |
| Annual Gun Business Regis \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gov't of Guam ID/\$10 | 50 | 0 | 50 | 50 | 0 | 50 |
| Traffic Report Copy Fee/\$10 | 7,521 | 8,459 | (938) | 7,521 | 8,459 | (938) |
| Police Blotter Report \$0.02 per page | 0 | 0 | 0 | 0 | 0 | 0 |
| Police Clearance/\$5 | 26,162 | 19,795 | 6,367 | 26,162 | 19,795 | 6,367 |
| Filing Record - Security Ofcr \$75 | 0 | 14 | (14) | 0 | 14 | (14) |
| Firearm Trainers \$500 | 0 | 7 | (7) | 0 | 7 | (7) |
| Highway Special Use Permit \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm Registration/\$20 | 3,560 | 5,360 | (1,800) | 3,560 | 5,360 | (1,800) |
| Non-Concealed Firearm ID/\$15 | 4,782 | 4,985 | (203) | 4,782 | 4,985 | (203) |
| Concealed Firearm ID/\$30 | 420 | 295 | 125 | 420 | 295 | 125 |
| Fingerprinting Fee | 1,320 | 1,600 | (280) | 1,320 | 1,600 | (280) |
| Abstract Criminal Records \$15 | 1,080 | 0 | 1,080 | 1,080 | 0 | 1,080 |
| Firearm ID Late Renewal Fee \$5 | 80 | 0 | 80 | 80 | 0 | 80 |
| Firearm Inspection Fee \$5 | 355 | 0 | 355 | 355 | 0 | 355 |
| Special Event Fee \$100 | 100 | 0 | 100 | 100 | 0 | 100 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$45,430 | \$40,515 | \$4,915 | \$45,430 | \$40,515 | \$4,915 |
| Prof Eng, Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. Examination/License fees | \$30,695 | \$22,825 | \$7,870 | \$30,695 | \$22,825 | \$7,870 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$30,695 | \$22,825 | \$7,870 | \$30,695 | \$22,825 | \$7,870 |
| Public Recreation Services Fund | | | | | | |
| Park Fees | \$2,325 | \$7,143 | (\$4,818) | \$2,325 | \$7,143 | (\$4,818) |
| Park Vendor Permits | 4,325 | 0 | 4,325 | 4,325 | 0 | 4,325 |
| Community Programs Fees | 96 | 2,310 | (2,214) | 96 | 2,310 | (2,214) |
| Paseo Stadium Fees | 176 | 350 | (174) | 176 | 350 | (174) |
| Pool & Beach Fees | 1,198 | 725 | 473 | 1,198 | 725 | 473 |
| Recreational Admin Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Sports Complex | 1,819 | 0 | 1,819 | 1,819 | 0 | 1,819 |
| Guerrero Stadium / Tiyan Fields | 38 | 0 | 38 | 38 | 0 | 38 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$9,977 | \$10,528 | (\$551) | \$9,977 | \$10,528 | (\$551) |

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
October 31, 2009 & 2008

| | For the Months | | | Fiscal Year 2010 | Year-To-Date | |
|---|--------------------|--------------------|------------------------|---------------------|---------------------|------------------------|
| | October, 2009 | October, 2008 | Increase (Decrease) | | Fiscal Year 2009 | Increase (Decrease) |
| Solid Waste Operations Fund | | | | | | |
| Fee-Household Collection \$8 mo | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fee-Compact Ordol Tip \$4 cu yd | 0 | 187,025 | (187,025) | 0 | 187,025 | (187,025) |
| Fee-Uncompact Ordol Tip \$4 cu yd | 4,148 | 41,683 | (37,535) | 4,148 | 41,683 | (37,535) |
| Fee-Uncompact Agal Transfer St | 830 | 1,615 | (785) | 830 | 1,615 | (785) |
| Fee-Uncompact Dededo Transfer | 6,970 | 4,585 | 2,385 | 6,970 | 4,585 | 2,385 |
| Fee-Uncompact Malojoj Transfer | 5,763 | 1,700 | 4,063 | 5,763 | 1,700 | 4,063 |
| Use of money & property | 191 | 1,238 | (1,047) | 191 | 1,238 | (1,047) |
| Total | \$17,901 | \$237,845 | (\$219,944) | \$17,901 | \$237,845 | (\$219,944) |
| Street Light Fund | | | | | | |
| Abandoned Vehicle Fee - Veh Reg | \$313,370 | \$308,448 | \$4,922 | \$313,370 | \$308,448 | \$4,922 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$313,370 | \$308,448 | \$4,922 | \$313,370 | \$308,448 | \$4,922 |
| Territorial Education Facilities Fund | | | | | | |
| R&T Property taxes | \$195,988 | \$119,147 | \$76,841 | \$195,988 | \$119,147 | \$76,841 |
| Penalties & Interest | 25,957 | 17,528 | 8,429 | 25,957 | 17,528 | 8,429 |
| Real Property Tax Bank Fees | 50 | 75 | (25) | 50 | 75 | (25) |
| Use of money & property | 22 | 105 | (83) | 22 | 105 | (83) |
| Total | \$222,016 | \$136,856 | \$85,161 | \$222,016 | \$136,856 | \$85,161 |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, including interest & penalties | \$1,451,511 | \$1,397,577 | \$53,934 | \$1,451,511 | \$1,397,577 | \$53,934 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$1,451,511 | \$1,397,577 | \$53,934 | \$1,451,511 | \$1,397,577 | \$53,934 |
| Water Protection Fund | | | | | | |
| Grading Plan Review Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Clearing & Grubbing Permits | 241 | 0 | 241 | 241 | 0 | 241 |
| Stockpiling Permits | 191 | 0 | 191 | 191 | 0 | 191 |
| Field Citation Violations | 150 | 0 | 150 | 150 | 0 | 150 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$583 | \$0 | \$583 | \$583 | \$0 | \$583 |
| Water Research & Development Fund | | | | | | |
| Well Drilling Permit | \$8,000 | \$23,000 | (\$15,000) | \$8,000 | \$23,000 | (\$15,000) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$8,000 | \$23,000 | (\$15,000) | \$8,000 | \$23,000 | (\$15,000) |
| Tax Collection Enhancement Fund | | | | | | |
| Passport Fees | \$33,553 | \$35,211 | (\$1,658) | \$33,553 | \$35,211 | (\$1,658) |
| Passport Expedite Fees | 10,431 | 9,708 | 724 | 10,431 | 9,708 | 724 |
| Passport Expedite Mail Fees | 1,237 | 1,132 | 105 | 1,237 | 1,132 | 105 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$45,221 | \$46,051 | (\$830) | \$45,221 | \$46,051 | (\$830) |
| Public School Library Resources Fund | | | | | | |
| Well Drilling Permit | \$43,984 | \$44,919 | (\$935) | \$43,984 | \$44,919 | (\$935) |
| Use of money & property | 34 | 1,495 | (1,461) | 34 | 1,495 | (1,461) |
| Total | \$44,018 | \$46,413 | (\$2,395) | \$44,018 | \$46,413 | (\$2,395) |
| Guam Board of Accountancy Fund | | | | | | |
| CPA Exam Application Fee - Initial | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CPA Exam Application Fee - Re Exam | 0 | 175 | (175) | 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 |
| Total | \$0 | \$175 | (\$175) | \$0 | \$175 | (\$175) |

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

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| | For the Months | | | Year-To-Date | | |
|---|--------------------|--------------------|------------------------------|--------------------|--------------------|------------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Air Pollution Control Special Fund | | | | | | |
| Emission Fee / \$6 per ton per year | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Penalty - excess emission / \$1,000 | 20,273 | 1,000 | (19,273) | 20,273 | 1,000 | (19,273) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$20,273 | \$1,000 | (\$19,273) | \$20,273 | \$1,000 | (\$19,273) |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land Trust Application Fees | \$550 | \$400 | (\$150) | \$550 | \$400 | (\$150) |
| Leases | 11,240 | 48,487 | 37,247 | 11,240 | 48,487 | 37,247 |
| Land Trust Lease | 29 | 24 | (5) | 29 | 24 | (5) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$11,819 | \$48,911 | \$37,092 | \$11,819 | \$48,911 | \$37,092 |
| Corrections Revolving Fund | | | | | | |
| DOC revolving fund | \$182,437 | \$0 | (\$182,437) | \$182,437 | \$0 | (\$182,437) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$182,437 | \$0 | (\$182,437) | \$182,437 | \$0 | (\$182,437) |
| Custom, Agric & Quarantine Inspe Fund | | | | | | |
| 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 | 585,037 | 0 | (585,037) | 585,037 | 0 | (585,037) |
| Cargo Inspec Fee - All | 4,240 | 4,840 | 600 | 4,240 | 4,840 | 600 |
| Cargo Inspec Fee-Port Authority | 25,615 | 19,865 | (5,750) | 25,615 | 19,865 | (5,750) |
| Cargo Inspec Fee-Airport Cargo | 12,625 | 10,700 | (1,925) | 12,625 | 10,700 | (1,925) |
| Revenue-Other Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 604 | 69 | (535) | 604 | 69 | (535) |
| Total | \$628,121 | \$35,474 | (\$592,647) | \$628,121 | \$35,474 | (\$592,647) |
| Enhanced 911 Emergency Reporting System Fund | | | | | | |
| 911 Surcharge \$1 | \$164,570 | \$151,444 | (\$13,126) | \$164,570 | \$151,444 | (\$13,126) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$164,570 | \$151,444 | (\$13,126) | \$164,570 | \$151,444 | (\$13,126) |
| Environmental Health Fund | | | | | | |
| Health Permits - Business | \$8,893 | \$12,140 | \$3,247 | \$8,893 | \$12,140 | \$3,247 |
| PH Registration and Penalty | 0 | 0 | 0 | 0 | 0 | 0 |
| De-Ratting Inspection and Certificates | 1,450 | 600 | (850) | 1,450 | 600 | (850) |
| Health Certificates | 19,608 | 20,956 | 1,348 | 19,608 | 20,956 | 1,348 |
| Administrative Penalties | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$29,951 | \$33,696 | \$3,745 | \$29,951 | \$33,696 | \$3,745 |
| Fire, Life & Medical Emergency Fund | | | | | | |
| Transport / Standby Fees | \$273 | \$230 | (\$43) | \$273 | \$230 | (\$43) |
| Fire Prevention Fees | 7,242 | 5,365 | (1,878) | 7,242 | 5,365 | (1,878) |
| Other Fees | 14 | 21 | 7 | 14 | 21 | 7 |
| Total | \$7,529 | \$5,616 | (\$1,914) | \$7,529 | \$5,616 | (\$1,914) |
| Guam Contractors License Board Fund | | | | | | |
| Contractors Fees | \$21,523 | \$19,275 | (\$2,248) | \$21,523 | \$19,275 | (\$2,248) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$21,523 | \$19,275 | (\$2,248) | \$21,523 | \$19,275 | (\$2,248) |
| Guam Environmental Trust Fund | | | | | | |
| Insurance Assessment Fee | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Guam (Territorial) Highway Fund | | | | | | |
| Liquid Fuel Taxes: | | | | | | |
| Aviation fuel tax | \$158,371 | \$122,021 | (\$36,350) | \$158,371 | \$122,021 | (\$36,350) |
| Diesel fuel tax | 74,797 | 107,239 | 32,442 | 74,797 | 107,239 | 32,442 |
| Other fuel tax | 29,154 | 42,871 | 13,717 | 29,154 | 42,871 | 13,717 |
| Drawbacks | 0 | 0 | 0 | 0 | 0 | 0 |
| Mass transit surcharge on diesel fuel | 394,328 | 411,654 | 17,326 | 394,328 | 411,654 | 17,326 |
| Auto surcharge on other fuels | 143,761 | 149,689 | 5,928 | 143,761 | 149,689 | 5,928 |
| Interest and penalties on taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liquid Fuel Taxes | 800,411 | 833,474 | 33,063 | 800,411 | 833,474 | 33,063 |
| Total Licenses & Registrations | 782,875 | 780,186 | (2,689) | 782,875 | 780,186 | (2,689) |
| Total Use of Money & Property | 3 | 0 | (3) | 3 | 0 | (3) |
| Total | \$1,583,289 | \$1,613,660 | \$30,371 | \$1,583,289 | \$1,613,660 | \$30,371 |

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

| | For the Months | | | Year-To-Date | | |
|---|------------------|------------------|----------------------------|------------------|------------------|----------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam Plant Inspection & Permit | \$8,799 | \$11,426 | \$2,627 | \$8,799 | \$11,426 | \$2,627 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$8,799 | \$11,426 | \$2,627 | \$8,799 | \$11,426 | \$2,627 |
| Healthy Futures Funds | | | | | | |
| Cigarettes | \$326,437 | \$693,520 | \$367,083 | \$326,437 | \$693,520 | \$367,083 |
| Cigars | 0 | 4,698 | 4,698 | 0 | 4,698 | 4,698 |
| Others | 11,742 | 11,573 | (169) | 11,742 | 11,573 | (169) |
| Distilled Spirit | 32,506 | 62,742 | 30,236 | 32,506 | 62,742 | 30,236 |
| Vinous Beverages | 16,482 | 19,031 | 2,549 | 16,482 | 19,031 | 2,549 |
| Malted Fermented Beverages | 98,465 | 149,068 | 50,603 | 98,465 | 149,068 | 50,603 |
| Use of money & property | 464 | 2 | (462) | 464 | 2 | (462) |
| Total | \$486,096 | \$940,634 | \$454,538 | \$486,096 | \$940,634 | \$454,538 |
| Land Survey Revolving Fund | | | | | | |
| Document Tax - Land Survey Fee | \$255,462 | \$178,508 | (\$76,954) | \$255,462 | \$178,508 | (\$76,954) |
| Rental of Government Land | 4,044 | 3,147 | (897) | 4,044 | 3,147 | (897) |
| Recording Fee | 41,209 | 33,668 | (7,541) | 41,209 | 33,668 | (7,541) |
| Application Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of Document Fees | 14,584 | 9,477 | (5,107) | 14,584 | 9,477 | (5,107) |
| Subpoena Fees | 0 | 70 | 70 | 0 | 70 | 70 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$315,299 | \$224,870 | (\$90,429) | \$315,299 | \$224,870 | (\$90,429) |
| Manpower Development Fund | | | | | | |
| Registration Fees - GCC Share | \$165,800 | \$77,700 | (\$88,100) | \$165,800 | \$77,700 | (\$88,100) |
| Registration Fees - Labor Share | 33,200 | 33,300 | 100 | 33,200 | 33,300 | 100 |
| Citation Fee - Non Immigration Temp Work | 791 | 674 | (117) | 791 | 674 | (117) |
| Use of money & property | 4,940 | 14,317 | 9,377 | 4,940 | 14,317 | 9,377 |
| Total | \$204,731 | \$125,991 | (\$78,740) | \$204,731 | \$125,991 | (\$78,740) |
| Police Services Fund | | | | | | |
| Annual Gun Business Regis \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gov't of Guam ID/\$10 | 0 | 50 | 50 | 0 | 50 | 50 |
| Traffic Report Copy Fee/\$10 | 8,259 | 7,521 | (738) | 8,259 | 7,521 | (738) |
| Police Blotter Report \$.02 per page | 0 | 0 | 0 | 0 | 0 | 0 |
| Police Clearance/\$5 | 21,995 | 26,162 | 4,167 | 21,995 | 26,162 | 4,167 |
| 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 | 4,720 | 3,560 | (1,160) | 4,720 | 3,560 | (1,160) |
| Non-Concealed Firearm ID/\$15 | 5,985 | 4,782 | (1,203) | 5,985 | 4,782 | (1,203) |
| Concealed Firearm ID/\$30 | 315 | 420 | 105 | 315 | 420 | 105 |
| Fingerprinting Fee | 2,500 | 1,320 | (1,180) | 2,500 | 1,320 | (1,180) |
| Abstract Criminal Records \$15 | 1,060 | 1,080 | 20 | 1,060 | 1,080 | 20 |
| Firearm ID Late Renewal Fee \$5 | 120 | 80 | (40) | 120 | 80 | (40) |
| Firearm Inspection Fee \$5 | 360 | 355 | (5) | 360 | 355 | (5) |
| Special Event Fee \$100 | 100 | 100 | 0 | 100 | 100 | 0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$45,435 | \$45,430 | (\$5) | \$45,435 | \$45,430 | (\$5) |
| Prof Eng. Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. Examination/License fees | \$24,940 | \$30,695 | \$5,755 | \$24,940 | \$30,695 | \$5,755 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$24,940 | \$30,695 | \$5,755 | \$24,940 | \$30,695 | \$5,755 |
| Public Recreation Services Fund | | | | | | |
| Park Fees | \$2,043 | \$2,325 | \$282 | \$2,043 | \$2,325 | \$282 |
| Park Vendor Permits | 4,400 | 4,325 | (75) | 4,400 | 4,325 | (75) |
| Community Programs Fees | 110 | 96 | (14) | 110 | 96 | (14) |
| Paseo Stadium Fees | 300 | 176 | (124) | 300 | 176 | (124) |
| Pool & Beach Fees | 1,439 | 1,198 | (241) | 1,439 | 1,198 | (241) |
| Recreational Admin Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Sports Complex | 1,600 | 1,819 | 219 | 1,600 | 1,819 | 219 |
| Guerrero Stadium / Tiyan Fields | 40 | 38 | (3) | 40 | 38 | (3) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$9,932 | \$9,977 | \$45 | \$9,932 | \$9,977 | \$45 |

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

| | For the Months | | | Year-To-Date | | |
|---|--------------------|--------------------|------------------------------|--------------------|--------------------|------------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Solid Waste Operations Fund | | | | | | |
| Fee-Household Collection \$8 mo | \$155,270 | \$0 | (\$155,270) | \$155,270 | \$0 | (\$155,270) |
| Fee-Compact Ordoi Tip \$4 cu yd | 237,024 | 0 | (237,024) | 237,024 | 0 | (237,024) |
| Fee-Uncompact Ordoi Tip \$4 cu yd | 66,683 | 4,148 | (62,536) | 66,683 | 4,148 | (62,536) |
| Fee-Uncompact Agat Transfer St | 6,459 | 830 | (5,629) | 6,459 | 830 | (5,629) |
| Fee-Uncompact Dededo Transfer | 9,585 | 6,970 | (2,615) | 9,585 | 6,970 | (2,615) |
| Fee-Uncompact Malojloj Transfer | 4,700 | 5,763 | 1,063 | 4,700 | 5,763 | 1,063 |
| Use of money & property | 1,238 | 191 | (1,047) | 1,238 | 191 | (1,047) |
| Total | \$480,959 | \$17,901 | (\$463,058) | \$480,959 | \$17,901 | (\$463,058) |
| Street Light Fund | | | | | | |
| Abandoned Vehicle Fee - Veh Reg | \$289,643 | \$313,370 | \$23,727 | \$289,643 | \$313,370 | \$23,727 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$289,643 | \$313,370 | \$23,727 | \$289,643 | \$313,370 | \$23,727 |
| Territorial Education Facilities Fund | | | | | | |
| R&T Property taxes | \$184,148 | \$195,988 | \$11,840 | \$184,148 | \$195,988 | \$11,840 |
| Penalties & Interest | 18,809 | 25,957 | 7,148 | 18,809 | 25,957 | 7,148 |
| Real Property Tax Bank Fees | 75 | 50 | (25) | 75 | 50 | (25) |
| Use of money & property | 105 | 22 | (83) | 105 | 22 | (83) |
| Total | \$203,137 | \$222,016 | \$18,879 | \$203,137 | \$222,016 | \$18,879 |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, including interest & penalties | \$1,540,012 | \$1,451,511 | (\$88,501) | \$1,540,012 | \$1,451,511 | (\$88,501) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$1,540,012 | \$1,451,511 | (\$88,501) | \$1,540,012 | \$1,451,511 | (\$88,501) |
| Water Protection Fund | | | | | | |
| Grading Plan Review Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Clearing & Grubbing Permits | 0 | 241 | 241 | 0 | 241 | 241 |
| Stockpiling Permits | 0 | 191 | 191 | 0 | 191 | 191 |
| Field Citation Violations | 0 | 150 | 150 | 0 | 150 | 150 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$583 | \$583 | \$0 | \$583 | \$583 |
| Water Research & Development Fund | | | | | | |
| Well Drilling Permit | \$18,688 | \$8,000 | (\$10,688) | \$18,688 | \$8,000 | (\$10,688) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$18,688 | \$8,000 | (\$10,688) | \$18,688 | \$8,000 | (\$10,688) |
| Tax Collection Enhancement Fund | | | | | | |
| Passport Fees | \$42,827 | \$33,553 | (\$9,274) | \$42,827 | \$33,553 | (\$9,274) |
| Passport Expedite Fees | 14,170 | 10,431 | (3,739) | 14,170 | 10,431 | (3,739) |
| Passport Expedite Mail Fees | 918 | 1,237 | 319 | 918 | 1,237 | 319 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$57,915 | \$45,221 | (\$12,694) | \$57,915 | \$45,221 | (\$12,694) |
| Public School Library Resources Fund | | | | | | |
| Well Drilling Permit | \$56,964 | \$43,984 | (\$12,980) | \$56,964 | \$43,984 | (\$12,980) |
| Use of money & property | 1,122 | 34 | (1,088) | 1,122 | 34 | (1,088) |
| Total | \$58,086 | \$44,018 | (\$14,068) | \$58,086 | \$44,018 | (\$14,068) |
| Guam Board of Accountancy Fund | | | | | | |
| CPA Exam Application Fee - Initial | \$2,797 | \$0 | (\$2,797) | \$2,797 | \$0 | (\$2,797) |
| CPA Exam Application Fee - Re Exam | 2,850 | 0 | (2,850) | 2,850 | 0 | (2,850) |
| Confirmation & Licensure Initial | 30,650 | 0 | (30,650) | 30,650 | 0 | (30,650) |
| License to Practice - Renewal | 75 | 0 | (75) | 75 | 0 | (75) |
| Reinstatement | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$36,372 | \$0 | (\$36,372) | \$36,372 | \$0 | (\$36,372) |

Note:

¹Revenues 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.