



**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

NOV 30 PM 4:03

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.

Sincerely,

BERTHA M. DUENAS  
Director

Attachment(s)

Cc: Office of Public Accountability  
Office of the Vice Speaker

1407

30-09-1407  
Office of the Speaker  
Judith Won Pat, Esq.  
11/30/09  
2:15r

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	19,222,383

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)
<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	1,000	9,129	(8,129)	1,000	9,129	(8,129)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,000</b>	<b>\$9,129</b>	<b>(\$8,129)</b>	<b>\$1,000</b>	<b>\$9,129</b>	<b>(\$8,129)</b>
<b>Chamorro Land Trust Operations Fund</b>						
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
<b>Total</b>	<b>\$48,911</b>	<b>\$21,919</b>	<b>\$26,992</b>	<b>\$48,911</b>	<b>\$21,919</b>	<b>\$26,992</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$162,600	(\$162,600)	\$0	\$162,600	(\$162,600)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$162,600</b>	<b>(\$162,600)</b>	<b>\$0</b>	<b>\$162,600</b>	<b>(\$162,600)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	0	0	0
Passgr Inspec Fee-Airport Authority	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)
<b>Total</b>	<b>\$35,474</b>	<b>\$564,073</b>	<b>(\$528,600)</b>	<b>\$35,474</b>	<b>\$564,073</b>	<b>(\$528,600)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
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
<b>Total</b>	<b>\$151,444</b>	<b>\$179,269</b>	<b>(\$27,825)</b>	<b>\$151,444</b>	<b>\$179,269</b>	<b>(\$27,825)</b>
<b>Environmental Health Fund</b>						
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
<b>Total</b>	<b>\$33,696</b>	<b>\$29,951</b>	<b>\$3,746</b>	<b>\$33,696</b>	<b>\$29,951</b>	<b>\$3,746</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
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
<b>Total</b>	<b>\$5,616</b>	<b>\$4,690</b>	<b>\$926</b>	<b>\$5,616</b>	<b>\$4,690</b>	<b>\$926</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$19,275	\$37,006	(\$17,731)	\$19,275	\$37,006	(\$17,731)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$19,275</b>	<b>\$37,006</b>	<b>(\$17,731)</b>	<b>\$19,275</b>	<b>\$37,006</b>	<b>(\$17,731)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$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
<b>Total Liquid Fuel Taxes</b>	<b>833,474</b>	<b>771,558</b>	<b>61,915</b>	<b>833,474</b>	<b>771,558</b>	<b>61,915</b>
<b>Total Licenses &amp; Registrations</b>	<b>780,186</b>	<b>782,875</b>	<b>(2,689)</b>	<b>780,186</b>	<b>782,875</b>	<b>(2,689)</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>3</b>	<b>(3)</b>	<b>0</b>	<b>3</b>	<b>(3)</b>
<b>Total</b>	<b>\$1,613,660</b>	<b>\$1,554,437</b>	<b>\$59,223</b>	<b>\$1,613,660</b>	<b>\$1,554,437</b>	<b>\$59,223</b>

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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)
<b>Guam Plant Inspection and Permit Fund</b>						
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
<b>Total</b>	<b>\$11,426</b>	<b>\$7,551</b>	<b>\$3,875</b>	<b>\$11,426</b>	<b>\$7,551</b>	<b>\$3,875</b>
<b>Healthy Futures Funds</b>						
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)
<b>Total</b>	<b>\$940,634</b>	<b>\$486,096</b>	<b>\$454,537</b>	<b>\$940,634</b>	<b>\$486,096</b>	<b>\$454,537</b>
<b>Land Survey Revolving Fund</b>						
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
<b>Total</b>	<b>\$224,870</b>	<b>\$205,402</b>	<b>\$19,468</b>	<b>\$224,870</b>	<b>\$205,402</b>	<b>\$19,468</b>
<b>Manpower Development Fund</b>						
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
<b>Total</b>	<b>\$125,991</b>	<b>\$96,390</b>	<b>\$29,601</b>	<b>\$125,991</b>	<b>\$96,390</b>	<b>\$29,601</b>
<b>Police Services Fund</b>						
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
<b>Total</b>	<b>\$45,430</b>	<b>\$40,515</b>	<b>\$4,915</b>	<b>\$45,430</b>	<b>\$40,515</b>	<b>\$4,915</b>
<b>Prof. Eng. Architects &amp; Land Surveyors Board Fund</b>						
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
<b>Total</b>	<b>\$30,695</b>	<b>\$22,825</b>	<b>\$7,870</b>	<b>\$30,695</b>	<b>\$22,825</b>	<b>\$7,870</b>
<b>Public Recreation Services Fund</b>						
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
<b>Total</b>	<b>\$9,977</b>	<b>\$10,528</b>	<b>(\$551)</b>	<b>\$9,977</b>	<b>\$10,528</b>	<b>(\$551)</b>

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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)
<b>Solid Waste Operations Fund</b>						
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 Agat 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)
<b>Total</b>	<b>\$17,901</b>	<b>\$237,845</b>	<b>(\$219,944)</b>	<b>\$17,901</b>	<b>\$237,845</b>	<b>(\$219,944)</b>
<b>Street Light Fund</b>						
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
<b>Total</b>	<b>\$313,370</b>	<b>\$308,448</b>	<b>\$4,922</b>	<b>\$313,370</b>	<b>\$308,448</b>	<b>\$4,922</b>
<b>Territorial Education Facilities Fund</b>						
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)
<b>Total</b>	<b>\$222,016</b>	<b>\$136,856</b>	<b>\$85,161</b>	<b>\$222,016</b>	<b>\$136,856</b>	<b>\$85,161</b>
<b>Tourist Attraction Fund</b>						
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
<b>Total</b>	<b>\$1,451,511</b>	<b>\$1,397,577</b>	<b>\$53,934</b>	<b>\$1,451,511</b>	<b>\$1,397,577</b>	<b>\$53,934</b>
<b>Water Protection Fund</b>						
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
<b>Total</b>	<b>\$583</b>	<b>\$0</b>	<b>\$583</b>	<b>\$583</b>	<b>\$0</b>	<b>\$583</b>
<b>Water Research &amp; Development Fund</b>						
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
<b>Total</b>	<b>\$8,000</b>	<b>\$23,000</b>	<b>(\$15,000)</b>	<b>\$8,000</b>	<b>\$23,000</b>	<b>(\$15,000)</b>
<b>Tax Collection Enhancement Fund</b>						
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
<b>Total</b>	<b>\$45,221</b>	<b>\$46,051</b>	<b>(\$830)</b>	<b>\$45,221</b>	<b>\$46,051</b>	<b>(\$830)</b>
<b>Public School Library Resources Fund</b>						
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)
<b>Total</b>	<b>\$44,018</b>	<b>\$46,413</b>	<b>(\$2,395)</b>	<b>\$44,018</b>	<b>\$46,413</b>	<b>(\$2,395)</b>
<b>Guam Board of Accountancy Fund</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$175</b>	<b>(\$175)</b>	<b>\$0</b>	<b>\$175</b>	<b>(\$175)</b>

Note:

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. ( in accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions ). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

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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 )
<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	20,273	1,000	(19,273)	20,273	1,000	(19,273)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$20,273</b>	<b>\$1,000</b>	<b>(\$19,273)</b>	<b>\$20,273</b>	<b>\$1,000</b>	<b>(\$19,273)</b>
<b>Chamorro Land Trust Operations Fund</b>						
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
<b>Total</b>	<b>\$11,819</b>	<b>\$48,911</b>	<b>\$37,092</b>	<b>\$11,819</b>	<b>\$48,911</b>	<b>\$37,092</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$182,437	\$0	(\$182,437)	\$182,437	\$0	(\$182,437)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$182,437</b>	<b>\$0</b>	<b>(\$182,437)</b>	<b>\$182,437</b>	<b>\$0</b>	<b>(\$182,437)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	0	0	0
Passgr Inspec Fee-Airport Authority	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)
<b>Total</b>	<b>\$628,121</b>	<b>\$35,474</b>	<b>(\$592,647)</b>	<b>\$628,121</b>	<b>\$35,474</b>	<b>(\$592,647)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
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
<b>Total</b>	<b>\$164,570</b>	<b>\$151,444</b>	<b>(\$13,126)</b>	<b>\$164,570</b>	<b>\$151,444</b>	<b>(\$13,126)</b>
<b>Environmental Health Fund</b>						
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
<b>Total</b>	<b>\$29,951</b>	<b>\$33,696</b>	<b>\$3,745</b>	<b>\$29,951</b>	<b>\$33,696</b>	<b>\$3,745</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
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
<b>Total</b>	<b>\$7,529</b>	<b>\$5,616</b>	<b>(\$1,914)</b>	<b>\$7,529</b>	<b>\$5,616</b>	<b>(\$1,914)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$21,523	\$19,275	(\$2,248)	\$21,523	\$19,275	(\$2,248)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$21,523</b>	<b>\$19,275</b>	<b>(\$2,248)</b>	<b>\$21,523</b>	<b>\$19,275</b>	<b>(\$2,248)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$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
<b>Total Liquid Fuel Taxes</b>	<b>800,411</b>	<b>833,474</b>	<b>33,063</b>	<b>800,411</b>	<b>833,474</b>	<b>33,063</b>
<b>Total Licenses &amp; Registrations</b>	<b>782,875</b>	<b>780,186</b>	<b>(2,689)</b>	<b>782,875</b>	<b>780,186</b>	<b>(2,689)</b>
<b>Total Use of Money &amp; Property</b>	<b>3</b>	<b>0</b>	<b>(3)</b>	<b>3</b>	<b>0</b>	<b>(3)</b>
<b>Total</b>	<b>\$1,583,289</b>	<b>\$1,613,660</b>	<b>\$30,371</b>	<b>\$1,583,289</b>	<b>\$1,613,660</b>	<b>\$30,371</b>

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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 )
<b>Guam Plant Inspection and Permit Fund</b>						
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
<b>Total</b>	<b>\$8,799</b>	<b>\$11,426</b>	<b>\$2,627</b>	<b>\$8,799</b>	<b>\$11,426</b>	<b>\$2,627</b>
<b>Healthy Futures Funds</b>						
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)
<b>Total</b>	<b>\$486,096</b>	<b>\$940,634</b>	<b>\$454,538</b>	<b>\$486,096</b>	<b>\$940,634</b>	<b>\$454,538</b>
<b>Land Survey Revolving Fund</b>						
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
<b>Total</b>	<b>\$315,299</b>	<b>\$224,870</b>	<b>(\$90,429)</b>	<b>\$315,299</b>	<b>\$224,870</b>	<b>(\$90,429)</b>
<b>Manpower Development Fund</b>						
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
<b>Total</b>	<b>\$204,731</b>	<b>\$125,991</b>	<b>(\$78,740)</b>	<b>\$204,731</b>	<b>\$125,991</b>	<b>(\$78,740)</b>
<b>Police Services Fund</b>						
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
<b>Total</b>	<b>\$45,435</b>	<b>\$45,430</b>	<b>(\$5)</b>	<b>\$45,435</b>	<b>\$45,430</b>	<b>(\$5)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
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
<b>Total</b>	<b>\$24,940</b>	<b>\$30,695</b>	<b>\$5,755</b>	<b>\$24,940</b>	<b>\$30,695</b>	<b>\$5,755</b>
<b>Public Recreation Services Fund</b>						
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
<b>Total</b>	<b>\$9,932</b>	<b>\$9,977</b>	<b>\$45</b>	<b>\$9,932</b>	<b>\$9,977</b>	<b>\$45</b>

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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 )
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$155,270	\$0	(\$155,270)	\$155,270	\$0	(\$155,270)
Fee-Compact Ordov Tip \$4 cu yd	237,024	0	(237,024)	237,024	0	(237,024)
Fee-Uncompact Ordov 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)
<b>Total</b>	<b>\$480,959</b>	<b>\$17,901</b>	<b>(\$463,058)</b>	<b>\$480,959</b>	<b>\$17,901</b>	<b>(\$463,058)</b>
<b>Street Light Fund</b>						
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
<b>Total</b>	<b>\$289,643</b>	<b>\$313,370</b>	<b>\$23,727</b>	<b>\$289,643</b>	<b>\$313,370</b>	<b>\$23,727</b>
<b>Territorial Education Facilities Fund</b>						
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)
<b>Total</b>	<b>\$203,137</b>	<b>\$222,016</b>	<b>\$18,879</b>	<b>\$203,137</b>	<b>\$222,016</b>	<b>\$18,879</b>
<b>Tourist Attraction Fund</b>						
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
<b>Total</b>	<b>\$1,540,012</b>	<b>\$1,451,511</b>	<b>(\$88,501)</b>	<b>\$1,540,012</b>	<b>\$1,451,511</b>	<b>(\$88,501)</b>
<b>Water Protection Fund</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$583</b>	<b>\$583</b>	<b>\$0</b>	<b>\$583</b>	<b>\$583</b>
<b>Water Research &amp; Development Fund</b>						
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
<b>Total</b>	<b>\$18,688</b>	<b>\$8,000</b>	<b>(\$10,688)</b>	<b>\$18,688</b>	<b>\$8,000</b>	<b>(\$10,688)</b>
<b>Tax Collection Enhancement Fund</b>						
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
<b>Total</b>	<b>\$57,915</b>	<b>\$45,221</b>	<b>(\$12,694)</b>	<b>\$57,915</b>	<b>\$45,221</b>	<b>(\$12,694)</b>
<b>Public School Library Resources Fund</b>						
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)
<b>Total</b>	<b>\$58,086</b>	<b>\$44,018</b>	<b>(\$14,068)</b>	<b>\$58,086</b>	<b>\$44,018</b>	<b>(\$14,068)</b>
<b>Guam Board of Accountancy Fund</b>						
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
<b>Total</b>	<b>\$36,372</b>	<b>\$0</b>	<b>(\$36,372)</b>	<b>\$36,372</b>	<b>\$0</b>	<b>(\$36,372)</b>

Note:

<sup>1</sup>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.