



**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

**JAN 26 2010**

2010 JAN 28 PM 2:13  
JW

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 December 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

30-10-0078

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date: 1/27/10  
Time: 12:07 P  
Initials: JW

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	December, 2009	December, 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	100	150	(50)	1,100	13,379	(12,279)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$100</b>	<b>\$150</b>	<b>(\$50)</b>	<b>\$1,100</b>	<b>\$13,379</b>	<b>(\$12,279)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$350	\$2,600	(\$2,250)	\$1,100	\$4,150	(\$3,050)
Leases	58,045	31,064	26,981	131,361	95,801	35,560
Land Trust Lease	184	200	(16)	258	532	(274)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$58,579</b>	<b>\$33,864</b>	<b>\$24,715</b>	<b>\$132,719</b>	<b>\$100,483</b>	<b>\$32,236</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$781	(\$781)	\$0	\$166,126	(\$166,126)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$781</b>	<b>(\$781)</b>	<b>\$0</b>	<b>\$166,126</b>	<b>(\$166,126)</b>
<b>Custom, Agric &amp; Quarantine Inspe Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	8,110	(8,110)	0	8,110	(8,110)
Passgr Inspec Fee-Airport Authority	605,695	592,917	12,777	1,669,106	1,656,663	2,442
Cargo Inspec Fee - All	3,990	4,640	(650)	12,510	11,940	570
Cargo Inspec Fee-Port Authority	21,985	22,760	(775)	60,635	65,520	(4,885)
Cargo Inspec Fee-Airport Cargo	11,150	10,875	275	32,025	33,200	(1,175)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	26	158	(130)	140	876	(736)
<b>Total</b>	<b>\$642,846</b>	<b>\$639,458</b>	<b>\$3,388</b>	<b>\$1,774,416</b>	<b>\$1,786,310</b>	<b>(\$11,894)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$157,330	\$132,835	\$24,495	\$456,264	\$419,521	\$36,743
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$157,330</b>	<b>\$132,835</b>	<b>\$24,495</b>	<b>\$456,264</b>	<b>\$419,521</b>	<b>\$36,743</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$5,712	\$4,822	\$890	\$24,402	\$22,074	\$2,328
PH Registration and Penalty	0	0	0	400	0	400
De-Ratting Inspection and Certificates	700	850	(150)	2,500	2,500	0
Health Certificates	15,016	14,005	1,011	55,108	50,576	4,532
Administrative Penalties	603	0	603	673	0	673
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$22,031</b>	<b>\$19,677</b>	<b>\$2,354</b>	<b>\$83,083</b>	<b>\$75,150</b>	<b>\$7,933</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	408	2,285	(1,877)	1,740	3,231	(1,491)
Fire Prevention Fees	3,465	9,091	(5,626)	11,473	15,013	(3,540)
Other Fees	14	14	0	77	70	7
<b>Total</b>	<b>\$3,887</b>	<b>\$11,389</b>	<b>(\$7,502)</b>	<b>\$13,290</b>	<b>\$18,313</b>	<b>(\$5,024)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$19,463	\$18,438	\$1,025	\$52,571	\$67,131	(\$14,561)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$19,463</b>	<b>\$18,438</b>	<b>\$1,025</b>	<b>\$52,571</b>	<b>\$67,131</b>	<b>(\$14,561)</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	\$132,347	\$144,595	(\$12,248)	\$378,978	\$447,412	(\$68,434)
Diesel fuel tax	75,757	67,993	7,765	256,014	214,133	41,881
Other fuel tax	30,284	27,175	3,109	102,341	85,584	16,757
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	403,410	393,218	10,192	1,226,159	1,183,388	42,770
Auto surcharge on other fuels	146,688	142,977	3,711	445,866	430,307	15,559
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>788,487</b>	<b>775,958</b>	<b>12,529</b>	<b>2,409,358</b>	<b>2,360,825</b>	<b>48,533</b>
<b>Total Licenses &amp; Registrations</b>	<b>720,319</b>	<b>733,549</b>	<b>(13,230)</b>	<b>2,031,544</b>	<b>2,078,827</b>	<b>(47,283)</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>2</b>	<b>(2)</b>	<b>0</b>	<b>7</b>	<b>(7)</b>
<b>Total</b>	<b>\$1,508,806</b>	<b>\$1,509,509</b>	<b>(\$703)</b>	<b>\$4,440,902</b>	<b>\$4,439,660</b>	<b>\$1,243</b>

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	December, 2009	December, 2008	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$8,193	\$6,650	\$1,543	\$28,038	\$19,970	\$8,068
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,193</b>	<b>\$6,650</b>	<b>\$1,543</b>	<b>\$28,038</b>	<b>\$19,970</b>	<b>\$8,068</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$568,257	\$188,890	\$379,367	\$1,930,198	\$494,278	\$1,435,920
Cigars	0	8,637	(8,637)	4,698	8,637	(3,939)
Others	6,381	(543)	6,924	45,381	22,372	23,009
Distilled Spirit	84,167	34,113	50,053	203,566	97,784	105,782
Vinous Beverages	31,833	6,816	25,018	76,055	34,345	41,710
Malted Fermented Beverages	211,361	102,362	109,000	554,175	296,134	258,041
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	6	68	(63)	15	783	(768)
<b>Total</b>	<b>\$902,004</b>	<b>\$340,342</b>	<b>\$561,662</b>	<b>\$2,814,088</b>	<b>\$954,333</b>	<b>\$1,859,756</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$198,865	\$164,327	\$34,539	\$528,652	\$422,602	\$106,050
Rental of Government Land	3,747	3,747	0	10,040	10,040	0
Recording Fee	27,441	27,170	271	89,839	91,497	(1,658)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	6,791	8,902	(2,112)	24,676	29,685	(5,009)
Subpoena Fees	70	0	70	175	80	95
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$236,913</b>	<b>\$204,145</b>	<b>\$32,768</b>	<b>\$653,381</b>	<b>\$553,902</b>	<b>\$99,479</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$410	\$0	\$410
Registration Fees - GCC Share	154,000	0	154,000	345,560	111,015	234,546
Registration Fees - Labor Share	66,000	0	66,000	148,097	47,578	100,520
Citation Fee - Non Immigration Temp Work	327	4,045	(3,718)	1,666	4,495	(2,828)
Use of money & property	2,367	(2,956)	5,322	21,235	450	20,785
<b>Total</b>	<b>\$222,693</b>	<b>\$1,089</b>	<b>\$221,604</b>	<b>\$516,968</b>	<b>\$163,537</b>	<b>\$353,431</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$0	\$0	\$0
Gov't of Guam ID/\$10	0	4,700	(4,700)	75	4,700	(4,625)
Traffic Report Copy Fee/\$10	7,875	7,694	181	22,907	23,688	(791)
Police Blotter Report \$.02 per page	7	0	7	10	0	10
Police Clearance/\$5	18,098	16,380	1,718	71,380	50,629	20,751
Filing Record - Security Ofcr \$75	0	21	(21)	0	35	(35)
Firearm Trainers \$500	0	0	0	22	7	15
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	6,520	4,040	2,480	14,925	12,640	2,285
Non-Concealed Firearm ID/\$15	5,675	75	5,600	15,232	6,685	8,547
Concealed Firearm ID/\$30	300	0	300	900	295	605
Fingerprinting Fee \$20	1,480	1,060	420	3,920	3,840	80
Abstract Criminal Records \$15	1,537	0	1,537	4,072	0	4,072
Firearm ID Late Renewal Fee \$5	325	0	325	575	0	575
Firearm Inspection Fee \$5	740	0	740	1,705	0	1,705
Special Event Fee \$100	0	0	0	400	0	400
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$42,557</b>	<b>\$33,970</b>	<b>\$8,587</b>	<b>\$136,123</b>	<b>\$102,529</b>	<b>\$33,594</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$28,487	\$5,165	\$23,322	\$72,587	\$34,625	\$37,962
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$28,487</b>	<b>\$5,165</b>	<b>\$23,322</b>	<b>\$72,587</b>	<b>\$34,625</b>	<b>\$37,962</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$4,734	\$3,435	\$1,299	\$12,064	\$20,483	(\$8,419)
Park Vendor Permits	125	1,875	(1,750)	5,700	1,875	3,825
Community Programs Fees	620	241	379	716	4,301	(3,585)
Paseo Stadium Fees	1,554	2,489	(935)	3,390	3,659	(269)
Pool & Beach Fees	862	1,005	(143)	2,982	3,457	(475)
Recreational Admin Fees	0	0	0	0	5	(5)
Guam Sports Complex	1,038	830	208	5,636	943	4,693
Hagatna / Tiyan Tennis Center	465	60	405	539	60	479
Guerrero Stadium / Tiyan Fields	120	0	120	1,138	80	1,058
Tiyan Football / Soccer Field	0	36	(36)	0	48	(48)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$9,518</b>	<b>\$9,971</b>	<b>(\$453)</b>	<b>\$32,165</b>	<b>\$34,911</b>	<b>(\$2,747)</b>

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	December, 2009	December, 2008	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$112,500	\$118,970	(\$6,470)	\$112,500	\$118,970	(\$6,470)
Fee-Compact Ordot Tip \$4 cu yd	0	199,768	(199,768)	(6,079)	598,938	(605,017)
Fee-Uncompact Ordot Tip \$4 cu yd	451,566	30,785	420,781	1,404,126	101,278	1,302,848
Fee-Uncompact Agat Transfer St	2,220	1,460	760	5,105	4,375	730
Fee-Uncompact Dededo Transfer	7,245	5,500	1,745	20,865	14,350	6,515
Fee-Uncompact Maiojloj Transfer	3,106	2,180	926	12,876	5,445	7,431
Use of money & property	104	505	(402)	499	2,367	(1,868)
<b>Total</b>	<b>\$576,740</b>	<b>\$359,168</b>	<b>\$217,572</b>	<b>\$1,549,891</b>	<b>\$845,722</b>	<b>\$704,169</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$321,173	\$104,085	\$217,088	\$860,174	\$637,717	\$222,458
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$321,173</b>	<b>\$104,085</b>	<b>\$217,088</b>	<b>\$860,174</b>	<b>\$637,717</b>	<b>\$222,458</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$927,250	\$914,314	\$12,935	\$1,393,135	\$1,152,274	\$240,861
Penalties & Interest	26,471	25,381	1,090	69,418	60,238	9,181
Real Property Tax Bank Fees	246	0	246	296	75	221
Use of money & property	34	180	(146)	77	360	(283)
<b>Total</b>	<b>\$954,001</b>	<b>\$939,875</b>	<b>\$14,126</b>	<b>\$1,462,926</b>	<b>\$1,212,947</b>	<b>\$249,980</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,491,700	\$1,501,823	(\$10,122)	\$4,433,863	\$4,238,095	\$195,768
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,491,700</b>	<b>\$1,501,823</b>	<b>(\$10,122)</b>	<b>\$4,433,863</b>	<b>\$4,238,095</b>	<b>\$195,768</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$479	\$63	\$415	\$1,392	\$348	\$1,044
Clearing & Grubbing Permits	4,543	0	4,543	6,643	11,192	(4,549)
Stockpiling Permits	15	5,553	(5,538)	4,972	9,206	(4,233)
Field Citation Violations	0	70	(70)	150	850	(700)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$5,036</b>	<b>\$5,686</b>	<b>(\$650)</b>	<b>\$13,157</b>	<b>\$21,595</b>	<b>(\$8,438)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$750	\$0	\$750	\$9,000	\$23,780	(\$14,780)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$750</b>	<b>\$0</b>	<b>\$750</b>	<b>\$9,000</b>	<b>\$23,780</b>	<b>(\$14,780)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$37,353	\$27,694	\$9,659	\$102,028	\$89,689	\$12,339
Passport Expedite Fees	11,488	7,897	3,591	33,408	26,749	6,659
Passport Expedite Mail Fees	1,983	695	1,288	4,320	2,532	1,788
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$50,824</b>	<b>\$36,286</b>	<b>\$14,538</b>	<b>\$139,756</b>	<b>\$118,970</b>	<b>\$20,786</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$48,901	\$35,691	\$13,210	\$135,496	\$116,538	\$18,958
Use of money & property	35	334	(299)	121	2,693	(2,571)
<b>Total</b>	<b>\$48,936</b>	<b>\$36,025</b>	<b>\$12,911</b>	<b>\$135,617</b>	<b>\$119,230</b>	<b>\$16,387</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$0	\$50	(\$50)	\$0	\$75	(\$75)
CPA Exam Application Fee - Re Exam	0	25	(25)	0	200	(200)
Confirmation & Licensure Initial	0	0	0	0	0	0
License to Practice - Renewal	0	0	0	0	0	0
Reinstatement	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$75</b>	<b>(\$75)</b>	<b>\$0</b>	<b>\$275</b>	<b>(\$275)</b>

**Note:**

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 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.

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Three Months Ended December 31, 2009

	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	11,294	100	(11,194)	46,811	1,100	(45,711)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,294</b>	<b>\$100</b>	<b>(\$11,194)</b>	<b>\$46,811</b>	<b>\$1,100</b>	<b>(\$45,711)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$600	\$350	(\$250)	\$2,150	\$1,100	(\$1,050)
Leases	23,064	58,045	34,981	67,801	131,361	63,560
Land Trust Lease	100	184	84	232	258	26
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$23,764</b>	<b>\$58,579</b>	<b>\$34,815</b>	<b>\$70,183</b>	<b>\$132,719</b>	<b>\$62,536</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$20,618	\$0	(\$20,618)	\$225,637	\$0	(\$225,637)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$20,618</b>	<b>\$0</b>	<b>(\$20,618)</b>	<b>\$225,637</b>	<b>\$0</b>	<b>(\$225,637)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	8,110	0	(8,110)	8,110	0	(8,110)
Passgr Inspec Fee-Airport Authority	652,918	605,695	(47,223)	1,846,664	1,669,106	(177,558)
Cargo Inspec Fee - All	5,640	3,990	(1,650)	15,940	12,510	(3,430)
Cargo Inspec Fee-Port Authority	24,760	21,985	(2,775)	70,520	60,635	(9,885)
Cargo Inspec Fee-Airport Cargo	11,875	11,150	(725)	36,200	32,025	(4,175)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	204	26	(178)	1,020	140	(880)
<b>Total</b>	<b>\$703,507</b>	<b>\$642,846</b>	<b>(\$60,661)</b>	<b>\$1,978,454</b>	<b>\$1,774,416</b>	<b>(\$204,038)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$118,136	\$157,330	\$39,194	\$375,424	\$456,264	\$80,840
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$118,136</b>	<b>\$157,330</b>	<b>\$39,194</b>	<b>\$375,424</b>	<b>\$456,264</b>	<b>\$80,840</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$4,822	\$5,712	\$890	\$20,594	\$24,402	\$3,808
PH Registration and Penalty	0	0	0	400	400	0
De-Ratting Inspection and Certificates	850	700	(150)	3,500	2,500	(1,000)
Health Certificates	14,005	15,016	1,011	50,576	55,108	4,532
Administrative Penalties	0	603	603	80	673	593
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$19,677</b>	<b>\$22,031</b>	<b>\$2,354</b>	<b>\$75,150</b>	<b>\$83,083</b>	<b>\$7,933</b>
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / Standby Fees	\$2,324	408	(\$1,916)	\$3,348	1,740	(\$1,608)
Fire Prevention Fees	11,890	3,465	(8,425)	23,412	11,473	(11,940)
Other Fees	14	14	0	70	77	7
<b>Total</b>	<b>\$14,228</b>	<b>\$3,887</b>	<b>(\$10,341)</b>	<b>\$26,830</b>	<b>\$13,290</b>	<b>(\$13,541)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$7,955	\$19,463	\$11,508	\$30,682	\$52,571	\$21,889
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,955</b>	<b>\$19,463</b>	<b>\$11,508</b>	<b>\$30,682</b>	<b>\$52,571</b>	<b>\$21,889</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	\$154,595	\$132,347	(\$22,248)	\$477,413	\$378,978	(\$98,435)
Diesel fuel tax	71,993	75,757	3,764	226,134	256,014	29,880
Other fuel tax	28,027	30,284	2,257	88,139	102,341	14,202
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	403,218	403,410	192	1,213,389	1,226,159	12,770
Auto surcharge on other fuels	146,977	146,688	(289)	442,307	445,866	3,559
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>804,810</b>	<b>788,497</b>	<b>(16,323)</b>	<b>2,447,382</b>	<b>2,409,358</b>	<b>(38,024)</b>
<b>Total Licenses &amp; Registrations</b>	<b>733,549</b>	<b>720,319</b>	<b>(13,230)</b>	<b>2,078,827</b>	<b>2,031,544</b>	<b>(47,283)</b>
<b>Total Use of Money &amp; Property</b>	<b>2</b>	<b>0</b>	<b>(2)</b>	<b>7</b>	<b>0</b>	<b>(7)</b>
<b>Total</b>	<b>\$1,538,361</b>	<b>\$1,508,806</b>	<b>(\$29,555)</b>	<b>\$4,526,216</b>	<b>\$4,440,902</b>	<b>(\$85,314)</b>

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Three Months Ended December 31, 2009

	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	\$7,898	\$8,193	\$295	\$23,714	\$28,038	\$4,324
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,898</b>	<b>\$8,193</b>	<b>\$295</b>	<b>\$23,714</b>	<b>\$28,038</b>	<b>\$4,324</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$288,890	\$568,257	\$279,367	\$980,378	\$1,930,198	\$949,820
Cigars	0	0	0	0	4,698	4,698
Others	9,452	6,381	(3,072)	32,367	45,381	13,014
Distilled Spirit	42,750	84,167	41,417	106,420	203,566	97,146
Vinous Beverages	6,816	31,833	25,017	34,345	78,055	41,710
Malted Fermented Beverages	102,362	211,361	108,999	296,134	554,175	258,041
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	68	6	(62)	783	15	(768)
<b>Total</b>	<b>\$450,338</b>	<b>\$902,004</b>	<b>\$451,666</b>	<b>\$1,450,427</b>	<b>\$2,814,088</b>	<b>\$1,363,661</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$264,327	\$198,865	(\$65,462)	\$722,601	\$528,652	(\$193,950)
Rental of Government Land	4,643	3,747	(896)	12,731	10,040	(2,691)
Recording Fee	32,170	27,441	(4,729)	106,497	89,839	(16,658)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	12,902	6,791	(6,112)	41,684	24,676	(17,009)
Subpoena Fees	0	70	70	80	175	95
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$314,042</b>	<b>\$236,913</b>	<b>(\$77,129)</b>	<b>\$863,593</b>	<b>\$653,381</b>	<b>(\$230,212)</b>
<b>Manpower Development Fund</b>						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$410	\$10
Registration Fees - GCC Share	125,200	154,000	28,800	435,815	345,560	(90,255)
Registration Fees - Labor Share	61,601	66,000	4,399	119,179	148,097	28,918
Citation Fee - Non Immigration Temp Work	0	327	327	1,132	1,866	534
Use of money & property	5,956	2,367	(3,589)	15,361	21,235	5,874
<b>Total</b>	<b>\$192,757</b>	<b>\$222,693</b>	<b>\$29,936</b>	<b>\$571,887</b>	<b>\$516,968</b>	<b>(\$54,919)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$30	\$0	(\$30)
Gov't of Guam ID/\$10	0	0	0	50	75	25
Traffic Report Copy Fee/\$10	8,494	7,875	(619)	24,118	22,907	(1,211)
Police Blotter Report \$.02 per page	0	7	7	0	10	10
Police Clearance/\$5	17,580	18,098	518	55,229	71,380	16,151
Filing Record - Security Ofcr \$75	21	0	(21)	35	0	(35)
Firearm Trainers \$500	0	0	0	7	22	15
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,040	6,520	1,480	14,000	14,925	925
Non-Concealed Firearm ID/\$15	2,915	5,675	2,760	11,525	15,232	3,707
Concealed Firearm ID/\$30	0	300	300	415	900	485
Fingerprinting Fee \$20	1,960	1,480	(480)	5,540	3,920	(1,620)
Abstract Criminal Records \$15	1,600	1,537	(63)	3,560	4,072	512
Firearm ID Late Renewal Fee \$5	400	325	(75)	620	575	(45)
Firearm Inspection Fee \$5	860	740	(120)	1,720	1,705	(15)
Special Event Fee \$100	0	0	0	400	400	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$36,870</b>	<b>\$42,557</b>	<b>\$3,687</b>	<b>\$117,249</b>	<b>\$136,123</b>	<b>\$18,874</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$7,280	\$28,487	\$21,207	\$40,970	\$72,587	\$31,617
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,280</b>	<b>\$28,487</b>	<b>\$21,207</b>	<b>\$40,970</b>	<b>\$72,587</b>	<b>\$31,617</b>
<b>Public Recreation Services Fund</b>						
Park Fees / Parks Use Permits	\$3,135	\$4,734	\$1,599	\$11,623	\$12,064	\$441
Park Vendor Permits	675	125	(550)	6,335	5,700	(635)
Community Programs Fees	241	620	379	401	716	315
Paseo Stadium Fees	2,039	1,554	(485)	3,109	3,390	281
Pool & Beach Fees	959	862	(97)	3,999	2,982	(1,017)
Recreational Admin Fees	0	0	0	5	0	(5)
Guam Sports Complex	1,830	1,038	(792)	6,043	5,636	(407)
Hagatna / Tiyan Tennis Center	460	465	5	540	539	(1)
Guerrero Stadium / Tiyan Fields	0	120	120	1,032	1,138	108
Tiyan Football / Soccer Field	36	0	(36)	36	0	(36)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$9,375</b>	<b>\$9,518</b>	<b>\$143</b>	<b>\$33,123</b>	<b>\$32,165</b>	<b>(\$958)</b>

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Three Months Ended December 31, 2009

	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	\$168,970	\$112,500	(\$56,470)	\$474,500	\$112,500	(\$362,000)
Fee-Compact Ordot Tip \$4 cu yd	0	0	0	499,169	(8,079)	(505,248)
Fee-Uncompact Ordot Tip \$4 cu yd	305,553	451,566	146,013	426,048	1,404,126	978,080
Fee-Uncompact Agat Transfer St	6,304	2,220	(4,084)	18,907	5,105	(13,802)
Fee-Uncompact Dededo Transfer	10,500	7,245	(3,255)	29,350	20,865	(8,485)
Fee-Uncompact Malojoj Transfer	5,180	3,106	(2,075)	14,445	12,876	(1,570)
Use of money & property	505	104	(401)	2,367	499	(1,868)
<b>Total</b>	<b>\$497,012</b>	<b>\$576,740</b>	<b>\$79,728</b>	<b>\$1,464,784</b>	<b>\$1,549,891</b>	<b>\$85,107</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$285,280	\$321,173	\$35,893	\$781,302	\$860,174	\$78,872
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$285,280</b>	<b>\$321,173</b>	<b>\$35,893</b>	<b>\$781,302</b>	<b>\$860,174</b>	<b>\$78,872</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$979,314	\$927,250	(\$52,064)	\$1,347,275	\$1,393,135	\$45,860
Penalties & Interest	26,662	26,471	(191)	64,080	69,418	5,338
Real Property Tax Bank Fees	0	246	246	75	296	221
Use of money & property	180	34	(146)	360	77	(283)
<b>Total</b>	<b>\$1,006,156</b>	<b>\$954,001</b>	<b>(\$52,155)</b>	<b>\$1,411,790</b>	<b>\$1,462,926</b>	<b>\$51,136</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,644,257	\$1,491,700	(\$152,557)	\$4,665,400	\$4,433,863	(\$231,537)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,644,257</b>	<b>\$1,491,700</b>	<b>(\$152,557)</b>	<b>\$4,665,400</b>	<b>\$4,433,863</b>	<b>(\$231,537)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$563	\$479	(\$84)	\$848	\$1,392	\$544
Clearing & Grubbing Permits	5,675	4,543	(1,132)	16,867	6,643	(10,224)
Stockpiling Permits	553	15	(538)	4,205	4,972	767
Field Citation Violations	70	0	(70)	850	150	(700)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$6,861</b>	<b>\$5,036</b>	<b>(\$1,825)</b>	<b>\$22,770</b>	<b>\$13,157</b>	<b>(\$9,613)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$0	\$750	\$750	\$18,812	\$9,000	(\$9,812)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$750</b>	<b>\$750</b>	<b>\$18,812</b>	<b>\$9,000</b>	<b>(\$9,812)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport Fees	\$31,109	\$37,353	\$6,244	\$110,058	\$102,028	(\$8,030)
Passport Expedite Fees	9,820	11,488	1,668	36,990	33,408	(3,583)
Passport Expedite Mail Fees	600	1,983	1,383	2,215	4,320	2,105
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$41,529</b>	<b>\$50,824</b>	<b>\$9,295</b>	<b>\$149,263</b>	<b>\$139,756</b>	<b>(\$9,508)</b>
<b>Public School Library Resources Fund</b>						
Well Drilling Permit	\$40,896	\$48,901	\$8,005	\$146,949	\$135,496	(\$11,454)
Use of money & property	1,236	35	(1,201)	3,540	121	(3,419)
<b>Total</b>	<b>\$42,132</b>	<b>\$48,936</b>	<b>\$6,804</b>	<b>\$150,489</b>	<b>\$135,617</b>	<b>(\$14,872)</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$2,408	\$0	(\$2,408)	\$8,002	\$0	(\$8,002)
CPA Exam Application Fee - Re Exam	2,125	0	(2,125)	7,425	0	(7,425)
Confirmation & Licensure Initial	29,600	0	(29,600)	91,250	0	(91,250)
License to Practice - Renewal	0	0	0	75	0	(75)
Reinstatement	250	0	(250)	250	0	(250)
<b>Total</b>	<b>\$34,383</b>	<b>\$0</b>	<b>(\$34,383)</b>	<b>\$107,002</b>	<b>\$0</b>	<b>(\$107,002)</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.

FY 2010 Special Revenue Fund Tracking

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	Tracking
Guam Highway	208	1,613,660	1,318,437	1,508,806	1,752,563	1,416,778	1,550,174	1,697,228	1,438,899	1,478,943	1,640,981	1,519,720	2,011,886	18,948,075
Solid Waste Operations	416	494,516	478,635	576,740	546,300	425,717	417,599	395,275	480,413	507,740	415,160	492,210	184,656	5,414,961
Territorial Education Facilities	205	222,016	286,909	954,001	1,683,142	8,338,634	1,274,410	4,516,378	549,515	728,800	839,554	611,640	210,281	20,215,281
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,943,715	2,117,755	1,835,462	1,846,579	1,533,239	1,488,881	1,352,363	1,772,661	2,445,944	20,770,463

Certified By:



**JAN 26 2010**

Bertha M. Duenas, BBMR Director

Date