



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

SEP 22 2010

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

2010 OCT 25 AM 8:52

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 August 2010 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

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 9/23
Time 1:20
Received by AV

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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	FY 2010
		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	1,633,164	1,557,701	1,586,882	1,604,717	1,441,299	1,572,422	1,551,045	1,653,272	2,011,886	19,053,291
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	667,086	575,548	579,581	155,048	384,857	184,656	5,740,226
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,905,135	230,203	313,304	244,635	357,105	210,281	19,469,074
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,966,825	1,910,017	1,392,835	1,559,730	1,624,678	1,980,482	2,445,944	21,426,040

Certified By:



Bertha M. Duenas, BBMR Director

SEP 22 2010

Date

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	August, 2010	August, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$0 per ton per year	\$0	\$0	\$0	\$0	\$1,896	(\$1,896)
Penalty - excess emission / \$1,000	918	2,934	(2,016)	189,311	188,857	454
Use of money & property	0	0	0	0	0	0
Total	\$918	\$2,934	(\$2,016)	\$189,311	\$190,753	(\$1,442)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	(\$4,150)	\$850	(\$4,900)	\$3,850	\$13,900	(\$9,950)
Leases	237,483	22,071	215,392	690,734	629,854	60,881
Land Trust Lease	1,500	140	1,360	2,990	3,132	(142)
Payment in Lieu of Real Property Tax	0	0	0	4,400	0	4,400
Use of money & property	0	0	0	0	0	0
Total	\$234,813	\$22,881	\$211,952	\$702,074	\$646,886	\$55,188
Corrections Revolving Fund						
DOC revolving fund	\$25,125	\$0	\$25,125	\$784,729	\$1,093,829	(\$309,100)
Use of money & property	0	0	0	0	0	0
Total	\$25,125	\$0	\$25,125	\$784,729	\$1,093,829	(\$309,100)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	60,160	83,440	(3,260)
Passgr Inspec Fee-Airport Authority	0	734,943	(734,943)	5,494,875	6,446,261	(951,386)
Cargo Inspec Fee - All	1,475	1,970	(495)	41,925	17,280	24,645
Cargo Inspec Fee-Port Authority	0	21,480	(21,480)	195,405	251,665	(56,260)
Cargo Inspec Fee-Airport Cargo	0	10,000	(10,000)	104,800	107,975	(3,175)
Revenue-Other Payments	0	0	0	7	5	2
Use of money & property	7	110	(103)	292	2,823	(2,532)
Total	\$1,482	\$768,503	(\$767,021)	\$5,897,483	\$6,689,448	(\$791,966)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$97,513	\$88,577	\$8,938	\$1,491,594	\$1,463,276	\$28,318
Use of money & property	0	0	0	0	0	0
Total	\$97,513	\$88,577	\$8,936	\$1,491,594	\$1,463,276	\$28,318
Environmental Health Fund						
Health Permits - Business	\$18,303	\$14,889	\$1,434	\$440,291	\$423,620	\$16,671
PH Registration and Penalty	120	0	120	2,540	800	1,740
De-Rating Inspection and Certificates	400	600	(200)	6,090	9,050	(2,960)
Health Certificates	20,852	19,421	1,431	220,383	207,483	12,900
Administrative Penalties	250	0	250	3,038	0	3,038
Use of money & property	0	0	0	0	0	0
Total	\$37,825	\$34,890	\$3,035	\$672,342	\$640,853	\$31,389
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	130	80	50	8,887	8,820	1,847
Fire Prevention Fees	7,316	3,222	4,095	40,791	50,423	(9,631)
Other Fees	28	0	28	262	345	(83)
Ambulance Service	1,735	0	1,735	24,533	0	24,533
Total	\$9,209	\$3,302	\$5,907	\$74,243	\$57,508	16,855.49
Guam Contractors License Board Fund						
Contractors Fees	\$124,368	\$33,383	\$90,985	\$891,381	\$804,844	\$86,737
Use of money & property	0	0	0	0	0	0
Total	\$124,368	\$33,383	\$90,985	\$891,381	\$804,844	\$86,737
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$1,096	\$0	\$1,096	\$288,978	\$297,064	(\$10,085)
Use of money & property	0	0	0	0	0	0
Total	\$1,096	\$0	\$1,096	\$288,978	\$297,064	(\$10,085)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$152,032	\$131,283	\$20,768	\$1,621,209	\$1,516,024	\$105,185
Diesel fuel tax	74,885	71,352	3,543	865,600	805,767	59,834
Other fuel tax	29,978	28,528	1,447	346,019	322,070	23,949
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	400,466	384,384	16,071	4,501,396	4,280,248	241,147
Auto surcharge on other fuels	145,815	130,775	5,030	1,836,817	1,587,188	49,629
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	803,083	755,313	47,769	8,971,041	8,491,297	479,743
Total Licenses & Registrations	850,190	701,040	149,149	8,070,177	7,878,485	191,692
Total Use of Money & Property	0	0	0	187	9	178
Total	\$1,653,272	\$1,456,354	\$196,918	\$17,041,405	\$16,389,792	\$671,614

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

	For the Months			Year-To-Date		Increase (Decrease)
	August, 2010	August, 2009	Increase (Decrease)	Fiscal Year 2010	Fiscal Year 2009	
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$6,524	\$7,740	(\$1,225)	\$64,737	\$77,714	\$7,023
Use of money & property	0	0	0	0	0	0
Total	\$6,524	\$7,740	(\$1,225)	\$64,737	\$77,714	\$7,023
Healthy Futures Funds						
Cigarettes	\$108,782	\$641,318	(\$534,557)	\$7,949,505	\$3,953,902	\$3,995,602
Cigars	0	376	(376)	(2,099)	28,147	(31,248)
Others	45,883	8,261	37,601	288,533	188,288	101,235
Distilled Spirit	45,414	81,794	(16,381)	668,000	740,536	(72,536)
Vinous Beverages	16,152	15,850	303	285,758	228,858	56,900
Malted Fermented Beverages	192,111	204,195	(12,084)	1,977,418	2,147,339	(169,921)
Intertax and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	4	6	(2)	43	1,280	(1,237)
Total	\$406,305	\$931,801	(\$525,495)	\$11,148,158	\$7,269,360	\$3,878,797
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$240,767	\$185,831	\$75,137	\$2,580,980	\$1,538,814	\$1,044,166
Rental of Government Land	2,635	3,147	(512)	34,588	35,612	(1,024)
Recording Fee	33,303	33,942	(640)	345,181	350,858	(5,677)
Application Fees	0	0	0	0	100	(100)
Certificates of Document Fees	11,588	8,663	2,735	102,805	104,848	(1,844)
Subpoena Fees	0	35	(35)	525	210	315
Use of money & property	0	0	0	0	0	0
Total	\$288,302	\$211,617	\$76,685	\$3,064,079	\$2,028,043	\$1,036,036
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$480	\$0	\$480
Registration Fees - GCC Share	10,582	58,100	(47,538)	1,170,185	1,398,128	(227,961)
Registration Fees - Labor Share	4,526	24,900	(20,374)	502,103	599,197	(97,093)
Citation Fee - Non Immigration Temp Work	5	1,268	(1,283)	2,370	14,869	(12,299)
Use of money & property	0	250	(250)	44,325	14,550	29,775
Total	\$15,093	\$84,518	(\$69,425)	\$1,719,422	\$2,026,541	(\$307,119)
Police Services Fund						
Annual Gun Business Regis \$800	\$600	\$0	\$600	\$10,800	\$10,280	\$540
Gov't of Guam ID/\$10	0	0	0	600	4,775	(4,175)
Traffic Report Copy Fee/\$10	8,100	9,887	2,113	83,849	82,949	900
Police Blotter Report \$ 02 per page	14	0	14	57	14	43
Police Clearance/\$5	28,024	26,123	(99)	282,102	208,038	56,064
Filing Record - Security Ofcr \$75	0	0	0	7	220	(213)
Firearm Trainers \$500	0	0	0	71	514	(443)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	8,005	6,210	(205)	55,380	48,405	5,975
Non Concealed Firearm ID/\$15	4,825	4,815	10	51,982	44,984	8,998
Concealed Firearm ID/\$30	120	180	(60)	2,840	2,980	(50)
Fingerprinting Fee \$20	1,640	1,880	(40)	18,055	14,545	3,510
Subpoena Fee	0	0	0	0	140	(140)
Abstract Criminal Records \$15	1,425	1,185	240	14,997	3,090	11,907
Fine-Unauth use uniform / \$500mx	0	0	0	0	25	(25)
Firearm ID Late Renewal Fee \$5	130	375	(245)	2,350	880	1,470
Certified Copy of Records \$10	40	0	40	40	0	40
Firearm Inspection Fee \$5	825	835	(10)	8,510	1,240	5,270
Witness Fees \$35	35	0	35	140	0	140
Special Event Fee \$100	400	0	400	9,750	33	9,717
Use of money & property	0	0	0	0	0	0
Total	\$50,183	\$47,390	\$2,793	\$319,830	\$422,102	\$97,528
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$11,040	\$23,190	(\$12,150)	\$285,499	\$102,164	\$183,335
Use of money & property	0	0	0	0	0	0
Total	\$11,040	\$23,190	(\$12,150)	\$285,499	\$102,164	\$183,335
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$4,835	\$1,980	\$2,855	\$55,979	\$82,810	(\$6,839)
Park Vendor Permits	5,180	6,410	(1,230)	33,010	19,185	13,825
Community Programs Fees	0	0	0	2,000	6,054	(4,053)
Paseo Stadium Fees	0	0	0	18,207	27,798	(8,500)
Pool & Beach Fees	484	1,743	(1,279)	15,610	27,852	(12,042)
Recreational Admin Fees	671	0	671	8,868	9,729	(863)
Youth Center Fees	0	0	0	0	210	(210)
Guam Sports Complex	384	375	9	28,588	17,015	11,571
Hagatna / Tiyan Tennis Center	120	179	(59)	5,704	3,706	1,998
Guerrero Stadium / Tiyan Fields	60	400	(340)	7,895	7,822	73
Tiyan Football / Soccer Field	0	0	0	0	484	(484)
Recreational Water Use Plan	0	0	0	0	500	(500)
Use of money & property	0	0	0	0	0	0
Total	\$11,714	\$11,087	\$628	\$170,866	\$182,970	(\$6,115)

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	August, 2010	August, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Solid Waste Operations Fund						
Fee Household Collection \$8 mo	\$350,110	\$122,330	\$227,780	\$462,630	\$1,327,730	(\$865,100)
Fee Compact Ordol Tip \$4 cu yd	0	(17,398)	17,398	(5,864)	1,283,872	(1,289,736)
Fee-Uncompact Ordol Tip \$4 cu yd	21,211	473,318	(452,107)	4,961,409	1,115,013	3,846,396
Fee-Uncompact Agal Transfer St	2,274	2,040	234	21,833	10,595	5,238
Fee-Uncompact Dededo Transfer	8,134	6,365	1,769	79,908	54,475	25,433
Fee-Uncompact Malojok Transfer	3,075	2,285	810	34,041	19,810	14,231
Use of money & property	53	360	(307)	1,174	5,922	(4,749)
Total	\$384,857	\$589,280	(\$204,423)	\$5,555,130	\$3,823,417	\$1,731,713
Street Light Fund						
Abandoned Vehicle Foo - Veh Reg	\$307,393	\$303,308	\$4,085	\$3,274,661	\$3,258,459	\$16,202
Use of money & property	0	0	0	0	0	0
Total	\$307,393	\$303,308	\$4,085	\$3,274,661	\$3,258,459	\$16,202
Territorial Education Facilities Fund						
R&T Property taxes	\$335,172	\$368,766	(\$33,593)	\$18,994,357	\$18,856,188	\$138,169
Penalties & Interest	21,930	36,493	(14,563)	263,378	390,220	(126,842)
Real Property Tax Bank Fees	0	0	0	570	340	231
Use of money & property	3	125	(122)	488	4,540	(4,052)
Total	\$357,105	\$405,384	(\$48,277)	\$19,258,793	\$19,251,287	\$7,506
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,980,482	\$1,622,793	\$357,689	\$18,980,061	\$16,994,426	\$1,985,635
Use of money & property	0	0	0	34	0	34
Total	\$1,980,482	\$1,622,793	\$357,689	\$18,980,095	\$16,994,426	\$1,985,670
Water Protection Fund						
Grading Plan Review Fees	\$427	\$5,983	(\$5,557)	\$12,952	\$14,774	(\$1,822)
Clearing & Grubbing Permits	844	5,189	(4,325)	47,883	39,598	8,085
Stockpiling Permits	178	665	(687)	8,783	22,339	(13,556)
Field Citation Violations	0	305	(305)	4,190	1,455	2,735
Use of money & property	0	0	0	0	0	0
Total	\$1,448	\$12,302	(\$10,854)	\$73,608	\$78,166	(\$4,558)
Water Research & Development Fund						
Well Drilling Permit	\$1,750	\$1,000	\$750	\$71,610	\$92,554	(\$20,944)
Use of money & property	0	0	0	0	0	0
Total	\$1,750	\$1,000	\$750	\$71,610	\$92,554	(\$20,944)
Tax Collection Enhancement Fund						
Passport Fees	\$49,401	\$37,481	\$11,920	\$485,531	\$448,327	\$36,205
Passport Expedite Fee	8,130	8,851	(721)	126,114	125,978	139
Passport Expedite Mail Fees	844	1,546	(702)	19,089	6,555	10,534
Use of money & property	0	0	0	0	0	0
Total	\$58,375	\$47,878	\$10,497	\$630,734	\$583,857	\$46,877
Public School Library Resources Fund						
Well Drilling Permit	\$57,531	\$46,332	\$11,199	\$611,705	\$575,402	\$36,303
Use of money & property	21	94	(73)	481	4,643	(4,163)
Total	\$57,551	\$46,425	\$11,126	\$612,186	\$580,045	\$32,140
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$0	\$0	\$0	\$0	\$75	(\$75)
CPA Exam Application Fee - Re Exam	0	0	0	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
Total	\$0	\$0	\$0	\$0	\$275	(\$275)

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
Ten Months Ended July 31, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission Fee / \$8 per ton per year	\$0	\$0	\$0	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	14,078	918	(13,160)	311,305	189,311	(121,994)
Use of money & property	0	0	0	0	0	0
Total	\$14,078	\$918	(\$13,160)	\$313,346	\$189,311	(\$124,035)
Chamorro Land Trust Operations Fund						
Land Trust Application Fee	\$650	(\$4,150)	(\$4,800)	\$11,900	\$3,050	(\$7,950)
Leases	13,482	237,463	224,001	521,645	690,734	169,089
Land Trust Lease	40	1,500	1,460	2,232	2,990	758
Payment in Lieu of Real Property Tax	0	0	0	0	4,400	4,400
Use of money & property	0	0	0	0	0	0
Total	\$14,152	\$234,813	\$220,661	\$535,777	\$702,074	\$166,297
Corrections Revolving Fund						
DDC revolving fund	\$0	\$25,125	\$25,125	\$1,232,690	\$784,729	(\$447,961)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$25,125	\$25,125	\$1,232,690	\$784,729	(\$447,961)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	560	560	68,740	60,180	(8,560)
Passgr Inspec Fee-Airport Authority	794,942	0	(794,942)	7,105,272	5,494,875	(1,610,397)
Cargo Inspec Fee - All	2,970	1,475	(1,495)	32,280	41,925	9,645
Cargo Inspec Fee-Port Authority	23,480	19,300	(4,180)	264,365	195,405	(68,960)
Cargo Inspec Fee-Airport Cargo	11,000	10,300	(700)	119,985	104,800	(15,185)
Revenue-Other Payments	0	0	0	5	7	2
Use of money & property	158	7	(151)	3,350	292	(3,058)
Total	\$832,550	\$31,642	(\$800,908)	\$7,593,977	\$5,897,483	(\$1,696,494)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$73,878	\$97,513	\$23,635	\$1,301,588	\$1,491,594	\$190,006
Use of money & property	0	0	0	0	0	0
Total	\$73,878	\$97,513	\$23,635	\$1,301,588	\$1,491,594	\$190,006
Environmental Health Fund						
Health Permits Business	\$14,869	\$16,303	\$1,434	\$420,668	\$440,291	\$19,623
PH Registration and Penalty	150	120	(30)	2,500	2,540	40
De-Ratting Inspection and Certificates	450	400	(50)	9,900	8,080	(3,810)
Health Certificates	19,421	20,852	1,431	207,682	220,383	12,701
Administrative Penalties	0	250	250	1,930	3,038	1,108
Use of money & property	0	0	0	0	0	0
Total	\$34,890	\$37,925	\$3,035	\$642,680	\$672,342	\$29,662
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$438	130	(\$308)	\$11,404	8,667	(\$2,737)
Fire Prevention Fees	8,200	7,318	(880)	78,025	40,791	(38,034)
Other Fees	35	28	(7)	379	252	(127)
Ambulance Service	0	4,315	4,315	3,080	24,533	21,453
Total	\$8,673	\$11,789	\$3,112	\$93,688	\$74,243	(\$19,445)
Guam Contractors License Board Fund						
Contractors Fees	\$22,900	\$124,368	\$101,468	\$689,328	\$891,381	\$202,053
Use of money & property	0	0	0	0	0	0
Total	\$22,900	\$124,368	\$101,468	\$689,328	\$891,381	\$202,053
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$1,096	\$1,096	\$290,589	\$286,978	(\$3,611)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$1,096	\$1,096	\$290,589	\$286,978	(\$3,611)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	\$141,263	\$152,032	\$10,769	\$1,626,026	\$1,821,209	(\$4,817)
Diesel fuel tax	75,362	74,995	(367)	849,767	865,600	15,833
Other fuel tax	29,383	29,976	593	372,299	348,019	(28,280)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	394,394	400,486	6,072	4,370,249	4,501,396	131,147
Auto surcharge on other fuels	143,775	145,815	1,840	1,031,186	1,636,817	5,631
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	784,167	803,003	18,916	6,040,527	6,971,041	121,514
Total Licenses & Registrations	701,041	650,190	(149,149)	7,878,485	8,070,177	191,692
Total Use of Money & Property	0	11	11	10	187	177
Total	\$1,485,208	\$1,453,283	\$168,075	\$16,728,022	\$17,041,405	\$313,383

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Ten Months Ended July 31, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$8,997	\$6,524	(\$2,473)	\$91,442	\$84,737	(\$6,705)
Use of money & property	0	0	0	0	0	0
Total	\$8,997	\$6,524	(\$2,473)	\$91,442	\$84,737	(\$6,705)
Healthy Returns Funds						
Cigarettes	\$641,319	\$106,762	(\$534,557)	\$4,776,308	\$7,949,505	\$3,173,197
Cigars	376	0	(376)	15,209	(2,099)	(17,308)
Others	8,261	45,863	37,602	212,838	269,533	56,695
Distilled Spirit	61,794	45,414	(16,380)	804,173	668,000	(136,173)
Vinous Beverages	15,850	16,162	302	298,855	285,758	(13,097)
Malted Fermented Beverages	204,195	182,111	(12,084)	2,307,339	1,977,418	(410,921)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	6	4	(2)	1,282	43	(1,239)
Total	\$931,801	\$406,305	(\$525,496)	\$8,506,804	\$11,148,158	\$2,642,354
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$265,631	\$240,767	(\$24,864)	\$2,838,816	\$2,580,980	(\$258,837)
Rental of Government Land	4,044	2,635	(1,409)	45,481	34,568	(10,913)
Recording Fee	38,942	33,303	(5,640)	405,660	345,181	(60,479)
Application Fees	0	0	0	100	0	(100)
Certificates of Document Fees	12,863	11,598	(1,266)	148,444	102,805	(45,639)
Subpoena Fees	35	0	(35)	500	525	25
Use of money & property	0	0	0	0	0	0
Total	\$321,515	\$288,302	(\$33,213)	\$3,237,001	\$3,064,079	(\$172,922)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$460	\$60
Registration Fees - GCC Share	158,100	10,562	(147,538)	2,522,925	1,170,166	(1,352,759)
Registration Fees - Labor Share	29,900	4,526	(25,374)	710,798	502,103	(208,695)
Citation Fee - Non Immigration Temp Work	1,609	5	(1,604)	14,035	2,370	(11,665)
Use of money & property	3,250	0	(3,250)	53,461	44,325	(9,136)
Total	\$192,859	\$15,093	(\$177,766)	\$3,301,619	\$1,719,422	(\$1,582,197)
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$600	\$600	\$10,290	\$10,800	\$510
Gov't of Guam ID/\$10	0	0	0	325	600	275
Traffic Report Copy Fee/\$10	6,787	8,100	1,313	86,979	83,849	(3,130)
Police Blotter Report \$0.02 per page	0	14	14	14	57	43
Police Clearance/\$5	27,323	26,024	(1,299)	220,238	282,102	41,864
Filing Record - Security Ofcr \$75	0	0	0	220	7	(213)
Firearm Trainers \$500	0	0	0	34	71	37
Highway Special Use Permit \$50	0	0	0	500	0	(500)
Firearm Registration/\$20	7,210	6,005	(1,205)	57,615	55,380	(2,235)
Non-Concealed Firearm ID/\$15	6,285	4,826	(1,460)	52,729	51,982	(747)
Concealed Firearm ID/\$30	200	120	(80)	3,200	2,040	(1,160)
Fingerprinting Fee \$20	2,590	1,640	(940)	22,745	18,055	(4,690)
Subpoena Fee	0	0	0	140	0	(140)
Abstract Criminal Records \$15	1,185	1,425	240	10,850	14,997	4,147
Fine-Unauth use unifrm / \$500mx	0	0	0	25	0	(25)
Firearm ID Late Renewal Fee \$5	375	130	(245)	2,400	2,350	(50)
Certified Copy of Records \$10	40	40	0	40	40	0
Firearm Inspection Fee \$5	835	825	(10)	4,870	6,510	1,640
Witness Fees \$35	40	35	(5)	75	140	65
Special Event Fee \$100	460	400	(60)	2,823	9,750	6,927
Use of money & property	0	0	0	0	0	0
Total	\$52,310	\$50,183	(\$2,127)	\$476,202	\$519,630	\$43,428
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$25,305	\$11,040	(\$14,265)	\$132,890	\$285,499	\$152,609
Use of money & property	0	0	0	0	0	0
Total	\$25,305	\$11,040	(\$14,265)	\$132,890	\$285,499	\$152,609
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$3,280	\$4,835	\$1,555	\$56,259	\$55,979	(\$280)
Park Vendor Permits	5,410	5,180	(230)	22,045	33,010	10,965
Community Programs Fees	0	0	0	1,953	2,000	47
Paseo Stadium Fees	0	0	0	27,145	19,207	(7,938)
Pool & Beach Fees	493	464	(29)	23,148	15,610	(7,538)
Recreational Admin Fees	600	671	71	10,237	8,866	(1,371)
Youth Center Fees	0	0	0	100	0	(100)
Guam Sports Complex	375	384	9	24,825	20,596	(4,229)
Hegatina / Tiyan Tennis Center	179	120	(59)	4,194	5,704	1,510
Guerrero Stadium / Tiyan Fields	154	60	(94)	6,335	7,895	1,560
Tiyan Football / Soccer Field	0	0	0	172	0	(172)
Recreational Water Use Plan	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
Total	\$10,491	\$11,714	\$1,223	\$176,414	\$176,556	\$142

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Ten Months Ended July 31, 2010

	For the Months			Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
Solid Waste Operations Fund						
Fee Household Collection \$8 mo	\$372,330	\$350,110	(\$22,220)	\$1,600,110	\$462,630	(\$1,137,480)
Fee-Compact Ordot Tip \$4 cu yd	139,510	(200)	(139,710)	1,094,272	(5,964)	(1,100,136)
Fee-Uncompact Ordot Tip \$4 cu yd	288,318	159,039	(139,279)	2,740,272	4,961,409	2,216,137
Fee Uncompact Agst Transfer St	6,884	2,274	(4,610)	56,879	21,033	(35,046)
Fee-Uncompact Dededo Transfer	11,365	8,134	(3,231)	103,475	79,908	(23,567)
Fee Uncompact Malojaj Transfer	5,265	3,075	(2,190)	46,810	34,041	(12,770)
Use of money & property	360	53	(307)	5,321	1,174	(4,147)
Total	\$834,032	\$522,486	(\$311,546)	\$5,652,139	\$5,555,130	(\$97,009)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$300,620	\$307,393	\$6,773	\$3,067,721	\$3,274,661	\$206,940
Use of money & property	0	0	0	0	0	0
Total	\$300,620	\$307,393	\$6,773	\$3,067,721	\$3,274,661	\$206,940
Territorial Education Facilities Fund						
R&T Property taxes	\$433,766	\$335,172	(\$98,593)	\$19,572,289	\$18,994,357	(\$577,932)
Penalties & Interest	37,774	21,930	(15,844)	404,312	263,378	(140,934)
Real Property Tax Bank Fees	0	0	0	519	570	51
Use of money & property	125	3	(122)	3,441	488	(2,953)
Total	\$471,665	\$357,105	(\$114,560)	\$19,980,561	\$19,258,793	(\$721,768)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,785,233	\$1,980,482	\$215,249	\$18,561,216	\$18,980,061	\$418,845
Use of money & property	0	0	0	0	34	34
Total	\$1,785,233	\$1,980,482	\$215,249	\$18,561,216	\$18,980,096	\$418,880
Water Protection Fund						
Grading Plan Review Fees	\$5,963	\$427	(\$5,536)	\$17,475	\$12,952	(\$4,523)
Cleaning & Grubbing Permits	5,169	844	(4,325)	47,273	47,683	410
Stockpiling Permits	885	178	(707)	12,888	6,783	(6,105)
Field Citation Violations	305	0	(305)	5,705	4,190	(1,515)
Use of money & property	0	0	0	0	0	0
Total	\$12,302	\$1,449	(\$10,853)	\$83,341	\$73,608	(\$9,733)
Water Research & Development Fund						
Well Drilling Permit	\$344	\$1,750	\$1,406	\$85,334	\$71,610	(\$13,725)
Use of money & property	0	0	0	0	0	0
Total	\$344	\$1,750	\$1,406	\$85,334	\$71,610	(\$13,725)
Tax Collection Enhancement Fund						
Passport Fees	\$32,283	\$49,401	\$17,118	\$544,214	\$486,531	(\$58,683)
Passport Expedite Fees	9,090	8,130	(960)	160,660	128,114	(32,546)
Passport Expedite Mail Fees	104	644	740	12,113	19,089	6,976
Use of money & property	0	0	0	0	0	0
Total	\$41,477	\$58,175	\$16,698	\$716,987	\$633,734	(\$83,253)
Public School Library Resources Fund						
Well Drilling Permit	\$41,340	\$57,531	\$16,191	\$704,515	\$811,705	(\$82,810)
Use of money & property	921	21	(900)	11,958	481	(11,477)
Total	\$42,261	\$57,551	\$15,290	\$716,473	\$812,186	(\$82,267)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$2,322	\$0	(\$2,322)	\$27,528	\$0	(\$27,528)
CPA Exam Application Fee - Re Exam	2,100	0	(2,100)	25,460	0	(25,460)
Confirmation & Licensure Initial	29,000	0	(29,000)	325,850	0	(325,850)
License to Practice - Renewal	0	0	0	750	0	(750)
Restatement	0	0	0	500	0	(500)
Total	\$33,422	\$0	(\$33,422)	\$380,078	\$0	(\$380,078)

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.